

INSO

INTERNATIONAL NGO SAFETY ORGANISATION



Delivering Impact Through Adaptation

Annual Report & Financial Statements | 2025

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NIC LEE

Executive Director

Dear Friends,

The year presented profound challenges to the humanitarian sector. The unexpected suspension, and eventual dissolution, of the United States Agency for International Development (USAID) constituted a systemic shock that continues to reverberate across our community.

For INSO, the sudden loss of over 30% of our funding had far-reaching consequences. We were compelled to part with more than 300 experienced and deeply valued colleagues, scale back critical training services, and reduce our presence in some of the world's most hard-to-reach environments.

The year was also marked by significant operational pressures, with INSO falling victim three times to the State-led criminalisation of humanitarian action. This resulted in the complete loss of services for partners and the closure of our projects in Afghanistan and Burkina Faso, and the ongoing suspension of activity in Nigeria.

The prolonged detention of INSO personnel in Burkina Faso became one of the most complex events in our history and took a heavy toll on those directly affected, the teams supporting them, and the organisation as a whole. Despite their release, its impact continues to be felt, and recovery will take time.

Yet, against this backdrop, what stands out most is not only the scale of the challenges, but how well INSO responded. Through a determined and collective effort, we were able to stabilise and begin rebuilding.

We largely recovered the loss of USAID funding through increased contributions from existing funding partners and by forging relationships with new donors, underscoring INSO's central role as a trusted enabler.

Renewed funding allowed us to restore key training services, including new blended and digital learning approaches, that are particularly beneficial to the national and local organisations increasingly responsible for delivery in the era of localisation.

We continued to invest in our operational reach and responsiveness, returning our team to South Sudan following extensive access negotiations, launching valuable new services for NGOs operating in Myanmar, establishing a presence across Benin, Togo, and Cote d'Ivoire in response to deteriorating conditions, and initiating activity to restore services in Afghanistan amid ongoing coordination gaps.

By applying new solutions to familiar problems, these achievements reflect not only recovery, but adaptation. Across the organisation, teams demonstrated resilience and ingenuity to ensure that INSO remains a responsive and reliable partner in a challenging operational landscape.

In this context, we recognise and thank the donors who stood by us. At a time when the sector is undergoing a broader reset, and difficult choices must be made, your prioritisation of humanitarian safety sends a strong and reassuring signal that aid workers are not alone at that attacks against them are unacceptable. We are grateful for your trust and remain committed to our strategic collaboration in the years ahead.

Looking forward, we are under no illusion about the challenges to come. Conflicts remain protracted and complex, funding environments constrained, and the politicisation and criminalisation of humanitarian action, alongside the erosion of multilateral norms, will continue to present direct and serious risks. The profound retreat from global solidarity looks set to continue and INSO's role as a trusted provider of safety and access services will be more necessary than ever.

We enter this period with clarity and determination: confident in the professionalism and creativity of our staff, inspired by the courage of our partners, and guided by an unwavering belief in the nobility and necessity of the humanitarian cause in an era of global uncertainty.

Nic Lee
Executive Director

Our Vision

A world in which humanitarian aid can be delivered, and accessed by people in need, with safety and dignity.

Our Mission

Our mission is the relief and development of people in need anywhere in the world who are victims of conflict, natural disaster, insecurity, or crisis.

This includes:

Supporting humanitarian operations on the ground with:

- Timely, field-based analysis and information
- Interagency coordination services
- Security training and preparedness
- Crisis management support

Strengthening the global humanitarian system through:

- Expert input to safety, access, and policy frameworks
- Reliable global data on conflict and humanitarian risk
- Research and reporting on sector trends



INSO Impact in 2025

INSO Partners & Key Outputs



1,315

NGO & Red Cross/Crescent partners



278,000

humanitarians supported



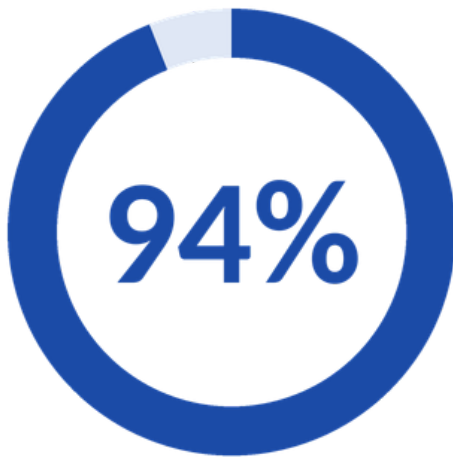
248,298

incidents recorded



6,727

humanitarian personnel trained



of participants trained in 2025
were national staff



11,469

alerts & security advisory reports



1,600

roundtables convened

PARTNER BREAKDOWN

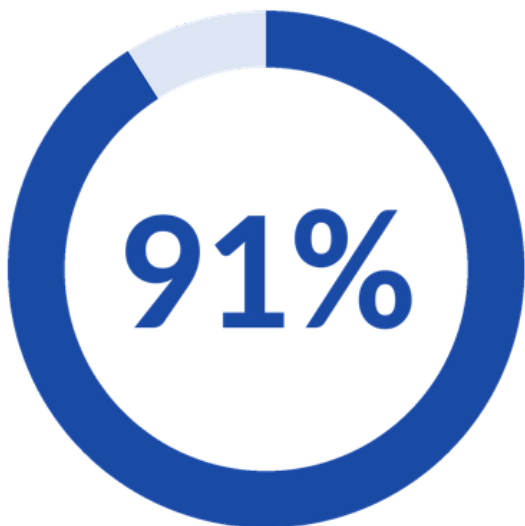
49%

National NGOs

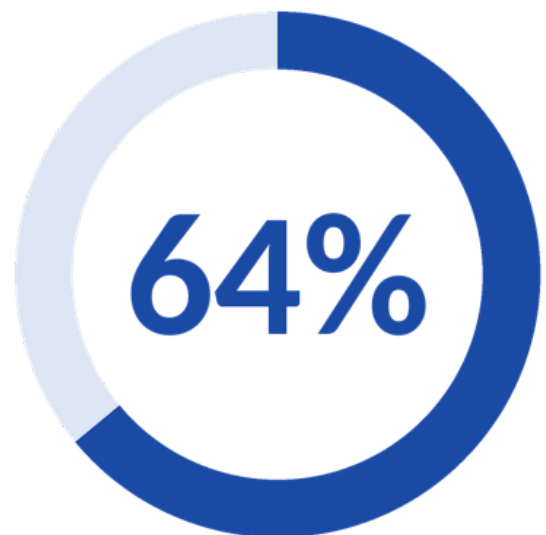
51%

International NGOs

How **INSO** made a difference in the way partners operate



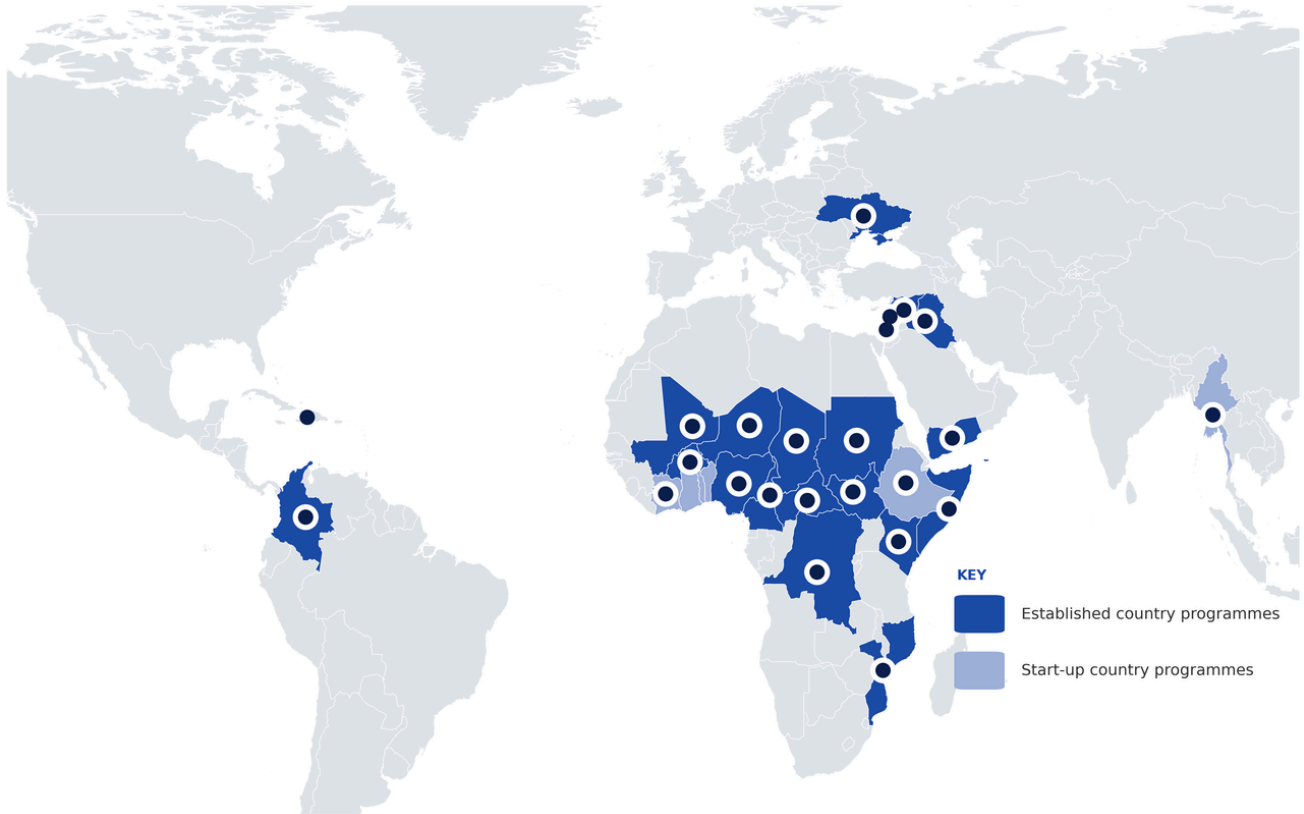
of surveyed partners said INSO services enabled them to deliver aid more safely



of surveyed partners adjusted their service delivery following INSO information, an alert or report

Where We Work

Working side by side with partners in high-risk contexts



23 countries of operation in 2025

Start-ups

South East Asia
Ethiopia
Coastal States (Benin, Côte d'Ivoire, Togo, Ghana)

South America and the Caribbean

Colombia
Haiti

West and Central Africa

Burkina Faso
Mali
Nigeria
Cameroon
Central African Republic
Chad
Democratic Republic of the Congo

East & Southern Africa

Kenya
Mozambique
Somalia
South Sudan
Sudan

Middle East & Europe

Iraq
Lebanon
Palestine
Syria
Yemen
Ukraine

Enabling Partner Response: Cameroon



On 11 July 2025, Plan International conducted a field movement from Nkambe (Donga Mantung Division) to Bamenda through the Kakar–Mbonso–Magba axis. This route is known for its volatility due to the presence of organized armed groups (OAGs) and frequent disruptions to civilian and humanitarian movement.

As the convoy approached Ndu, an INSO alert reported an active OAG roadblock in Ntumbaw, completely blocking the planned route. The teams were forced to halt. With an announced indefinite lockdown in Donga Mantung starting the following day. Remaining in place or turning back risked leaving all teams stranded indefinitely.

Alternative routes were assessed but deemed unviable due to insecurity, poor road conditions, and lack of negotiated access. At the request of OCHA, INSO took the lead in coordinating the response. INSO activated its local community network to gather real-time information and monitor the situation on the ground. Through these contacts, INSO identified a viable tertiary route bypassing the blockage. The organisation maintained continuous communication with the teams and provided direct movement guidance throughout the diversion.

INSO successfully guided the teams along the alternative route, enabling them to safely bypass the roadblock and reach Bamenda without incident. This intervention prevented operational disruption and mitigated the risk of prolonged exposure in an insecure area.

The case highlights the critical role that INSO's timely alerts, local networks, and real-time coordination play in ensuring safe humanitarian access in highly volatile environments.



“INSO’s products remain critical to our operations in North West, South West Cameroon. Their alerts enable us to navigate volatile routes safely.”

- Nchoii, Access & Security Officer, Plan International

Our Impact in 2025 | Strengthening Humanitarian Action

Throughout 2025, INSO has remained focused on enabling humanitarians to stay and deliver in some of the world's most complex crises. This has included efforts to enable safe humanitarian action, improve access, building capacity and strengthen operational coordination and crisis response:

Enabling Safe Humanitarian Action:

INSO provides a timely, reliable and shared evidence base that enables informed operational decision-making and supporting partners during incidents, helping partners make the right decisions and directly contributing to the safety of humanitarian personnel.

- In Cameroon, INSO's real-time alerts and operational advice allowed joint NGO and UN convoys to safely reroute movements and avoid armed group roadblocks, preventing disruption and ensuring teams reached their destination safely.
- In Haiti, INSO-produced maps and incident analysis, alongside facilitating connection with other aid actors in the area, enabled an INGO to establish new programming in areas impacted by clashes between Organised Criminal Groups and Security Forces.
- In Ukraine, many NGOs utilise INSO's tailored travel security updates and pre-departure briefings before entering high-risk areas, enabling teams to make informed go/no-go decisions and reducing exposure to sudden threats.
- In DRC, Somalia and Mozambique, INSO supported NGOs during abductions, arrests and detentions, providing guidance on negotiations, supporting structured response approaches and facilitating engagement with relevant authorities, leading to the safe release of humanitarian staff.



Facilitating access:

The operating environment in 2025 was increasingly shaped by fragmented access regimes, and growing criminalisation of humanitarian action. In response, INSO has supported partners to navigate these dynamics and maintain access in complex environments directly contributing to expanded humanitarian access.

