

# Annual Report and Accounts 2023

People-Centred Justice in Action

 **Hiil**  
user friendly justice

## About HiIL

The Hague Institute for Innovation of Law (HiIL) is an organisation dedicated to people-centred justice. This means justice that is affordable, accessible and easy to understand. We collaborate with justice providers, including ministries of justice and judiciaries, to develop solutions and improve systems so that more people can effectively prevent or resolve their justice problems. This does not only benefit individuals; it also contributes to societal well-being and economic growth.

Based in the Netherlands, we work with governments and partners worldwide on people-centred justice programs that are data-driven and evidence-based and that use innovative approaches to enhance the delivery of effective justice services to more people.

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# A Shift Towards People-Centred Justice

2023 saw ministries of justice and judiciaries across the world acknowledge the need to respond to the fact that far too many people who have a justice problem do not get a solution. One minister we spoke to called this a 'state of emergency.'

2023 also saw a major step towards achieving clarity on what can be done, when the OECD adopted a groundbreaking [Recommendation on Access to Justice and People Centred Justice Systems](#). In it, the importance of access to justice for democracy, the social contract, the economy, and for the wellbeing of people is reiterated. Clear recommendations are made on how to develop a people-centred approach to increasing access to justice. They include many elements that HiiL has been developing over the past years, including setting a clear vision, enhancing the role of data and evidence, establishing clear monitoring mechanisms and designing with people at the centre.

In this report we share what we have been doing in 2023 to support ministries, judiciaries and other justice stakeholders in this work.

In **Nigeria**, governments and judiciaries in three states – Ogun, Kaduna, and Imo – developed strategies to enhance responsive justice delivery, informed by HiiL data. Implementation included priorities taken forward by the governments themselves and work done with HiiL on developing community justice mechanisms. **Ethiopia** is building a conducive environment for innovative 'game-changing' solutions to increase resolution rates for justice problems. A national model law in support of community justice delivery will be accompanied by minimum standards to guide implementation. A three-year national budget has been allocated to people-centred justice programming. In **Kenya**, we supported the judiciary with the development of an ambitious 10-year Social Transformation for Access to Justice Blueprint. In **Niger**, based on our data, national judicial experts identified resolving land conflicts as a first priority for justice innovation. In close coordination with government, judiciary and civil society actors, a set of guidelines was produced to resolve land conflicts in fairer ways at the *canton* level. These will be coupled to a nation-wide platform that will help *chefs de canton* access the information at any moment. In 2023, in close partnership with the Ministry of Justice, the Presidency, the Bar Association and the General Directorate of Labour Inspection (Ministry of Social Affairs), the **Tunisia** programme delivered foundational justice data, best practice guidelines and innovation design to tackle labour disputes. In the **Netherlands**, we helped build a system of outcome-based monitoring for the criminal justice chain. In addition, a consortium of research and development centres that will create evidence-based, financially sustainable and scalable procedures to deal with the most common justice problems was designed and submitted for funding to the Dutch Growth Fund.

The central message of 2023 is that responses to the access to justice challenge are becoming more concrete. They now need to scale. The OECD Recommendation provides a roadmap for how to do that. We need ministries of justice and judiciaries that set clear targets and create an enabling environment for people-centred justice services. We need to empower people to access and participate in the delivery of better justice outcomes. We need solid monitoring and evaluation. And we need funding to support this.

In the following pages we share in more detail what we have done in 2023 to put this approach into practice. We also set out what we have learned. Can we make our data more actionable? What can we do more to enhance evidence-based working? How can we help overcome the challenge that most innovation initiatives find it difficult to scale? Can we develop better budgeting frameworks for ministries, judiciaries and funders, to support people centred justice work?

We have achieved a lot and we still have work to do. We continue to stand ready to support ministries of justice, judiciaries as they lead this crucial endeavour.

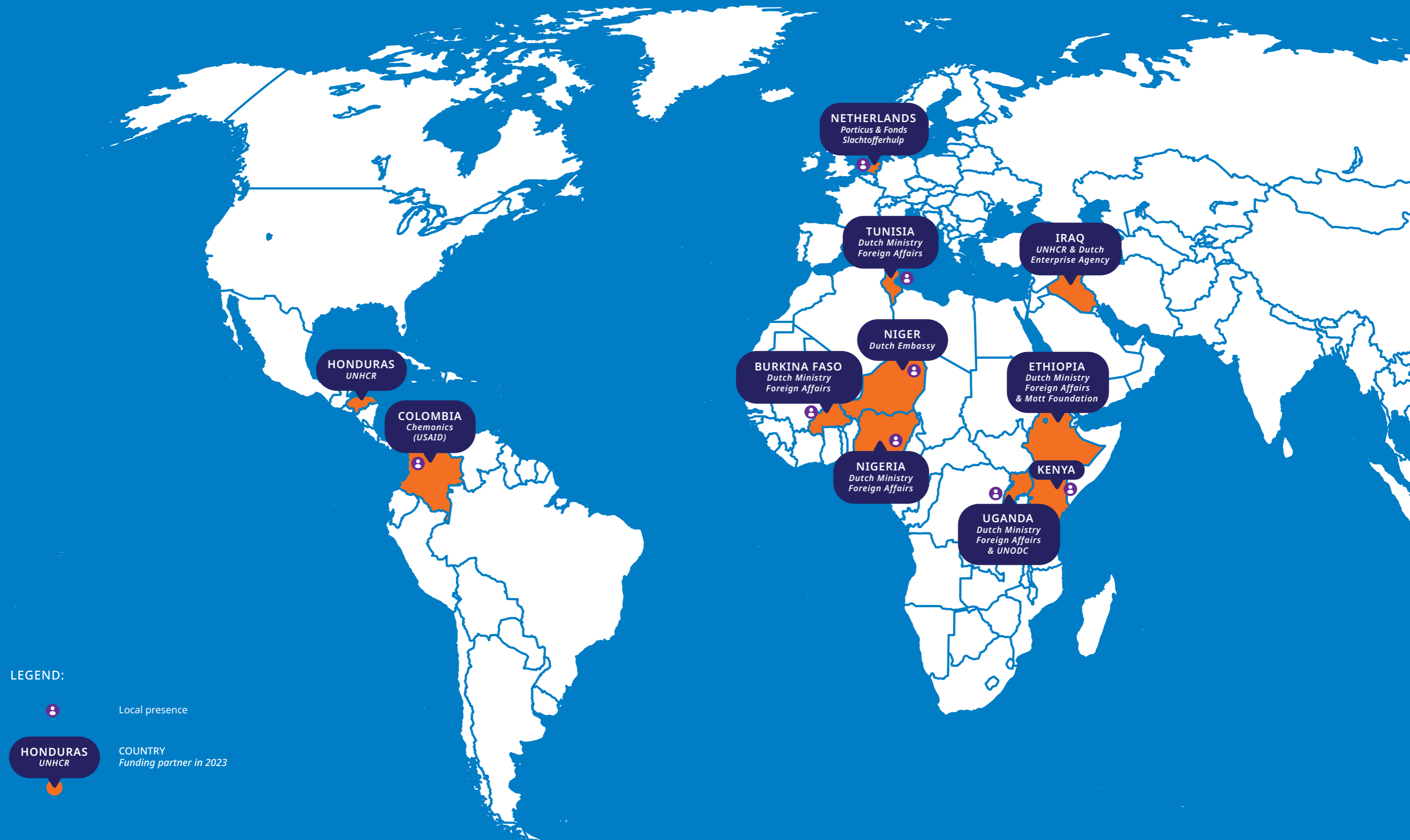
We thank our funders, listed in more detail on page 44. We thank our partners for the work we did together.



Sam Muller



# Where We Worked in 2023



**LEGEND:**

 Local presence

**HONDURAS**  
UNHCR

**COUNTRY**  
Funding partner in 2023

# Highlights from the Journey to People-Centred Justice in 2023

The 2023 [OECD Recommendation](#) is clear on how to develop a people-centred approach to increasing access to justice. The recommendation features many elements from HiiL's existing approach to justice programming, developed with partners over the last 18 years, in particular as part of our long-standing strategic partnership with the Dutch Ministry of Foreign Affairs. In this section, we highlight our main areas of work across our programme and project countries, as linked to the OECD Recommendation, and our key achievements.

## Sharing people-centred justice data

We worked with national counterparts to collect, triangulate and publish **people-centred justice data**. That means data that is collected directly from people and communities, and which relates to the justice problems they face, the impact these problems have, the justice they want and need, their decisions about resolving their justice problems, their experiences with justice services and their ability to obtain a fair outcome. We also worked to ensure that justice programming at HiiL is based on this empirical data and evidence.



Launch of the "Justice Needs and Satisfaction in Tunisia" report

### WHAT WE DID:

- 5 Justice Needs and Satisfaction surveys conducted: Tunisia, Iraq, Uganda and two in Colombia
- 3 Justice Needs and Satisfaction studies published: Tunisia, Nigeria and Niger
- 100 people trained on analysing and using justice data in their work



In 2023, HiiL justice data influenced the development of a 10-year people-centred justice strategic plan, known as the Blueprint for Social Transformation through Access to Justice (STAJ), in Kenya

Published the voices of  
**17,200**  
people  
interviewed about their journeys through justice systems

## Enhancing evidence-based delivery of justice services

With experts (such as judges, lawyers and traditional leaders), we researched and collaboratively designed evidence-based guidelines to **enhance the capacity of justice service providers** to prevent and resolve justice problems. The guidelines help justice workers decide how best to assist people experiencing the most prevalent justice problems, emphasising the prevention and timely resolution of conflicts. Our approach to developing guidelines is continuously evolving and improving on the basis of feedback gathered from practitioners, experts and justice users. We aim to ensure access to justice for everyone by promoting frontline services by a wider range of providers who bring services directly to people. It remains too early to measure the impact of the guidelines we published in Nigeria and Tunisia in 2023, though early indications suggest the guidelines are being incorporated into the work practices of the groups we have trained.

### WHAT WE DID:

**3** guidelines for justice practitioners published: family justice and land justice disputes in Nigeria, and employment justice disputes in Tunisia.

**225** justice practitioners, including frontline workers, trained on how to use the guidelines to improve their service delivery work.



Guidelines implementation workshop in Ogun State, Nigeria



## Supporting social entrepreneurs and startups to deliver quality, innovative justice services

Our local innovation hubs incentivised social entrepreneurs and startups at all stages of development to **create and scale innovative solutions** to the justice problems faced by people, businesses and communities. New justice providers from the private sector can help to release the pressure on courts by delivering justice services directly to people and small businesses. We also started work to connect startup communities with justice institutions, building an ecosystem in which the innovation capacity of the private sector can help to ensure the availability, accessibility and quality of a continuum of legal and justice-related services, in partnership with formal and informal justice systems.

