

Institute for International Criminal Investigations (IICI)



2022 Annual Report

“Our particular goal is modest, but indispensable: while we cannot change the political climate, we can train investigators to the highest standards, so that when the day of reckoning finally comes for the worst humanity has to offer, as it almost always does, the best humanity has to offer will be ready.”

**Raymond McGrath (1949-2020), Founder and former
President of IICI**

Message from the President

The work carried out by the IICI has never seemed as relevant as it is today. International criminal investigations and prosecutions take centre stage as the world confronts armed conflict, both international and non-international, and deals both with the present and the sometimes distant past. In 2022 the Institute responded to requests from across the globe for bespoke training, providing core investigative skills to participants from 54 different organisations. Those participants came from 46 different countries. We are more in demand and more global in our outreach. While supporting the investigation of the crimes in Ukraine has obviously been a significant focus, we found time to work with civil society in Belarus and Liberia, as well as prosecutors in Ethiopia. We also supported a number of international bodies with internal training. IICI is also slowly restarting its specialist courses in The Hague. The Covid lockdown has led to a huge backlog of demand for our courses in witness interviewing, financial investigations, investigation team leadership, open source investigation and others, as well as our flagship International Investigator Course. There are few, if any, other organisations offering the same breadth of training to the international community as a whole, and we are determined to continue to do so. In addition to its core training work, IICI continues to lead on policy initiatives and 2022 also saw the launch of the Murad code of conduct and a growing focus on its implementation.

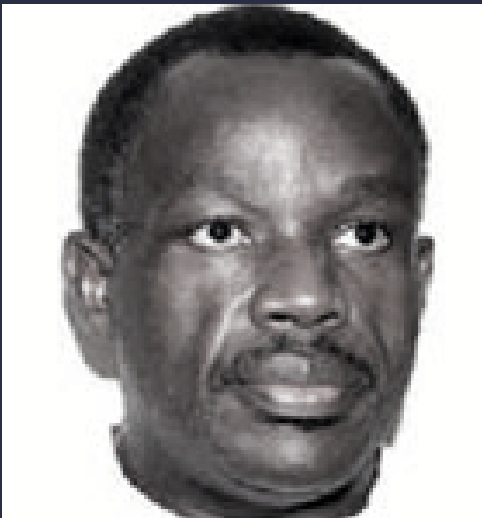
William A. Schabas OC MRIA, IICI President



Checkpoint Exercise, School for Peace Operations, Netherlands Armed Forces



ICI is unique in the breadth of experience of its trainers. No other organisation has access to the same range of investigators, lawyers and analysts, with experience in almost every significant war crimes case of recent years.



Sample of defendants: Zdravko Tolimir (ICTY Courtroom Photographs), Bosco Ntaganda (icc-cpi.int/drc/ntaganda), Kaing Guek Eav, (ecc.gov.kh/) Radoslav Brđanin (ICTY Courtroom Photographs), Milorad Krnojelac (ICTY Courtroom Photographs), Khieu Samphan, (ecc.gov.kh/) Ahmad Al Faqi Al Mahdi (icc-cpi.int/mali/al-mahdi), Georges Rutaganda (IRCMT)

Who we are

Evidence of possible war crimes in Ukraine continues to fill our television screens and with recent ICC indictments, public awareness of the need to bring war criminals to justice has rarely been so high. Ukraine is, however, not unique. In conflict areas worldwide, horrific crimes against civilians and others are committed on an unimaginable scale: thousands of civilians dead in Syria in recent years; hundreds of thousands of Rohingyas driven from their homes in Myanmar; countless victims of conflict-related sexual violence worldwide.

Few of the victims ever see the perpetrators brought to justice. Why? Some of the main reasons are simply that investigating international crimes is complex, time-consuming and expensive. Traumatized witnesses, the passage of time since the crimes were committed, crime scenes in the middle of war zones. The list of challenges is long. But more than these factors, the real problem is that while there are thousands of victims, the number of people with the right skills available to investigate the crimes is limited. There are no easy answers, but one thing is clear: nothing happens without good investigators. The best know how to plan their investigation using what resources they have, not what they should have; know where physical and digital evidence may be and how to collect it properly; and most of all, how to gather testimony from witnesses and victims of horrific crimes with empathy and patience. The last two qualities cannot be easily taught. But for everything else, they come to the Institute for International Criminal Investigations (IICI).

IICI is a not-for-profit, non-governmental organisation, dedicated to training and mentoring investigators and related professionals in the

investigation of war crimes, genocide, crimes against humanity and serious human rights violations. Our audience is primarily personnel from international tribunals, UN agencies and other international organisations, national police war crimes units and civil society.

We focus on the essential skills including witness interviewing, crime scene processing, law, security, analysis, open source investigation.

We operate in some challenging environments, and this is only achieved through the dedication of our regular training staff. In addition to our contracted trainers, IICI relies on pro bono assistance from staff currently serving with international agencies and tribunals, most especially the International Criminal Court (ICC), national police authorities, and civil society organisations. We recognise that taking time off from their heavy workload to assist us is not easy and would like to express our heartfelt thanks. We would also extend our appreciation to the management of the institutions, for their continued support in releasing their staff. Their cooperation is invaluable and reflects the value that these organisations place on the work we do for the international investigation community.