- In Somalia, escalating tensions disrupted humanitarian supply routes. In September, INSO conducted an assessment of the security situation and shared practical transportation advice enabling NGOs to safely transport and deliver aid.
- In Kenya, during large-scale protests, INSO provided clear operational guidance to NGO medical teams, enabling ambulance teams to pass through check-points unimpeded.
- In Syria, INSO analysis enabled organisations to adapt emergency responses to shifting conflict dynamics, redirecting interventions while maintaining continuity of assistance.
- INSO's Advocacy at a global level, including direct engagement and interventions at the UN Security Council, Protection of Civilians Week and the European Humanitarian Forum contributed to increased recognition and strengthened commitments to ensure humanitarian action is not criminalised.

We [Signatories of the Declaration] commit to...work with states to ensure that humanitarian activities carried out by humanitarian organisations are not criminalized

Declaration for the Protection of Humanitarian Personnel (September 2025)

Strengthening Risk Management and Organisational Resilience:

Throughout 2025, INSO has sought to strengthen NGOs' ability to anticipate, manage and mitigate risk.

- In Haiti, following INSO security reports indicating the arrest of several NGO staff, an NGO indicated that INSO's report triggered an internal review and change to authorisation procedures intended to mitigate against new threats.
- In Yemen, where many NGOs were forced to reduce dedicated security staff, INSO's training provided essential knowledge and enabled non-specialist staff to fulfil their new functions with confidence.
- In Iraq, NNGOs indicated how INSO resources and advice enabled them to strengthen and standardise their security management practices.
- In Mozambique, gender-sensitive training strengthened female aid workers' ability to manage context-specific risks, reinforcing both safety and inclusion

Supporting Collective Action and Crisis Response:

As coordination mechanisms are increasingly under strain, INSO played a key role in sustaining collective approaches to safety and access, and facilitating joint crisis response.

- In Cameroon, INSO organised dedicated roundtables to allow NGOs to discuss access constraints in North-West Cameroon, leading to a joint NGO access mission.
- In Somalia, INSO-led briefings and consultations with NGO partners on security escort arrangements in Somalia leading to the initiation of a joint review process to address persistent challenges in security arrangements.
- In Eastern DRC, INSO facilitated the coordinated mobilisation of key actors, including OCHA, MONUSCO, and local authorities, to organize the safe relocation of humanitarian workers during heightened conflict.
- In Syria, INSO-led safety roundtables and bilateral exchanges have contributed to collective action and unified approaches to humanitarian safety, enabling NGOs to navigate Syria's complex humanitarian landscape.

Enabling Partner Response: Chad

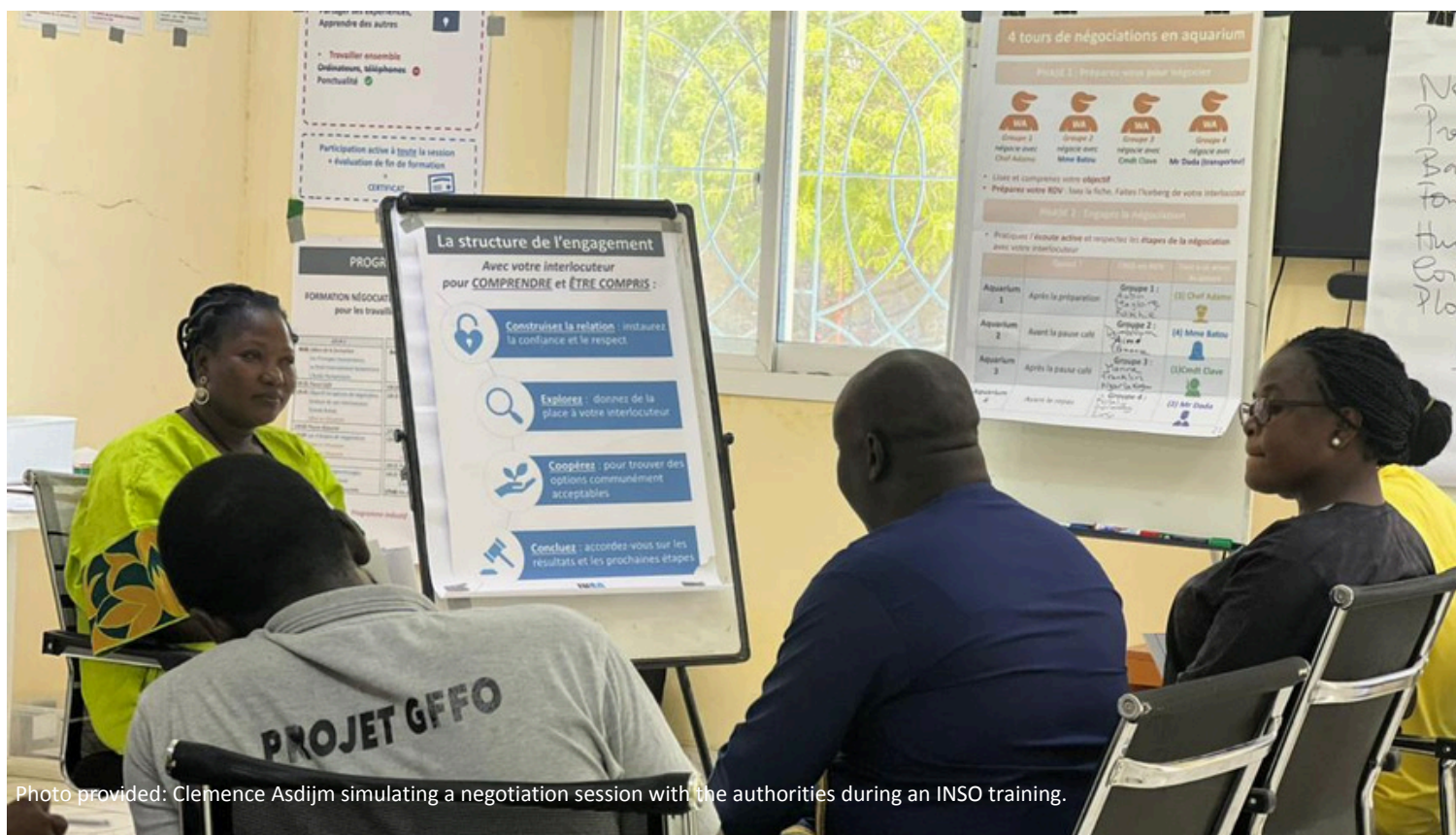


Photo provided: Clemence Asdijm simulating a negotiation session with the authorities during an INSO training.

In Chad, the Lake Chad province is frequently affected by numerous attacks and incidents attributed to Organised Armed Groups (OAGs). NGOs in the area face two main challenges: on the one hand, the complexities engaging with authorities who often struggle to understand the operating modalities and principles of humanitarian organisations; and on the other the constant threat posed by improvised explosive devices (IEDs), which hinders their activities.

In 2025, INSO's training team travelled to Bagasola to deliver capacity building sessions to our partners. The trainings focused on security threats and on the appropriate behaviours to adopt in response. These sessions helped clarify the role of humanitarian actors and strengthen the understanding of humanitarian principles.

Thanks to the skills acquired during INSO trainings; such as active listening, the use of open-ended questions, and the identification of common concerns, humanitarian workers were able to improve their relationship and communication with both authorities and other stakeholders. This enabled safer humanitarian response, reducing community tensions and supported successful negotiations with authorities and landowners to address land-allocation issues for displaced persons.



“This training is essential for me as a field agent who is constantly in contact with the community and the authorities. Before, I sometimes made decisions that put me at risk without realizing it, because I did not always take the time to listen to the beneficiaries and their concerns.”

—Clemence ASDJIM, Psychosocial Support Officer, International Rescue Committee

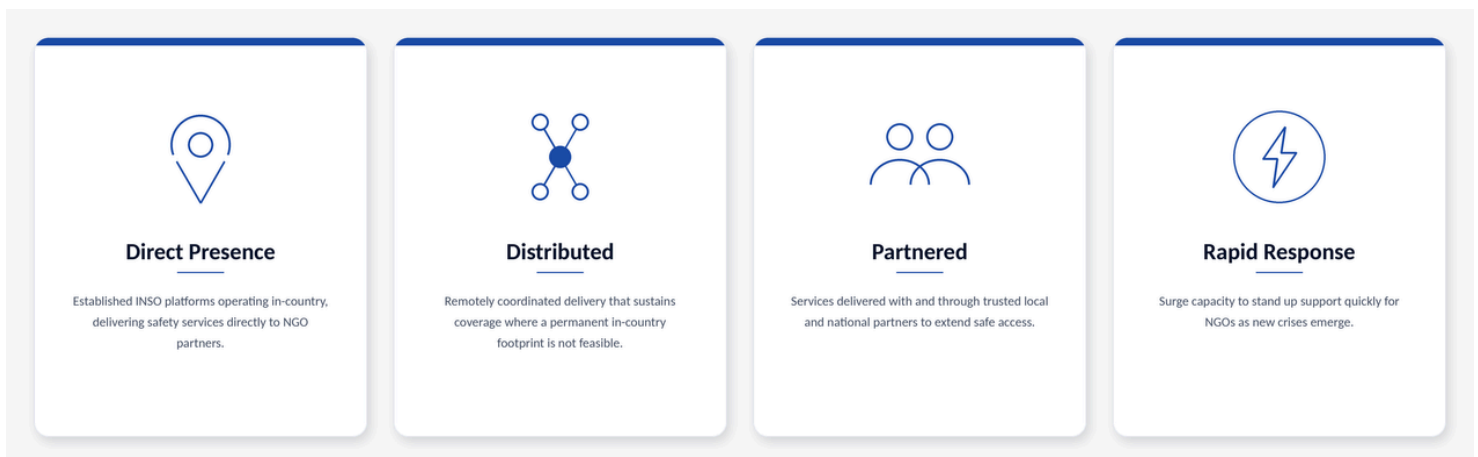
Delivering Impact through Adaptation

Throughout the volatility of 2025, INSO's priority has been to maintain critical country-level services to humanitarian organisations, including incident reports, alerts, analysis, coordination and crisis management. Our impact in 2025, reflects not only the critical role INSO plays but our ability to adapt to the shifting environment.

Amid funding reductions, operational suspensions, targeted disinformation campaigns and increasing pressure on humanitarian actors INSO has:

- Maintained a broad operational footprint and supported NGOs across 23 countries
- Restored full operations in South Sudan
- Launched services in Myanmar (successfully accelerating service delivery in response to the earthquake in March 2025)
- Established a presence across the Coastal States of West Africa
- Initiated activity to restore remote services in Afghanistan
- Rebuilt our geographical coverage to reach aid workers where they are, opening/re-opening 12 sub or antenna offices including the relocation of INSO's Syria programme to Aleppo, Damascus & Qamishli and the expansion of INSO's Palestine programme to Gaza and the West Bank

To sustain our impact, INSO will continue to develop flexible delivery models, including distributed and partnered approaches in contexts where maintaining a direct presence is challenging, alongside investing in our capacity to rapidly respond to the needs of NGOs in new crises.



INSO will also continue to leverage technological innovations to expand the accessibility and reach of INSO services. INSO's newly created Data, Technology & Learning department, brings together software engineering, information management and training under one structure. Under this department, INSO will:

- Broaden our global reach and coverage of safety and security incidents through increased investment in Open-Source Data Collection
- Leverage AI and API functions to increase accessibility and utility of INSO data
- Continue to expand digital and hybrid training formats and expand capacity strengthening that directly responds to needs of Local and National NGOs

INSO's restructured programme division, combining Field Programmes, Data, Technology & Learning and Policy, Advocacy & Communications, will continue to drive forward this adaptation and enable INSO to address future challenges through more scalable, integrated and agile models of service delivery.

Enabling Partner Response: Somalia



Photo provided: Mr. Ayanle during a community meeting made possible by INSO's support

In parts of the Bari Region, particularly around the Galgala mountain range, insecurity and the presence of armed groups have historically constrained humanitarian access and limited reliable information on community needs. As a result, settlements including Afurur and Galgala villages had received little humanitarian attention for many years despite ongoing vulnerabilities and service gaps.

ISDP faced a significant access challenge in reaching these villages, which had been cut off from humanitarian operations for many years due to insecurity and the presence of armed actors. The lack of recent access meant there was limited verified information about conditions on the ground, creating uncertainty around the safety of staff movements and the feasibility of assessments — risking either exposing staff to danger or missing an opportunity to reach communities in urgent need.

INSO provided timely contextual analysis, security information, and advisory support to help ISDP assess the evolving situation. Through continuous monitoring, consultations, and engagement with relevant stakeholders — including government security authorities — INSO enabled the organisation to better understand the security dynamics, access considerations, and potential risks of operating in the area, informing decisions on movement, access, and assessment activities.

Drawing on this analysis, ISDP conducted a field mission to Afurur and Galgala on 1 December 2025 and confirmed both villages were accessible and inhabited by communities that had returned to the area. The mission identified significant unmet needs across health, nutrition, education, and water and sanitation sectors. It marked the first known humanitarian visit to these communities in more than 15 years, and the findings — shared with other humanitarian actors — prompted additional organisations to explore programming in the area.



[INSO's] support was particularly valuable when our team required up-to-date information on access to Galgala and Afurur villages, areas that had experienced prolonged humanitarian access constraints for several years due to the presence and control of [the organised armed group]. [INSO's] assistance was instrumental in enabling ISDP to safely assess needs and plan an appropriate response."

— Ayanle Abdullahi, Programme Manager, Integrated Services for Displaced Population (ISDP) — Puntland

LOCAL PARTNER IN FOCUS

NATIONAL PARTNER · WOMEN-LED

Integrated Services for Displaced Populations

ISDP  Puntland, Somalia

Works across Puntland to support vulnerable communities affected by displacement, drought, and limited access to essential services. A women-led non-profit established in 2010.

55% of ISDP's staff are women

Programmes are shaped by women's perspectives and inclusive, community-based solutions.

LEADERSHIP & GOVERNANCE

Led by a **female Executive Director**, with gender equality embedded across governance and operations.

Enabling Partner Response: Mozambique



Photo provided: Women from diverse backgrounds taking part in an all-female Personal Security Training session in Cabo Delgado.

The crisis in northern Mozambique began in October 2017, when organised armed groups (OAGs) launched attacks in Cabo Delgado province. Since then the crisis has escalated displacing over one-million people.