### WHAT WE DID:

We supported startups with:

**9** ideation events with 345 entrepreneurs

**3** incubation sessions for 25 startups

Accelerator programme for **17 startups**

Scaling programme for **3 startups**



Justice Innovation Fund made its first impact investment, selecting Haqdarshak, a startup in India, which makes it easier for people to access government welfare schemes.



Startups that have participated in our programmes report having contributed to the prevention or resolution of justice problems for 433,144 people in 2023.<sup>1</sup>

<sup>1</sup> These results are based on self-reported inputs from startups receiving technical or financial assistance from HiIL in 2023. Inputs are not verified by HiIL.

## Enabling justice stakeholders to design people-centric services

In collaboration with government partners, we brought together stakeholders from agencies and institutions across all branches and levels of government, as well as non-governmental stakeholders active across the justice system and community and justice user representatives, to **design innovative justice services** that meet the needs of people. The HiiL Justice Innovation Lab process fostered innovation and experimentation to enhance the simplicity, effectiveness and efficiency of justice services. In this process, stakeholders were supported to adopt the perspectives of people as the starting point for service design, taking their needs and aspirations into account. Plans for new justice services in this process are fully owned by the stakeholders, and can be taken forward for investment and piloting.

### WHAT WE DID:



Justice Innovation Lab in Tunisia developed a plan for an online employment justice platform. The platform will be further prototyped and tested with the General Directorate of Labour Inspection in 2024.



Justice Innovation Lab in Ogun State, Nigeria developed a one-stop-shop - Ibi Isadi, meaning "place of refuge" in Yoruba - which will provide tailored support and referrals for survivors of domestic violence. The State Government allocated funds in their 2024 budget for the rollout of a pilot.



Justice Innovation Lab in Imo State, Nigeria developed a Community Justice Centre model. The State Government allocated funds in their 2024 budget for the roll out of a pilot.



Justice Innovation Lab in Imo State, Nigeria

## Promoting a people-centred culture in justice systems

On the invitation of national or state government actors, we supported activities designed to enhance commitment at all levels of government to promote people-centred justice. Through **dialogue**, stakeholders defined shared goals for collaboration and recognised their varying roles and prerogatives in the context of mutual cooperation. This cooperation is also aimed at creating the necessary political space and an enabling environment for justice innovation, including through new services developed by justice stakeholders or social entrepreneurs.

### WHAT WE DID:



With partners, we convened dialogues in Tunisia, Uganda and Niger.



In 2023, dialogues contributed to the development of a Justice Sector Transformational Plan in Ethiopia (more in the country report at page 18).



Stakeholder Dialogue in Dosso, Niger

# Strengthening the movement towards people-centred justice

With our donors, Justice Action Coalition partners and national counterparts, we worked to **reinforce international, regional and national networks** of people-centred justice. Justice development agencies and the UN are increasingly integrating the people-centred justice concept into their rule of law strategies and theoretical frameworks. Notably, we influenced the inclusion of people-centred justice elements in USAID's new rule of law strategy and saw HiiL's approach reflected in the substance of the 2023 OECD Recommendation. We also welcome the UN General Assembly's adoption of the first-ever resolution on access to justice for all.

## WHAT WE DID:



With national partners, we continued to play an outsized role in the growing international movement towards people-centred justice.



We spoke at conferences and events held by USAID on their rule of law strategy, the American Bar Association on people-centred justice programming, the UN high level political forum on financing people-centred justice, the OECD roundtable on increasing equal access to justice, the Open Government Partnership global summit on justice data and at SOCAP.



We are active members of the Justice Action Coalition (JAC) - a growing multi-stakeholder alliance consisting of 20 countries and a group of partner organisations - working together to achieve measurable progress in justice outcomes for people and communities by the third SDG summit in 2027 and beyond. We participated in three virtual JAC meetings, where members took stock of progress, shared experiences, highlighted opportunities and aligned efforts to support and promote people-centred justice.

## SPECIAL FEATURE

# Celebrating 10 Years of the Justice Needs and Satisfaction Surveys

Ten years ago, the Dutch Embassy in Yemen asked us to measure the justice needs experienced by Yemeni people. To say that this was a challenge is an understatement. The country was on the brink of a civil war (which would erupt in 2015), the Yemeni branch of Al-Qaeda was highly active, and a chaotic process of national constitution-building was taking place. Despite these challenges, we managed to interview a sample of randomly selected people from the country's three most populous governorates. We found that almost everyone in Yemen has multiple legal problems, often related to land, crime and family disputes.

Since 2014, we have conducted more than 25 Justice Needs and Satisfaction (JNS) studies worldwide, from Fiji to Alaska and Colombia to Bangladesh. In some countries, we studied people's justice needs multiple times. The insights about people's needs for justice became the foundation of people-centred justice and have had a major impact at a global level. The Task Force on Justice used legal needs data, including from HiiL's surveys, to demonstrate that the global justice gap affects a staggering 5.1 billion people. One of the critical indicators of the United Nations Sustainable Development Goal 16 is tightly linked to the study of legal needs. The OECD is also now championing evidence-based, people-centred justice among its member states.

Data and knowledge are the cornerstones of the people-centred justice programming that we apply in Tunisia, Nigeria, Niger, Kenya, Mali, Ethiopia, Uganda and all other countries where we work. The comprehensive JNS data is compelling evidence for numerous justice leaders, highlighting the justice gap and driving calls for reform. Furthermore, justice needs data is the foundation for designing and delivering justice services that meet users' needs and that are evidence-based, innovative and scalable.

What have we learned in these ten years from interviewing tens of thousands of people about their justice needs? Justice is an intrinsic and growing part of everyone's lives. Regardless of age, wealth, education or political views, everyone needs support from the law. However, the ubiquity of problems is not matched by accessible and well-functioning justice journeys. Roughly half of global justice needs are not resolved.

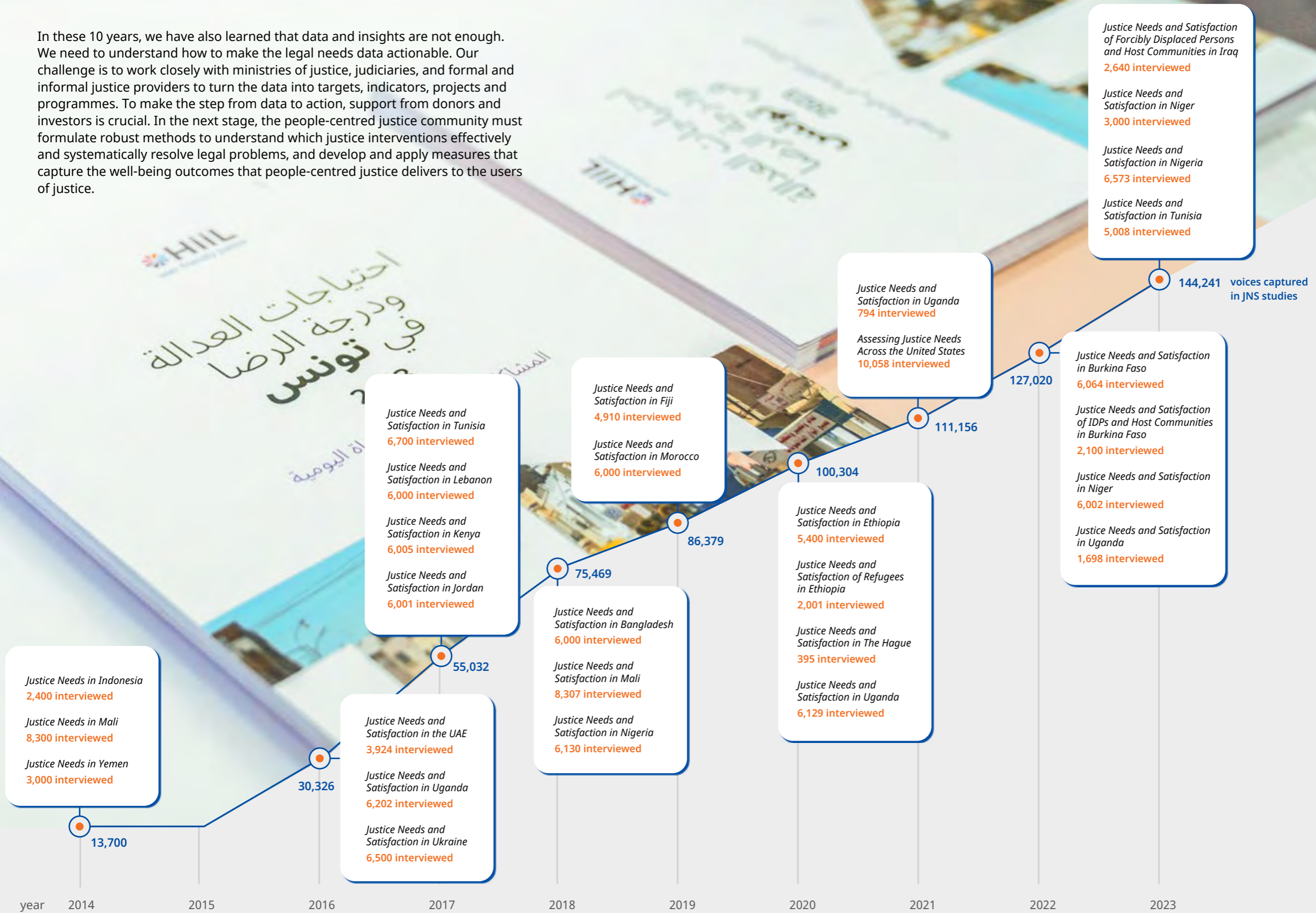
The JNS data clearly shows that 'justice as usual' will not meet people's immense and growing needs. The way ahead is to rethink justice systems and engineer them as tools for delivering fairness and value to their users. This is now known as people-centred justice.



HiiL's presentation during the OECD roundtable on equal access to justice in Ljubljana, Slovenia



In these 10 years, we have also learned that data and insights are not enough. We need to understand how to make the legal needs data actionable. Our challenge is to work closely with ministries of justice, judiciaries, and formal and informal justice providers to turn the data into targets, indicators, projects and programmes. To make the step from data to action, support from donors and investors is crucial. In the next stage, the people-centred justice community must formulate robust methods to understand which justice interventions effectively and systematically resolve legal problems, and develop and apply measures that capture the well-being outcomes that people-centred justice delivers to the users of justice.



# Ethiopia

We began our work in Ethiopia when we signed a memorandum of understanding with the Federal Ministry of Justice in 2019. A JNS survey carried out with national partners in 2019-2020 found that land disputes, crime, neighbour and family disputes are the country's four most prevalent justice problems. Only 2.2 million of the 7.4 million legal problems that arise each year (33%) reach a fair resolution.