IICI also contributes to the capturing and setting of standards and best practices for international criminal and human rights investigations. We do this through our capacity-building work and through special collaborative projects such as the Global Code of Conduct for Gathering and Using Information about Systematic and Conflict-Related Sexual Violence and the development of guidelines for remote investigative interviewing.

"You are a bunch of fantastic, positive people. You are doing an amazing job, please continue. You are like a small light in the dark world."
International Investigator Course 34 participant.

"Very knowledgeable and excellent examples. The training was impeccably organised." Bespoke Financial Course participant

"The training staff are absolutely fascinating people with so much experience and so much to give. They have prepared amazing courses and have shown patience, kindness and interest in us throughout the whole time of the training. It was a pleasure and an honor to be trained, supervised and mentored by each and every one of them. My congratulations to them for their hard work in training us!" International Investigator Course 33 participant



Vehicle identification training, School for Peace Operations, Netherlands Armed Forces

The goal of IICI is to make more of these days happen

27 July 2022 - Higher Regional Court of Hamburg convicted German ISIS member Jalda A. of aiding and abetting genocide as well as of crimes against humanity and war crimes for the enslavement and abuse of a young Yazidi woman.

2 November 2022 - A French court found former Liberian rebel Kunti Kamara guilty of complicity in crimes against humanity during the civil war 30 years ago. He was also convicted of torture and aggravated acts of barbarism. The court sentenced him to life in prison.

16 December 2022 - The Kosovo Specialist Chambers (KSC) Trial Panel found Salih Mustafa guilty of of arbitrary detention, torture and murder and sentenced him to a prison sentence of 26 years.

22 September 2022 - Khieu Samphan, 91, was found guilty of genocide, crimes against humanity and war crimes by the Appeals Chamber of the Extraordinary Chambers in the Courts of Cambodia. This judgment marks the end of the trials opened 16 years ago.

31 October 2022 - In the first judgment by the Special Criminal Court for international crimes of the Central African Republic, three members of the Retour, Réclamation et Réhabilitation (3R) armed group, Issa Sallet Adoum (alias Bozizé), Mahamat Tahir and Yaouba Ousman, were found guilty of murder and other crimes and sentenced to prison terms ranging from 20 years to life imprisonment.

15 December 2022 - The Appeals Chamber of the International Criminal Court confirmed the Trial Chamber's decisions on Dominic Ongwen's guilt and sentence. Dominic Ongwen was found guilty of 61 crimes comprising crimes against humanity and war crimes, committed in Northern Uganda, and sentenced to 25 years of imprisonment.

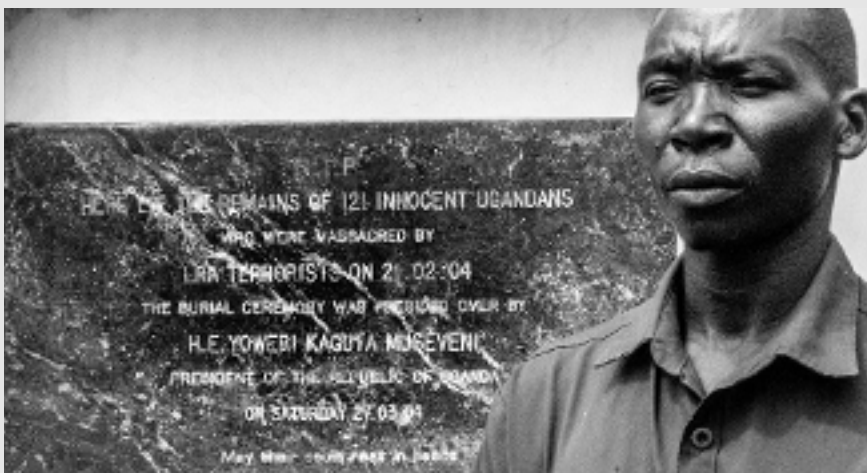
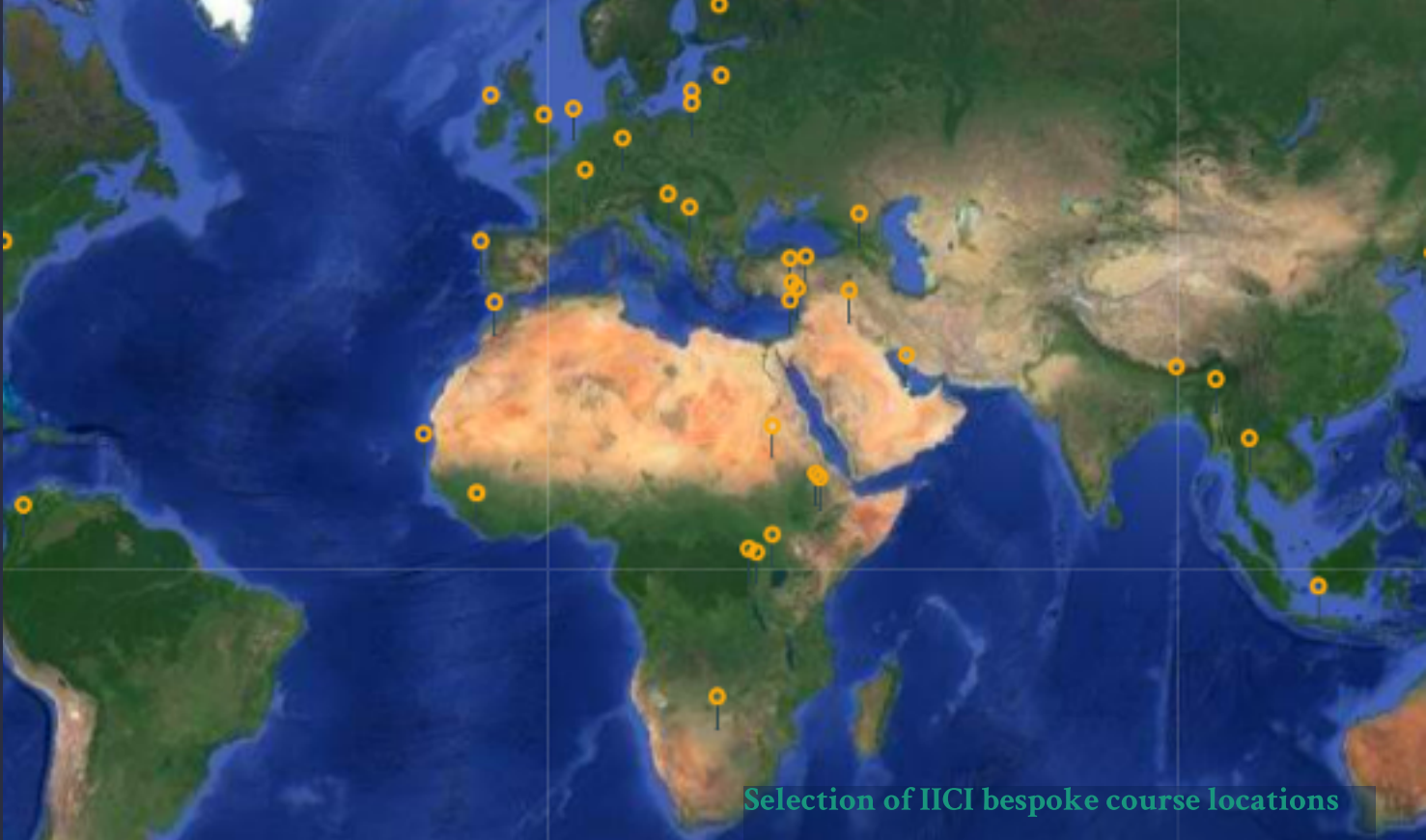