The situation remains volatile. Frequent insecurity, shifting control of territory, and active clashes make some areas inaccessible or reachable only under strict security protocols, while armed attacks and ambushes on villages, roads, and infrastructure create constant risk during field movements.

In response, INSO Mozambique has delivered tailored Personal Security Training (PST) sessions in Cabo Delgado with a dedicated focus on women, an intentional decision driven by strong demand from women and a commitment to gender equity in security preparedness. The sessions bring together a diverse group of international, national, and local staff, enriching discussions on how gender, language, and social capital intersect to shape security risks. The course follows INSO's standard PST curriculum but is adapted through a gender-sensitive lens, exploring gender-specific threats and vulnerabilities, the dual role of gender as both a strength and a risk factor, and practical mitigation strategies at the individual, team, and institutional levels.

For Benigna, a Gender-Based Violence Specialist working for Street Child, an International NGO working to restore safe access to safe, quality education for children affected by conflict, this all-women approach was particularly valuable. This approach created space to learn from other women and discover shared concerns. Since completing the training, Benigna has applied several strategies, including conducting pre-travel risk assessments using INSO updates, avoiding unnecessary stops during field travel, and always carrying a first aid kit, and she now knows what actions to take if ever in captivity, how to protect herself and stay resilient.



“The simulations involving encounters with OAGs were eye-opening—I realized I wasn’t prepared. Now I understand how crucial our behaviour is for our safety and that of our team.”

— Benigna Matabele, Gender-Based Violence Specialist, Street Child

Training | Strengthening NGO Capacity

In 2025, the sudden withdrawal of USAID funding resulted in a significant reduction in INSO's training capacity. INSO was forced to suspend training activities in all but 8 (from 16) of our country offices. At the same time, many of INSO's partners reported that they were also forced to reduce staffing levels, weakening internal security risk management capacity, and decreasing access to [internal training](#). In this environment, INSO adapted our training to ensure that humanitarian actors could continue to operate safely, transitioning in most countries retaining training activities, from Hostile Environment Individual Safety Training (or HEIST) to more cost efficient and accessible Personal Securing Training to sustain support to frontline aid workers. INSO also maintained Global Training capacity, which helped resume training activities where in-country capacity no longer exists. With the support of our donors, by the end of 2025, we have been able to resume training activities in 6 countries (bringing the total to 12).

Key Stats:

- Delivered 313 training sessions, in 7 languages, in 19 countries.
- 4,073 aid workers received in-person training from INSO on NGO Security and Crisis Management, Access and Humanitarian Negotiations, and Personal Safety and First Aid.
- 94% of these participants were national aid workers and 35% were female.
- Conducted 3 Pilot Capacity Strengthening Workshops designed to provide tailored support to local NGOs.

Expanding digital learning:

In October 2025, INSO continued to advance remote and self-directed learning, launching the Spanish version of our [NGO Security Management](#) online course. The course, now available in English, French and Spanish, covers essential NGO security management competencies, including how to apply humanitarian principles, overcome dilemmas, lead security risk assessments, define effective Standard Operating Procedures and manage security incidents. So far 3,880 individuals have completed the course. INSO plans to launch the Arabic version of the course in 2026.



[The NGO Security Management online course] It is an amazing course which provides a sophisticated, deep dive into balancing humanitarian imperatives with the volatile realities of modern conflict zones. By bridging the gap between high-level security policy and boots-on-the-ground operational safety, this course equips security practitioners with the essential tools to protect both organisational staff, assets and the integrity of the mission.

Online training participant

Strengthening Personal Security Training:

In December 2025, INSO initiated a partnership with Protect Humanitarians, supported by the Belgian Development Cooperation, aimed at strengthening Personal Security-Stress Exposure Training. During the course of 2026, INSO will conduct an extensive review of scientific and professional literature on the Stress Exposure Training methodology, learning under pressure, and psychological safety, leveraging these findings in a revised Personal Security Training course.

Enabling Partner Response: Iraq



Photo provided: Mohammed al-Bayati and a colleague in Kirkuk (Iraq) during a field assessment

Working with different partners, ARD set out to develop a more standardised approach to security, addressing gaps in security management and procedures while also meeting varied donor security requirements. In Iraq, INSO is the only organisation providing security and safety services accessible to national NGOs, in a context where widespread fake news makes accurate information difficult to find.

INSO shared resources and advice that helped ARD strengthen and standardise its security management practices and develop security risk assessments. ARD relies on INSO's data ([the Conflict and Humanitarian Data Center](#)) for accurate incident reporting, and a training with the information manager enabled the team to develop pie charts and maps for their own analyses. Governorate Profile reports help ARD plan field missions and understand the security situation, and the partnership carries weight with donors, who value ARD's regular engagement with INSO.

ARD highlighted that INSO had adapted to the restricted funding environment, using new technologies and tools to complement in-person roundtables with online sessions whilst maintaining the quality and interactivity of these spaces. In addition ARD appreciated that they were able to reach INSO's team at any time, ensuring critical support when it was needed most.



"The INSO team is very active, very present and proactive with partners, helping us with risk assessments, and by sharing useful resources that saved us a lot of time. INSO has real added value in standardising our security procedures with partners and in finding accurate information amid fake news. The services help us plan for potential challenges to our activities in Iraq. We get a lot of benefits from [INSO], please keep going."

— Mustafa Alkhaledy and Mohammed Al-Bayati, Security Representative and Executive Director, Ashor Foundation for Relief and Development (ARD)

• LOCAL PARTNER IN FOCUS

NATIONAL PARTNER · YOUTH-LED

Ashor Foundation for Relief and Development

ARD  Iraq

A youth-led national NGO founded in 2015, offering life-saving care and life-changing assistance to IDPs and returnees.

WORKS IN

8

governorates across Iraq

Restoring safety, dignity, and hope to people uprooted by conflict or disaster.

FOCUS AREAS

Peacebuilding and social cohesion, climate action, and preventing violent extremism.

Global Analysis | Informing decisions at a global level

In 2025, INSO continued to play a critical role in elevating field-based insights to the global level, ensuring that the realities faced by frontline aid actors directly inform strategic HQ decision-making. By translating country-level data, analysis and operational experience into targeted and decision-orientated products, INSO supports global NGO and humanitarian leaders to understand emerging risks and align organisational strategies with evolving operational environments.

Key Stats:

- Produced 37 country-focused analytical reports in addition to monthly [NGO Incident Overview reports](#) and quarterly [Safety and Access Reviews](#).
- Provided nearly 40 tailored briefings to NGO HQ Staff to support programme design and deployment planning.
- Convened 11 global webinars and roundtables including on key topics such as RSF attack on El-Fasher, Sudan, Communal Conflict in As-Sweida, Syria, Fragmented conflict dynamics in Eastern DRC and Regional instability across the Middle East, attended by approximately 1,300 humanitarian participants.
- Conducted 6 forecasting and scenario workshops in Myanmar, Palestine, Sudan, Syria and Venezuela to support NGO contingency planning and preparedness.

Leading analysis on emerging risks:

During 2025, INSO has developed critical analysis on emerging and cross-cutting threats shaping humanitarian action:

- Development in Drone Threats to Humanitarians: In September 2025, INSO produced an [interactive report](#) analysing the rising use of drones in conflicts such as Ukraine, Sudan, Colombia and Haiti, and the implications for the safety and security of aid workers.
- Aid Defunding and Risk Management: Following the dismantling of USAID and leveraging INSO's network of NGO partners, in October 2025, INSO produced [analysis](#) on both the immediate and long-term impact of USAID funding cuts on the safety and security of aid workers.

Supporting partners during emergency response:

In response to the earthquake on 28 March 2025 in the Sagaing region of Myanmar and upon the request of the Myanmar INGO Forum, INSO rapidly scaled up support from our HQ to support NGOs responding to the aftermath of the earthquake. Through the work of the Global Analysis Team, 89 humanitarian organisations in Myanmar were registered for INSO services and 28 situation reports produced to enable a risk-informed humanitarian response.



We are very grateful for the support we receive from INSO. In the countries where we operate, their services—such as analysis, advice, and training—play a key role in informing our risk management decisions. [INSO support at the Global Level] has been particularly valuable. They have provided insightful webinars and timely updates on the conflict in the Middle East, conducted analyses for new countries where we are considering starting operations, and offered consultation during incidents. In addition, they organized a dedicated session on drone threats and risk mitigation measures for our security focal points, among other contributions.

Henriek Sytsma-Hommel, Security Advisor, ZOA

Enabling Partner Response: Kenya



Photo provided: INSO Training

At the onset of 2025, community tensions rose following funding cuts and their impact on assistance. A group of individuals from the refugee communities held a protest over food rations and water, attempting to force entry into a humanitarian agency compound, which led to widespread protests within the Kakuma and Kalobeyei settlement scheme. INSO issued an alert at the onset of the protest, which began peacefully and turned violent, prompting police to respond.

Between 28 February and 5 March 2025, these violent protests created a rapidly evolving security environment just as ACTED was preparing to host a donor visit to project locations. The unrest raised concerns about movement safety, access constraints, and the potential impact on programme activities, and ACTED needed to determine whether the visit could proceed safely while meeting its duty of care obligations to staff and visitors.

INSO provided organisations operating in Kakuma and the Kalobeyei settlement scheme with timely safety and security updates, contextual analysis, and advisory support throughout the unrest. Based on this information and subsequent consultations, ACTED decided to postpone the visit until conditions improved. As plans resumed, INSO continued to provide situational reporting and analysis that informed ACTED's journey management planning, risk assessments, and movement decisions, enabling the team to adapt its itineraries to the evolving context.

Access to timely and reliable safety and security analysis enabled ACTED to make informed operational decisions at critical moments. Rather than proceeding under uncertain conditions, the organisation was able to reassess risks, adjust plans, and schedule the visit when conditions were more conducive, strengthening its ability to manage security risks proactively, maintain operational continuity, and fulfil its duty of care responsibilities.



“Following the violent protests around Kakuma and Kalobeyei refugee settlement areas between Feb 28 and March 05, ACTED had to hold on and reschedule a preplanned donor visit following consultations and advice from the INSO team in Nairobi. When the travelling party had to visit, INSO helped with local security contacts and kept updating the team on the situational context - to help us manage our JMP and itineraries.”

— Patrick Juma, Senior Security Officer, ACTED

Enabling Partner Response: Mali

The Association Malienne pour la Survie au Sahel (AMSS) is a national NGOs that supports vulnerable communities affected by crisis in Mali. Like many organisations, AMSS faces a number of security challenges that limits access to certain conflict-affected areas.

INSO's regular security briefings, context analyses, security alerts, assessments and trainings have helped AMSS teams to better anticipate risks, respond to incidents and deliver aid safely. The value of this support was demonstrated during a field mission in Timbuktu, when the team witnessed a serious road incident. Drawing on Hostile Environment and First Aid Training (HEFAT) received from INSO, the coordinator was able to quickly respond – applying first aid to those injured while awaiting their relocation to a health facility.

Beyond the technical knowledge, this training strengthened the AMSS team's confidence and improved their ability to protect and assist people in emergencies, enabling staff to act with greater calm and efficiency in critical contexts. Thanks to this support, AMSS teams are better prepared and more confident during field missions, with improved risk management and incident response that has enabled safer access to affected communities and ensured the continuity of humanitarian activities.



"INSO has been an important support in improving our security management. Thanks to their training sessions and analyses, we became better prepared to anticipate risks and work more safely in the field. INSO's trainings have helped me a great deal in my daily work at AMSS in security and humanitarian access, I gained practical tools and concrete advice adapted to the realities of the field, which strengthened my confidence and my ability to better support our teams."

— Mohamed Issa Ag Abdou Salam, National Coordinator for Security, Access, and Accountability, Association Malienne pour la Survie au Sahel (AMSS)

Enabling Partner Response: Haiti

Plan International planned to launch a project in August 2025 in Belladère, in Haiti's Centre department. However, they identified significant security and access risks that could have compromised staff safety. Their main challenge was ensuring humanitarian access in the area amid ongoing violent clashes between organised criminal groups (OCGs), local vigilance brigades, and security forces. Despite significant humanitarian needs and a well-justified project, safe and reliable access for staff could not be guaranteed. INSO supported with security analysis, sharing a detailed report that included an updated analysis of the area, along with contacts, information on NGOs operating locally, maps of the area and facilitated coordination with relevant actors. As a result Plan International was able to successfully and safely initiate the intended project.



"INSO has been very important to our work and our team's safety. Thanks to INSO's work, we received real-time alerts and analyses that guided our decision-making. Their recommendations were practical and aligned with humanitarian standards. Their presence ensured we were not operating in isolation and that we could rely on their support at any moment. With their support, we were able to make the most appropriate decision regarding this project."

— Prosperity Raymond, Head of Mission, Plan International



Policy and Advocacy | Influencing Systemic Change

In 2025, INSO continued to strengthen our role as a critical interlocutor between operational realities, global policy and decision-makers. In an environment increasingly shaped by State-driven risks to humanitarian personnel, criminalisation of aid, funding contractions and a shifting humanitarian architecture, INSO’s advocacy has continued to focus on protecting humanitarian space, strengthening coordination mechanisms to ensure they are inclusive and risk-informed and strengthening global commitments on the protection of aid workers.

Over the course of 2025, INSO conducted 46 global advocacy engagements, including representation at high level panels, policy forums and bilateral engagements with UN Member States, Donors, UN and NGO leaders.

Influencing Global Policy to Protect Humanitarian Space:

INSO played a central role in advancing global commitments to the protection of humanitarian personnel, with a particular focus on countering the criminalisation of aid and strengthening broader protection of civilian mechanisms. INSO’s Executive Director addressed the UN Security Council in April 2025, highlighting the trends in security incidents faced by aid workers and calling on Member States to also ‘Stay and Deliver’ in order to facilitate continued humanitarian diplomacy.



At the core of this issue [criminalisation of aid] is the principle of impartial contact with all parties to a conflict and the [UN Security Council] must ensure organisations can accomplish this without fear of harassment, sanction or punishment.

