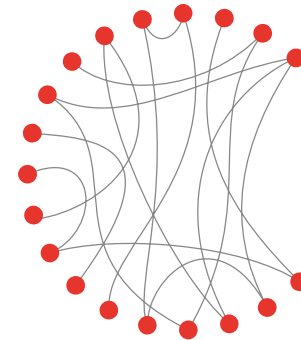


# Annual Report 2025



**NETHERLANDS  
HELSINKI  
COMMITTEE**

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# Letter from the Executive Director

Dear friends of the NHC,

In 2025, we marked fifty years since the signing of the Helsinki Final Act. The anniversary invited reflection on a question that feels increasingly urgent today: what does it mean to defend human rights and democratic values in a period of growing uncertainty?

Across wider Europe, independent institutions, journalists, civil society organisations and human rights defenders continued to face pressure. Russia's war against Ukraine continued to shape Europe's political landscape. Democratic backsliding and restrictions on civic space deepened in several contexts, including close to home.

For the Netherlands Helsinki Committee, these developments were not abstract. In 2025, the Russian authorities designated the NHC an "undesirable organisation." While intended to isolate and discredit our work, we see this as confirmation of why international solidarity and support for human rights defenders remain necessary.

Throughout the year, I was repeatedly struck by the determination of the people we work with. Human rights defenders persisted in their work despite legal restrictions and security concerns. Civil society organisations adapted to increasingly difficult circumstances.

Reform-minded professionals continued to seek

opportunities to improve institutions, often under significant pressure.

Much of the NHC's work takes place behind the scenes. It is often less about single interventions than about creating the conditions that allow others to continue: connecting people, opening doors, creating space for difficult conversations, and supporting partners in adapting to changing realities.

Sustaining this work requires not only strong partnerships and committed colleagues, but also a stable financial foundation. Yet we have seen a decline in unrestricted income as a result of broader funding cuts. This has created an increasing imbalance that is a source of concern, as flexible resources remain essential for co-financing, organisational resilience, and the overhead costs that enable effective programme delivery. Addressing this challenge will therefore be a key priority in 2026. We will focus on strengthening our base of unrestricted funding to ensure that we can continue to finance the infrastructure, partnerships and flexibility needed to achieve our mission and strategic objectives.

This takes place in a challenging context: at a time when the need for our work is greater than ever, funding is not keeping pace with growing demands. Maintaining the capacity to respond to these challenges will require continued commitment and solidarity from all those who believe in the importance of human rights, democracy and the rule of law.

As we look ahead, I believe the Helsinki principles remain relevant not because they offer simple answers, but because they remind us that human rights, democracy and security ultimately depend on people willing to defend them.

I would like to thank our colleagues, partners, funders and supporters for making this work possible.



In solidarity,  
*Joeri Buhner Tavanier*,  
Executive Director Netherlands Helsinki Committee

# 2025 at a glance: key moments

## Helsinki+50

NHC marked fifty years since the Helsinki Final Act and reflected on its relevance for today's human rights and security challenges.

## Declared "undesirable" by Russia

NHC was targeted by the Russian authorities, underscoring the political sensitivity and continuing relevance of its work.

## Ukraine: victim-centred justice

The PRAVA project and related work brought together Ukrainian and Dutch legal practitioners, civil society and survivor advocates around victims' rights.

## Georgia: civic space under pressure

NHC conducted needs assessments, supported partners, and strengthened advocacy around democratic backsliding and repression of civil society.

## MACS and civic space in the Netherlands

NHC research, wrote and launched the Netherlands MACS report, built on the civic space monitoring methodology we helped develop and apply through this project.

## Democratiewijzer / Democracy Guide

With the Netherlands Democracy Coalition, NHC contributed to analysis of political party programmes ahead of Dutch elections.

## Narrative and Movement Building for Civic Space in Europe

Three-day conference in June 2025 in Sofia, Bulgaria provided a structured platform for critical reflection on both challenges and opportunities for civic action in the region.

## Matra Rule of Law Training 2025

trainings on Human Rights and Democratic Institutions received strong evaluations from participants; Albania and Montenegro inception missions strengthened the alumni network.

## Our Stories Matter

Pilots in two Dutch penitentiary institutions tested ways to include children's voices in prison policy and practice.

## JUREMONIA in Armenia

Closing event brought government, EU, academic and civil society actors together around justice reform and monitoring.

## Security and Human Rights Monitor

Special focus on OSCE at 50, with a collection on the Helsinki Final Act, the OSCE's future and the crisis of European security.

# Who We Are & Where We Came From

## The Netherlands Helsinki Committee

In wider Europe today, more people are confronted with backsliding of the rule of law and violations of human rights. We face a fundamental challenge of peaceful coexistence on our continent, and this has direct and sometimes destructive consequences for citizens, as we can witness on the news every day. At the same time, catalysts of change can be found everywhere. Even under the most difficult circumstances, brave citizens are standing up for fundamental rights and justice, fighting against existing power structures which perpetuate inequality. Building on our track record of 35 years, we consider it to be our mission to inspire, engage and support these catalysts of change in building just and rights-respecting societies. We want vibrant civil society organisations that raise their voices in defence of human rights. We want our governments to be held accountable and act with integrity. We want independent, inclusive and humane justice systems that put people first, especially when they are marginalised or historically underrepresented in decision-making. These areas form the cornerstones of our work. Everybody can be a catalyst of change, and we are ready to support them by strengthening their capacities and by amplifying their voices through advocacy and campaigns. Our networks reach out to civil society, governments as well as the justice chain. With the catalysts of change from these sectors, we are able to mobilise the right peer-to-peer expertise and build bridges between them. Together we stand strong for human rights, the rule of law and justice in wider Europe.

## The H In NHC

The Helsinki Movement refers to the human rights movement that followed the 1975 signing of the Helsinki Accords. In an era of tension amidst the Cold War, the Accords contained the ground-breaking concept of comprehensive security: the notion that real security is achieved by building democratic, free, and rights-respecting societies. The inclusion back then of civil society in the Helsinki process and beyond, today allows actors to hold governments accountable for implementing the Helsinki principles of upholding the rule of law and human rights.



#DemocracyDrinks in March 2025 "Reflections on the Dutch Human Rights Policy"



Narrative and Movement Building for Civic Space in Europe, June 2025  
Sofia, Bulgaria



MATRA Rule of Law Training, December 2025.