Photo: Roberto Maldeno



Selection of IICI bespoke course locations

Regular Courses

May & October

International Investigator Course 33 & 34

Our flagship course is aimed at those with an existing level of professional competence and experience in investigations or related areas. The workload and exercises are deliberately designed to replicate the pressures of an investigation mission environment. By the end, participants are able to identify the legal elements of international crimes and violations and plan an investigation strategy to collect evidence to prove those required elements. They will have the basic skills to document a crime scene and to interview witnesses and victims in order to collect evidence to a standard admissible for criminal prosecution, human rights reporting or other documentation purposes. They will know how to do so in a manner which protects themselves, their witnesses and their evidence. As always, these courses benefit enormously from the assistance provided by the Royal Netherlands Army School for Peace Operations. A special thank you to their staff.

April

Open Source Investigations Advanced Course

The Human Rights Center at UC Berkeley School of Law and IICI have partnered to offer two comprehensive open source investigation courses focused on the investigation of violations of international criminal, humanitarian, and human rights law. Course participants are trained on the methodology of the Berkeley Protocol on Digital Open Source Investigations, the first professional standards and guidelines for digital investigations, consistent with the practices of the UN Office of the High Commissioner for Human Rights and the Office of the Prosecutor of the International Criminal Court. The Foundational Course is for those with limited experience of open-source investigative techniques. The Advanced Open Source Investigation Course is aimed at investigators and analysts with more open-source investigation experience. It offers more technical and specialized sessions. Both courses highlight the importance of ethics, resiliency, security, and legal compliance.

"Thanks to the course, I feel quite confident that I am now in a position to participate actively and efficiently in an international investigation regardless of its mandate." International Investigator Course 33 participant

Bespoke Courses and Mentoring

In addition to its training programme in The Hague, IICI provides specialist training for individual organisations. Many of those agencies and organisations are operating in difficult security or political environments and therefore request that IICI keeps its assistance to them confidential. Most specialised courses conducted in 2022 are therefore not mentioned for security and confidentiality reasons. Among the 17 training courses provided in 2022, we assisted a United Nations investigation, national prosecutors and investigators in Ethiopia, and national and international civil society investigating human rights abuses in Liberia and Belarus. IICI has also, as expected, been

working closely with Ukrainian investigators and prosecutors to help bring core skills in line with international standards but also develop their strategic case-building capacity.

In September, IICI delivered a training on the investigation and collection of evidence concerning and from children for the Universities Network for Children in Armed Conflict & others.

In December, IICI provided an online course to give new members of the Justice Rapid Response roster a better understanding of the nature of complex international investigations.