To bridge this justice gap, the Ethiopian government developed a Three-Year Justice Sector Transformational Plan (2023-2025), which outlines 10 focus areas for reforms. People-centred justice has been integrated across the plan, having been the focus of stakeholder dialogues at leadership level which concluded in 2022. These dialogues were convened with the support of the Dutch Ministry of Foreign Affairs and the Mott Foundation, and co-facilitated with our implementation partner Destiny Ethiopia. Last year, in line with select focus areas in the national plan, we facilitated ideation and scoping sessions to develop ideas that will increase the resolution and prevention of family and land disputes. From these ideas, strengthening community justice centres was selected by stakeholders as a means to resolve these problems. In addition, we began to develop recommendations based on best practice which will improve the capacity of justice providers to resolve land justice problems. To this end, our work aims to support the government's effort to strengthen evidence-based ways of working.

In 2024 we will continue a series of innovation workshops, fundraise to run a pilot of a community justice centre model, and publish practical evidence-based guidelines for the resolution of land disputes.

Photo: Matyas Rehak / Shutterstock.com



## Scaling up community justice services: A game-changer for millions of justice users in Ethiopia

The Ministry of Justice of Ethiopia has developed a Three-Year Justice Sector Transformational Plan (2023-2025) which focuses on making justice more affordable, accessible and easy to understand – in other words, developing a people-centred justice approach. National budget was allocated for the same three-year period to ensure implementation of reforms and new approaches. As a core partner, we are contributing knowledge, best practice, methodologies and experience with respect to developing responses, scaling what works and ensuring sustainable financing models are in place.

One of the 10 pillars of the plan revolves around scaling up community justice platforms across the country, based on, among other best practices, a successful customary court model in the Oromia region. Consisting of five members, these courts have shown impressive resolution rates, processing an average of 376,000 cases each year for the past two years for a total population of 45 million people.

At the request of the Ethiopian Government, we are partnering with experts from the Ministry of Justice and the Oromia Legal Training and Research Institute to assess whether the Oromia example is an effective and replicable model to increase resolution and prevention rates at community level. If found suitable, it may form the basis of a national framework for the establishment and operation of customary courts in other regions of Ethiopia, while paying careful attention to different regional contexts.

# Nigeria

With the support of the Dutch Ministry of Foreign Affairs, HiIL has worked in Nigeria since 2015, establishing a convening presence at the federal level and helping the Ministries of Justice of Imo, Ogun and Kaduna States to implement programme activities in support of people-centred justice.

The second Justice Needs and Satisfaction survey we conducted in Nigeria, in 2023, shows that approximately 81% of Nigerians have experienced at least one legal problem in the past year, with many facing multiple problems. Overall, people in Nigeria experience about 184 million legal problems each year. Approximately 55% of these are resolved either partially or completely. With the Federal Government's imminent validation and adoption of a new National Policy on Justice (2024-2028), we are working with justice leaders to integrate people-centred justice, informed by results achieved in Imo, Ogun and Kaduna States and data from our 2023 JNS survey.

This means the justice landscape in Nigeria has reached a pivotal moment, as governments across Imo, Ogun and Kaduna States take steps to prioritise, develop and finance the roll out of people-centred responses at scale. In these three states, the use of JNS data is increasing, and key institutions are making a transition to the evidence-based way of working. Following the 2023 JNS launch, media statements made by key stakeholders reflect a growing national aspiration to embrace justice services that deliver what people need. We have also seen justice providers, researchers and media houses making much greater use of data to call attention to findings, make decisions about needed reforms and support analyses. Professor Nnamdi Obiaraeri of the Faculty of Law, Imo State University, Owerri said, "(i)t is important that citizens have access to justice and a legal system that provides substantial and equal justice to the people." He pointed to "low-hanging fruit including small claims courts in some jurisdictions in Nigeria; public awareness raising on alternative dispute resolution measures which already exist; and the role of chiefs, traditional leaders and church elders, all of whom play a paramount role. The legal framework to institutionalise what they do needs to be reviewed."

In 2023, we published two guidelines for best practices for land and family dispute resolution in Ogun State, and trained 219 experts on their use. These experts now serve as a reference group, providing ongoing feedback on the practical application of the guidelines. We also concluded a series of collaborative workshops with diverse stakeholders in Imo and Ogun States in which pathways to increase resolution rates for priority justice problems were developed, as outlined below.

In 2024, we aim to strengthen our national presence in Nigeria and to develop a multi-year national people-centred justice programme with federal counterparts aligned with national priorities, which will be implemented by a locally registered entity.

"We have come to a point in our legal history where we need to begin to do things differently and expand access to justice for our people."

– Mr Osunfisan Osunfuyi, Senior Special Assistant to the Governor of Ogun State on Legal Matters

## Governments of Ogun and Imo States lead efforts to enhance the justice system in Nigeria

In a series of Justice Innovation Labs we facilitated in Imo and Ogun States, a diverse group of justice stakeholders worked together to develop a sustainable and scalable pathway to increase resolution and prevention rates for a specific legal problem. In Ogun, the group focused on a service delivery model for domestic violence survivors, connected to the family justice priority identified in the JNS data and explored in earlier stakeholder dialogues. They developed a one-stop-shop - Ibi Isadi, meaning "place of refuge" in Yoruba - which will provide tailored support and referrals for survivors of domestic violence. In Imo, the focus was on helping people to resolve their justice problems locally through a Community Justice Centre model. In both cases, State Governments allocated funds in their 2024 budgets for the rollout of pilots.

As we work together on implementing the pilots, these State Governments' proactive approach to integrating people-centred justice can serve as a model for other states in Nigeria.

Photo: Stakeholder meeting in Nigeria

# Uganda

We have been working in Uganda since 2016, with a focus on national-level initiatives. Support for our work in Uganda has come from the Dutch Ministry of Foreign Affairs and the UNODC Strengthening Crime Prevention and Criminal Justice Programme. Our main partners have been the judiciary, the Governance and Security Secretariat — a network of 32 government agencies — and LASPNET, an umbrella association of legal service providers.

A SIDA-funded study we published in 2020 found that the justice gap in Uganda widened during the COVID pandemic. Crime, land and family disputes were the most serious justice problems. Of the 13 million legal problems that arise every year, almost 70% remain either unresolved or are resolved in a way perceived as unfair. Almost five million legal problems are abandoned annually without reaching a fair resolution.

To bridge this gap, we focused in 2023 on enhancing justice providers' access to and use of data on justice needs and on the outcomes of justice journeys. This included strengthening dialogue between providers on citizens' justice needs and raising awareness of justice issues via events. We have also worked with a new generation of startups whose innovations provided a response to cases of land fraud and land-related disputes in Uganda. In a half-day Jenga Haki Festival, five teams pitched their prototypes to a panel of judges. The winning innovations included an incentive system to reduce conflict at landfills, an application that mapped property boundaries and another that offered a web-based alert if potential land buyers were being sold land that was not for sale.

Our collaborative efforts are starting to bear fruit. This year, our research into justice needs in Uganda was cited by Chief Justice Alfonse Owiny-Dollo as having informed the judiciary's focus on alternative dispute resolution mechanisms. The evidence-based guidelines developed with local organisations to support family justice providers to advise on typical problems have received positive feedback from practitioners, who say that it has helped speed up resolution. These guidelines are now hosted on LASPNET's e-learning platform for wider accessibility. We are also seeing an increase in engagement from justice practitioners who have ideas on improving access to justice, or are looking for information online. This includes via Twitter live events.

In 2024 and thereafter we hope to continue to collaborate with donors and partners in the judiciary and Ministry of Justice to build a multi-year, national people-centred justice programme. This work aligns with national priorities identified in the government's Access to Justice sub-programme and the judiciary's Administration of Justice Programme. However, the adoption of the Anti-Homosexuality Act last year necessitated a pause in programme implementation to get a better sense of changes happening at country level. Since justice institutions and the judiciary are responsible for enforcement of this controversial law, we have been in dialogue with counterparts and donor partners about how to move forward. It remains unclear to what extent future collaborations on a larger national people-centred justice programme will be able to continue.

## Bataka Courts: Resolving legal issues within communities

Uganda's Bataka Courts offer a new justice model that puts people first. These courts provide a community-based informal justice system for civil cases. Staffed by seven respected community elders with proceedings held in local languages, the system offers affordable, efficient and accessible hearings, and averages a remarkable 72-hour resolution time.

HiIL first supported Bataka Courts in 2019, funding the model as part of our Justice Accelerator programme. In 2021, practitioners working to scale Bataka Courts joined the Business Resilience Programme, a HiIL initiative designed to mitigate risks faced by justice startups which were caused by the COVID-19 pandemic.

The success of Bataka Courts is due to several factors. The courts prioritise accessibility by conducting hearings in local languages, intentionally communicating in a way that ensures individuals feel at ease rather than intimidated, and their proactive and hands-on approach improves effectiveness and efficiency - in boundary disputes, for example, elders can physically visit the site and engage in direct discussions with neighbouring parties.

The Bataka Court model continues to grow and to improve the lives of individuals and communities in the districts of Kakadi and Kyegegwa in Western Uganda.



*A court session in Nyakafunjo Village, Kyakabadiima sub-county, Kagadi District, Uganda*

# Tunisia

We have worked in Tunisia since 2012, having been invited by the Ministry of Justice to work on Tunisia's most pressing justice problems. The justice gap in Tunisia is acute: in 2023, 31% of adults had experienced at least one legal problem in the past year, with employment disputes the problem with the most impact. Only 23% of the five million justice problems experienced in the country each year are fully or partially resolved, and only half of these resolutions are regarded as fair.

With support from the Dutch Ministry of Foreign Affairs and Open Society Foundations, we are implementing a four-year programme (2022 - 2025) to improve the prevention and resolution of employment-related legal issues. In partnership with the Presidency of the Government, the Ministry of Justice, the General Directorate of Labour Inspection and the Bar Association, our current focus is on sustainable solutions to the justice needs of employees, employers and micro, small and medium sized-enterprises (mSMEs), and the justice providers that work with them.

In 2023 we collected and analysed justice data from over 5,000 Tunisians; developed a guideline on best practices for employment disputes, with Tunisian legal experts; organised a Justice Innovation Lab to design a solution that provides new tools for labour inspectors and self-help support for employees; and supported early-stage startups with grants and training to develop new justice services.

These collaborations have all happened in the context of changing and sometimes challenging political circumstances. Our approach has been to keep dialogue going, with a focus on practical steps that can be taken to increase the prevention and resolution of frequently occurring justice problems. Through continuous conversation with existing stakeholders (e.g. the Bar Association) and new ones (e.g. the Chief Justice), we solidified commitments through memoranda of understanding and co-organising stakeholder events under the patronage of the Presidency.