# Our approach: networking for civic space and resilient democracy

Change does not happen in isolation, it happens when people come together and act. In a time of profound shifts, we are inspired by the collective power people can harness to protect human rights and democracy. 2025 was a year marked by pressure on civic space, democratic backsliding and growing polarisation. This is why networking and coalition-building remained a central priority in our approach in 2025:

## Building democracy coalitions in the Netherlands

In the Netherlands, we invested in alliances and networks that monitor democratic developments and strengthen collective responses to threats to the rule of law and civic space. As part of the Monitoring Action for Civic Space (MACS) programme, we co-developed a monitoring methodology with partners across Europe. MACS plays a key role in designing and applying a comprehensive framework to assess civic space across EU Member States. The MACS methodology enabled more systematic analysis of new trends and legislation in the Netherlands and helped mobilise civil society organisations (CSOs) and citizens within our networks to speak out against measures undermining the rule of law and human rights.

## Connecting civic actors across Europe

Across Europe, we continued creating spaces where civil society actors could exchange strategies and build alliances. In Sofia, we brought together organisations working on civic space, movement-building and democratic resilience. Through Catalyst of Change, we worked with local organisations in Romania, Bulgaria,

Slovenia, Croatia and Portugal on advocacy, public communication and engagement. Through the Recharging Advocacy for Rights in Europe programme, we launched a third cohort—growing into a dynamic community of over 80 human rights defenders collaborating to safeguard fundamental rights. In August, we came together in Finland with Helsinki committees from across Europe as part of a large OSCE event to mark 50 years since the signing of the Helsinki Final Act. These initiatives shared a common purpose: to reduce fragmentation and strengthen the ability of civil society actors to learn from one another.

## Supporting reform through our networks

Our work also focused on connecting civil society and public institutions where reform remains possible. In Armenia, we supported platforms bringing together civil society, academia and policymakers to contribute to justice reform. Through the RBJ's team EQUAL project, we worked with women human rights defenders and partners addressing discrimination and gender-based violence. In Türkiye, we supported the development of the Equality Watch Centre, connecting various actors working to improve access to justice for groups facing discrimination. Through the Matra Rule of Law Training Programme, we continued building a network of reform-oriented civil servants and public professionals from across wider Europe. We have now trained more than 1500 civil servants from 11 countries. In 2025, this work became more politically sensitive in some contexts, including Georgia, where democratic backsliding led to

difficult decisions about participation while reinforcing the importance of supporting independent civil society.

## Standing with partners under pressure

In countries where civic space deteriorated sharply, networks became a form of protection. We continued supporting human rights defenders from Georgia, Belarus, Azerbaijan and Russia through emergency support, advocacy opportunities and spaces for exchange. Georgia was a particular focus. Civil society organisations, independent media and human rights defenders faced mounting legal, financial and operational pressure. The NHC's long-standing engagement in Georgia allowed us to respond through trusted relationships, emergency support and international advocacy, highlighting the importance of safe spaces, peer exchange, international engagement and resilience for civil society actors operating under restrictive conditions.

## The Helsinki principles in practice

Fifty years after the Helsinki Final Act, the NHC's approach remains grounded in the idea that security, democracy and human rights are inseparable. In 2025, putting that principle into practice meant strengthening the people and networks that can hold institutions accountable, defend civic space and keep democratic values alive under pressure. Our role is often to connect, convene and support. In a fragmented and uncertain environment, that work is essential.

# The NHC in Ukraine

More than four years since the start of Russia's full-scale invasion, Ukraine remains at the forefront of the fight for peace, freedom and democracy in Europe, today more so than ever.

As an organisation that has worked closely with Ukrainian partners for many years, we continue to support and stand with the people of Ukraine. In 2025, the NHC's work in Ukraine included:



- Continuing to support Ukrainian justice institutions and professionals in creating fairer, more effective and human rights-based approaches across the justice chain, with a focus on rehabilitation, reintegration and restorative justice.

- Worked with Ukrainian partners to strengthen the justice system, by helping develop a Capacity Strengthening Plan together with Ukrainian justice actors, and supporting long-term reform efforts in cooperation with the Ministry of Justice.
- Promoting restorative and victim-centred approaches within the justice system through workshops, working groups and exchange activities that focused on improving rehabilitation, probation services and alternatives to detention.
- Organising training and capacity strengthening activities for justice professionals, including a six-day training programme for prison psychologists and a three-day communications workshop for representatives from Ukraine's probation and justice community. These activities encouraged knowledge sharing and stronger cooperation.
- Strengthened victims' rights and survivor-centred approaches through the MATRA Victim Rights initiative, bringing together judges, prosecutors, legal experts, survivor advocates and victim-support organisations to improve cooperation and dialogue across the justice system.
- Supporting discussions on laws and policies on improving access to justice and better protecting victims through engagement with legal experts and civil society actors, supporting discussions around informed consent, accessibility and the rights of vulnerable groups.
- Continuing to support accountability and justice efforts related to serious human rights violations and war crimes by working with partners to ensure responses are centered on the needs and experiences of victims and survivors.
- Building stronger relationships with Ukrainian civil society and developing new partnerships focused on accountability, transparency and democratic resilience, helping Ukraine's recovery and reform processes.
- Supporting stronger democratic institutions within Ukrainian government organisations through training courses for civil servants under the Matra Rule of Law Training programme, in partnership with Leiden Law School and The Hague Academy for Local Governance.

# The NHC in the Netherlands

Democracy and civic space require attention at home as well as abroad.

In 2025, the NHC strengthened its work in the Netherlands in response to growing concerns about rule of law safeguards, democratic participation, media freedom, judicial independence and civic space.



*Presentation of the MACS Country Report on the Netherlands*

As chair of the Dutch Human Rights Platform (BMO), we worked with partners to strengthen joint advocacy on Dutch human rights policy. We also contributed to the Netherlands Democracy Coalition, which brings together organisations and experts concerned with democratic backsliding and the protection of democratic institutions. Ahead of the election, we launched the ‘Democratiewijzer’, an election tool that assessed how political parties’ programmes would affect democracy and the rule of law. This helped identify shared concerns, coordinate advocacy and respond more effectively to developments such as restrictive legislation and questions about the coherence of Dutch human rights policy.

A central part of this work was the Monitoring Action for Civic Space (MACS) initiative. Through MACS, we monitored developments affecting civic space in the Netherlands and published the first country report, creating a stronger evidence base for advocacy on civic freedoms and democratic participation.

In 2025, we also worked with partners to respond to proposed legislation such as the ‘WTMO’ and ‘WBVOO’. While presented as measures to address organised crime and unwanted foreign influence, these proposals raised concerns about freedom of association, administrative burdens and the ability of civil society organisations to operate independently.

Alongside monitoring and advocacy, we invested in public dialogue. Through events such as #DemocracyDrinks and discussions on Dutch human rights policy, we created space for exchange between civil society, policymakers, experts and citizens. These conversations helped connect domestic debates to wider European concerns about civic space and democratic participation.