Nic Lee, address to UN Security Council, April 2025

This sustained advocacy contributed to the Declaration for the Protection of Humanitarian Personnel (September 2025) including strengthened commitments to ensure that humanitarian action is not criminalised.



Photo provided: Senator Penny Wong, Australia’s Minister for Foreign Affairs speaking at the signing of the Declaration for the Protection of Humanitarian Personnel in New York

Policy and Advocacy | Influencing Systemic Change

Advancing localisation and inclusive security coordination:

INSO services have always been available to local, national and international NGOs alike. As part of this commitment to inclusive NGO Security Coordination, in 2025 INSO launched a global study to increase understanding, across the sector, of the barriers that may impede local and national NGOs meaningfully participating in NGO security coordination. As part of this INSO surveyed 796 aid workers alongside qualitative research in Cameroon, Central African Republic, Democratic Republic of Congo, Mozambique, Somalia, Ukraine and Yemen. The findings of this research will be published and disseminated in 2026 to support inclusive and effective NGO Security Coordination.

Saving Lives Together:

INSO continues to play an active role at both a country and global level in support of the Saving Lives Together (SLT) Framework. As a result of the standardised SLT Implementation reporting that was piloted by INSO in 2024, clear guidance was issued reinforcing the role of NGO SLT Focal Points within coordination fora. In addition, new SLT guidance developed by the Oversight Committee has allowed for the inclusion of local and national NGOs within the SLT Framework.



Photo provided: INSO’s Executive Director’s address to the UN Security Council, April 2025

Enabling Partner Response: Yemen

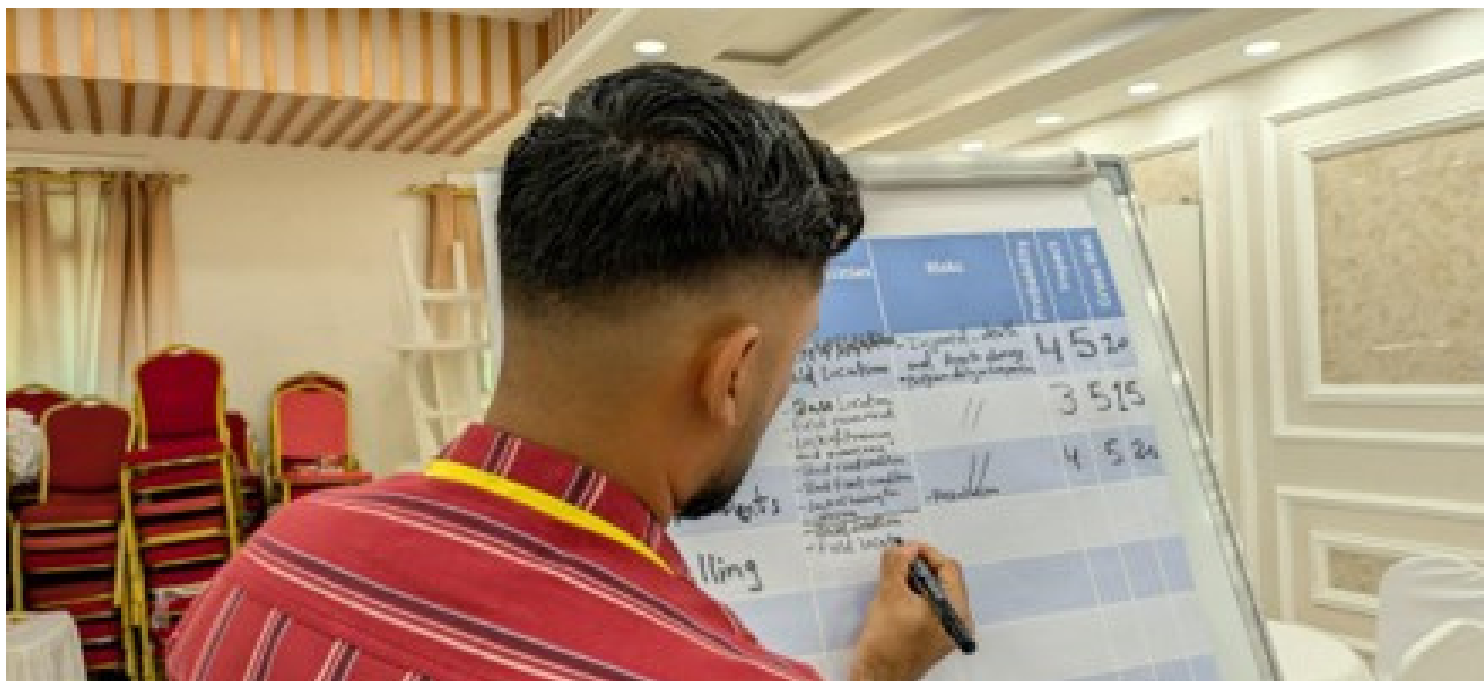


Photo provided: Hussein participating in INSO's NSM training in Yemen.

In the wake of funding cuts in Yemen, many NGOs were compelled to restructure their operations and reduce their workforce. This resulted in the loss of experienced security personnel, leaving some organisations without dedicated security focal points and shifting security responsibilities to other departments — creating challenges in maintaining safe operational environments.

Hussein Abrah, the Logistics Officer of Helpcode Italia, was among those affected by this shift. He participated in the NGO Security Management Course held on 14–15 October 2025 and was tasked with assuming new security-related responsibilities despite lacking prior experience in this area.

Following the training, Hussein reported significant benefits. The course equipped him with the knowledge and confidence to perform his new tasks, and one of its most valuable outcomes was the expansion of his security network: he joined the INFOCEL security cluster, which enabled more efficient follow-up on incidents, increased collaboration with other NGOs, and regular meetings that improved his awareness of emerging security trends. The training also enabled him to align global security policies with the local context, drafting tailored policies and standard operating procedures (SOPs), including comprehensive Travel Forms, and to manage security information more effectively — particularly in verifying source reliability and assessing credibility — so he could communicate updates and decisions to senior management and share essential rules and SOPs with his team.

Ultimately, Hussein recognised that he was better equipped to analyse and assess incidents and security-related information, further enhancing the safety and effectiveness of his organisation's operations.



“This security training was a true catalyst for my professional growth. It bridged the gap between theory and practice, drastically sharpening my technical skills. I now feel fully equipped to handle complex security challenges with absolute confidence.”

— Hussein Abdulameer Najm Abrah, Logistic Officer, Helpcode Italia

Looking Ahead | Strategy for 2026/2027

As we look ahead to FY26/27, INSO anticipates a humanitarian landscape shaped by three interrelated dynamics: a more complex and volatile risk environment, a contracting and reconfiguring aid system, and the persistence of operational frontiers that challenge established norms of access and security risk management.

First, the global security context. We observe a proliferation of conflicts alongside a notable shift in the nature of risk, with governments increasingly emerging as primary drivers of insecurity, often supplanting non-state armed groups in this role. At the same time, the criminalisation and politicisation of aid is intensifying, frequently reinforced by misinformation and harmful narratives that erode trust in humanitarian actors. These trends are compounded by rapid technological change, including data-driven targeting systems and drones, and the erosion of accountability norms to further complicate operating environments and elevate the risks for civilians.

Second, the humanitarian ecosystem. Funding reductions are forcing difficult trade-offs across the sector. Many organisations are scaling back, often weakening internal security risk management capacity at a time when it is most needed. At the system level, coordination mechanisms, both UN-led and NGO-led, are under strain, with reduced resources limiting their reach and effectiveness. This evolving landscape reinforces the need for efficient, shared services and cost-effective models that can sustain operational presence and safety standards.

Third, we are witnessing the consolidation of areas under prolonged non-state control. Operating in these contexts presents a dual challenge: navigating access constraints imposed by non-state actors while managing the legal and political risks associated with engagement, particularly where governments criminalise such contact. This dynamic is challenging the principle of humanitarian neutrality necessitating more nuanced, evidence-based approaches to risk management and negotiation.

Against this backdrop, INSO is uniquely positioned to respond. We will remain firmly guided by the operational priorities of our partner NGOs, with safe and effective humanitarian action as our central objective.





Our strategy for FY26/27 will focus on the following priorities:

Responsive and Inclusive Field Support

INSO will continue to adapt our field programming to ensure relevance in increasingly constrained environments. We will expand flexible delivery models, including distributed and partnered approaches, enabling sustained support in contexts where maintaining a direct presence is challenging. At the same time, we will deepen engagement with local and national NGOs (LNGOs), as well as informal and community-based actors who are often outside formal coordination structures but play a critical role in frontline response. Strengthening their capacity to manage security risks and enabling their inclusion within NGO Security Coordination structures will be a key priority.

Strengthening Humanitarian Risk Data and Practice

We will further expand the availability, accessibility, and practical use of safety and security data. By enhancing data collection and analysis, and promoting its integration into daily decision-making, INSO will support NGOs to better understand evolving risks and adapt their operations accordingly. This includes continued investment in tools and approaches that translate complex data into actionable insight for field practitioners.

Sustaining Partnerships and Financial Resilience

In a context of shrinking aid budgets, INSO will proactively engage with donors to align with evolving strategic priorities while reinforcing the critical importance of safety and security as an enabler of humanitarian delivery. Building on efforts to stabilise our funding base following the reduction in USAID support, we will continue to diversify our partnerships to ensure sustainability and resilience.

Evidence-Based Policy Engagement

INSO will continue to bring field-based evidence and analysis into policy discussions, advocating for legal frameworks and operational norms that safeguard humanitarian action and strengthen civilian protection. By connecting frontline realities with global policy processes, we aim to influence more practical, grounded, and effective approaches to emerging challenges.

Beyond these programmatic priorities, we will continue to strengthen our internal systems—including governance, operations, and risk management—while taking a holistic view of our organisational design and structure. This will enable us to optimise long-term sustainability, efficiency, and effectiveness, ensuring INSO remains a lean, resilient, and trusted partner to the humanitarian community in an increasingly complex world.

Organisation and Structure

INSO is a non-profit foundation duly registered with the Netherlands Chamber of Commerce (KvK) since 17 January 2019 under registration number 73728489 and headquartered in The Hague, the Netherlands. The overseas country offices are registered as branch offices of the Netherlands entity with the exception of INSO Kenya which is incorporated locally in accordance with Kenyan legislation.

Ethical Commitments

As part of our commitment to ethical leadership and inclusion, INSO continued to strengthen our approach to fair recruitment and diversity. Recruitment processes are designed to be merit-based, transparent, and aligned with equal opportunity principles, with safeguarding considerations throughout hiring and onboarding processes. Since the end of 2025, INSO has enhanced our HR Information System through the introduction of an applicant tracking system to improve recruitment oversight, consistency, and process management.

Progress has continued in strengthening gender balance across INSO. Female representation increased from 18.7% in 2024 to 20.6% in 2025, with progress reflected across the workforce particularly among National Staff and Field Monitors at country level. INSO continues to support the development of National Staff through technical support, capacity strengthening, and knowledge-sharing initiatives as part of longer-term workforce development efforts.

Compensation and benefits frameworks are reviewed periodically at country level to support alignment with local requirements, while HR guidelines and policies are reviewed globally to ensure consistency. HR Field Support Team has been strengthened to provide guidance on staffing requirements, duty of care, and application of HR standards across operations.

Our Safeguarding Principles

INSO is committed to maintaining a safe, respectful and inclusive working environment and to preventing, detecting and responding to safeguarding concerns, including sexual exploitation, abuse and harassment (SEAH), across all areas of our operations.

INSO's safeguarding approach is guided by internationally recognised safeguarding principles, including confidentiality, protection from retaliation, and a survivor-centred approach while responding to any concern.

During the reporting period, safeguarding awareness was further strengthened through staff awareness sessions delivered across country offices and headquarters, supported by translated materials, safeguarding posters, QR-code access to policies and reporting channels, and enhanced communication of reporting mechanisms.

Managers and leaders are expected to promote respectful workplaces, reinforce safeguarding expectations, and ensure concerns are addressed appropriately and without retaliation. INSO further strengthened safer recruitment practices through participation in the Misconduct Disclosure Scheme (MDS) in October 2025.

Managing Risk

INSO recorded a 41% decrease in internal incidents in 2025 compared with the previous year, however the year was marked by the suspension of INSO operations in Nigeria from May 2025 and the prolonged detention of INSO staff in Burkina Faso. The arrest and detention of INSO staff reflects a concerning trend in which NGOs and their personnel are increasingly targeted, falsely accused and detained under false pretences or through extrajudicial action. After sustained negotiation all staff were successfully released. Following the resolution of this incident, INSO is conducting a lessons-learned exercise to further improve INSO's approach to such incidents.

In 2025, INSO conducted an Organisational Risk Assessment exercised, identifying key risks, defining mitigation strategies for controllable risks and ensuring informed consent for unavoidable risks.

In 2025 INSO identified the following top-risks:

- Detention, interrogation, and arrest of staff.
- Difficulties to register or loss of registration in countries of operation.
- Ceasing operations due to lack of funding.
- Loss of critical organisational data and disruption of operations due to compromise, or failure in key technical systems.

Given our mission and operations, security related risks including the increasing risk of detention, interrogation and arrest of staff, alongside the residual risk of death and injury in high-risk contexts remains the greatest consideration for INSO. In response to these risks INSO has:

- Updated our Crisis Management Policy, with dedicated procedures on staff arrest, detention and interrogation.
- Updated Field Monitor guidelines and field staff briefings on risk reduction to INSO contractors, to reduce risk of those most exposed to security incidents.
- Conducted a detailed review of INSO Global Security Management Policy, practices and tools.
- Introduced a new quarterly security review mechanism at HQ to allow Regional Directors to assess the status of country offices under their responsibility, monitor threats and accelerate decision-making.
- Launched periodic webinars targeting country-office staff on different safety risk management topics.



To further strengthen INSO's security risk management, INSO has recruited in 2025 a Deputy Global Safety Advisor.