## Addressing employment justice: Collaboration leads to an online platform

Nearly one-quarter of respondents to our 2023 Tunisia JNS survey identified problems related to employment as a serious justice issue.

In 2023 we facilitated and supported a process for the Presidency of Government, the Ministry of Justice, the Bar Association and the General Directorate of Labour Inspection to innovatively respond to the justice needs identified in recent data. This resulted in the design of an online employment justice platform. The platform helps employees and employers assess - in an interactive way - the specific employment dispute they are facing, understand their rights and responsibilities and receive advice on how to take action or get referred to a labour inspector or legal expert. For labour inspectors the platform serves as an assessment and intake tool, helping them to understand employment disputes and determine the best course of action, based on the outcomes that employees and employers desire.

This new platform will be developed and tested in a real-life setting with the General Directorate of Labour Inspection next year, and handed over after successful integration into the offices daily operation at the end of 2024.

"The Employment Justice platform is the result of collaboration among a team of experts, including lawyers, representatives from civil society, labour inspectors and government officials. It aims to streamline the resolution of legal disputes between employees and employers. This platform will prioritise user-friendliness and accessibility, ensuring it can be easily accessed by all individuals involved in employment relations."

– Mimouna Khalfa, General Directorate of Labour Inspection

*Stakeholder Dialogue in Tunisia*

# Niger

We are supporting national partners in Niger to move towards a more accessible justice system that increases prevention and resolution of the most frequently occurring problems in daily life. Invited in 2020 by the Ministry of Justice of Niger to develop a programme together, we have worked since 2021 in close collaboration with the government, justice practitioners and civil society towards an ecosystem for innovative service delivery based on accurate data collection. Although we are currently both implementing and advising, our aim is to collaborate with the aim to transfer implementation to Nigerien counterparts throughout the programme. Our efforts are funded by the Embassy of the Netherlands in Niger.

A first justice needs study conducted with the Ministry of Justice and national counterpart Lasdel found in 2022 found that 56% of Nigeriens had faced one or more justice problems in the preceding year. The main problems related to crime, land, neighbours, money, domestic violence and family issues. 63% of justice problems had not been resolved in a fair and timely manner, indicating that there is a wide justice gap in the country.

Subsequently, the program was designed to prioritise land conflict as a thematic focus. Land problems are the second most prevalent justice issue and are also considered the second most serious. Key activities in 2023 included the development of a first set of practical guidelines for resolving land disputes, which will be published and disseminated in 2024, and workshops focused on land disputes, at which experts developed a prototype on access to information that will facilitate informed decision making in community-level mediation of land conflicts. We also held a series of dialogue sessions with high-level stakeholders with the aim of developing a national people-centred justice strategy for Niger.

In July 2023, Niger experienced a coup d'état. President Bazoum's elected government was replaced by Transitional Authorities under the leadership of General Tchiani. After a three-month pause for reflection and analysis, we adapted the programme to fit this new context. Among other changes, we welcomed additional members of civil society to our stakeholder dialogue group on the national people-centred justice strategy.

In 2024 we will complete the activities that we planned for 2023 but delayed due to the coup d'état. This includes the launch of our justice needs study and the publication of the national people-centred justice strategy. We will also further develop the ideas for innovative justice services designed by stakeholders during workshops into a prototype service that can be piloted.

"This is the first time that an active Hiil programme has been maintained despite a coup. We learned from previous experiences and we are becoming more resilient to sudden political changes."

- Aminatou Daouda Hainikoye, Hiil Country Manager Niger



Strategy Workshop  
in Niger

## Navigating fragility: Sustaining activities amid political instability

When the coup d'état happened in July 2023, we had already held a dialogue on people-centred justice with key justice stakeholders in Niger. Continuing with the planned series of dialogues required us to innovate.

The team engaged more civil society actors and relocated future stakeholder dialogues to Niamey, the capital, to ensure continuity. We kept government technical experts in the loop. The second stakeholder dialogue, held in November 2023, saw high levels of participation and engagement.

Having a robust team on the ground was critical. The team's resilience was evident in its ability to sustain program activities amid political turmoil. Challenges included the safety and security of our team and partners, and changing state counterparts. The period of pause provided an opportunity for reflection, risk assessment and strengthening partnerships with diverse actors.

The experience highlighted the importance of diversifying engagement beyond formal institutions, particularly in fragile states.

# Colombia

We started working with the USAID-funded project, Justicia Inclusiva (Inclusive Justice) in Colombia in 2023. Justicia Inclusiva asked us to help make justice more accessible for the residents of 76 municipalities across the country by leveraging people-centred justice data and justice innovation. As a first step, we undertook two studies of the Justice Needs and Satisfaction of people in the target municipalities; one following our standard method and one following an online, self-applied, panel-based method that is new to the Colombian context.

From the outset, we collaborated closely with key Colombian justice stakeholders, particularly the National Planning Department. Participatory and integrated data analysis contributes to the efforts to shift the Colombian justice system from an approach focused on institutions to one focused on people.

Despite numerous challenges, such as local elections and security problems, we shared the emerging findings with key Colombian stakeholders and experts late in 2023. The reports of both surveys will be launched in April 2024.

During the final quarter of 2023, we collaborated with experts from the National Planning Department and the Ministry of Justice to develop a prototype for a national measurement and evaluation system for people-centred justice. The final prototype will be completed and presented in 2024.

Due to budget cuts at the end of 2023, a considerable part of the project's initial scope in Colombia has been reduced. This affects our ambition to conduct planned innovation-focused activities. Our team is currently seeking alternative avenues for advancing justice innovation initiatives in Colombia.



# The Netherlands

Justice gaps are also prevalent in high-income countries. In the Netherlands, the proportion of legal problems that were resolved by an agreement or a decision declined from 60% in 2009 to just 39% in 2019. The number of people who reported crimes to the police also declined, and there is strong popular demand for a more responsive legal system.

Our work in the Netherlands in 2023 revolved around two major nationwide activities. The first, which is financed by Porticus and Fonds Slachtofferhulp, aims to create a more effective criminal justice system. Our latest activity within this project aims to improve outcome-based monitoring for criminal justice. This entails conducting research to find out what outcomes people need when dealing with criminal justice issues; using the results of this research to develop a measuring and monitoring system that assesses whether these desired outcomes are realised; and suggest ways of adapting criminal justice interventions and procedures to ensure they contribute to the desired outcomes.

The second activity involved building a consortium of 34 partners to develop new research and development centres that will create evidence-based, financially sustainable and scalable procedures and interventions to deal with the country's seven most common justice problems. We have submitted a €112 million proposal for this project to the national Growth Fund. This is - to our knowledge - the first concrete example of a step-by-step plan for evidence-based transitioning towards a fully people-centred justice system. In cooperation with our partners, we defined and planned each activity for developing, testing and scaling seamless pathways to resolution. In the course of our work in the Netherlands we have broadened and helped strengthen the network of criminal justice and people-centred justice stakeholders. We have helped raise awareness of what needs to be changed among political and justice sector leaders and we have a group of research and development practitioners ready to begin the transformation to people-centred justice.

Stakeholder Dialogue on criminal justice in the Netherlands

## Building a movement for change in the criminal justice system in the Netherlands

The Dutch criminal justice system faces challenges such as lengthy resolution times and insufficient capacity. We convened 30 professionals from various sectors - the police, judiciary, public prosecutors' office, mediation, health and social services - to a series of dialogues on how to create a more effective and socially relevant criminal justice system. The stakeholder dialogue method (developed by Hiil and Reos Partners) for achieving sustainable development goals (most notably SDG 16.3) is meant to guide a group process towards experiencing challenges, designing scenarios, building strategic relationships and developing shared strategies. We have found that the dialogues provide insights into shared goals and pressing bottlenecks and offer direction towards broad solutions on these matters. Moreover, the dialogue process creates an environment in which important relationships between stakeholders can be forged, allowing for cooperation parallel to and beyond the scope of the project.



## Burkina Faso

In 2021, in close coordination with the Centre pour la Gouvernance et Democratie and Terre des Hommes, and on invitation by the Ministry of Justice, we conducted a first assessment of the justice gap experienced by Burkinabè. The data was to provide the foundation based on which we would expand a national program for innovation of justice. Our work was put on hold after the coup d'état in 2022.

In 2023 we resumed our activities, financed by the Dutch Ministry of Foreign Affairs, and started with an extensive scoping and consultation exercise with the authorities, our funder and our long-term partners to understand their priorities for the improvement of justice. Burkina Faso is a fragile country facing an acute security crisis and a non-democratic governance transition. In this context, programme adaptation and agility are vital. We found that building a solid foundation for data collection on justice needs, and innovation to improve the link between formal and informal justice provision, are a priority for authorities. We also found that an increased focus on community justice is desired by both authorities and CSOs in order to improve access to justice. In 2023, we initiated the renewal of our agreement with the Ministry of Justice and signed framework agreements with suppliers. In 2024 we will continue to design our programme on these principles in close collaboration with the aforementioned actors.

Launch of the "Justice Needs and Satisfaction in Burkina Faso" report in 2022



# Kenya

We started working in Kenya in 2017 with a national JNS undertaken with Judiciary Kenya and funded by the World Bank. In 2023, we advised Judiciary Kenya and its partners on the drafting of a people-centred justice strategic plan, known as the Blueprint for Social Transformation through Access to Justice (STAJ). This was launched on 24 November 2023 in a nationally broadcasted event. The 2017 justice needs survey served as a benchmark.

The Blueprint covers the period 2023-2033. It is one of the first national justice policies in the world that is people-centred and focused on achieving broader social transformation through access to justice. It puts people and businesses - rather than justice institutions - at the centre of the Kenyan justice system.

The next step is implementation. At the time of writing, HiiL is working out the details of collaboration to support the Judiciary of Kenya with this in the coming years. A first step is a second national JNS. Based on this, HiiL will support other elements of people-centred justice programming, the details of which are currently being worked out. Core elements are to help achieve measurable and impactful outcomes, including creating improved pathways for specific legal problems, embedding data and evidence-based practice in the justice system, stimulating justice innovation and promoting change that anchors people-centred justice at the organisational and political levels.

The advisory service focussed on including the core elements of people-centred programming in the Blueprint. Advice was provided on using data, evidence-based work, innovation and building an enabling environment. It took various forms - personal meetings, data analysis, analytical reports on the regulatory environment, stakeholder mapping, input on evidence-based working and innovation, input on the enabling environment needed, strategy workshops and collaborative drafting. Our work was mostly funded by a generous grant from the Dutch Embassy in Nairobi, supplemented by funding from the Dutch Ministry of Foreign Affairs, under our multi-year strategic partnership.