Our work in the Netherlands reflected a simple principle: credibility abroad requires consistency at home. Strengthening democracy requires continuous attention to the institutions, freedoms and civic actors that sustain it.

# Funding Partners & Strategic Alliances

Across wider Europe, we work with a diverse network of partners — from civil society organisations to governments and public institutions. Over the years, we have built a strong track record of connecting the people and organisations driving change across these sectors, creating partnerships that turn shared goals into collective action.

We believe in strengthening what already exists. By building on established organisations and networks, we increase impact, avoid duplication and create stronger, more sustainable results. Together, we are stronger: we amplify our advocacy efforts, exchange knowledge and best practices, and create opportunities for meaningful cooperation with governments and institutions.

Being part of strong international networks also allows us to turn solidarity into action. When partners face challenges, we know where support is needed and can respond. Together, we help elevate the voices of human rights defenders — from the local level to European decision-making spaces and back again — ensuring that policies are informed by the realities and needs of communities.

We believe that meaningful change begins at home. That is why we invest in building a vibrant human rights community together with like-minded organisations in the Netherlands. We do this through several national networks and through close collaboration with our neighbours in the Human Rights Space in The Hague — the international City of Peace and Justice.

We are always open to new partnerships with organisations that share our values and ambitions. If you would like to explore working together, we invite you to contact us at [office@nhc.nl](mailto:office@nhc.nl).

## Our Supporting Partners

Our work would not be possible without the generous support of our partners. We are deeply grateful for their trust and collaboration, and we look forward to continuing our work together to empower catalysts of change and build more just, inclusive and rights-respecting societies.



Ministry of Foreign Affairs of the Netherlands



Nationale Postcode Loterij



European Union



Permanent Mission of Austria to the OSCE



Permanent Mission of the Principality of Liechtenstein to the OSCE



V-Fonds



Fonds1818



Janivo Stichting



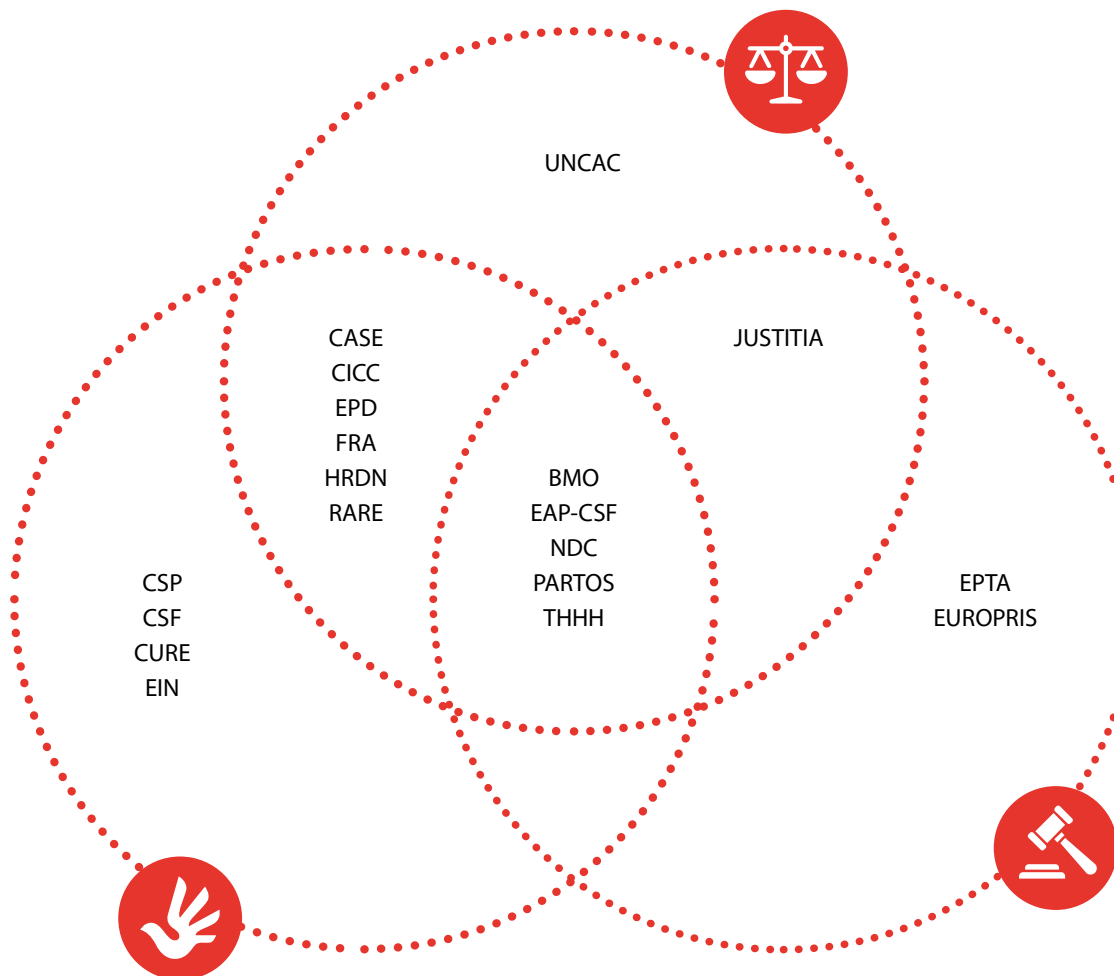
Het Cultuurfonds



Pro Juventute – Fonds voor Jeugdhulp

## Our Networks

We participate in 19 networks operating within our core competencies: strengthening rule of law; safe-guarding human rights; and strengthening civil society, and across the three programmes.



## Key to acronyms

BMO	Netherlands Human Rights Network
CICC	Coalition for the International Criminal Court
CSP	Civic Solidarity Platform
EAP-CSF	Eastern Partnership Civil Society Forum
EIN	European Implementation Network
EPD	European Partnership for Democracy
EPTA	European Prison Training Academies Network
FRA	European Union Agency for Fundamental Rights
CSF	Civil Society Forum
EUROPRIS	European Organisation of Prison and Correctional Services
HRDN	Human Rights and Democracy Network
JUSTITIA	JUSTITIA Network
PARTOS	Dutch Network for International Development Cooperation
RARE	Recharging Advocacy for Rights in Europe
THHH	The Hague Humanity Hub
UNCAC	Association for the Implementation of the UN Convention against Corruption
NDC	Dutch Democracy Coalition
CASE	Coalition Against Slaps in Europe
CURE	Campaign to Uphold Rights in Europe

# Strategic alliances

In 2025, strategic alliances remained central to the NHC's ability to connect local expertise, strengthen reform efforts, and respond to emerging challenges across wider Europe. Through project partnerships, advocacy coalitions, and thematic collaborations, we worked with civil society organisations, professional networks, academic institutions, and public institutions to advance human rights, accountability, civic space, and rights-based justice.