In addition, learning from previous incidents, to address the risks related to loss or difficulties securing registration, INSO has invested in clear communication of INSO mandate and building constructive relationships with relevant authorities. This approach has proved successful in response in several contexts – allowing INSO to resume operations after temporary suspensions.

Finally, given the growing cybersecurity threats and INSO's critical reliance on IT infrastructure in the delivery of services to its partners, INSO is investing in a wide-array of risk mitigation strategies, such as:

- Maintaining sufficient technical management capacity;
- Developing data-related Disaster Recovery Policies;
- Procuring and deploying third-party back-up solutions;
- Testing restoration process at least annually.

Board, Management, and Compensation

The year saw significant development at the Board level with the appointment of five new directors.

The Board members are INSO's strategic directors and bring experience across governance, organisational management, and operational practice and well as thematic expertise in areas including financial operations, safeguarding, program strategy, change management, and conflict resolution.

They were appointed by the unanimous decision of outgoing Board members and will serve for three-year terms renewable once for a maximum of six years, as governed by the Board Terms of Reference.

Board members serve on a voluntary basis and do not receive remuneration for their board duties, other than reimbursement of reasonable expenses.

The following persons served as Board members during the reporting period:

2025 Board (<i>From 16/01/2025</i>)	Outgoing Board
Louisa Baxter (FY25 Chair) 16.1.2025-Present	Nicolas Lee <i>Retired 16.1.2025</i>
Karolina Olofsson 16.1.2025-Present	Foluke Mogaji <i>Retired 16.1.2025</i>
Euan Crawshaw 16.1.2025-Present	Sonia Di Mezza <i>Retired 16.1.2025</i>
Illya Kletskovskyy 25.09.2025-Present	
Jose Luis Diez Pastor Iribas (FY25 Treasurer) 18.11.2025-Present	

The Board is legally required to meet at least twice per year, but in practise met nine times in FY25 as a result of the exceptional challenges and changes in the year. These included routine management and oversight meetings, crisis updates, self-administration such as new appointments and operational procedures, and engagement with teams at the Annual Staff Conference. Their engagement has resulted in improvement in INSO governance practices.

Decision-making within the Board remains by a majority vote of the eligible members. No Board member had any beneficial interest in any contract with the organisation throughout the year. The key management personnel responsible for controlling, running, and operating INSO on a day-to-day basis are the Executive Director and the Senior Management Team consisting of the seven Department Directors.

Remuneration, including that of the SMT, is set in reference to independent external benchmark data and in accordance with internal policy framework overseen by the Human Resources department. No member of the SMT, or the Executive Director, has any involvement in setting their own remuneration, with the latter being set independently by the Board of Directors.

Financial Overview

For the first time in our history, INSO's grant income declined in 2025 (a decrease of 14% compared to 2024). This decrease is primarily the result of the termination of almost all grants from USAID's Bureau for Humanitarian Assistance (BHA) on February 26th, 2025, as well as the closure INSO's programmes in Afghanistan, Burkina Faso and Niger during the year. Despite the financial and programmatic disruption caused by the termination of BHA grants, the continuous commitment of other donors enabled INSO to maintain our activities in most countries and to maintain a stable financial position. In this context, the absence of a deficit in 2025 – largely due to the strong grant coverage of core activities – demonstrates the organisation's resilience, our strong ability to adapt to shifting funding landscapes and, above all, the robust support from our donors.

In 2025, the European Commission (ECHO) became once again INSO's largest donor, contributing to 33,6% of the total grant income, compared to 23,5% in 2024, an increase of nearly €2,3 million. In parallel, the share of USAID's Bureau for Humanitarian Assistance (BHA) decreased from 33,3% in 2024 to 8,9% in 2025. BHA grant income in 2025 mainly reflects their contribution to both activity costs during in January 2025 (until the work-stop order) and unavoidable and close-out costs for the rest of the year. Donor concentration remained high in 2025, with the top five donors accounting for 82% of total grant income, though this continues the downward trend already observed in 2024 (86%). Progress toward broader diversification was further evidenced by the arrival of two new donors in 2025 – the Danish International Development Agency (DANIDA) and Irish Aid.

The net result before financial income and expenses was €631,815. Unlike in 2024, financial items contributed negatively by €577,754. This is mainly related to the decreasing value of the US Dollar over 2025, which generated both realised and unrealised foreign exchange losses.

Expenses decreased by 12% between 2024 and 2025 while income decreased by 14%. The lower decrease in expenses is related to higher unrestricted expenses in 2025 for programmes in Iraq, Lebanon and South East Asia, reflecting INSO's decisions to either offset the impact of the termination of BHA grants or further invest in new programmes. Unrestricted expenses also increased following the partial impairment of BHA receivables, driven by risks linked to BHA's current operational situation.

Budget figures in the financial statements reflect the results of the mid-year revision cycle, which incorporated the financial impact of the BHA grants' termination. Actual grant income and spending on charitable activities came in below expectations, with a burn rate of roughly 94–95%. These shortfalls stem primarily from overestimated budgets at both HQ and certain country programmes.

Lower HQ expenditure reduced the level of unrestricted spending, which in turn explains the higher net result before financial income and expenses. However, the significant impact of the US Dollar's depreciation had not been anticipated and further affected the bottom-line surplus.

Funding and Outlook Risks

Despite the closure of INSO's programmes in Burkina Faso during the last quarter of 2025 and in Nigeria during the second quarter of 2026, it is currently expected that INSO's grant income will remain stable or increase slightly in 2026. The closure of programmes in these two countries is indeed expected to be offset by the expansion of programmes in other Countries, notably 2023 and 2024 start-ups (Lebanon, Palestine, Myanmar, Yemen).

In overall, INSO's provisional outlook for 2026 remains "fair" for both country platforms and headquarters, despite a few confirmed grants remain to be formally contracted to ensure 2026 costs for headquarters are fully funded.

Projected total grant income for 2026 is currently estimated at €36-38 million (slightly lower than anticipated in the budget shown below), which means income will either remain stable or grow by 4 or 5% at the most against 2025. Additionally, INSO is expected to rely on a more diversified donor base in 2026, receiving first-time contributions from the Belgian DGD. However, it is also expected that the share of ECHO will further increase in 2026 (around 40% in comparison with 34% in 2025).

INSO's fundraising strategy continues to prioritise institutional donor grants. No fundraising from the general public was undertaken in 2025, nor is it planned for 2026.

Statement of income and expenditure			INSO - all figures in €	
Ref.		2025 € Total	2026 Budget €	increase/ decrease (+/-) %
	Income			
6.	Grant income	35.996.482	40.379.849	12%
	Donations	0	0	N/A
	Income from sales of donated assets	12.333	0	N/A
	Other income	0	0	N/A
	Total income	36.008.815	40.379.849	12%
	Expenditure			
7. & 8.	Expenditure on charitable activities	35.377.000	40.468.831	14%
	Balance of income and expenditure before financial income and expenditure	631.815	-88.982	-114%
9.	Financial income and expenditure	-577.754	-101.323	-82%
	Balance from income and expenditure	54.061	-190.305	-452%
	Allocation of balance from income and expenditure			
	- Continuity reserve	-54.061	190.305	-452%
	- Restricted fund	0	0	N/A
	Balance from income and expenditure (- surplus / + deficit)	-54.061	190.305	-452%

Nature and Continuity of Income

INSO is financed exclusively through grants provided by public institutional donors. These grants qualify as non-recurring income, as they are awarded for fixed periods and must be applied for on a project-by-project basis. The organisation notes that this structure creates an inherent dependency on external funding decisions and exposes INSO to continuity risks.

Since its establishment, INSO has nevertheless benefited from consistent donor support, with most institutional partners renewing their commitments over multiple grant cycles. This recurring pattern of support has provided a relatively stable income stream, mitigating - though not eliminating - the risks associated with the non-recurring nature of grant funding.

Reserves & Investment Policy

INSO recognises that maintaining adequate reserves is essential to sound financial management, helping the organisation remain resilient in the face of both expected and unforeseen funding shortfalls. As outlined in INSO's Reserve Policy, reserves set too low risk financial instability, while excessive reserves may unnecessarily limit resources available to support our mission.

The reserve level is based on clearly identified organisational needs and associated risks. Following a review by the Board in early 2026, a revised Reserve Policy was approved in March 2026, increasing the target from €6,464,900 to €7,335,000. As before, reserves are intended to cover temporary income gaps, ineligible costs (including FX losses), setup or closure of offices, and legal procedures. The new target reflects additional needs to maintain the organisation's financial stability and well as the intention to increase available unrestricted funds for either programme development or continuity.

Donor Abbreviation	Donor Name
BHA	USAID's Bureau for Humanitarian Assistance
CDCS	French Ministry of Europe and Foreign Affairs – Centre de Crise et de Soutiene
DANIDA	Danish International Development Agency
DG ECHO	Directorate-General for European Civil Protection and Humanitarian Aid Operations
FCDO	Foreign, Commonwealth, and Development Office
GAC	Global Affairs Canada
GFFO	German Federal Foreign Office
Irish Aid	Department of Foreign Affairs and Trade
LUXMFA	Le Gouvernement du Grand-Duché de Luxembourg, Ministère des Affaires étrangères et européennes, de la Défense, de la Coopération et du Commerce extérieur
MINBUZA	Ministry of Foreign Affairs of the Netherlands
NORAD	The Norwegian Agency for Development and Cooperation
SDC	Swiss Agency for Development and Cooperation
SIDA	Swedish International Development Cooperation Agency
UN OCHA (SHF)	United Nations Office for the Coordination of Humanitarian Affairs (Somalia Humanitarian Fund)

The current funding outlook making uncertain the ability of the organisation to reach the target within the years to come, the Reserve Policy also set a minimum level reflecting reserves required to safeguard the organisation's financial stability as well as our capacity to absorb potential ineligible costs. The minimum reserves level was set at €4,915,000.

At the start of 2025, INSO's reserves stood at €5,327,138. They remained stable over the course of the year and reached to €5,381,198 as of 31st December 2025. The reserves built in recent years are expected to provide a sufficient buffer to absorb shocks and cover unforeseen costs. As at the end of 2025, INSO has no active investments or investments plans.



Financial Statements



Consolidated Balance Sheet

Ref.	31-12-2025	31-12-2024
	€	€
ASSETS		
Fixed assets		
1. Tangible fixed assets	3,850	8,052
Total fixed assets	3,850	8,052
Current assets		
2. Receivables	4,154,209	3,166,883
3. Cash and cash equivalents	13,219,422	10,250,830
Total current assets	17,373,631	13,417,713
Total assets	17,377,481	13,425,766
LIABILITIES		
Reserves and funds		
4. Continuity reserve	5,381,198	5,327,138
Restricted fund		
Total reserves and funds	5,381,198	5,327,138
5. Short-term liabilities	11,996,282	8,098,628
Total liabilities	17,377,481	13,425,766

Consolidated Statement of Income and Expenditure

Ref.	2025	2024	increase/ decrease (+/-)	2025 Budget	2025 Budget Burn rate
	€	€	% change	€	%
Income					
6. Grant income	35.996.482	41.752.652	-14%	37.990.500	95%
Income from sales of donated assets	12.333	0	N/A	0	N/A
Other income	0	149	-100%	0	N/A
Total income	36.008.815	41.752.801	-14%	37.990.500	95%
7. & 8. Expenditure					
Expenditure on charitable activities	35.377.000	40.035.554	-12%	37.824.421	94%
Balance of income and expenditure before Financial income and expenditure	631.815	1.717.247	-63%	166.079	380%
9. Financial income and expenditure	-577.754	31.024	-1962%	-206.984	279%
Balance from income and expenditure	54.061	1.748.270	-97%	-40.905	-132%
Allocation of balance from income and expenditure					
- Continuity reserve	-54.061	-1.748.270	-97%	40.905	-132%
- Restricted fund	0	0	N/A	0	N/A
Balance from income and expenditure (- surplus/ + deficit)	-54.061	-1.748.270	-97%	40.905	-132%

Consolidated Cash Flow Statement

	01-01-2025 up to 31-12-2025		01-01-2024 up to 31-12-2024	
	€	€	€	€
Cash flow from operating activities				
Result	54,061		1,748,270	
Investments	-2,706		-1,722	
Depreciations	6,909		7,539	
Total cash flow from operating activities		58,264		1,754,088
Mutations in work capital:				
Receivables	-987,326		-1,620,343	
Funds received from INSO UK	0		0	
Short-term liabilities	3,897,654		-3,470,245	
Total mutations in work capital		2,910,328		-5,090,588
Total cash flow from operating activities		2,968,592		-3,336,500
Cash flows used in investing activities				
Purchases	0		0	
Desinvestments	0		0	
Total cash flows used in investing activities		0		0
Cash flows used in financing activities				
Decrease in debt	0		0	
Other long term liabilities	0		0	
Total cash flows used in financing activities		0		0
Net increase/decrease in cash and cash equivalents		2,968,592		-3,336,500
Cash and cash equivalents at period end		13,219,422		10,250,830
Cash and cash equivalents at beginning of period		10,250,830		13,587,330
Changes in cash and cash equivalents		2,968,592		-3,336,500

Accounting principles

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

General information

The reporting entity, Stichting International NGO Safety Organisation (INSO), was founded on 18 January 2019. It has its registered office in The Hague, and is registered at the Dutch chamber of commerce under registration number 73728489.

The objectives of the foundation are: *"the relief and development of people in need anywhere in the world who are victims of conflict, natural disaster, insecurity or crisis and the welfare"* and *"safety of people involved in the provision of humanitarian and development aid anywhere in the world."*

Going concern

The accounting policies within the financial statements are based on the assumption that INSO will be able to continue as a going concern. In early 2026, there is no existential risk to INSO activities in nearly foreseeable future.

Basis of preparation

The accounts have been prepared under the historical costs convention with items recognised at costs or transaction value unless otherwise stated in the relevant accounting policies below, or the notes to these accounts. This presentation of the Consolidated Financial Statements is in accordance with Dutch Accounting Standard Board's Guideline for Annual Reporting RJ640 for not-for-profit organisations.

The Consolidated Financial Statements include:

- Accounts of INSO Headquarter in the Netherlands,
- INSO Country Offices active in various regions.