We learned during 2023 that the political process of establishing people-centred justice involves a significant amount of groundwork to convene and persuade stakeholders with diverse interests and needs. This took place in a difficult environment imbued with uncertainties, including national elections at the beginning of the project, a cost-of-living crisis, drought in the north of Kenya, external conflicts and several other priorities that diverted attention and resources. We learned how the STAJ team, the Chief Justice and her wider team navigated these challenges: by listening and being inclusive, and at the same time, by staying the course.

"In our quest to improve the quality of the justice journeys of our people, our courts will be accessible havens where Judges, Judicial Officers and Staff are service-oriented and care about the well-being and dignity of court users. Our processes will be streamlined and simplified, not just for efficiency, but to ensure that justice is reachable and understandable to every citizen, regardless of their social or economic status."

- Chief Justice Martha Koome



Launch of the the Blueprint for Social Transformation through Access to Justice

# Iraq

Our engagement in Iraq began with a JNS survey of forcibly displaced persons in the country, conducted in partnership with UNHCR. HiIL partners with UNHCR on a multiannual programme to measure the justice needs of refugees and internally displaced people. We began working in Iraq in early 2023, and despite the challenges resulting from the autumn 2023 crisis in the Middle East, we presented the survey results online in December.

The study revealed that forcibly displaced persons and people from the respective host communities experience a yawning justice gap. More than half of the individuals we interviewed reported experiences with one or more significant legal issues in the past four years. Only 15% achieved a partial or complete resolution. Refugees and internally displaced persons, but also Iraqis from the host communities, do not have access to effective justice pathways. Most often, legal problems are addressed through family or community mechanisms. The use of courts, lawyers and other formal justice providers is limited. Refugees, IDPs and people from host communities face legal challenges involving land, housing and access to public services. Many do not seek a resolution because the formal justice system is slow, expensive and difficult to navigate.

We are supporting innovative, community-led justice services in the area of housing, land and property (HLP). Since the 1960s, Iraq has grappled with escalating HLP problems, exacerbated by the ISIL conflict between 2014 and 2017, which resulted in significant displacement and rights violations. Our "Iraq Justice Innovation" project (which will run from September 2023 to December 2024) supports existing justice initiatives that aid displaced persons, including women, Yazidis and other minorities. In collaboration with UN-Habitat, the project coordinates with international and national stakeholders, with a primary focus on enhancing Iraq's HLP governance.



Photo: quetions123 / Shutterstock.com

# Justice Accelerator in East and West Africa and MENA

Since 2011, we have operated a Justice Accelerator programme to incentivise social entrepreneurs and startups to tackle urgent justice issues in West Africa, East Africa and the Middle East and North Africa (MENA). This intervention is critical because improvements in the formal justice system alone will not close the justice gap. New justice providers from the informal and private sector can help to release the pressure on courts by delivering justice services directly to people and small businesses. The long-term objective of the Justice Accelerator is to connect startup communities with justice institutions, building an ecosystem in which the innovation capacity of the private sector can help to solve the most pressing justice problems, in partnership with formal and informal justice systems.

The programme, supported by the Dutch Ministry of Foreign Affairs, collaborates with established HiIL innovation hubs in Nairobi, Lagos, and Tunis. It provides technical and financial assistance programmes for every startup growth stage (ideation, incubation, acceleration and scaling) and helps build an enabling environment for startups to scale.

The justice gap in the three regions varies by country. We use insights from JNS surveys, political priorities and data that illustrate startups' traction and impact potential to select a cohort of new startups each year.

In 2023, the Justice Accelerator supported 17 startups from Nigeria, Kenya and Tunisia with seed grants, a five-month training curriculum and mentorship. Our Demo Day event in Tunis provided these startups with the opportunity to pitch their work to a large audience of policymakers, justice providers and impact investors. They presented services for legal identity documents, employment issues, housing, mSME issues, money, access to social welfare and public benefits, land disputes and crime.

In addition, we invested in future startups: 345 entrepreneurs participated in nine ideation programs we ran in Nigeria, Kenya, Uganda and Tunisia, and 25 early-stage startups from Kenya and Nigeria benefited from incubation programs. And we ensured three startups were investment-ready with our scaling program.

Our ideation and incubation programs have forged partnerships with entities including The Dot (Tunisia), Innovation Village (Uganda) and Bowen University (Nigeria). For our scaling efforts we partnered with Growth Africa and Fount.

We learned that scoping prevention needs nuanced consideration, taking into account the intervention logic for each justice challenge in its country context. This process is at times complex because justice data, national policies, and social-cultural contexts intersect, but are needed for a thorough innovation selection process. Furthermore, building more ownership at justice institutions and bar associations to lead calls for innovation is an ongoing challenge we continue to improve on.

In 2024, our goal is to inspire 150 entrepreneurs through five ideation events and support 30 early-stage startups via three incubation programs in Nigeria, Kenya and Tunisia. We also plan to launch the Justice Accelerator for 12 startups across MENA, West Africa and East Africa, along with a scaling program for three high-growth startups. In addition, we plan to transfer our learnings from the Justice Accelerator to a brand new support programme for Civil Society Organisations, scheduled to be implemented in Niger, Burkina Faso and Iraq in 2024.

Sahar Boughanmi pitches her startup, Arsela Technologies, at the Tech the Justice Gap event in Tunis



"We are working in a domain where individual parties cannot work on their own. It is crucial that NGOs, multilateral organisations, organisations like HiIL, embassies, donors and government institutions work together. You cannot go it alone. The crucial point is that they meet somewhere, and it's about the nexus where they meet, where you can get the expertise from one and the experience from the other."

– Erik Petersen, Deputy Head of Mission at the Embassy of The Netherlands in Tunisia and Keynote Speaker at Tech the Justice Gap

### Tech the Justice Gap: Bringing together startups and the public sector for people-centred justice

"Tech the Justice Gap", an event hosted by HiIL on November 29th 2023 under the patronage of the Presidency of the Government of Tunisia, convened government officials – including representatives of the Ministries of Justice of Tunisia and Morocco – legal experts, investors and entrepreneurs from across MENA and East and West Africa. The event exemplifies HiIL's role as an ecosystem builder for people-centred justice.

At the international event, justice leaders discussed the role of emerging technologies in closing the justice gap, HiIL's Justice Accelerator 2023 cohort showcased local justice solutions and impact investors shared their hopes for more public-private collaboration. Tech the Justice Gap was a key moment in paving the way for future collaborations around people-centred justice. In particular, the patronage of the Presidency helped HiIL with connecting to a wide array of Tunisian ministries, beyond the Ministry of Justice. As the justice domains in Tunisia span across employment and mSMEs, cross-ministerial collaboration will be needed in the future.

# Research & Development

In 2023, we published policy briefs, stories, webpages and videos on topics relevant to those working in and with Ministries of Justice and judiciaries on the basis of the people-centred justice approach. Our research can be found on the [Justice Dashboard](#) and [HiIL website](#). The Justice Dashboard is a key tool helping justice providers to analyse data on justice needs from 19 countries as well as to find evidence-based approaches to tackling them. We upgraded the user interface, increased the interactivity of content and improved search visibility.

POLICY BRIEFS:

**24 January**  
[How to figure out “What works” in people-centred justice\\*](#)

**26 January**  
[Measuring the justice outcomes that survivors of intimate partner violence seek: An updated prototype\\*](#)

**10 August**  
[Climate change and access to justice](#)

**13 September**  
[From challenges to successes: Four levers to enhance the enabling environment for people-centred justice innovation in Nigeria](#)

\*We completed the research in 2022 and launched the policy brief in 2023.



## Partnership Development

In 2023 we collaborated with a diverse group of partners to promote people-centred justice programming and attract more funding to the field. We have shared knowledge and experience with USAID, the EU, the World Bank and several departments within the Dutch Ministry of Foreign Affairs among others to make that happen. We are witnessing an increased interest in people-centred justice programming and a better understanding of how such programming can strengthen democracies, the social contract and the economy.

Financially, we were supported by the Dutch Ministry of Foreign Affairs, the Embassies of the Netherlands in Niger and Kenya, UNHCR, UNODC, the EU, Rijksdienst Voor Ondernemend Nederland, the Municipality of the City of the Hague, Open Society Foundations, the Mott Foundation, Fonds Slachtofferhulp, the Center for International Cooperation at New York University and other funders that wish to remain anonymous. We are very grateful for their contributions.

The relationship with our biggest funder, the Dutch Ministry of Foreign Affairs, has continued to be very strong and productive. Nevertheless, diversifying our funding so that we are less dependent on our main donor remains our top priority. Related to this, we entered into our first contract with a USAID prime implementer and positioned ourselves for further work with other implementers. We also started to explore more avenues for funding from the EU.

The funding climate for our work on people-centred justice programming was challenging. The world faces many crises, with climate change and violent conflict highly visible among them. In addition, working on people-centred justice programming is new. There are some promising signs that funding may be starting to move in the right direction. USAID now includes people-centred justice in its strategy and we have worked with governments that have allocated national funding for this. But more is needed. Our focus on increasing the funding base in 2024 is two-fold: first, to continue to develop the value we can bring to ministries of justice and judiciaries. Second, to improve our ability to make the business case for investing in our work and that of our partners, including to communicate more effectively.

Our target was to raise €10 million for 2023 and we only fell short by 5.9%. We also reached 85% of our funding target (again €10 million) for 2024 by September 2023. Demand for our services is increasing and the coalition to deliver programmes is stronger than ever before.



*Guidelines for justice problems on the Justice Dashboard*

THANK YOU TO OUR FUNDERS



Ministry of Foreign Affairs,  
The Netherlands



Dutch Embassy Kenya



Dutch Embassy Niger



Dutch Embassy Rwanda



United Nations  
High Commissioner  
for Refugees



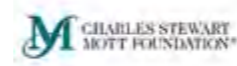
United Nations Office  
on Drugs and Crime



European Union



Chemonics International



Mott Foundation



Benevolentia  
Foundation



New York University,  
Center for International  
Cooperation



Open Society Foundation  
Tunisia



Municipality of  
The Hague

GENERAL COOPERATION



Bureau of International  
Narcotics and Law  
Enforcement



USAID



OECD



Justice Action  
Coalition



Open Government  
Partnership



Ford Foundation



National Endowment  
for Democracy



Legal Empowerment  
Fund



De Brauw Blackstone  
Westbroek



Clifford Chance

Tech the Justice Gap, Tunis, Tunisia



# People and Culture

We are a diverse, inclusive and equal opportunity employer. In 2023 we focused on recruiting talented people in the countries where we work. We also focused on cultivating career growth for team members. It remains challenging to find the specific talent we need. Nevertheless, we have been able to grow and attract talented people that form the foundation of expertise at Hiil.

We continuously invested in sustaining a 'OneHiil' culture. As a unified, interdisciplinary organisation composed of people from different locations, we enabled exchange and learning between colleagues to enrich our organisation with their expertise and perspectives.