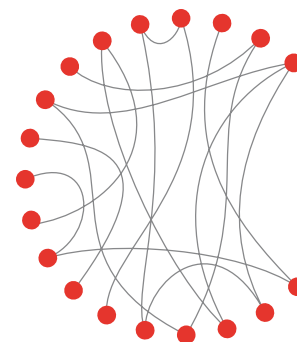
These alliances enabled us to combine complementary expertise, facilitate peer-to-peer exchange, and amplify the voices of human rights defenders, reformers, and affected communities. They were particularly important in supporting civic actors under pressure, strengthening victim-centred justice and accountability efforts in Ukraine, advancing justice reform in Armenia, promoting equality and access to justice in Türkiye, and safeguarding civic space and democratic participation across Europe and in the Netherlands.

By building on trusted relationships and shared values, our partners helped translate ideas into practical action. Together, we strengthened resilience, fostered dialogue between civil society and public institutions, and contributed to more just, democratic, and rights-respecting societies.

- Agora Europe
- ARTICLE 19 Europe
- Bulgarian Center for Not-for-Profit Law (BCNL)

- Dutch Custodial Institutions Agency (Netherlands)
- Center for International Legal Cooperation (CILC)
- Civil Society Institute Armenia (Armenia)
- COPE (Children of Prisoners Europe) (France)
- COSPE (Italy)
- Defend Democracy (EU)
- Eastern-Ukrainian Center of Civil Initiatives (EUCCI)
- European Partnership for Democracy (EPD)
- Eşit Haklar İçin İzleme Derneği – Association for Monitoring Equal Rights (ESHID – AMER) (Türkiye)
- European Center for Non-for-Profit Law Stichting (ECNL)
- European Civic Forum (ECF)
- European Implementation Network (EIN)
- EUROPRIS (Netherlands)
- Expertisecentrum KIND (Netherlands)
- Foreningen Nyt Europa (Denmark)
- Foundation Max van der Stoep (Netherlands)
- Free Press Unlimited (FPU) (Netherlands)
- Fundația pentru Dezvoltarea Societății Civile (Romania)
- Gentium (Spain)
- Georgian Democracy Initiative (Georgia)
- Hertie School (Germany)
- Human Rights House Foundation
- Human Rights House Zagreb (HRHZG) (Croatia)
- Human Rights Center (Georgia)
- Hungarian Helsinki Committee (Hungary)
- Independent Journalism Centre (Moldova)
- International Development Law Organization (IDLO)
- Landelijke Vereniging tegen Discriminatie (LVD) (Netherlands)
- Le Mouvement associatif (France)
- Leiden Law School (Netherlands)
- Meer Democratie (Netherlands)
- Okotars Alapítvány (Hungary)
- Ogólnopolska Federacja Organizacji Pozarządowych (Poland)
- Penal Reform International (Netherlands)
- OxYGen Foundation (Armenia)
- PAX (Netherlands)
- Penal Reform International (Georgia/Armenia)
- People in Need (PIN)
- Prague Civil Society Centre (Czechia)
- Promo-LEX Association (Moldova)
- Samenwerkingsverband Exodus Nederland (Netherlands)
- SEMA Ukraine (Ukraine)
- Social Justice NGO (Armenia)
- Stichting Exodus Nederland (Netherlands)
- The Hague Academy for Local Governance (Netherlands)
- T.M.C. Asser Institute (Netherlands)
- Transparency International NL (Netherlands)
- Ukrainian Helsinki Human Rights Union (Ukraine)
- Ukraine without Torture (Ukraine)
- Winnet Sweden (Sweden)
- Women's Support Center NGO (Armenia)
- Women's Development Resource Centre Foundation (Armenia)
- ZMINA Center for Human Rights (Ukraine)

# Our Programmes: Features & Highlights



**NETHERLANDS  
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# Rights-Based Justice (RBJ) Programme Overview

In 2025, our Rights-Based Justice (RBJ) programme strengthened justice systems that are responsive to the needs, rights and experiences of those most affected by crime, conflict and detention. Across our programme, we supported reforms that promote participation, accountability and human dignity, while creating opportunities for victims, survivors and other rights-holders to shape the decisions that affect their lives. From Ukraine to Armenia and the Netherlands, our work demonstrated that sustainable justice reform depends not only on strong institutions, but also on meaningful engagement with the people those institutions serve.

A central focus was advancing victim-centred justice in Ukraine. As the country continues to address the consequences of war while pursuing broader rule of law reforms, ensuring that victims' rights are recognised and protected remains both urgent and essential. Through the PRAVA project, we brought together legal practitioners, survivor advocates and civil society representatives for activities such as a on workshop Strengthening Victims' Rights in Ukraine: From Principles to Practice. Discussions in the project explored practical

approaches to preventing retraumatisation, improving access to support services and embedding victim-centred approaches throughout the justice chain.

Our support for victim-centred justice extended beyond PRAVA. Throughout the year, we worked with Ukrainian partners, including legal professionals, survivor advocates and civil society organisations, to strengthen the role of lived experience in justice reform discussions. We also contributed expertise to ongoing discussions around legal reform, including efforts to strengthen the protection and participation of victims within Ukraine's criminal justice framework. By connecting institutional actors with survivor advocates and civil society organisations, we helped create opportunities for reforms that are informed by the realities faced by victims themselves.

This work was complemented by our broader accountability programming in Ukraine. Through the projects Advancing Justice and Accountability in Ukraine: Strengthening and Support of the Prison System in Ukraine and Justice & Accountability for Ukraine:

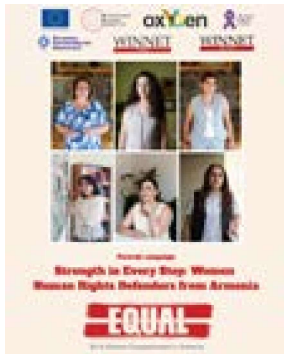
Strengthening the Role of Survivor- and Civil Society Organisation-led Initiatives, the RBJ team supported survivor- and civil society organisation-led efforts to advance accountability for international crimes.



*Justice and Accountability for Ukraine Study Visit to Northern Ireland*

The programme focused on strengthening the role of survivors and civil society organisations in documentation, advocacy and accountability processes, recognising that meaningful accountability requires the active participation of those most affected by violations.

While distinct from our victim-rights work, the initiative shared the same underlying principle: justice processes are stronger and more legitimate when they create space for affected communities to influence outcomes. We also continued to build on relationships and lessons developed through earlier support to Ukraine's penitentiary reform process. That work focused on strengthening rehabilitation and reintegration within the prison system and promoting a more humane and rights-based approach to detention. Together, these initiatives reflect a long-term commitment to strengthening justice institutions while ensuring that human dignity, participation and accountability remain at the centre of reform efforts.