INSO Kenya and INSO Nigeria are registered as separate legal entities. Other Countries included in the Consolidated Financial Statements are organisationally part of the global INSO entity registered in the Netherlands.

INSO Executive Director has accountabilities for all INSO offices, including Kenya, and management is organised centrally.

There is organisational connectedness and economic unity between the entities that form part of the INSO foundation, both when it comes to programming and operations. As all entries from INSO offices are registered in one system, transactions between the different offices are eliminated through a transitory account, without a need of additional consolidation.

Entities included in the Consolidated Financial Statements are the INSO offices in the following countries: Afghanistan, Burkina Faso, Central African Republic, Cameroon, Chad, Colombia, Democratic Republic of Congo, Haiti, Iraq, Ivory Coast, Jordan (INSO programme for Palestine), Kenya, Lebanon, Mali, Mozambique, Niger, Nigeria, Somalia (including INSO programmes for both Somalia and Ethiopia), South Sudan, Sudan, Syria, Thailand (including INSO programmes for both Thailand and Myanmar), Ukraine, Yemen and the Headquarter in the Netherlands.

Currency

The accounts are presented in Euro. Transactions denominated in foreign currencies conducted during the reporting period are recognised in the annual accounts at the rate of exchange on the transaction date. Any resulting exchange differences are recognised through income and expenditure.

Monetary assets and liabilities in foreign currencies are translated into Euro at the balance sheet date exchange rates. In that, grants receivables are considered a monetary item since the amounts are expected in cash in the future periods. However, grants received in advance, a component of short-term liabilities, are not expected to be paid back in cash and are therefore not revalued at the balance sheet date exchange rate, unless the particular balances per grant are known to be amounts due by INSO to the donor.

Comparative figures

INSO used operational budgets of separate Country Offices and the Headquarter for ongoing steering of the Organisation. The consolidated figures are presented against the Consolidated Statement of Income and Expenditure. Additionally, as in the preceding years, the figures are presented in comparison to the previous period, and a % change towards the latter are presented across the Consolidated Statement of Income and Expenditures and in the Notes.

Fixed assets

These are shown at historical cost. Assets purchased from unrestricted funding costing more than € 500 or donated, and with an expected useful life exceeding one year are capitalised. If assets are purchased from restricted funding, then the costs are fully presented as restricted expenditure and directly charged to the donor.

Depreciation and amortisation are calculated based upon the disclosed assets according to the straight line method on the expected useful economic life of the class of asset concerned. For vehicles, the economic life is set at 5 years, resulting in a 20% depreciation rate. If a permanent diminution in the value of an asset is expected, the appropriate value adjustment is made. For office equipment, the depreciation rate depends on the type: all IT equipment are depreciated over a useful life of 3 years, whereas all other items are subject to 20% depreciation rate.

Receivables

Receivables are stated at face value with a net of provisions for doubtful debts where necessary.

Cash at bank and in hand

Cash at bank and at hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short-term deposits. Cash placed on deposit for more than one year is disclosed as fixed asset investment.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt.

Income recognition

Income is recognised in the period in which the organisation is entitled to its receipt, its amount can be measured, and the income is probable.

Grant income is deferred only when the organisation has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in the future accounting period. Where funding is provided to deliver INSO programme for a time period that continues beyond the year end, this amounts to a condition before becoming entitled to the funds and unspent funds are deferred into the following financial period.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the organisation to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure includes any attributable VAT which cannot be recovered.

Expenditure is accounted for on accrual basis.

OTHER INFORMATION

Allocation of results

Restricted funds comprise monies raised for, or their use restricted to a specific purpose, or contributions subject to donor imposed conditions.

General funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the organisation's charitable projects.

The result has been allocated to the reserves in advance of discussion of the meeting of the Board.

Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged on a straight-line basis over the lease term.

Taxation

The International NGO Safety Organisation is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

The charity is unable to reclaim any VAT suffered on expenditure incurred.

Notes to the Consolidated Balance Sheet

1. Tangible fixed assets

	<u>Office equipment</u>	<u>Automation</u>	<u>Vehicles</u>	<u>Total</u>
	€	€	€	€
Previous years investments	9,475	0	30,049	39,524
Previous years depreciation	-6,931	0	-24,540	-31,471
Opening balance	2,544	0	5,509	8,053
Investments	2,706	0	0	2,706
Minus: disinvestments	0	0	0	0
Minus: current year depreciation	-1,400	0	-5,509	-6,909
Minus: write-offs	0	0	0	0
Exchange rate differences	0	0	0	0
Depreciation disinvestments	0	0	0	0
Other changes	0	0	0	0
	0	0	0	0
Net book value per 31 December 2025	<u>3,850</u>	<u>0</u>	<u>0</u>	<u>3,850</u>
Accumulated investments	12,181	0	30,049	42,230
Minus: accumulated depreciations per 31 December 2025	<u>-8,331</u>	<u>0</u>	<u>-30,049</u>	<u>-38,380</u>
Net book value per 31 December 2025	<u>3,850</u>	<u>0</u>	<u>0</u>	<u>3,850</u>

	<u>31-12-2025</u>	<u>31-12-2024</u>
	€	€
2. <u>Receivables</u>		
Grants	3,227,046	2,087,922
Prepayments & stocks	467,874	582,599
Supplier Advances	157,894	76,678
Deposits	191,257	225,753
Employee advances	10,741	83,134
Other receivables	<u>99,398</u>	<u>110,798</u>
Total receivables	<u>4,154,209</u>	<u>3,166,883</u>
Grants (spent in advance)		
European Community Humanitarian Aid office	1,819,830	169,365
Swiss Agency for Development and Cooperation	269,358	436,032
Norwegian Agency for Development Cooperation	0	254,345
Foreign, Commonwealth & Development Office	594,559	538,847
USAID's Bureau for Humanitarian Assistance	543,299	145,296
Ministry of Foreign Affairs of the Netherlands	0	109,012
Canadian Department of Foreign Affairs, Trade and Development	<u>0</u>	<u>435,025</u>
Total grants & restricted funds	<u>3,227,046</u>	<u>2,087,922</u>

Grants receivable relate to committed funding from donors. Following the dismantling of the United States Agency for International Development (USAID) and its Bureau for Humanitarian Assistance (BHA), the organisation has experienced delays in the recovery of BHA payments in relation to costs incurred prior to the termination of BHA grants, as well as associated close-out costs. Although, from INSO's perspective, there is no uncertainty regarding the eligibility of expenses charged to BHA or the compliance of payment requests with applicable regulations, the current operational situation affecting BHA has increased uncertainty regarding the timing and likelihood of collectability of these receivables. At the reporting date, BHA is still in the process of reviewing and assessing submitted claims (expenses). Management has exercised judgement in assessing the recoverability of these receivables. Based on this assessment, an impairment of €418,608 has been recognised as at December 31, 2025 to reflect the elevated credit risk associated with these receivables. The remaining carrying amount after impairment is €397,136. A significant portion of the receivables relates to a single donor (BHA/USAID) for which there is increased uncertainty regarding the timing and ultimate collectability of the outstanding balances. This has resulted in the recognition of an impairment. The determination of this impairment involves estimates and assumptions regarding the expected outcome and timing of the receivables.

	<u>31-12-2025</u>	<u>31-12-2024</u>
	€	€
3. <u>Cash and cash equivalents</u>		
Bank accounts of head office	12,672,158	9,519,151
Bank accounts in foreign countries & Pre-paid cards	461,735	633,022
Petty cash	<u>85,528</u>	<u>98,656</u>
Total cash and cash equivalents	<u>13,219,422</u>	<u>10,250,830</u>

Cash and cash equivalents can be withdrawn upon demand and are deposited in 11 current accounts in the Netherlands and 55 current accounts abroad in various currencies.

LIABILITIES	<u>31-12-2025</u>	<u>31-12-2024</u>
	€	€
4. <u>Continuity reserve</u>		
Balance 1 January	5,327,138	3,578,867
Allocation net income and expenditure	54,061	1,748,270
Net mutation	<u>54,061</u>	<u>1,748,270</u>
Balance 31 December	<u>5,381,198</u>	<u>5,327,138</u>

The unrestricted reserves are at free disposal to the Board of Directors. The reserve amounted to € 5,381,198 at the year end. INSO reviewed its reserves target at the beginning of 2026, after which the Board of Trustees approved a new Reserve Policy in March 2026. The reserves target was set at € 7,335,000, representing an increase of almost € 900,000 compared to the previous reserves target of €6,464,900 endorsed by the Board in January 2025. This higher reserves target reflects the organisation's growing assets and liabilities as well as additional needs for programme development and maintenance. In parallel, the new Reserve Policy introduced a minimum reserves level of €4,915,000. This minimum reflects the reserves required to safeguard the organisation's financial stability as well as its capacity to absorb potential ineligible costs. Further details on the Reserve Policy are provided in the Annual Report, chapter "Reserves Policy".

	<u>31-12-2025</u>	<u>31-12-2024</u>
	€	€
5. <u>Short-term liabilities</u>		
Grants (received in advance)	9,125,751	5,234,400
Interest earned on grants advances	29,387	28,899
Taxes & social contributions	932,217	868,918
Holiday provisions and other statutory Employee obligations	1,024,539	865,568
Other employee obligations	65,516	436,476
Suppliers	748,065	501,002
Employee net salaries	65,881	113,509
Other short-term liabilities	<u>4,927</u>	<u>49,855</u>
Total short-term liabilities	<u>11,996,282</u>	<u>8,098,628</u>
Grants (received in advance)		
European Community Humanitarian Aid office	3,040,770	2,454,674
Swiss Agency for Development and Cooperation	1,488,438	1,977,673
Swiss Federal Department of Foreign Affairs	41,500	0
Royal Ministry of Foreign Affairs of Norway	436	1,314
Foreign, Commonwealth & Development Office	41,866	101
USAID's Bureau for Humanitarian Assistance	1,703	73,598
United States Agency for International Development	0	49,632
Ministry of Foreign Affairs of the Netherlands	2,664,000	0
Swedish International Development Cooperation Agency	120,213	515,813
Canadian Department of Foreign Affairs, Trade and Development	123,466	2,652
Ministère de l'Europe et des Affaires étrangères	1,131,785	47,676
Danish International Development Agency	163,632	0
Irish AID	93,020	0
United Nations Office for the Cooperation of Humanitarian Affairs	<u>214,921</u>	<u>111,267</u>
Total grants (received in advance)	<u>9,125,751</u>	<u>5,234,400</u>

Contingent liabilities

INSO has multiple annual lease commitments on land and buildings (Headquarter office, local offices and guesthouses), as well as vehicles. The total commitments are € 528,300 expiring within one year and € 253,011 expiring within two and five years. An overview of the lease contracts commitments per region is indicated in appendix "4. Overview of lease commitments".

Post balance sheet events

As stipulated in the Annual Report 2025, INSO in-country operations in Nigeria were suspended in July by decision of authorities. Despite immediate direct engagement with Nigerian authorities, resumption of activities has not been possible, and the programme was consequently terminated during the 1st and 2nd quarters of 2026. The expenses and liabilities are disclosed in the Consolidated Financial Statements 2025 in line with the applicable donors' policies. Costs chargeable to donors in 2026 will be disclosed in the Consolidated Financial Statements of the next period.

Notes to the Consolidated Statement of Income and Expenditure

	<u>2025</u>	<u>2024</u>	<i>increase/ decrease (+/-)</i>
INCOME	€	€	
6. <u>Grant income</u>	<i>Total</i>	<i>Total</i>	<i>% change</i>
European Community Humanitarian Aid office	12.096.945	9.808.816	23%
Swiss Agency for Development and Cooperation	5.207.406	5.524.535	-6%
Royal Ministry of Foreign Affairs of Norway	-436	251.394	-100%
Norwegian Agency for Development Cooperation	0	255.541	-100%
Foreign, Commonwealth & Development Office	5.968.573	4.481.485	33%
USAID's Bureau for Humanitarian Assistance	3.189.441	13.884.872	-77%
United States Agency for International Development	0	89.597	-100%
Ministry of Foreign Affairs of the Netherlands	3.002.100	1.122.062	168%
German Ministry of Foreign Affairs	1.500.000	2.025.000	-26%
Swedish International Development Cooperation Agency	3.127.549	1.220.253	156%
Canadian Department of Foreign Affairs, Trade and Development	901.059	1.052.461	-14%
Le Gouvernement du Grand-Duché du Luxembourg	0	650.000	-100%
Ministère de l'Europe et des Affaires étrangères	65.890	1.117.641	-94%
Danish International Development Agency	505.794	0	N/A
Irish AID	206.981	0	N/A
United Nations Office for the Cooperation of Humanitarian Affairs	225.181	268.994	-16%
Total grant income	35.996.482	41.752.652	-14%
Restricted	33.769.414	38.856.763	-13%
Unrestricted	2.227.068	2.895.889	-23%

	<u>2025</u>	<u>2024</u>	<i>increase/ decrease (+/-)</i>
EXPENDITURE	€	€	
7. <u>Restricted expenditure on charitable activities</u>	<i>Total</i>	<i>Total</i>	<i>% change</i>
Staff costs and employee benefits	26,275,280	28,428,828	-8%
Conference & staff training	130,214	126,029	3%
Premises	3,307,505	4,107,781	-19%
Travel & Transport	1,813,155	2,889,839	-37%
Communication	921,900	1,543,914	-40%
Governance	160,410	81,374	97%
Training (beneficiaries)	431,497	1,137,171	-62%
Consultants & external services	559,732	368,472	52%
Other	3,714	0	N/A
Total restricted expenditure on charitable activities	33,603,408	38,683,409	-13%
8. <u>Unrestricted expenditure on charitable activities</u>	<i>Total</i>	<i>Total</i>	<i>% change</i>
Staff costs and employee benefits	720,832	764,507	-6%
Conference & staff training	14,363	39,835	-64%
Premises	90,244	142,153	-37%
Travel & Transport	96,052	140,559	-32%
Communication	20,515	33,527	-39%
Governance	2,710	61,755	-96%
Depreciation costs	6,909	7,539	-8%
Training (beneficiaries)	14,352	8,183	75%
Consultants & external services	287,165	78,897	264%
Other	520,451	75,192	592%
Total unrestricted expenditure on charitable activities	1,773,592	1,352,145	31%

All support costs relate to the sole charitable activity, developing, operating and managing safety platforms, and are allocated against these. The sharp rise in unrestricted expenditure reported under "Other" is driven by the impairment of receivables totalling €418,608. The underlying justification for this impairment is explained in more detail in the Notes to the balance sheet, under the section Receivables.