"Expertly presented and genuine engagement from the staff. Highly recommended and hope to attend further training." Bespoke Conflict-Related Sexual and Gender-Based Violence Investigations Course participant

"The trainers were clearly experts in their respective fields and provided a depth and diversity of experience which was very valuable. The efforts they went to in order to tailor their presentations to our work was very much appreciated." Bespoke Financial Investigations Course participant

"Amazed at how well the course was handled. I didn't feel the burn out of online training. I commend the team for a very well structured, thought out, and substantive training." - Bespoke Open-Source course for a national human rights organisation

"It is always surprising how much you can learn about something you considered yourself to be competent in." Bespoke Team Leader Course participant

"I would have had no experience or education in this field prior to this course. This has given me the ability and tools to conduct the interviews that may be required in the future." Bespoke Conflict-Related Sexual and Gender-Based Violence Investigations Course participant

"This course is probably leading the pack in all other OSINT trainings I have attended or reviewed." Advanced Open-Source Course participant

The Murad Code Project

In 2017, IICI conceived the idea of a global code of conduct aimed at supporting better practice amongst those working with survivors of systematic and conflict-related sexual violence (SCRSV). What came to be known as the Murad code project – after Nadia Murad – has as a key objective to respect and support survivors’ rights and to ensure work with survivors to investigate and otherwise gather and use information about their experiences is safe, ethical and effective. Spearheaded by IICI, the Preventing Sexual Violence in Conflict Initiative (PSVI) of the UK’s Foreign, Commonwealth and Development Office (FCDO) and Nadia’s Initiative (NI) joined the project as co-founding partners in 2019.

The code of conduct was finalised in early 2022 after the global consultation process of 2019-2021. Its full title is the “Global Code of Conduct for Gathering and Using Information about Systematic and Conflict-Related Sexual Violence.” It was released in April 2022 during a UN Security Council debate hosted by the UK government and an online webinar hosted by IICI and NI.

Significant interest and support for the code were shown at the international PSVI conference of 28-29 November 2022 in London. IICI hosted

a panel discussion which included Nadia Murad and other experts, from the media, humanitarian, justice, civil society and governmental/funding sectors, and which focused on the theme of how to implement the Murad code.

With PSVI’s support, IICI in 2022 also commissioned additional translations of the Murad code to add to the Arabic, Spanish and French translations; set up several “help-desks” to advise users of the code’s importance and integration in their work; and started the process of developing a guide on survivor-centred open-source documentation about SCRSV, in partnership with the Human Rights Center at the Berkeley School of Law of the University of California. IICI also started developing a global code-implementation strategy and plan for 2023-26.

IICI is grateful to everyone who has provided feedback and otherwise assisted on the project in 2022, including survivors and other experts, and those who cannot be named for security or privacy reasons. Full information can be found at www.muradcode.com.

"Super kind, nice and mindful personnel. Brilliant experts /instructors. Great group of participants with various rich backgrounds and experiences. Interactive sessions with essential topics. Relaxing and practical facilities." IIC34 Course participant

"I'm recommending that everyone in my organisation take this course. I have been telling my colleagues all week how amazing this course was." Advanced OSINT Course participant

"I think it was abundantly clear that the staff involved in this training were experts in their respective fields and the examples used to highlight the subject matter and the ability of the presenters to answer questions on-the-hop showed the depth of experience." Bespoke Financial Investigations Course participant

"Excellent course, very useful - it should be mandatory for all international investigators! I really liked the very interactive, practical approach and the scenario materials." IIC34 Course participant

Some of Our Partners

**HUMAN
RIGHTS
CENTER**

UC Berkeley School of Law



Foreign, Commonwealth
& Development Office

**OPEN SOCIETY
FOUNDATIONS**



Ministry of Defence



**JUSTICE
RAPID
RESPONSE**

akd

benelux lawyers

**NADIA's
INITIATIVE**



The Dutch School of Peace Operations provides invaluable support to our practical field training in The Netherlands.

Project donors:

Foreign Commonwealth & Development Office

Open Society Foundations

We are grateful to the numerous individuals who have contributed financially to our work.

We also thank AKD Benelux for their pro bono support.

"The International Criminal Court has benefited over the years from a positive and constructive cooperation with the Institute for International Criminal Investigations."

Director, Investigations Division, ICC

IICI trained participants from more than **54** organisations and **46** different countries.

100% of course participants stated that their confidence to participate in investigations has increased after the IICI training.

100% of participants stated they would recommend the IICI training they received to their colleagues.



A woman stands near her shelling-damaged house in the village of Novoselivka, Chernihiv Oblast, Ukraine. Photo: Oleksandr Ratushniak / UNDP Ukraine

2022 Course Participants

In 2022 IICI trained people coming from a wide range of organisations, including:

National law enforcement

- Australian Federal Police
- Dutch War Crimes Unit
- French Ministry of Interior -International Security Cooperation Directorate
- Inter-Ministerial Task Force on Tigray, Federal Police Commission, Ethiopia
- Irish Defence Forces
- Lithuanian Police, Tax/Corruption Dept
- Metropolitan Police - SO15 Counter Terrorism Command (War Crimes Unit)
- Netherlands Public Prosecution Service
- Policia Judiciária (Judiciary Police), Portugal
- Royal Canadian Mounted Police (RCMP)
- School for Peace Operations, Netherlands Armed Forces
- Swedish National Police
- U.S. Department of State, Office of Global Criminal Justice
- Ukraine National Police
- Ukraine Office of the General Prosecutor
- Ukraine State Security Service
- Ukraine State Bureau of Investigation
- United States Department of Defense