*EQUAL Gender-based Violence Campaign Materials*

Beyond Ukraine, we continued to support rights-based approaches to justice in other contexts. In Armenia, we concluded our involvement in the JUREMONIA programme, which supported civil society participation in justice reform processes.

Through capacity strengthening, advocacy support and dialogue with institutions, the programme contributed to a stronger role for civil society in monitoring reforms and promoting accountability. The closing event provided an opportunity to reflect on achievements and underline the importance of sustained citizen engagement in reform processes.

In the Netherlands, we continued to promote participation through the Our Stories Matter project, which focused on the rights of children with an incarcerated parent. Working with children, families, prison staff and policymakers, the project highlighted how children's experiences can inform detention policy and practice. Recommendations developed through the project were presented directly to senior prison leadership, emphasising the importance of child participation, child-friendly detention practices and stronger cooperation between correctional institutions and child welfare services.



*Our Stories Matter Report Illustration*

Across these diverse contexts, one lesson emerged consistently. Justice reform requires more than changes to laws and policies. It depends on trust, sustained engagement and institutions that are willing to listen. Whether supporting victims' rights in Ukraine, strengthening civil society participation in Armenia or amplifying the voices of children affected by parental imprisonment in the Netherlands, our work showed that lasting reform is most effective when those directly affected are recognised not only as beneficiaries, but as partners in shaping justice.



*PRAVA project strategic meeting, December 2025 in The Hague*

# Human Rights Defence (HRD) Programme Overview

In 2025, our Human Rights Defence (HRD) programme worked on a crosscutting international challenge : the shrinking space for independent civic action. Across wider Europe, human rights defenders, journalists, activists and civil society organisations faced growing restrictions, political pressure and uncertainty about their future. In response, the HRD programme concentrated on strengthening the practical infrastructure that allows civil society to continue operating under pressure: emergency support, international advocacy, solidarity mechanisms, leadership development and monitoring of civic space.

Georgia became one of the clearest examples of this challenge. Throughout the year, civil society organisations, independent media and human rights defenders faced mounting legal, financial and operational restrictions. New legislation, investigations into civil society organisations, pressure on independent media and increasing risks for activists contributed to a rapidly deteriorating environment for civic engagement. Drawing on long-standing relationships with partners in the country, the NHC conducted needs assessments to

better understand the impact of these developments on civil society and identify priority areas for support. In response, we provided targeted support to partners facing acute challenges and intensified our international advocacy efforts. Through engagement with OSCE mechanisms and broader European advocacy channels, we worked to ensure that concerns raised by Georgian civil society remained visible internationally. By connecting developments on the ground with international human rights and democracy discussions, we helped bring greater attention to the implications of democratic backsliding and restrictions on civic space in Georgia.



*Catalyst of Change EU and Media Engagement Knowledge-Sharing Event  
Sofia, Bulgaria - October 2025*

Beyond individual country contexts, we invested in strengthening the resilience and effectiveness of civil society across Europe. Through Catalyst of Change, we supported grassroots organisations working on women's rights, environmental justice and anti-corruption in Bulgaria, Croatia, Portugal, Romania and Slovenia, strengthening their advocacy capacities and public engagement efforts. Through Recharging Advocacy for Rights in Europe (RARE), participants continued developing advocacy strategies and responses to civic space restrictions, disinformation and political polarisation.

Another important milestone was the launch of SURE, a new initiative focused on addressing one of the less visible challenges in the human rights field: the gap between judgments and implementation. While European courts and human rights mechanisms continue to produce important decisions, implementation often remains incomplete or delayed. SURE seeks to strengthen the role of civil society in monitoring implementation, identifying obstacles and advocating for compliance. By supporting cooperation between civil

society organisations, legal experts and implementation advocates, the initiative contributes to ensuring that human rights protections move beyond legal commitments and translate into meaningful change in practice. The protection of civic space was also a growing priority closer to home. Through the Monitoring Action for Civic Space (MACS) initiative, the NHC contributed to developing and applying a methodology to assess the health of civic space across EU Member States. In the Netherlands, this work resulted in extensive monitoring and analysis of legal, political and societal developments affecting civil society. The findings highlighted concerns regarding increasing administrative burdens, hostile narratives directed at civil society organisations and broader trends affecting democratic participation and civic freedoms.



MACS report on the Netherlands

These findings informed advocacy efforts concerning legislative proposals such as the 'Wet transparantie maatschappelijke organisaties' (WTMO) and the 'Wet bestuurlijk verbod ondermijnende organisaties' (WBVOO). While these proposals were presented as tools to address security concerns and unwanted influence, civil society organisations raised important questions about proportionality, freedom of association and the potential chilling effect on legitimate civic activity. We contributed to these discussions by bringing civic space perspectives into policy debates and supporting collective advocacy aimed at safeguarding fundamental rights and democratic participation.



OSCE Vienna May 2025 Side-event on Georgia

Throughout the year, the HRD programme also continued to use OSCE and European advocacy platforms to amplify the voices of human rights defenders and civil society actors. Fifty years after the signing of the Helsinki Final Act, these international mechanisms remain important spaces for accountability, dialogue and solidarity. By bringing the experiences of partners from countries such as Georgia, Türkiye, and Belarus into these forums, we helped connect local realities to international decision-making processes and reinforced the principle that attacks on civic space are not domestic issues alone, but matters of broader European concern.

In a year characterised by increasing pressure on civil society across the continent, the HRD programme focused on ensuring that human rights defenders and civic actors were not left to face these challenges alone.

# Integrity and Accountability (I&A) Programme Overview

In 2025, the Integrity and Accountability (I&A) programme focused on strengthening the institutions, professionals and safeguards that underpin the rule of law. Across wider Europe, democratic backsliding, political polarisation and declining public trust continued to place pressure on public institutions. In response, the programme invested in reform-minded professionals and practical approaches to accountability, integrity and good governance.

The Matra Rule of Law Training Programme (RoLT), delivered together with Leiden Law School and The Hague Academy for Local Governance, remained at the centre of this work. In 2025, more than 200 civil servants, judiciary representatives and public professionals from the Western Balkans, Eastern Partnership countries and Türkiye participated in seven training courses on topics including democratic institutions, human rights, public procurement, integrity, migration and the administration of justice.

A defining feature of RoLT is its focus on translating learning into practice. Participants developed Back Home

Action Plans that connected training to concrete reforms within their own institutions. One example came from Albania, where a procurement professional applied insights from the programme to strengthen discussions on transparency, accountability and professional standards within their institution. These experiences demonstrate how practical knowledge and peer exchange can contribute to gradual but meaningful institutional change.