Among the highlights of the year were the following:

- We established job families (groups of related jobs at different levels in the organisation) to create clearer career paths and promote growth.
- We took steps towards representing a diversity of voices at the management table, with a new staff representation policy.
- We ran team-building and learning events – 'OneHiil Day' and 'Learning Days'.

## Hiil IN NUMBERS IN 2023



Team total:

76



Recruitments in 2023 (including replacements):

21



Team members in head office in The Hague (NL):

37



Number of nationalities:

29



Team members in locations across the globe:

39



Gender ratio male/female:

36:/64



Learning Days at Hiil office, The Hague, The Netherlands



# Organisational Strengthening

In 2023 we invested in enhancing staff capabilities through training and collaborative team-building exercises, with a particular focus on nurturing personal leadership skills and enhancing writing proficiency across all levels of the organisation. While securing time for these activities has been challenging, such efforts have provided a chance to identify and address cross-cutting themes across the organisation.



## Our Methods

Over the 18 years that we've been working on justice, we have developed a set of adaptable, replicable 'building blocks' for people-centred justice programming. Our methods include approaches to measuring people's justice needs via in-person and electronic surveys (JNS and e-JNS), working with stakeholders to build a commitment to promote people-centred justice, supporting the development of innovative service delivery models and conducting qualitative research on best practices. Some of these methods have become part of the people-centred justice approach described in the 2023 OECD Recommendation.

We continuously invest in learning and improving these methods. Internal peer expert groups, known as 'practices', exchange knowledge, skills and noteworthy developments and discuss ways to resolve challenges that cut across the organisation. In this way, we maintain a culture of learning and adaptation that ensures relevant, high-quality programme design and implementation.

# Executive Board Report

The Hague Institute for Innovation of Law (HiiL) is an organisation dedicated to people-centred justice. This means justice that is affordable, accessible and easy to understand. We collaborate with justice providers, including ministries of justice and judiciaries, to develop solutions and improve systems so that more people can effectively prevent or resolve their justice problems. This does not only benefit individuals; it also contributes to societal well-being and economic growth.

Based in The Hague, the City of Peace and Justice, we work with governments and partners worldwide on people-centred justice programs that are data-driven and evidence-based and that use innovative approaches to enhance the delivery of effective justice services to more people.

HiiL is an international employer, based in The Hague in the Netherlands. The Executive Board is formed by Sam Muller (Chief Executive Officer) and Shekhar Pula (Chief Operating Officer), overseen by the Supervisory Board. The Supervisory Board is constituted by four members.

## Risk policy and management

Our work involves navigating risks in politically challenging environments, which requires complex engagements with partners, suppliers, donors and employees. To manage these risks, we enforce strict controls to prevent conflicts of interest, as outlined in our Articles of Association, Code of Conduct and organisational governance documents.

Although our strategic plan is highly ambitious, we prioritise a healthy work environment to prevent excessive pressure on our committed workforce. Monthly monitoring of budget, forecasts and cash flow projection ensures sound financial planning. We thoroughly evaluate risks before committing to programmes, addressing IT, fraud and project-related risks through a regularly updated Risk Register discussed at Supervisory Board meetings.

While engaging in international activities with various currencies, we manage our currency risk, mainly in US dollars, without the need for a hedging facility. Credit risks are minimal, with receivables tied to grants from reputable institutions. Risks are promptly discussed and addressed in Executive Board meetings, and an annual joint assessment by the Supervisory and Executive Boards ensures adaptive responses as needed.

## Organisational support

Shared Services is a cross-cutting department designed to support our programmes with essential and efficient support, which includes Finance, IT, HR, Communications and Public Relations, Security, Procurement, Travel, Legal, Office Management, and Executive Office Assistance.

## Financial position and liquidity

Our financial position remains robust, as evidenced by key financial ratios. As of December 31, 2023, the solvency ratio stands at 38%, a slight increase from 37% in 2022, indicating a healthy balance between total reserves and liabilities. Similarly, the current ratio has improved to 1.58 compared to 1.54 in 2022, underscoring the organisation's financial strength to meet both short- and long-term obligations. We adopt a risk-averse approach to capital management, ensuring prudent financial practices. Despite operating in a dynamic environment, especially amid the challenges faced in 2023, we have demonstrated our ability to maintain a strong financial and sustainable liquidity position over the past year.

## Continuity reserve

The continuity reserve is designed to create a financial safeguard. This ensures that we can operate for several months without income in the event of being forced to immediately suspend activities. Our target is to build a continuity reserve that covers fixed costs for a six-month period if income is drastically reduced or if the organisation has to be dissolved. Therefore in 2023, we decided to increase the continuity reserve by the 2023 positive result of €177,156.

## Other reserve

The other reserve contains the allocation of the accumulated net results. As of 31 December 2023, there is no negative result to be allocated. In 2022, we allocated part of the positive result to the other reserve to compensate for the previous year's negative sum.

## Designated reserve

In 2017, we acquired shares in the company Justice42, a dispute resolution platform we helped develop. As per 31 December 2023 the designated reserve is €23,922 (in 2022 it was €53,688). This reserve is equal to the balance of the invested value in Justice42.

## Budget

The budgeted income for 2023 was €10,136,000. This includes secured as well as unsecured income. However, not all the anticipated funding from proposals materialised as expected. Our operations were notably affected by the instability in Niger, leading to a temporary deceleration in activity over a few months.

## Income

In 2023, our income increased by 4% compared to 2022. The breakdown is below:

INCOME	2023	%	2022	%
<b>Government</b>				
Ministry of Foreign Affairs The Netherlands	5,475,108	65%	4,985,005	61%
Dutch Embassies (Kenya, Niger, Rwanda)	1,494,385	18%	1,025,369	13%
United Nations High Commissioner for Refugees	310,954	4%	237,640	3%
United Nations Office on Drugs and Crime	24,833	0%	-	-%
United Nations Development Programme	454	-%	340,053	4%
European Union	19,678	0%	370,994	5%
Swedish International Development Agency	-	-%	257,948	3%
<b>TOTAL Government</b>	<b>7,325,412</b>	<b>88%</b>	<b>7,217,009</b>	<b>89%</b>
<b>Foundations and Private</b>				
Chemonics International	371,434	4%	-	-%
Mott Foundation	160,805	2%	149,230	2%
Private Foundation	98,958	1%	354,969	4%
Benevolentia Foundation	72,600	1%	-	-%
New York University, Center for International Cooperation	71,986	1%	41,520	1%
Open Society Foundation Tunisia	49,331	1%	-	-%
Other partners	23,659	0%	26,102	0%
<b>TOTAL Foundations and Private</b>	<b>848,773</b>	<b>10%</b>	<b>571,821</b>	<b>7%</b>
<b>Lottery and income in return of delivery of performance of services and / or goods</b>				
Dutch Postcode Lottery	-	-%	81,046	1%
Municipality of The Hague	35,263	0%	219,988	3%
International Nuremberg Principles Academy	-	-%	4,329	0%
<b>TOTAL Lottery and income in return of delivery of performance of services and / or goods</b>	<b>35,263</b>	<b>0%</b>	<b>305,363</b>	<b>4%</b>
<b>Other income</b>	<b>180,944</b>	<b>2%</b>	<b>-</b>	<b>-%</b>
<b>TOTAL Income (EUR)</b>	<b>8,390,392</b>	<b>100%</b>	<b>8,094,194</b>	<b>100%</b>

The income mainly consists of grants from our funders. These grants consist mainly of multi-year funding of projects.

## Other income

In 2023, the total other income of €180,944 (€254,198 - €73,254) consists of a voluntary contribution of €254,198 from the Ministry of Foreign Affairs of The Netherlands, which is in proportion to the value-added tax that we paid, and the negative amount of -€73,254 coming from overspending on some delivered projects.

## Operational costs

We closely monitor our operating result compared to the budget. On average, in 2023 we have 40.44 full-time equivalent employees (FTE), compared to 44.1 in 2022. Our employee costs in 2023 are almost the same as in 2022.

## Operating result

Many Dutch organisations are facing challenges such as staff shortages and price inflation. Unfortunately, HiiL is not an exception. Despite these challenges and the added instability in key countries, we have successfully maintained positive operational and net results. Our operational result, which is our result before financial costs and the result of our investment in J42, indicates that we remain vigilant in monitoring expenditures to ensure that operational base costs align with the evolving evaluation of our gross income in the coming years.

## Budget 2024

In 2024 we projected a positive result of €107. This consists of an income of €9,793,466 (€9,410,607 from ongoing projects and €382,859 from weighted proposals). The corresponding expenditures amount to €9,793,359 (with a breakdown including €8,787,979 allocated to total spend on objectives and €1,005,380 designated for organisational costs).

Sam Muller

Shekhar Pula



### 3 CASH FLOW STATEMENT 2023

The cash flow statement has been prepared using the indirect method.

	2023		2022	
	€	€	€	€
<b>Cash flow from operating activities</b>				
Operating result	179,588		291,021	
Adjustments for:				
Amortisation and depreciation	20,104		16,803	
Movement of provisions	-		-500,000	
Movement of working capital:				
Movement of accounts receivable	233,910		1,098,087	
Movement of short-term liabilities (excluding finance company debt)	133,832		-6,353,143	
Cash flow from operating activities		567,434		-5,447,232
Interest received	9,288		594	
Interest paid	-17,720		-45,409	
		-8,432		-44,815
<b>Cash flow from operating activities</b>		<u>559,002</u>		<u>-5,492,047</u>
<b>Cash flow from investing activities</b>				
Investments in tangible fixed assets		-5,086		-18,359
		<u>553,916</u>		<u>-5,510,406</u>
<b>Compilation cash</b>				
	2023		2022	
	€	€	€	€
Compilation cash at January 1		4,951,454		10,461,860
Movement of cash and cash equivalents		553,916		-5,510,406
Cash and cash equivalents at December 31		<u>5,505,370</u>		<u>4,951,454</u>

### 4 NOTES TO THE FINANCIAL STATEMENTS

#### 4.1 General

##### Activities

The activities of Stichting The Hague Institute For Innovation Of Law (HiIL), with registered offices in The Hague, mainly consist of the research and development of social sciences and humanities and conducting research into the internationalization of law, with an emphasis on the national level.

##### Registered office, legal form and registration number at the chamber of commerce

The registered and actual address of Stichting The Hague Institute For Innovation Of Law (HiIL) is Muzenstraat 120 in The Hague of business and is registered at the chamber of commerce under number 27290536.

##### Estimates

In applying the principles and policies for drawing up the financial statements, the directors of Stichting The Hague Institute For Innovation Of Law (HiIL) 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 nature of these estimates and judgments, including related assumptions, is disclosed in the notes to the relevant financial statements item.