Civil society

- Danish Institute Against Torture - DIGNITY
- Defiende Venezuela
- FIND - Financial Investigations
- Free Syrian Lawyers Association (FSLA)
- Free Yezidi Foundation
- Global Echo Litigation Center
- Global Justice and Research Project (GJRP), Liberia
- Global Rights Compliance
- International Accountability Platform for Belarus (IAPB)
- Journalists For Justice
- Korea International Cooperation Agency (KOICA)
- Media Matters for America
- ONEGIN Disability Law Group
- Open Society Justice Initiative
- Scientific Society of Restorative Justice
- The Docket, Clooney Foundation for Justice
- TRIAL International

International bodies

- Commission on Human Rights in South Sudan
- European Union Agency for Law Enforcement Cooperation (Europol)
- European Union Advisory Mission (EUAM), Ukraine

- Independent Investigative Mechanism for Myanmar (IIMM)
- International Criminal Court (ICC)
- Investigative Team to Promote Accountability for Crimes Committed by Da'esh/ISIL (UNITAD)
- Office of the United Nations High Commissioner for Human Rights (UN OHCHR)
- Organization for Security and Cooperation in Europe (OSCE), Ukraine
- The United Nations High Commissioner for Refugees (UNHCR)
- United Nations International, Impartial and Independent Mechanism for Syria (IIIM)
- United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA)
- United Nations Office for the Coordination of Humanitarian Affairs (OCHA), Ethiopia

Other

- Equality and Human Rights Commission (EHRC), Ethiopia
- McGill University
- The Hague University of Applied Sciences
- Project Alpha, King's College London
- United Kingdom Mission to the United Nations Geneva
- United Nations Atlantic Council

Some organisation names withheld for confidentiality reasons.

"Enormous experience. The staff were well mannered, very professional and, most importantly, very capable of transferring the knowledge and experience onto the participants." Bespoke Investigative Interview Skills Course participant

"I would recommend this course. In fact I think our team should get this once a year! " Bespoke Investigative Interview Skills Course participant

"My confidence increased drastically having had this course." Bespoke Investigative Interview Skills Course participant

2022 Staff, Trainers and Other Consultants

2022 Headquarters staff:

Philip Trewhitt, Executive Director
Gabriel Oosthuizen, Programme Director
Kirstin McMullen, Programme Manager
Ulic Egan, Programme Manager
Ingrid Crowl, Finance Officer

Other trainers, mentors and consultants:

Al Borelli
Alasdair Putt
Alexa Koenig
Ammi Virk
Brenna Smith
Brian Nguyen
Crofton Black
Dean Manning
Erin Gallagher
Gerry Sexton
Henriette Stratmann
Howard Tucker
Lada Soljan
Liliana Todorovic
Lindsay Freeman
Louise Leeper
Lydia Muthiani
Marc Garlasco
Mark Watson
Mike Lewis
Natasha Vicary-Roeder
Paloma Soria
Patricia Viseur Sellers
Penny Hart
Ray Murphy
Richard Karegyesa
Stephanie Croft
Willie Nugent

Murad Code Project consultants

Veronique Aubert
Elizabeth Bohart / Antelope Foundation
Julie Broome
Kateryna Busol
Lisa Davis
Marc Doherty
Nadia's Initiative
Nina Donaghy
Ulic Egan
Ingrid Elliott (lead project consultant)
Mollie Fair
Mukwege Foundation
Erin Gallagher
Louise Godbold
Priya Gopalan
Kolbassia Haoussou
Penny Hart
Sabiha Husic
KA-Lex
Alexa Koenig
Nadia Murad
Brahmy Poologasingham
Prime Production
Refugee Law Project
Dahlia Seddik
Dalila Seoane
Andy Sherman
Irma Siljak
Nadine Tunasi
Lara Quarterman
Patricia Viseur Sellers
Nelly Warega

"I have not yet run into a course that could deliver all that this course does. The spectrum of what this course covers would be tough to replicate. It is nice to see that thought has been put into the group selection, so that everyone has strengths and weaknesses during different points in the course and we can all help each other." IIC33 Course participant

"Some excellent teaching - best I have ever received on the subjects in question. Wish I had that level of teaching 7 years ago when I started." JRR Course participant

"Every investigator should take this course." IIC33 Course participant

"I was impressed by the depth of technical knowledge, guidance and support provided by the trainers to enhance learning." JRR Course participant

Legal status and governance

The organisation is comprised of the Institute for International Criminal Investigations (IICI) and the Institute for International Criminal Investigations Foundation (IICIF). IICI is an American 501c(3) tax-exempt corporation incorporated in the State of California. IICIF is a Dutch charitable foundation based in The Hague, The Netherlands.

The Board of Directors

The Board of Directors of the IICI is the governing body of the Institute. It includes experts from around the world, and from disciplines relevant to both teaching and conducting investigations into international crimes and serious human rights violations: criminal investigators, human rights investigators, military experts and experts in international law. Board members are not remunerated for their contribution to IICI. The Board of Directors meets annually and the smaller Executive Committee meets with the Executive Director quarterly to ensure ongoing governance.