The programme also continued to strengthen its alumni community. Inception missions and alumni activities in Albania and Montenegro provided opportunities to engage with partner institutions, identify emerging needs and reconnect with participants applying lessons from the programme in their daily work.

Alongside its international work, the I&A programme contributed to democratic resilience in the Netherlands. Ahead of the Dutch elections, we worked with partners in the Netherlands Democracy Coalition on the Democracy Guide (Democratiewijzer), assessing party programmes through the lens of democracy, the rule of law and

institutional safeguards. This helped make rule-of-law issues more accessible to a wider audience and encouraged informed public debate about the future of Dutch democracy.

A particularly difficult development during the year concerned Georgia. As democratic backsliding accelerated and conditions for independent institutions and civil society deteriorated, participation by Georgian government institutions in the Matra Rule of Law Training Programme was suspended. While not a decision taken lightly, maintaining the integrity of the programme required a principled response consistent with the values and standards it seeks to promote.

Across all of its activities, the Integrity and Accountability programme remained guided by a simple premise: strong institutions depend on people willing and able to act with integrity. By supporting public professionals, reformers and democratic institutions, the programme contributed to strengthening accountability, transparency and the rule of law across wider Europe.

## Our Governance & Organisation

The NHC operates under a two-tier governance structure consisting of a Board and a Supervisory Board.

The Board is responsible for the day-to-day management of the foundation, the implementation of programmes, annual and multiannual planning, financial management and organisational sustainability. Since October 2024, Joeri Buhrer Tavanier has served as Executive Director (ED) and sole member of the Board. The Board is monitored by the Supervisory Board, which approves strategy, policy plans, reports and annual accounts. Both bodies are supported by the Committee, which advises on long-term policy and strategic developments in the fields of human rights and rule of law. The ED, together with the Managers, forms the NHC's Management Team (MT). The managers perform their duties under the responsibility of the ED and are accountable to the ED. The MT meets bi-weekly, and the purpose of MT meetings is consultation, coordination, preparation, and—under the responsibility of the ED—decision-making on strategic matters.

In 2025, the NHC continued to strengthen its internal organisation while implementing a broad portfolio of work across justice reform, human rights defence, civic space and rule of law programming. The year also brought organisational pressure: several programmes operated in increasingly restrictive political contexts, while changes in staffing and programme management required internal adaptation. The organisation took steps to clarify roles and responsibilities, improve workload division and strengthen internal coordination. Work continued on the Function Book and organisational processes, including attention to programme quality, PMEL, fundraising and strategic communications. These internal adjustments were important for ensuring that the NHC could respond effectively to external developments while maintaining a sustainable working environment for staff.

The Supervisory Board and Committee continued to provide strategic guidance in a year marked by geopolitical uncertainty, shrinking civic space and a changing funding landscape. Their role was particularly relevant as the NHC prepared for the final phase of its 2023–2026 multiannual strategy and began looking ahead to the next strategic cycle.

### Supervisory Board

Responsible for supervising the Board; advising on medium and long-term policies and strategies; and approving policy and strategy plans, reports and the annual state of accounts prepared by the Board.

- Kees van Rij (Chair and Remuneration Committee)
- Suzanne Laszlo (Deputy Chair of the Board)
- Mariska Baaij (Chair Remuneration Committee)
- Ward Bouwers (Audit Committee)
- Ronald Visser (Audit Committee)

### Committee Members

Responsible for advising both the Board and Supervisory Board on its mission and strategy, relating to trends in the fields of work covered by the organisation.

Members of the Committee are appointed by the Supervisory Board:

- Sarah de Lange
- Yannick van den Brink
- Alma Mustafić
- Lodewijk (Lo) Casteleijn
- Corinne Dettmeijer-Vermeulen
- Kees Jan René Klompenhouwer
- Ed Kronenburg
- Anna Matczak
- Kees Sterk
- Marijke van Veen
- Iva Vukušić
- Hans Wesseling



*NHC office at Riviervismarkt 4, The Hague, The Netherlands.*

## Our Plans for 2026

The challenges facing democracy, human rights and the rule of law are not only increasing, but they are also becoming more interconnected. Democratic backsliding, shrinking civic space, disinformation, armed conflict and declining trust in institutions increasingly reinforce one another. In 2026, the Netherlands Helsinki Committee will continue focusing on the people, organisations and institutions working to respond to these challenges.

Protecting civic space will remain a central priority. Following the publication of the first Monitoring Action for Civic Space (MACS) report on the Netherlands in early 2026, we will work with civil society organisations, policymakers and international partners to translate its findings into practical recommendations and advocacy efforts. At both Dutch and European levels, we expect discussions on civic space, democratic participation and the enabling environment for civil society to become increasingly important in the years ahead.

Supporting Ukraine will remain a core focus of our work. Together with Ukrainian partners, we will continue contributing to accountability efforts, victim-centred

justice initiatives and broader rule-of-law reforms. As the consequences of Russia's war continue to shape Europe's future, ensuring that victims and survivors remain at the centre of justice processes will remain an important guiding principle.

We will also deepen our support for civil society actors operating under pressure. Georgia will require particular attention as restrictions on civic space and democratic participation continue to intensify. Building on our long-standing relationships with partners in the country, we will continue supporting advocacy, resilience and international engagement efforts aimed at ensuring that independent voices remain heard and connected.

At the European level, we will strengthen our work on the implementation of human rights commitments. Through initiatives such as SURE and follow-up work under MACS, we will support civil society organisations working to close the gap between legal commitments and practical implementation, recognising that rights are meaningful only when they are effectively protected in practice.

Across all areas of our work, we will continue investing in partnerships and alliances that enable collective action. The challenges facing human rights and democracy increasingly transcend sectors and borders, making cooperation between civil society, public institutions, experts and international organisations more important than ever.

At the same time, maintaining this work requires a strong and sustainable organisation. In 2026, we will continue efforts to strengthen the NHC's financial resilience and diversify sources of unrestricted funding, ensuring that we can retain the flexibility needed to support partners, respond to emerging challenges and pursue our mission effectively.

Fifty-one years after the Helsinki Final Act, the principles that inspired the creation of the NHC remain highly relevant. In 2026, we will continue working with partners across Europe to defend human rights, strengthen democratic resilience and support those committed to building more just, accountable and rights-respecting societies.