##### Group structure

##### LIST OF PARTICIPATING INTERESTS

The partnership has the following capital interests which have been valued at net capital value:

Name, statutory registered office	Share in issued capital
	%
Justice42 The Hague	22.87

#### 4.2 General accounting principles for the preparation of the financial statements

The financial statements are drawn up in accordance with the generally accepted accounting principles in the Netherlands (Guideline 640 of the Dutch Accounting Standards Board, the guideline for non-profit organisations).

Valuation of assets and liabilities and determination of the result, is performed under the historical cost convention. Unless presented otherwise, assets and liabilities are presented at nominal value.

Income and expenses are accounted for on accrual basis. Profit is only included when realized on the balance sheet date. Losses originating before the end of the financial year are taken into account if they have become known before preparation of the financial statements.

##### Foreign currencies

###### Transactions, receivables and liabilities

Cash and cash equivalents, receivables, liabilities and obligations denominated in foreign currency are translated at the exchange rates at balance sheet date. Transactions in foreign currency during the financial year are recognised in the annual accounts at the exchange rates at transaction date. The exchange differences resulting from the conversion at balance sheet date, taking into account possible hedge transactions, are recorded in the profit and loss account.

## Leasing

### Operational leasing

The company may have lease contracts whereby a large part of the risks and rewards associated with ownership are not for the benefit of nor incurred by the company. The lease contracts are recognised as operational leasing. Lease payments are recorded on a straight-line basis, taking into account reimbursements received from the lessor, in the income statement for the duration of the contract.

## 4.3 Principles of valuation of assets and liabilities

### **Tangible fixed assets**

Tangible fixed assets are presented at acquisition price less cumulative depreciation and, if applicable, less impairments in value. Depreciation is based on the estimated useful life and calculated as a fixed percentage of the acquisition price, taking into account any residual value. Depreciation is calculated from the date an asset comes into use.

### **Financial fixed assets**

#### Participations

Participating interests where extensive influence is exerted on the business and financial policies, are valued based on the nett capital value that is, however, not less than zero. This net capital value is calculated based on the principles of Stichting The Hague Institute For Innovation Of Law (HiIL).

Participating interests with a negative net asset value are valued at nil. If the company (fully or partially) guarantees the debts of a participating interest, a provision is formed, which is primarily deducted from the receivables from this participating interest. If the negative net asset value exceeds the receivable from the participating interest, a (other) provision is recognised on the balance sheet for the amount in excess of the receivables from the participating interest or the amount of the expected payments by the company for this participating interest.

#### Other receivables

Receivables are valued at amortized cost (nominal value). Upon initial recognition amortized costs equals the fair value. Provisions deemed necessary for the risk of bad debts are deducted from the receivables. These provisions are determined on the basis of an individual assessment of the receivables.

### **Receivables and deferred assets**

Receivables are valued at amortized cost (nominal value). Upon initial recognition amortized costs equals the fair value. Provisions deemed necessary for the risk of bad debts are deducted from the receivables. These provisions are determined on the basis of an individual assessment of the receivables.

### **Cash and cash equivalents**

Cash and cash equivalents are recognised at nominal value. Current account debts with banks are stated under current liabilities.

### **Current liabilities**

Short-term liabilities are valued at amortized cost (nominal value plus any premium, discount or transaction costs). Upon initial recognition amortized costs equals the fair value.

## 4.4 Accounting principles for the determination of the result

### **Determination of the result**

Result is determined based upon the difference between the revenues and the project activity costs plus other expenses taking into account the aforementioned valuation principles. Profits are recognised in the year goods are delivered. Losses which originate in the financial year are taken into account once they are foreseeable.

### **Government**

Subsidies that are received to carry out projects or programmes, have been accounted for separately in the income statement. Operating grants are accounted for as income in the statement of income and expenditure in the year in which the subsidised costs are incurred or revenues foregone, or when a subsidised operating deficit occurs.

### **Foundations and Private**

Income from private donors of foundations consists of donations on projects or programs. Direct donations are accounted for as income in the statement of income and expenditure in the year in which the subsidised costs are incurred or revenues foregone, or when a subsidised operating deficit occurs.

### **Income in return of delivery of performance of services and/ or goods**

Revenue from service transactions is recognised as the service is performed.

### **Lottery**

Income from lottery organisations is recognised in the relevant calendar year in accordance with recoverable net proceeds, as far as they are not designated for specific projects. Designated income from lotteries is recognised as income in the year in which the subsidised costs have been made. Amounts still to be received at the balance sheet date are recorded as current assets in the balance sheet.

### **Spent on objectives**

The spent on objectives costs are the portion of a grant intended to fund project activity costs that include both costs specific to individual projects and those shared organisational costs from which a project directly benefits. We here define 2 subcategories:

1. Specific Project costs: These are specific costs to a grant-funded project. This includes any identified time spent by an employee on the grant funded project.
2. Shared Project costs: These are costs that benefit multiple projects or programmes and can be assigned or allocated across projects in a reasonable, consistent and accurate way. These are essential costs of supporting and maintaining the project until final realisation of its objective of a project. This includes a portion of Shared services, Finance, IT, acquisition costs and RD costs. As an example of these costs, we include the costs of the software implemented to keep track of Time spent by our personnel on each project. Another example is the time spent by the financial controller to close the project and finalise the reporting to the donor. As a key allocation of these costs we used the total average workforce capacity deployed (i.e. FTE and Externals).

Indirect costs are costs of activities or services that support the organisation as a whole. These costs include Management costs, Business Development costs and the remaining portion of Shared services, Finance, IT and RD costs. Examples of such costs include Management costs, Finance and Accounting support to Management, compliance costs, Human Resources, board governance meetings.

In order to allocate in a consistent way the Shared Services, Finance, IT and costs between spent on objectives and indirect costs, we used the FTE average allocation key.

#### Amortisation and depreciation

Depreciation on tangible fixed assets is based on the estimated useful life and calculated as a fixed percentage of the acquisition price, taking into account any residual value. Depreciation is calculated from the date an asset comes into use.

If a change in estimate is made of the future useful life, the future depreciations will be adjusted.

Book profits and losses from the incidental sale of property, plant and equipment are included in the depreciations.

#### Financial income and expenses

##### Interest income and interest expenses

Financial income and expenses comprise interest income and expenses on loans (issued and received), bank accounts and exchange differences during the current reporting period.

##### Currency translation differences

Currency translation differences arising upon the settlement or conversion of monetary items are recognised in the income statement in the period that they are realised.

#### Result participating interests

The financial result of participating interests in which significant influence can be exercised, comprise the share of the company in the result of these participating interests. This result is determined based on the accounting principles of Stichting The Hague Institute For Innovation Of Law (HiIL).

#### 4.5 Principles for preparation of the cash flow statement

The cash flow statement has been prepared using the indirect method.

The funds in the cash flow statement consist of cash and short-term debt to financial institutions. Cash flows in foreign currencies are converted at the exchange rate at balance sheet date. Exchange rate differences concerning finances are shown separately in the cash flow statement.

Income and expenses related to interest, are included in the cash flow statement for operational activities.

## 5 NOTES TO THE BALANCE SHEET AS AT DECEMBER 31, 2023

### ASSETS

#### FIXED ASSETS

##### 1. Tangible fixed assets

	Inventory	Automation	Total
	€	€	€
<i>Carrying amount as of January 1, 2023</i>			
Purchase price	54,133	241,669	295,802
Cumulative depreciation and impairment	-12,460	-212,302	-224,762
	<u>41,673</u>	<u>29,367</u>	<u>71,040</u>
<i>Movement</i>			
Investments	1,999	3,087	5,086
Depreciation	-11,035	-9,069	-20,104
	<u>-9,036</u>	<u>-5,982</u>	<u>-15,018</u>
<i>Carrying amount as of December 31, 2023</i>			
Purchase price	56,132	244,756	300,888
Cumulative depreciation and impairment	-23,495	-221,371	-244,866
Carrying amount as of December 31, 2023	<u>32,637</u>	<u>23,385</u>	<u>56,022</u>

##### Depreciation rates

	%
Inventory	20
Automation	20

## 2. Financial fixed assets

### Other participating interests

	2023	2022
	€	€
<i>Justice42</i>		
Carrying amount as of January 1	53,938	52,972
Share in result	-29,766	966
Carrying amount as of December 31	<u>24,172</u>	<u>53,938</u>

### Other receivables

	31/12/2023	31/12/2022
	€	€
Deposit	<u>24,894</u>	<u>24,894</u>

## CURRENT ASSETS

### 3. Receivables, prepayments and accrued income

	31/12/2023	31/12/2022
	€	€
Other receivables, deferred assets	<u>338,128</u>	<u>572,039</u>

### Other receivables, deferred assets

#### *Prepayments and accrued income*

	31/12/2023	31/12/2022
	€	€
Amounts to be invoiced	227,234	317,010
Other receivables	28,049	72,855
Deposit	2,775	2,775
Advanced payments	70,782	179,399
Interest receivable	9,288	-
	<u>338,128</u>	<u>572,039</u>

### 4. Cash and cash equivalents

ABN AMRO Savings Accounts	3,800,231	1,300,231
ABN AMRO Bank Guarantee Account	20,000	20,000
ABN AMRO Cashmanagement Accounts	1,680,721	3,628,672
Cash in hand	4,418	2,551
	<u>5,505,370</u>	<u>4,951,454</u>

The guarantee account consists of € 20,000 for the corporate credit cards. All other cash and cash equivalents can be withdrawn upon demand.

## EQUITY AND LIABILITIES

### 5. EQUITY

	2023	2022
	€	€
<b>Continuity reserve</b>		
Carrying amount as of January 1	2,039,042	1,800,000
Movement	171,156	239,042
Carrying amount as of December 31	<u>2,210,198</u>	<u>2,039,042</u>

The continuity reserve is designed to create a financial safeguard. This ensures that Hiil can operate for several months without income in the event of being forced to immediately suspend activities. Our target is to build a continuity reserve in order to overcome a 6-month period of fixed costs if limited income or if the organisation is forced to be dissolved. Therefore as of 2023, we decided to increase the continuity reserve with the positive result of 171,156 euro. The reserve for 2023, is enough to be prudent.

### **Designated reserve**

Carrying amount as of January 1	53,688	52,722
Allocation net result	-29,766	966
Carrying amount as of December 31	<u>23,922</u>	<u>53,688</u>

The designated reserve was created in 2017 and serves the participation in J42. This reserve is solely meant for this participation. The balance as per 31 December reflects the Net Asset Value of J42 against the participation rate of 22.87%.