- William Schabas, President
- Nancy Pemberton, Co-Founder, Secretary, Treasurer (IICI)
- Colonel Desmond Travers, Vice President
- Monica Mächler, Treasurer (IICI-F)
- Delia Chatoor
- Catherine Cissé van den Muijsenbergh
- Colonel Bernard Markey
- Bernard O'Donnell
- Kaoru Okuizumi
- John Ralston
- Patrick D. Robbins
- Heather Ryan
- Jayne Stoyles
- Lena Sundh
- Dr. Aminata Touré

Financing and Support

The IICI is grateful for the continued support of a number of domestic War Crimes Units, International Tribunals and United Nations organisations in making their staff members available as pro bono trainers and moderators on IICI courses.

The Institute is funded by course fees and grants from foundations, government agencies and partner organisations, and donations from individuals.

Legal Advice

AKD Benelux has provided IICI with pro bono legal advice. We are grateful for their support.

Integrity

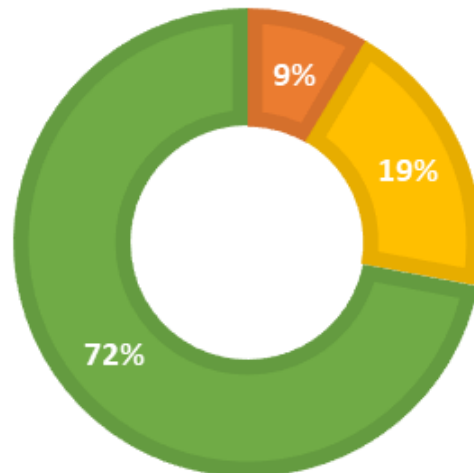
All staff, trainers and consultants are subject to IICI's policies to ensure integrity in all operations. These policies include the IICI code of ethics, and policies concerning whistle-blowers, discrimination, equal opportunity, sexual harassment, inappropriate behaviour and sexual exploitation or abuse.

All of IICI's external trainings are subject to the policy on budgets and costings.

2022 Financial Summary

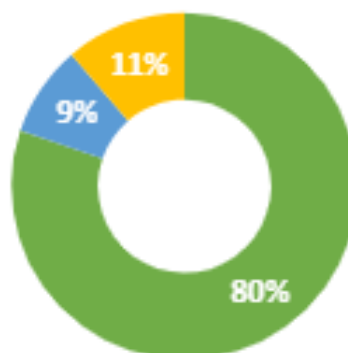
INCOME: €910,182

■ Grants ■ Projects ■ Courses



EXPENSES €864,095

■ Courses/Projects
■ Operating costs: including rent, insurance, headquarters administration, bank fees
■ Core staff salaries, taxes, social security





FINANCIAL STATEMENTS 2022



Stichting "Institute for International Criminal Investigations Foundation"
Attn. the Board of Directors
Anna Paulownastraat 101
2518 BC 's-Gravenhage

Rijswijk, May 01, 2023

Dear Board of Directors,

In accordance with your engagement we compiled the annual financial statements 2022 of IICI at 's-Gravenhage.

Assignment

The financial statements of Stichting Institute for International Criminal Investigations Foundation, Den Haag, have been compiled by us using the information provided by you. The financial statements comprise the balance sheet as at 31 December 2022 and the statement of activities for the year then ended with the accompanying explanatory notes. These notes include a summary of the accounting policies which have been applied.

This compilation engagement has been performed by us in accordance with Dutch law, including the Dutch Standard 4410, 'Compilation engagements', which is applicable to accountants. The standard requires us to assist you in the preparation and presentation of the financial statements. To this end we have applied our professional expertise in accounting and financial reporting. In a compilation engagement, you are responsible for ensuring that you provide us with all relevant information and that this information is correct. Therefore, we have conducted our work, in accordance with the applicable regulations, on the assumption that you have fulfilled your responsibility. To conclude our work, we have read the financial statements as a whole to consider whether the financial statements as presented correspond with our understanding of Stichting Institute for International Criminal Investigations Foundation.

During this engagement we have complied with the relevant ethical requirements prescribed by the 'Verordening Gedrags - en Beroepsregels Accountants' (VGBA). You and other users of these financial statements may therefore assume that we have conducted the engagement in a professional, competent and objective manner and with due care and integrity and that we will treat all information provided to us as confidential.

Rijswijk, May 01, 2023

Alan & Luca
on behalf of,

R.W. Lelieveld RA



Results

Development of income and expenses

As presented in the income statement, the net result for 2022 amounts to € 45,225 (2021: € 249,953). To provide insight in the development of the result for 2022, below an outline has been prepared based on the income statement of 2022 compared to the income statement of 2021. Income and expenses are expressed in thousands of € and as a percentage of the net turnover.