# Financial Report 2025



including result 2025

	Ref	31-12-2025	31-12-2024
<b>ASSETS</b>			
<b>Fixed Assets</b>			
Fixed assets	1	888	3.706
<b>Current Assets</b>			
Current receivables projects	2	699.085	1.150.829
Receivables & Accruals	3	112.194	40.599
Cash & cash equivalents	4	1.012.469	1.092.643
		<u>1.823.748</u>	<u>2.284.071</u>
<b>Total</b>		<b><u>1.824.636</u></b>	<b><u>2.287.777</u></b>
<b>LIABILITIES</b>			
<b>Equity</b>			
Continuity reserve	5	26.656	200.619
<b>Current Liabilities</b>			
Current liabilities projects	6	1.395.436	1.630.826
Deferred Revenue		18.896	
Payables & Accruals	7	383.649	456.332
Taxes	8	0	0
		<u>1.797.981</u>	<u>2.087.158</u>
<b>Total</b>		<b><u>1.824.636</u></b>	<b><u>2.287.777</u></b>

## Explanatory Notes to the Balance Sheet Statement

BALANCE	31-12-2025	31-12-2024
<b>ASSETS</b>		
<b>1 Fixed Assets</b>		
Bookvalue January 1st	3.706	7.116
Investments	0	0
Depreciation	-2.818	-3.409
Depreciation on divestments	0	0
Bookvalue December 31st	<u>888</u>	<u>3.706</u>
Total investments	65.157	65.157
Total depreciation	-64.268	-61.450
Bookvalue December 31st	<u>888</u>	<u>3.706</u>
<b>CURRENT ASSETS</b>		
<b>2 Current receivables projects</b>		
Grant advance payments	699.085	1.150.829
To be settled with partners		
Project expenditures to be reported		
	<u>699.085</u>	<u>1.150.829</u>
<b>3 Receivables &amp; Accruals</b>		
Prepaid expenses and insurances	0	0
Receivable VAT	45.768	30.527
Debtors	37.445	0
Other receivables	28.981	10.072
	<u>112.194</u>	<u>40.599</u>
<b>4 Cash &amp; Cash equivalents</b>		
ING bank	879.278	1.001.481
ABN AMRO bank	133.074	87.136
Cash Euro	122	4.027
Kruisposten bank	-5	
	<u>1.012.469</u>	<u>1.092.644</u>
<b>RESERVES AND LIABILITIES</b>		
<b>5 Continuity Reserve</b>		
Balance 1st of January	200.619	267.552
Result bookyear	-173.963	-66.933
Balance 31st of December	<u>26.656</u>	<u>200.619</u>
	<b>31-12-2025</b>	<b>31-12-2024</b>
<b>6 Current liabilities projects</b>		
Grant advance payments	1.395.436	1.630.826
Deferred revenue	18.896	0
To be settled with partners	0	0
Interest to settle with funders	0	0
Provision project costs	0	0
Project expenditures to be reported	0	0
	<u>1.414.332</u>	<u>1.630.826</u>
<b>7 Payables and Accruals</b>		
Accrued liabilities regarding employees	129.198	156.995
Creditors	118.037	235.044
VAT	94.368	0
Provision accountant costs	34.000	
Other accruals	8.046	64.293
	<u>383.649</u>	<u>456.332</u>
<b>8 Taxes</b>		
Income tax december	<u>0</u>	<u>0</u>

### Rights, liabilities and risks not in the balance statement

**Projects** - The remaining grant amounts for the duration of the project after the financial year are not included in the balance statement.  
These rights are listed in Specification Projects column "remaining next years"

**Housing** - The foundation is located at het Nutshuis, Riviervismarkt 4 in The Hague.  
The rent is €36.000 per year without service costs.

### Copier machine -

There is a leasecontract for HP copier machine via Samsung. The term started April 1st 2020 and ends March 31st, 2026. Costs are €2.670,- per year including prints/copies/scans.

### Continuity

The continuity reserve of the organisation has decreased after a few consecutive years with a negative result.  
The organisation is aware of the challenge ahead and is prepared to work with a low continuity reserve which obliges to at least break-even in 2026, but actually asks for a positive result. The organisation aims for a significant positive result as is reflected in the 2026 budget. Increased security on continuity can be achieved by changing the funding portfolio and aiming in getting more unrestricted funds and subsidies with less or no cofinancing obligation. Direct continuity is not at risk as liquidity is not a direct issue at the moment.

**Result and operating statement**

	2025	2024
<b><u>Income</u></b>		
Cost recovery NHC	1.301.614	1.754.366
Direct project income	2.411.696	3.203.820
Still to be funded		
Income from lotteries	100.000	
Other Income	59.845	100.279
<b>Total income</b>	<b><u>3.873.156</u></b>	<b><u>5.058.465</u></b>
<b><u>Expenditures</u></b>		
Direct project costs	2.411.696	3.203.820
Staff costs	1.312.326	1.535.585
Organisational costs	323.097	385.992
<b>Total expenditures</b>	<b><u>4.047.119</u></b>	<b><u>5.125.398</u></b>
<b><u>Result</u></b>	<b><u>-173.963</u></b>	<b><u>-66.933</u></b>

# General Notes to the Financial Statements 2025

## *Accounting principles*

### **General**

The financial statements have been prepared in accordance with Directive C1 of the Guidelines for Annual Reporting for small organizations without profit endeavor. The valuation of assets and liabilities are based on historical costs. Unless otherwise stated in the notes on specific balance sheet items, the assets and liabilities are stated at nominal value. Amounts are stated in euro.

### **Principles of valuation**

Assets and liabilities are stated at face value unless indicated otherwise, and based on the principle of continuity of the organisation.

### **Reserve fund**

The purpose of the reserve fund is:

Ensuring the continuity of the organization in case the income in a year is less than the expenditure, finance investments that contribute to the continuity of the organization, prefinancing for activities and reservation of financial resources to be able to meet the ongoing obligations in the event of a loss activities.

### **Current liabilities projects**

The NHC receives funding on a project basis. Many subsidies have a longer maturity period as one calendar year. The difference between the advance payment by the funder and the project expenditure in the same year are stated in the balance as current liabilities on projects.

### **Advances provided to local partner organisations**

Part of the subsidy received by the NHC has been received for projects with partners. The NHC advances the local partners on their expenditures. Since 2008 the amount paid in advance to the partner is accounted for as spending in the year the advance is paid.

### **Determining the result**

The result is determined by taking the income and expenditures of the activities that took place during the year. Also grant revenues are recognised as income in proportion of the progress of the project. The costs are based on historic cost.

### **Staff and organisational costs**

The costs are charged to the programme and projects.

## *Other information*

### **Chamber of Commerce**

The Netherlands Helsinki Committee is registered at the Chamber of Commerce in The Hague under number 41182679.

### **Control**

The accounts for the year 2025 as well as the annual report were audited by Share Impact Audit & Assurance BV based in The Hague. The auditor statement is added to this report.