	<u>2025</u>	<u>2024</u>	<i>increase/ decrease (+/-)</i>
	€	€	
- Staff costs and employee benefits	<u>Total</u>	<u>Total</u>	<u>% change</u>
Wages and salaries	21,362,870	23,644,850	-10%
Taxation and social security	2,586,816	2,760,194	-6%
Other staff related costs	3,046,427	2,788,290	9%
Subtotal personnel costs	<u>26,996,113</u>	<u>29,193,334</u>	<u>-8%</u>

Average number of employees during the year (FTE):

	<u>Total</u>	<u>Total</u>	<u>% change</u>
Headquarters (NL)*	64	56	15%
International staff (abroad)	97	111	-13%
Local staff (abroad)**	912	1,242	-27%
Total number of employees	<u>1,073</u>	<u>1,408</u>	<u>-24%</u>

* In that ca. 0 refer to Local Staff in 2025 (2 in 2024 hired for Palestine, now reported as local staff abroad)

** In that ca. 406 refer to Field Monitors in 2025 (525 in 2024)

	<u>2025</u>	<u>2024</u>	<i>increase/ decrease (+/-)</i>
	€	€	
- Depreciation costs	<u>Total</u>	<u>Total</u>	<u>% change</u>
Office Equipment depreciation	1,400	1,529	-8%
Vehicle depreciation	5,509	6,010	-8%
Total depreciation costs	<u>6,909</u>	<u>7,539</u>	<u>-8%</u>

	<u>2025</u>	<u>2024</u>	<i>increase/ decrease (+/-)</i>
	€	€	
9. Financial income and expenditure (+ gain/-loss)	<u>Total</u>	<u>Total</u>	<u>% change</u>
Interests and bank fees	-170,307	-154,412	10%
Currency exchange rate differences	-407,447	185,436	-320%
Total financial income and expenditure	<u>-577,754</u>	<u>31,024</u>	<u>-1962%</u>
- Split into interest income and bank fees	<u>Total</u>	<u>Total</u>	<u>% change</u>
Interest income	42,918	75,929	-43%
Bank fees	-213,225	-230,341	-7%

As per donor requirements, interests generated by unused advance payment received from donors are either refunded to donors or used to fund INSO programmes, depending on the terms of the contract. Interests are disclosed as financial income in the latter case. The portion of interests generated by cash held in reserves is also disclosed as financial income.

- Split of interest income by source	<u>Total</u>	<u>Total</u>	<u>% change</u>
European Community Humanitarian Aid office	22.698	43.670	-48%
Royal Ministry of Foreign Affairs of Norway	0	415	-100%
Foreign, Commonwealth & Development Office	375	421	-11%
Canadian Department of Foreign Affairs, Trade and Development	459	1.880	-76%
Ministry of Foreign Affairs of the Netherlands	4.118	2.112	95%
Ministère de l'Europe et des Affaires étrangères	509	4.517	-89%
Danish International Development Agency	40	0	N/A
Irish AID	732	0	N/A
INSO reserve funds	13.987	22.913	-39%
- Split into realised and unrealised exchange rate differences	<u>Total</u>	<u>Total</u>	<u>% change</u>
Realised currency exchange rate differences	-338.834	178.947	-289%
Unrealised currency exchange rate differences	-68.613	6.489	-1157%

Appendices

Summary of funding contracts

Project	Contract ref.	Balance 01-01-2025 Total	Funds received & returned and transfers	Bank interests to be refunded	Restricted	Un-restricted	Total funds utilised	Realised gain/loss on forex	Sundry, roundings, write-offs	Unrealised gain/loss on forex	Balance 31-12-2025 Total
INSO Core - (Project CDCS)	2024-6	47,676	0	0	43,341	4,334	47,676	0	1	0	0
INSO DRC	Casper 2025 - 235	0	300,000	0	16,858	1,686	18,544	0	0	0	281,456
INSO Core - (Project CDCS)	Casper 2025 - 244	0	350,000	75	-175	-17	-192	0	0	0	350,267
INSO Haiti	Casper 2025 - 295	0	500,000	0	-125	-12	-137	0	0	0	500,137
Total Ministère de l'Europe et des Affaires étrangères		47,676	1,150,000	75	59,900	5,990	65,890	0	1	0	1,131,860
INSO DRC	25-1074 // 25/15117	0	669,426	0	472,705	33,089	505,794	0	0	0	163,632
Total Danish International Development Agency		0	669,426	0	472,705	33,089	505,794	0	0	0	163,632
INSO Mali - Burkina - Niger	40129459	61	356,483	0	302,667	37,228	339,895	-2	0	-592	16,059
INSO Mozambique	301363	-4,632	754,975	0	662,268	88,962	751,230	-1,082	0	0	196
INSO Nigeria	301362 - 106	-11,253	208,669	0	172,568	24,332	196,900	516	0	0	0
INSO Somalia	300978-403	0	565,206	0	497,059	70,085	567,145	-2,142	0	-3	200
INSO Syria	301143-407	40	1,091,522	0	958,439	135,140	1,093,579	-2,050	0	0	33
INSO Core	301072-102	-361,803	1,391,459	0	1,072,654	0	1,072,654	-42,998	0	0	0
INSO Afghanistan	301019-405	-161,159	335,312	0	160,391	22,615	183,006	-8,854	0	0	0
INSO Nigeria	301362 - 106	0	290,796	0	231,194	34,217	265,410	7	0	0	25,378
INSO Mali - Burkina	300943-102	0	703,252	0	646,212	95,639	741,851	-1,712	0	-169	-37,056
INSO DRC	301448-413	0	0	0	400,351	59,252	459,603	0	0	-1,277	-460,881
INSO Sudan		0	199,463	0	277,850	19,450	297,300	-1,666	0	-452	-96,622
Total Foreign, Commonwealth & Development Office		-538,746	5,897,137	0	5,381,653	586,920	5,968,573	-59,983	0	-2,493	-552,693
INSO Afghanistan	ECHO/-AS/BUD/2022/91011	130,913	561,435	0	647,055	45,294	692,348	0	0	0	0
INSO Haiti	ECHO/-AM/BUD/2023/91003	-17,808	170,000	0	142,236	9,957	152,192	0	0	0	0
INSO DRC HOA MOZ SSD	ECHO/-HF/BUD/2023/91054	722,684	0	0	1,867,360	130,715	1,998,075	0	0	0	-1,275,390
INSO MAL BFA NER CAR CMR NGA	ECHO/-AF/BUD/2023/91076	462,006	2,480,000	0	3,000,863	210,061	3,210,923	0	0	0	-268,917
INSO Yemen	ECHO/YEM/BUD/2023/91004	89,757	400,000	0	380,955	26,667	407,621	0	0	0	82,136
INSO Palestine	ECHO/PSE/BUD/2024/91003	34,035	640,000	0	638,643	44,705	683,348	0	0	0	-9,314
INSO Ukraine	ECHO/UKR/BUD/2024/91015	587,043	1,200,000	0	1,348,232	94,376	1,442,608	0	0	0	344,435
INSO Syria	ECHO/SYR/BUD/2024/91036	276,677	141,141	0	390,484	27,334	417,818	0	0	0	0
INSO Mozambique	ECHO/-SF/BUD/2025/91004	0	600,000	0	469,291	32,850	502,141	0	0	0	97,859
INSO DRC	ECHO/COD/BUD/2025/91001	0	960,000	0	623,210	43,625	666,835	0	0	0	293,165
INSO HTI COL	ECHO/-AM/BUD/2025/91031	0	920,000	0	914,780	64,035	978,814	0	0	0	-58,814
INSO ETH HOA SDN SSD	ECHO/-HF/BUD/2025/91031	0	2,560,000	0	689,655	48,276	737,931	0	0	0	1,822,069
INSO Syria	ECHO/SYR/BUD/2025/91018	0	400,000	0	192,792	13,495	206,288	0	0	0	193,712
Total European Community Humanitarian Aid office		2,285,309	11,032,576	0	11,305,556	791,389	12,096,945	0	0	0	1,220,940
INSO Core	7440891	-432,373	987,540	0	562,076	0	562,076	-6,910	0	0	0
INSO CORE HTI	7470952	0	462,449	0	338,983	0	338,983	0	0	0	123,466
Total Canadian Department of Foreign Affairs, Trade and Development		-432,373	1,449,988	0	901,059	0	901,059	-6,910	0	0	123,466
INSO BFA CAR CMR DRC HOA SSD TCD HQ		0	1,500,000	0	1,500,000	0	1,500,000	0	0	0	0
Total German Ministry of Foreign Affairs		0	1,500,000	0	1,500,000	0	1,500,000	0	0	0	0
INSO Mozambique	PMOZ/2025/INSO/1	0	300,000	0	193,440	13,541	206,981	0	0	0	93,020
Total Irish AID		0	300,000	0	193,440	13,541	206,981	0	0	0	93,020
INSO Sahel (BFA,NER,MAL) & Core		1,173	0	0	0	0	0	0	0	0	1,173
INSO Sahel (BFA,NER,MAL) & Core		225	0	0	0	0	0	0	0	0	225
Total Le Gouvernement du Grand-Duché de Luxembourg		1,397	0	0	0	0	0	0	0	0	1,397
INSO Core	24-0000601	-109,012	5,775,111	0	3,002,100	0	3,002,100	0	0	0	2,664,000
Total Ministry of Foreign Affairs of the Netherlands		-109,012	5,775,111	0	3,002,100	0	3,002,100	0	0	0	2,664,000
INSO Afghanistan	AFG-22/0013	0	0	0	0	-436	-436	0	0	0	436
INSO Core	OZA-22/0212	1,314	-1,314	0	0	0	0	0	0	0	0
Total Royal Ministry of Foreign Affairs of Norway		1,314	-1,314	0	0	-436	-436	0	0	0	436
INSO Core		-254,345	256,401	0	0	0	0	2,056	0	0	0
Total Norwegian Agency for Development Cooperation		-254,345	256,401	0	0	0	0	2,056	0	0	0
INSO Somalia	CBPF-SOM- 23-R-INGO-25711	-28	0	0	0	0	0	-28	0	0	0
INSO Somalia	CBPF-SOM- 24-R-INGO-33309	112,234	52,878	208	154,910	10,844	165,754	-435	0	0	0
INSO Somalia	CBPF-SOM- 25-R-INGO-37662	0	274,348	46	55,539	3,888	59,427	0	0	0	214,968
Total United Nations Office for the Cooperation of Humanitarian Affairs		112,206	327,226	254	210,449	14,731	225,181	-463	0	0	214,968