	31/12/2023	31/12/2022
	€	€
<b>6. CURRENT LIABILITIES</b>		
Trade creditors	240,061	272,210
Taxes and social securities	256,979	477,003
Accruals and deferred income	3,217,426	2,831,421
	<u>3,714,466</u>	<u>3,580,634</u>

### **Taxes and social securities**

VAT	25,377	197,102
Pay-roll tax	187,278	227,081
Pension premiums	44,324	52,820
	<u>256,979</u>	<u>477,003</u>



## Other liabilities and Accruals and deferred income

	31/12/2023	31/12/2022
	€	€
<i>Accruals and deferred income</i>		
Holiday accruals	285,014	247,704
Payable personnel costs	45,804	3,805
Still to be spent on the objective	2,783,867	2,516,026
Other liabilities and accruals	83,731	20,963
Project liabilities	-	40,574
Repayment donation	19,010	2,349
	<u>3,217,426</u>	<u>2,831,421</u>

## ASSETS AND LIABILITIES NOT RECOGNISED IN BALANCE SHEET

### Long-term financial obligations

#### Housing

The organisation has entered into an agreement for renting office space at Muzenstraat 120. The contract is until 28 February 2026. The monthly fee is approximately € 8,050 excluding VAT. Therefore, the total obligation amounts to approximately € 209,300 excluding VAT, of which € 96,600 relates to 2024.

The organisation also rents an apartment which is located at Westeinde 20A. The contractual obligation is until March, 31 2024 and is in total € 5,775

#### Suppliers

HiiL has contracts with suppliers for work to be executed in 2024 for € 228.000

## 6 NOTES TO THE STATEMENT OF INCOME AND EXPENDITURE 2023

### 7. Government

European Union  
Ministry of Foreign Affairs The Netherlands  
Swedish International Development Agency  
Dutch Embassies  
United Nations High Commissioner for Refugees  
United Nations Development Programme  
United Nations Office on Drugs and Crime

	Realisation 2023	Realisation 2022
	€	€
	19,678	370,994
	5,475,108	4,985,005
	-	257,948
	1,494,385	1,025,369
	310,954	237,640
	454	340,053
	24,833	-
	<u>7,325,412</u>	<u>7,217,009</u>

### 8. Foundations and Private

Private Foundation  
Mott Foundation  
University of New York  
Other partners  
Chemonics International  
Benevolentia Foundation  
OSF Tunisia

	98,958	354,969
	160,805	149,230
	71,986	41,520
	23,659	26,102
	371,434	-
	72,600	-
	49,331	-
	<u>848,773</u>	<u>571,821</u>

In the amount on other partners are partners which have contributed less than € 40,000 on an annual basis.

### 9. Lottery

Dutch Postcode Lottery

	-	81,046
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### 10. Income in return of delivery of performance of services and/ or goods

Municipality of The Hague  
Nuremberg

	35,263	219,988
	-	4,329
	<u>35,263</u>	<u>224,317</u>

### 11. Other operating income

Other Income

	180,944	-
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In 2023, other income consists of a voluntary contribution of €254,198 from the Ministry of Foreign Affairs of The Netherlands, which is in proportion to the value-added tax that is paid in former years. The negative difference of - €73,254 can be attributed mainly to overspending related to specific achieved projects.

	Realisation 2023	Realisation 2022
	€	€
<b>12. Employee expenses</b>		
Wages and salaries	402,709	415,365
Social security charges	59,659	60,655
Pension costs	57,791	66,777
Travel expenses commuter traffic	5,277	3,676
Indirect personnel costs	60,222	45,485
	<u>585,658</u>	<u>591,958</u>
<u>Wages and salaries</u>		
Gross wages	3,058,717	3,080,108
Sick pay received	-60,555	-
Allocated labour costs to spent on objectives	-2,595,453	-2,664,743
	<u>402,709</u>	<u>415,365</u>
<u>Social security charges</u>		
Social charge	444,159	449,784
Allocated social charges to spent on objectives	-384,500	-389,129
	<u>59,659</u>	<u>60,655</u>
<u>Pension costs</u>		
Pension costs	430,259	495,183
Allocated pension costs to spent on objectives	-372,468	-428,406
	<u>57,791</u>	<u>66,777</u>
<u>Travel expenses commuter traffic</u>		
Travel expenses	39,286	27,256
Allocated travel expenses to spent on objectives	-34,009	-23,580
	<u>5,277</u>	<u>3,676</u>
<u>Indirect personnel costs</u>		
Temporary workers	329,878	190,002
Canteen costs	-	1,292
Education allowance and training costs	18,068	61,458
Recruitment	54,180	40,874
Other indirect labour costs	46,223	43,667
Allocated indirect expenses to spent on objectives	-388,127	-291,808
	<u>60,222</u>	<u>45,485</u>

#### Staff

At the company during 2023, on average 40 employees were employed, converted to full-time equivalents (2022: 44).

#### 13. Material costs

Housing costs	178,441	99,460
Travel costs	24,428	45,153
Office expenses	111,966	81,347
Sales & Marketing	50,912	26,533
General expenses	196,331	193,748
Costs Supervisory Board and PSB	18,956	8,170
Extraordinary expenses	4,632	5,468
	<u>585,666</u>	<u>459,879</u>

The general costs consist mainly of costs for outsourcing administrative support, auditor costs, subscriptions and insurances.

#### 14. Financial income and expenses

Interest and similar income	9,288	594
Interest and similar expenses	-17,720	-45,409
	<u>-8,432</u>	<u>-44,815</u>

## 7 OTHER DISCLOSURES

### WNT-verantwoording 2023 Stichting The Hague Institute For Innovation Of Law (HiIL)

Due to the fact that more than 50% of the total gross income of Stichting The Hague Institute For Innovation Of Law (HiIL) in 2021 is granted by the Dutch government, the Dutch Act "Wet normering bezoldiging topfunctionarissen publieke en semipublieke sector (WNT)" apply for HiIL.

The applicable maximum remuneration for Stichting The Hague Institute For Innovation Of Law (HiIL) is in 2023 € 223.000. The reported maximum amount per person and function is calculated based on the fulltime equivalent in the labor agreement or the contract of the executive involved.

The Supervisory Board receives no remuneration.

#### Executive Board

	Executives	
	S. Muller €	S. Pula €
<b>Function information</b>		
Function	<i>Chief Executive Officer</i>	<i>Chief Operating Officer</i>
Period in function in 2023	01/01 - 31/12	01/01 - 31/12
Full time equivalent during this year	1,00	1,00
Employee contract	Yes	Yes
<b>Remuneration</b>		
Remuneration including taxable expenses	154.511	166.141
Future payables	-	-
Provisions remuneration due	22.415	22.415
Other receivable non-remuneration	-	-
<b>Total remuneration 2023 for WNT</b>	<b><u>176.926</u></b>	<b><u>188.556</u></b>
Applicable maximum in 2023	223.000	223.000
Exceeded amount	N.a.	N.a.
Outstanding receivable	N.a.	N.a.

#### Comparable figures

	Executives		
	S. Muller €	M. Barendrecht €	S. Pula €
<b>Function information</b>			
Function	<i>Chief Executive Officer</i>	<i>Research Director</i>	<i>Chief Operating Officer</i>
Period in function in 2022	01/01 - 31/12	01/01 - 30/04	01/01 - 31/12
Full time equivalent during this year	1,00	0,28	1,00
Employee contract	Yes	Yes	Yes
<b>Remuneration</b>			
Remuneration including taxable expenses	152.942	37.838	146.029
Future payables	-	-	-
Provisions remuneration due	22.761	2.418	22.608
Other receivable non-remuneration	-	-	-
<b>Total remuneration 2022 for WNT</b>	<b><u>175.703</u></b>	<b><u>40.256</u></b>	<b><u>168.637</u></b>
Applicable maximum in 2022	216.000	60.480	216.000
Exceeded amount	N.a.	N.a.	N.a.
Outstanding receivable	N.a.	N.a.	N.a.

#### Signed on behalf of the Executive Board:

The Hague, May 8, 2024

A.S. Muller

C.S. Pula

## INDEPENDENT AUDITOR'S REPORT

To: The Supervisory Board and Executive Board of Stichting The Hague Institute for Innovation of Law

### A. Report on the audit of the financial statements 2023 included in the annual report

#### Our opinion

We have audited the financial statements 2023 of Stichting The Hague Institute for Innovation of Law based in The Hague, The Netherlands, on page 54 up to and including page 69.

In our opinion, the financial statements give a true and fair view of the financial position of Stichting The Hague Institute for Innovation of Law as at 31 December 2023 and of its result for 2023 in accordance with the Guidelines for annual reporting 640 'Not-for-profit organizations' of the Dutch Accounting Standards Board and the Policy rules implementation of the Standards for Remuneration Act (WNT).

The financial statements comprise:

1. the balance sheet as at 31 December 2023;
2. the profit and loss account for 2023; 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 as well as the Policy rules implementation WNT, including the Audit Protocol WNT. 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 The Hague Institute for Innovation of Law 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.

#### Compliance with rule against overlapping pursuant to the WNT not audited

In accordance with the Audit Protocol under the Standards for Remuneration Act (WNT), we have not audited the rule against overlapping as referred to in section 1.6a of the WNT and section 5 (1) (j) of the WNT Implementing Regulations. This means that we have not audited whether an executive senior official exceeds the norm as a result of any positions as executive senior at other institutions subject to the WNT, and whether the explanation required in this context is correct and complete.

### B. 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 the Executive Board's report.

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

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T +31 (0)70 351 42 21 [www.hlb-denhartog.nl](http://www.hlb-denhartog.nl)

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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 Executive Board's report in accordance with the Guidelines for annual reporting 640 "Not-for-profit organisations" of the Dutch Accounting Standards Board.

### C. Description of responsibilities regarding the financial statements

#### Responsibilities of the Executive Board and the Supervisory Board for the financial statements

The Executive Board is responsible for the preparation and fair presentation of the financial statements in accordance with the Guidelines for annual reporting 640 "Not-for-profit organisations" of the Dutch Accounting Standards Board and the Policy rules implementation of the Standards for Remuneration Act (WNT). Furthermore, the Executive Board is responsible for such internal control as the Executive 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 Executive Board is responsible for assessing the organisations ability to continue as a going concern. Based on the financial reporting framework mentioned, the Executive Board should prepare the financial statements using the going concern basis of accounting, unless management either intends to dissolve the foundation or to cease operations, or has no realistic alternative but to do so.

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

The Supervisory Board is responsible for monitoring the financial reporting process of the organisation.

#### 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 skepticism throughout the audit, in accordance with Dutch Standards on Auditing as well as the Policy rules implementation WNT, including the Audit Protocol WNT, 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 entity's internal control;
- evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Board;
- concluding on the appropriateness of management'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 organisations 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 an organization 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 the supervisory board 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, May 14<sup>th</sup>, 2024

HLB Den Hartog  
Accountants & Consultants

Signed on original by:

S.T.M. ten Hagen RA



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