### **Pension**

The foundation has a pension savings plan for its employees. This is an allocated pension contribution scheme.

	<b>2025</b>	<b>2024</b>
<b><u>Income</u></b>		
Governmental Grants	2.958.422	3.805.288
Non governmental/ non-profit organisations	754.888	977.827
Income from lotteries	100.000	175.071
Donations	384	2.963
Interest	12.833	4.345
Other income	46.629	92.971

<b>Total income</b>	<b>3.873.156</b>	<b>5.058.465</b>
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**Expenditures**

<b>Direct project costs</b>	<b>2.411.696</b>	<b>3.203.820</b>
<b>Staff costs</b>	<b>1.312.326</b>	<b>1.535.585</b>
Gross Salary	973.822	1.164.282
Social security and pension plan	229.283	269.048
Other staff costs	109.221	102.255
<b>Housing costs</b>	<b>72.713</b>	<b>51.000</b>
Rent	70.388	62.179
Other housing costs	2.325	-11.179
<b>Organisational costs</b>	<b>250.384</b>	<b>331.583</b>
Travel	3.318	931
Goods and services	63.754	88.819
Operational costs	183.312	241.833
<b>Depreciation</b>	<b>0</b>	<b>3.409</b>

<b>Total expenditures</b>	<b>4.047.119</b>	<b>5.125.398</b>
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<b>Result</b>	<b>-173.963</b>	<b>-66.933</b>
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**Other information**

Average Full Time Equivalent	17	21,5
Number of employees per 31 december	18	21

## Remuneration top employees

Managerial top - employees

2025	J. Bührer Tavenier	K. E. Meijer
Function	Executive Director	
Period	01-01 / 31-12	
Full time equivalent	1	
Former top employee?	No	
Fictional employment?	No	
Individual maximum applicable remuneration	246.000	
Remuneration:		
Salary	97.903	
Expense allowance	-	
Rewards payable in due course	6.300	
Subtotal	104.203	
-/- Payments without entitlement	-	
<b>Total remuneration 2025</b>	<b>104.203</b>	
<b>Information 2024</b>		
Period	01-10 / 31-12	01-01 / 1-10
Full time equivalent	1	1
Individual maximum applicable remuneration	58.568	174.432
Salary	26.377	88.782
Expense allowance	-	-
Rewards payable in due course	1.510	5.964
<b>Total remuneration 2024</b>	<b>27.887</b>	<b>94.746</b>

Supervisory board

2025	K. van Rij	S. Laszlo-Serrarens	M.F. Baaij	R. Visser	W. Bouwers	M. A. van Oordt	A. Majjers
Function	Chair	Vice-Chair	Member	Member	Member	Member	Member
Period	1/1- 31/12	1/7- 31/12	1/1- 31/12	1/1- 31/12	1/1- 31/12	1/1- 31/8	1/1- 6/3
Individual WNT-maximum	36.900	24.600	24.600	24.600	24.600	16.400	4.310
Remuneration:							
Salary	-	-	-	-	-	-	-
Gross expense allowance	-	-	-	-	-	-	-
Rewards payable in due course	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-
-/- Payments without entitlement	-	-	-	-	-	-	-
<b>Total remuneration 2025</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Information 2024</b>							
Period	15/2 - 31/12	-	1/1- 31/12	1/9 - 31/12	1/9 - 31/12	1/1- 31/12	1/1- 31/12
Salary	-	-	-	-	-	-	-
Expense allowance	-	-	-	-	-	-	-
Rewards payable in due course	-	-	-	-	-	-	-
<b>Total remuneration 2024</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## INDEPENDENT AUDITOR'S REPORT

To the Board of Stichting Nederlands Helsinki Comité

### Report on the audit of the financial statements 2025 included in the annual report

#### Our opinion

We have audited the financial statements 2025 of Stichting Nederlands Helsinki Comité based in The Hague.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of Stichting Nederlands Helsinki Comité as at 31 December 2025 and of its result for 2025 in accordance with 'RJK-C1 Kleine Organisaties zonder winststreven' (Guideline for annual reporting guideline C1 "Small Non-profit organizations" of the Dutch Accounting Standards Board).

The financial statements comprise:

1. the balance sheet as at 31 December 2025;
2. the profit and loss account for 2025; and
3. the notes comprising of a summary of the accounting policies and other explanatory information.

#### Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under those standards are further described in the 'Our responsibilities for the audit of the financial statements' section of our report.

We are independent of Stichting Nederlands Helsinki Comité in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA, Dutch Code of Ethics).

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Report on the other information included in the annual report

In addition to the financial statements and our auditor's report thereon, the annual report contains other information that consists of:

- Management report 2025
- Other information

Based on the following procedures performed, we conclude that the other information is consistent with the financial statements and does not contain material misstatements.

We have read the other information. Based on our knowledge and understanding obtained through our audit of the financial statements or otherwise, we have considered whether the other information contains material misstatements.

By performing these procedures, we comply with the requirements of the Dutch Standard 720. The scope of the procedures performed is substantially less than the scope of those performed in our audit of the financial statements.

Management is responsible for the preparation of the other information, including the Board report in accordance with the Guideline for annual reporting 'RJK-C1 Kleine Organisaties zonder winststreven' (Guideline for annual reporting guideline C1 "Small Non-profit organizations" of the Dutch Accounting Standards Board).

## **Description of responsibilities regarding the financial statements**

### **Responsibilities of the Board for the financial statements**

The Board is responsible for the preparation and fair presentation of the financial statements in accordance with 'RJK-C1 Kleine Organisaties zonder winststreven' (Guideline for annual reporting guideline C1 "Small Non-profit organizations" of the Dutch Accounting Standards Board). Furthermore, the Board is responsible for such internal control as the Board determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the financial statements, the Board is responsible for assessing the association's ability to continue as a going concern. Based on the financial reporting framework mentioned, the Board should prepare the financial statements using the going concern basis of accounting, unless the Board either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

The Board should disclose events and circumstances that may cast significant doubt on the association's ability to continue as a going concern in the financial statements.

### **Our responsibilities for the audit of the financial statements**

Our objective is to plan and perform the audit engagement in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not detect all material errors and fraud during our audit.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

We have exercised professional judgement and have maintained professional scepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included among others:

- identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to

those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

- obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control;
- evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board;
- concluding on the appropriateness of Board's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause a company to cease to continue as a going concern.
- evaluating the overall presentation, structure and content of the financial statements, including the disclosures; and
- evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal control that we identify during our audit.

The Hague, 17 June 2026

Share Impact Audit & Assurance B.V.

Was signed,

H. Hollander RA



Elzo Smid Ontwerp



**NETHERLANDS  
HELSINKI  
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