	2022		2021	
	€	%	€	%
Net revenue	910,192	100.0	877,556	100.0
Cost of courses and programmes	-693,880	-76.2	-504,108	-57.4
Gross margin	216,312	23.8	373,448	42.6
Employee benefits				
Wages and salaries	87,945	9.7	73,333	8.4
Social security contributions	9,744	1.1	9,814	1.1
Amortisation, depreciation and impairment				
Depreciations of tangible assets	-	-	98	0.0
Other operating expenses				
Office rent and associated expenses	35,146	3.9	33,285	3.8
Representation and communication expenses	3,955	0.4	2,539	0.3
Office related expenses	28,111	3.1	18,837	2.1
General expenses	6,640	0.7	6,397	0.7
Other expenses	-454	0.0	-20,808	-2.4
Sum of expenses	171,087	18.8	123,495	14.1
Operating result	45,225	5.0	249,953	28.5
Result	45,225	5.0	249,953	28.5



Stichting "Institute for International Criminal Investigations Foundation"
seated in 's-Gravenhage

Balance sheet as at December 31, 2022

Assets

<i>(Before appropriation of result)</i>		31 December 2022		31 December 2021
	€	€	€	€
Current assets				
Receivables				
Trade receivables	4,865		31,796	
Other receivables, prepayments and accrued income	96,570		10,514	
		101,435		42,310
Cash and cash equivalents		830,481		792,402
Total		931,916		834,712



Stichting "Institute for International Criminal Investigations Foundation"
seated in 's-Gravenhage

Equity and liabilities

<i>(Before appropriation of result)</i>	31 December 2022		31 December 2021	
	€	€	€	€
Equity				
Available funds	886,380		636,427	
Result for the year	45,225		249,953	
		931,605		886,380
Restricted and unrestricted funds		-		-56,556
Current liabilities				
Trade payables*	293		1,110	
Taxes payable and social security contributions payable	18		32	
Other payables	-		3,746	
		311		4,888
Total		931,916		834,712



Stichting "Institute for International Criminal Investigations Foundation"
seated in 's-Gravenhage

Income statement for the year ended 2022

	2022		2021	
	€	€	€	€
Net revenue	910,192		877,556	
Cost of courses and programmes	-693,880		-504,108	
Gross margin		216,312		373,448
Employee benefits	97,689		83,147	
Amortisation, depreciation and impairment	-		98	
Other operating expenses				
Office rent and associated expenses	35,146		33,285	
Representation and communication expenses	3,955		2,539	
Office related expenses	28,111		18,837	
General expenses	6,640		6,397	
Other expenses	-454		-20,808	
Sum of expenses		171,087		123,495
Operating result		45,225		249,953
Result after tax		45,225		249,953



Stichting "Institute for International Criminal Investigations Foundation"
seated in 's-Gravenhage

General notes

Most important activities

The specific purposes for which Stichting Institute for International Criminal Investigations Foundation, having its legal seat at Den Haag, is organized are to provide charitable assistance to victims of war crimes, crimes against humanity, and other violations of international humanitarian law by providing professionals for the investigation of such violations of law; and to educate professionals how to investigate war crimes, crimes against humanity, and other violations of international humanitarian law by providing training programs for such professionals.

Location actual activities

Stichting "Institute for International Criminal Investigations Foundation" is located in 's-Gravenhage and is registered at the chamber of commerce under number 27248986.

Estimates

In applying the principles and policies for drawing up the financial statements, the directors of Stichting "Institute for International Criminal Investigations Foundation" make different estimates and judgments that may be essential to the amounts disclosed in the financial statements. If it is necessary in order to provide the transparency required under Book 2, article 362, paragraph 1, the Dutch Civil Code the nature of these estimates and judgments, including related assumptions, is disclosed in the notes to the relevant financial statement item.



Stichting 'Institute for International Criminal Investigations Foundation'
seated in 's-Gravenhage

Accounting policies

General

General policies

The financial statements are drawn up in accordance with the provisions of Title 9, Book 2, of the Dutch Civil Code and the Dutch Accounting Standards applicable to small legal entities, as published by the Dutch Accounting Standards Board ('Raad voor de Jaarverslaggeving').

Accounting policies for the valuation of assets and equity and liabilities

Assets and liabilities are generally valued at historical cost, production cost or at fair value at the time of acquisition. If no specific valuation principle has been stated, valuation is at historical cost. In the balance sheet, income statement and the cash flow statement, references are made to the notes.

Accounting policies for the income statement

The result is the difference between the realisable value of the services provided and the costs and other charges during the year. The results on transactions are recognised in the year in which they are realised.

Foreign currency translation

Items included in the financial statements of Stichting "Institute for International Criminal Investigations Foundation" are valued with due regard for the currency in the economic environment in which the company carries out most of its activities (the functional currency). The financial statements are denominated in euros; this is both the functional currency and presentation currency of Stichting "Institute for International Criminal Investigations Foundation"

Accounting policies for assets

Receivables

Receivables are initially valued at the fair value of the consideration to be received, including transaction costs if material. Receivables are subsequently valued at the amortised cost price. Provisions for bad debts are deducted from the carrying amount of the receivable.

Cash and cash equivalents

Cash at banks and in hand represent cash in hand, bank balances and deposits with terms of less than twelve months. Overdrafts at bank are recognized as part of debts to lending institutions under current liabilities. Cash at banks and in hand is carried at nominal value.

Accounting policies for equity and liabilities

Equity

Capital and available funds are valued at nominal value. Capital and available funds consist of accumulated deficit and surplus of previous book years.

Provisions

Restricted and non-restricted funds are measured at the best estimate of the amount that is necessary to settle the obligation as per fund per balance sheet date. The split in restricted funds and non-restricted funds is based on the specific terms and conditions as mentioned in the grant letters.



Stichting "Institute for International Criminal Investigations Foundation"
seated in 's-Gravenhage

Notes to balance sheet

Receivables

	31 December 2022	31 December 2021
	€	€
Trade receivables*	4,865	31,796
Other receivables, prepayments and accrued income		
Guarantee deposit	7,800	7,800
Prepaid expenses**	2,908	2,714
Other short term receivables***	85,862	-
	<u>96,570</u>	<u>10,514</u>
Total	<u>101,435</u>	<u>42,310</u>

Disclosure

* Trade receivables are invoiced amounts still owing to IICI at year end.

** Prepaid expenses are prepaid rent expenses.

*** Other short term receivables consists of receivables from the FCO SGBV grant.

Cash and cash equivalents

	31 December 2022	31 December 2021
	€	€
Bank credits	830,456	792,377
Cash	25	25
Total	<u>830,481</u>	<u>792,402</u>

Disclosure

The liquid assets are freely available.



Stichting "Institute for International Criminal Investigations Foundation"
seated in 's-Gravenhage

Equity

	31 December 2022	31 December 2021
	€	€
Available funds	886,380	636,427
Result for the year	45,225	249,953
Total	931,605	886,380

	Available funds	Result for the year	Total
	€	€	€
Balance January 1, 2022	636,427	249,953	886,380
Movements 2022			
Result distribution	249,953	-249,953	-
Result for the year	-	45,225	45,225
	<u>249,953</u>	<u>-204,728</u>	<u>45,225</u>
Balance December 31, 2022	<u>886,380</u>	<u>45,225</u>	<u>931,605</u>

Restricted and unrestricted funds

	31 December 2022	31 December 2021
	€	€
FCO SGBV Project (Murad Code, restricted)	-	-134,056
Oak Foundation (unrestricted)	-	77,500
Total	-	-56,556

Disclosure

The Oak Foundation has granted an amount of EUR 155,000 for period 1 July 2021 till 30 June 2022. All funds are used during this period. The balance per year end is thus 0.



Stichting "Institute for International Criminal Investigations Foundation"
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Current liabilities

	<u>31 December 2022</u>	<u>31 December 2021</u>
	€	€
Trade payables*	293	1,110
<i>Taxes payable and social security contributions payable</i>		
Wage tax and social security		
Wage tax	18	32
Other payables	-	3,746
Total	<u>311</u>	<u>4,888</u>

Disclosure

* Trade payables are invoices received but not yet paid by IICI.



Stichting "Institute for International Criminal Investigations Foundation"
seated in 's-Gravenhage

Notes to income statement

Revenue and gross margin

	<u>2022</u>	<u>2021</u>
	€	€
Net revenue		
FCO SGBV income (Murad Code)*	-	134,056
Oak foundation income	77,500	166,892
Bespoke Course Income	444,476	170,145
Regular Course Income	210,982	129,391
Project Income	177,224	217,551
Donations	10	461
Sigrid Rausing income	-	59,060
	<u>910,192</u>	<u>877,556</u>
Operating income	<u>910,192</u>	<u>877,556</u>
Cost of courses and programmes		
Bespoke Course Costs	289,817	110,771
Regular Course Costs	206,294	98,875
Projects costs	172,627	268,648
Project Development (general)**	18,964	23,690
Course material	6,178	2,124
	<u>693,880</u>	<u>504,108</u>
Gross margin	<u>216,312</u>	<u>373,448</u>

Net revenue

A breakdown of income and costs per course/project is presented on page 17.

* In 2022, income from the FCO SGBV grant is presented as project income as the funds are specifically intended for Murad Code projects only.

** Project development and general course material consist mainly of costs for projects in the development phase.



Stichting "Institute for International Criminal Investigations Foundation"
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Employee benefits

	<u>2022</u>	<u>2021</u>
	€	€
Wages and salaries		
Core staff salaries	69,967	57,503
Other core staff fees (non salaried)	17,978	15,830
	<u>87,945</u>	<u>73,333</u>
Social security contributions	9,744	9,814
Total	<u>97,689</u>	<u>83,147</u>

Disclosure

Core staff salaries are funded by various courses.

Amortisation, depreciation and impairment

	<u>2022</u>	<u>2021</u>
	€	€
Depreciation of property, plant and equipment	-	98
Total	<u>-</u>	<u>98</u>



Stichting "Institute for International Criminal Investigations Foundation"
seated in 's-Gravenhage

Other operating expenses

	<u>2022</u>	<u>2021</u>
	€	€
Office rent and associated expenses		
Rent	34,457	32,712
Property taxes	689	573
	<u>35,146</u>	<u>33,285</u>
Representation and communication expenses	3,955	2,539
Office related expenses		
Headquarters / administration	20,256	12,201
Telephone & Internet	5,115	3,465
Maintenance building	1,514	909
Office equipment & stationery	1,226	2,262
	<u>28,111</u>	<u>18,837</u>
General expenses		
Insurance	3,450	3,912
Bank fees	3,190	2,024
Board discussions / meetings	-	461
	<u>6,640</u>	<u>6,397</u>
Other expenses	-454	-20,808
Total	<u>73,398</u>	<u>40,250</u>

Disclosure

Other expenses contains exchange rate differences and other minor expenses.



Institute for International Criminal Investigations

IICI is a not-for profit NGO. IICI relies on funding to provide scholarship support for those who most need but can least pay for our training courses; to enable IICI's further development; to develop and implement new training and mentoring projects; and to contribute to the development and strengthening of investigation standards and best practices. Even small amounts help.

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