Project	Contract ref.	Balance 01-01-2025 Total	Funds received & returned and transfers	Bank interests to be refunded	Restricted	Un-restricted	Total funds utilised	Realised gain/loss on forex	Sundry, roundings, write-offs	Unrealised gain/loss on forex	Balance 31-12-2025 Total
INSO Mali	720BHA21GR00186	47	0	0	0	0	0	0	0	0	47
INSO Niger	720BHA22GR00013	11	0	0	0	0	0	0	0	0	11
INSO Ukraine	720BHA22GR00103	269	302,544	0	471,009	43,757	514,766	-35,355	0	13,292	-163,306
INSO Haiti	720BHA22GR00169	202	0	0	0	0	0	0	0	0	202
INSO Iraq	720BHA22GR00208	33	0	0	0	0	0	0	0	0	33
INSO Cameroon	720BHA22GR00237	10	108,973	0	177,721	16,399	194,120	-416	0	8,987	-75,734
INSO Mozambique	720BHA22GR00295	93	75,803	0	90,190	8,386	98,576	-1,024	0	1,579	-20,078
INSO Nigeria	720BHA22GR00198	91	0	0	0	0	0	0	0	0	91
INSO South Sudan	720BHA22GR00346	69	0	0	0	0	0	0	0	0	69
INSO Mali	720BHA23GR00100	0	172,180	0	213,795	20,879	234,674	-20,154	0	2,936	-39,404
INSO Burkina	720BHA23GR00287	0	212,658	0	349,057	33,314	382,371	-24,881	0	12,748	-132,085
INSO Niger	720BHA23GR00276	37	0	0	141,054	13,187	154,241	0	0	18,072	-136,133
INSO DRC	720BHA23GR00211	31	57,862	0	113,435	9,458	122,894	125	0	6,944	-58,182
INSO Nigeria	720BHA23GR00234	185	0	0	0	0	0	0	0	0	185
INSO CAR	720BHA24GR00025	0	78,021	0	110,276	10,010	120,286	-9,129	0	2,242	-30,893
INSO Sudan	720BHA24GR00069	222	43,916	0	45,765	3,275	49,039	-5,027	0	11	137
INSO Syria	720BHA24GR00060	0	76,640	0	76,632	7,240	83,872	-8,933	0	3	1,703
INSO Chad	720BHA24GR00082	-101,068	329,484	0	369,445	28,892	398,337	-21,274	0	954	-147,694
INSO Haiti	720BHA24GR00115	0	125,920	0	150,962	13,694	164,656	-14,562	0	2,131	-22,043
INSO Nigeria	720BHA24GR00140	-44,228	158,119	0	118,283	11,673	129,955	-8,928	0	327	-6,808
INSO Colombia	720BHA24GR00150	73,655	0	0	75,668	7,020	82,688	-92	0	573	-8,369
INSO Yemen	720BHA24GR00251	0	56,042	0	77,071	5,519	82,590	-6,523	0	1,727	-18,298
INSO HOA	720BHA24GR00193	0	143,801	0	141,520	12,821	154,341	-6,723	0	327	-3,489
INSO Palestine	720BHA24GR00252	0	40,995	0	41,792	4,097	45,889	-4,801	0	8	-85
INSO Iraq	720BHA24GR00266	23	60,640	0	160,523	15,621	176,144	-7,877	0	8,903	-98,701
Total USAID's Bureau for Humanitarian Assistance		-70,319	2,043,600	0	2,924,200	265,241	3,189,441	-175,574	0	81,761	-958,825
INSO Core	81071490	-99,673	99,673	0	0	0	0	0	0	0	0
INSO HOA	81068778	-88,561	1,060,607	939	958,897	95,890	1,054,786	4,971	0	-322	-87,094
INSO CAR - Cameroon	81069686	0	0	0	-139	-14	-153	0	0	0	153
INSO Sahel	81073697	927,265	774,610	2,711	1,086,562	108,656	1,195,219	0	0	0	509,367
INSO Syria - Iraq	81075153	-206,618	201,061	0	0	0	0	-5,723	0	0	165
INSO DRC	81077935	57,052	67,845	49	124,285	8,500	132,785	-7,839	0	0	0
INSO Haiti	81078377	271	0	0	0	0	0	0	0	0	271
INSO Afghanistan	81078411	436,783	-433,183	0	3,600	0	3,600	0	0	0	0
INSO Ukraine	81079396	2,471	593,565	472	678,518	67,852	746,370	2,917	0	1,043	-151,735
INSO Chad	81081039	186,280	240,000	984	300,983	30,098	331,082	0	0	0	96,183
INSO CAR	81081468	50,479	375,000	248	258,570	25,552	284,122	0	0	0	141,604
INSO Haiti	81081647	39,653	100,000	432	60,613	4,243	64,855	0	0	0	75,230
INSO Nigeria	81081951	35,419	71,030	46	120,129	12,013	132,141	0	0	0	-25,646
INSO Syria	81082231	221,943	856,838	1,465	602,750	84,644	687,394	294	0	0	392,557
INSO DRC	81085239	0	365,174	721	70,284	4,920	75,203	-22	0	0	290,713
INSO Core	81086287	0	500,000	0	500,000	0	500,000	0	0	0	0
Total Swiss Agency for Development and Cooperation		1,562,764	4,872,219	8,067	4,765,052	442,353	5,207,406	-5,402	0	721	1,241,767
INSO Mozambique	81086112	0	41,500	50	0	0	0	0	0	0	41,550
Total Swiss Federal Department of Foreign Affairs		0	41,500	50	0	0	0	0	0	0	41,550
INSO Burkina	141129	2,306	-2,461	-5	0	0	0	0	0	0	-160
INSO Afghanistan	15440	144,836	0	141	128,424	15,292	143,716	0	0	0	1,261
INSO Core	16975	248	2,275,841	863	2,258,315	-1,561	2,256,754	-56	0	0	20,255
INSO DRC	17128	372,483	0	955	334,804	37,295	372,099	0	-2	0	1,342
INSO Ukraine	17373	0	456,050	198	331,758	23,223	354,981	0	0	0	101,267
Total Swedish International Development Cooperation Agency		519,874	2,729,429	2,152	3,053,301	74,249	3,127,549	-56	-2	0	123,965
INSO Iraq	72026724CA00001	49,632	-49,725	0	0	0	0	-93	0	0	0
Total United States Agency for International Development		49,632	-49,725	0	0	0	0	-93	0	0	0
Grand total		3,175,377	37,993,575	10,597	33,769,414	2,227,068	35,996,482	-246,424	-2	79,989	5,509,483

The opening balance on 01-01-2025 does not align with the 31-12-2024 closing balance reported in the fiscal year 2024 Financial Statements. The difference arises because bank interest amounts that must be refunded to the donors are included in the per-grant balance. In addition, interest accrued in 2025 is now incorporated into this schedule. As a result, the 31-12-2025 balance—when positive—represents both unspent advance payments and bank interest payable back to the donors.

Summary of expenditure per region

	Restricted expenditure 2025	Unrestricted expenditure 2025	Total expenditure* 2025	Restricted expenditure 2024	Unrestricted expenditure 2024	Total expenditure* 2024
	€	€	€	€	€	€
Afghanistan	939,470	23,030	962,500	2,728,721	-19,834	2,708,888
Burkina Faso	1,815,990	-27,765	1,788,226	2,936,571	5,409	2,941,980
Central African Republic	995,239	-2,922	992,318	1,290,830	1,158	1,291,988
Ivory Coast	285,643	5,248	290,890	1,758,060	29,742	1,787,802
Cameroon	1,226,085	-14,705	1,211,380	279,462	17,053	296,515
Colombia	385,749	95,732	481,481	71,126	29,814	100,940
Democratic Republic of Congo	2,710,279	-8,873	2,701,406	3,001,345	18,358	3,019,703
Ethiopia	61,324	8,822	70,146	0	0	0
Horn of Africa (Kenya/Somalia)	2,751,541	-710	2,750,832	1,639,091	7,299	1,646,390
Haiti	1,143,346	65,117	1,208,463	877,231	106,826	984,057
Iraq	284,050	278,182	562,232	0	12,546	12,546
Lebanon	100,224	239,060	339,284	0	59,105	59,105
Mali	1,755,482	-7,759	1,747,723	2,473,340	22,449	2,495,789
Myanmar	0	68,496	68,496	0	0	0
Mozambique	1,523,819	-6,292	1,517,527	1,668,448	9,032	1,677,479
Niger	350,125	-23,925	326,200	2,276,995	-40,276	2,236,720
Nigeria	1,274,443	21,001	1,295,444	1,880,982	16,922	1,897,904
Palestine	680,435	22,414	702,850	0	0	0
Sudan	881,907	13,126	895,033	659,130	8,550	667,680
South Sudan	968,393	10,720	979,113	457,468	7,719	465,187
Syria	2,223,844	-11,222	2,212,622	2,077,071	17,565	2,094,636
Chad	1,065,740	11,027	1,076,767	3,844,254	39,324	3,883,577
Ukraine	2,829,517	-13,574	2,815,943	3,018,302	56,339	3,074,640
Yemen	558,249	-2,869	555,381	487,921	8,679	496,600
Subtotal	26,810,896	741,362	27,552,258	33,426,348	413,776	33,840,125
Headquarter	6,987,449	1,050,519	8,037,968	5,483,430	942,340	6,425,771
Total	33,798,345	1,791,880	35,590,225	38,909,779	1,356,117	40,265,895

* excluding foreign exchange differences

The negative totals in unrestricted expenditure by country refer to reversals of annual leave provisions. The provision and its reversals are posted to an INSO internal code denoting unrestricted funds; such costs are normally accumulated under the HQ. If holidays are consumed or paid out, in turn, the actual costs are posted to the restricted expenditure (under grants' codes).

Overview of lease commitments

	2026	2027	2028	2029	2030
	€	€	€	€	€
Lease commitments					
- Afghanistan	0	0	0	0	0
- Burkina Faso	5,585	0	0	0	0
- Central African Republic	4,573	0	0	0	0
- Cameroon	1,376	0	0	0	0
- Chad	57,522	0	0	0	0
- Colombia	2,444	0	0	0	0
- Democratic Republic of Congo	29,367	0	0	0	0
- Ethiopia	85				
- Haiti	8,936				
- Horn of Africa (Kenya/Somalia)	18,901				
- Iraq	2,979				
- Ivory Coast	2,165				
- Lebanon	1,702	0	0	0	0
- Mali	915	0	0	0	0
- Mozambique	10,413	0	0	0	0
- Myanmar	0	0	0	0	0
- Niger	0	0	0	0	0
- Nigeria	0	0	0	0	0
- Palestine	3,268	0	0	0	0
- Sudan	1,451	0	0	0	0
- South Sudan	22,809	0	0	0	0
- Syria (in that Turkey, Jordan)	10,348	0	0	0	0
- Ukraine	29,462	0	0	0	0
- Yemen	6,074	0	0	0	0
- The Netherlands	330,734	253,011	0	0	0
Total	551,109	253,011	-	-	-
Within 1 year	551,109				
Within 2-5 years	253,011				

INDEPENDENT AUDITOR'S REPORT

To: the management of Stichting International NGO Safety Organisation.

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

Our opinion

We have audited the consolidated financial statements 2025 of Stichting International NGO Safety Organisation based in 's-Gravenhage, the Netherlands.

In our opinion, the accompanying consolidated financial statements give a true and fair view of the financial position of Stichting International NGO Safety Organisation at 31 December 2025 and of its result for 2025 in accordance with the 'RJ-Richtlijn 640 Organisaties zonder winststreven' (Guideline for annual reporting 640 'Not-for-profit organisations' of the Dutch Accounting Standards Board).

The financial statements comprise:

1. the consolidated balance sheet as at 31 December 2025;
2. the consolidated statement of income and expenditure for 2025; and
3. the notes comprising of a summary of the accounting policies and other explanatory information.

Basis for our opinion

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

We are independent of Stichting International NGO Safety Organisation 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.

B. Report on the other information included in the annual report.

The annual report contains other information, in addition to the consolidated financial statements and our auditor's report thereon.

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The other information consists of:

- Management report (page 1 until 27).
- Appendices (page 36 until 41).

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

We have read the other information. Based on our knowledge and understanding obtained through our audit of the consolidated 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 consolidated financial statements.

Management is responsible for the preparation of the other information, being the Management Board's report in accordance with Guideline for annual reporting 'RJ-Richtlijn 640 Organisaties zonder winststreven' (Guideline for annual reporting 640 'Not-for-profit organisations').

C. Description of responsibilities regarding the consolidated financial statements

Responsibilities of the management for the financial statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Guideline for annual reporting 'RJ-Richtlijn 640 Organisaties zonder winststreven' (Guideline for annual reporting 640 'Not-for-profit organisations'). Furthermore, management is responsible for such internal control as management 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 consolidated financial statements, management is responsible for assessing the foundation's ability to continue as a going concern. Based on the financial reporting framework mentioned, management should prepare the consolidated financial statements using the going concern basis of accounting, unless management either intends to liquidate the foundation or to cease operations, or has no realistic alternative but to do so.

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

Our responsibilities for the audit of the consolidated 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 consolidated 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, ethical requirements and independence requirements.

Our audit included among others:

- identifying and assessing the risks of material misstatement of the consolidated 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 management;
- 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 foundation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause a foundation to cease to continue as a going concern.
- evaluating the overall presentation, structure and content of the consolidated financial statements, including the disclosures; and
- evaluating whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We are responsible for planning and performing the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the consolidated financial statements. We are also responsible for the direction, supervision and review of the audit work performed for purposes of the group audit. We bear the full responsibility for the auditor's report.

We communicate with the management 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.

Amsterdam, 30 June 2026

Dubois & Co. Registeraccountants

G. Visser RA

Legal and administrative information

Stichting International NGO Safety Organisation (INSO) is recognised by the Dutch Tax Authorities as a Public Benefit Organisation (ANBI). The organisation complies with the publication requirements applicable to ANBI institutions in the Netherlands.

Trustees

Louisa Baxter
Karolina Olofsson
Euan Crawshaw
Illya Kletskovskyy
Jose Luis Diez Pastor Iribas

Chief Executive

Mr Nicolas Lee

Registered Office

Grote Marktstraat 43-C, The Hague, 2511 BH

Auditor

Dubois+ Co, Oranje Nassaulaan 1, Amsterdam, 1075 AH

Principal Banker

ING BANK N.V., Amsterdam, 1102 BW

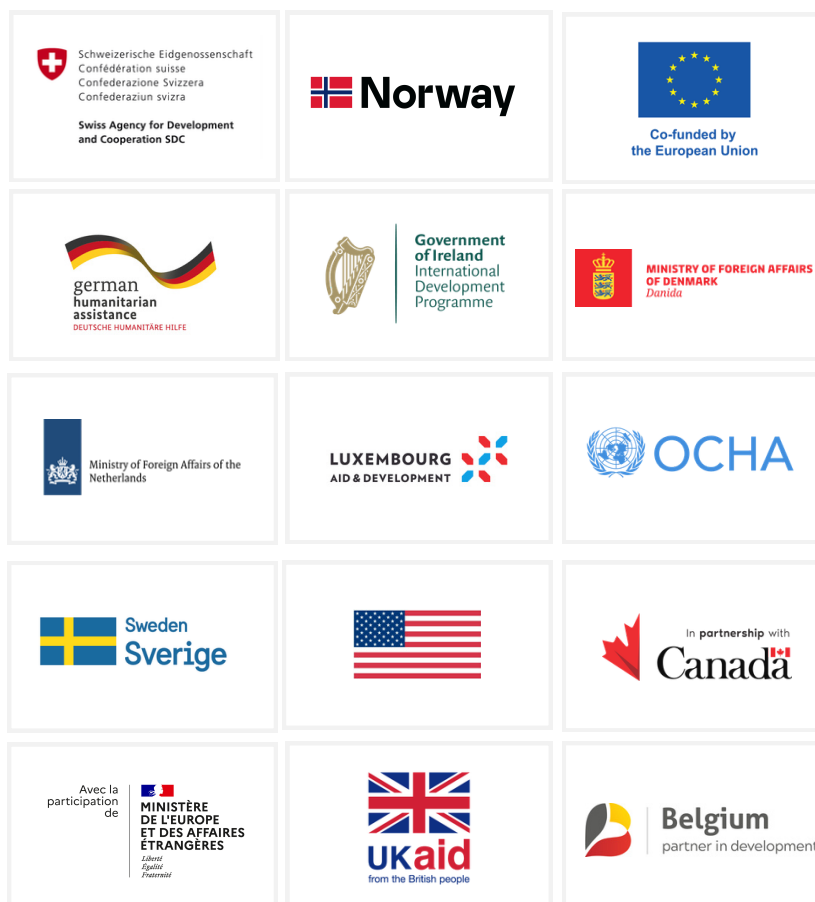
Solicitors

Buren, Johan de Wittlaan 15, The Hague, 2517 RJ

Company Registration Number

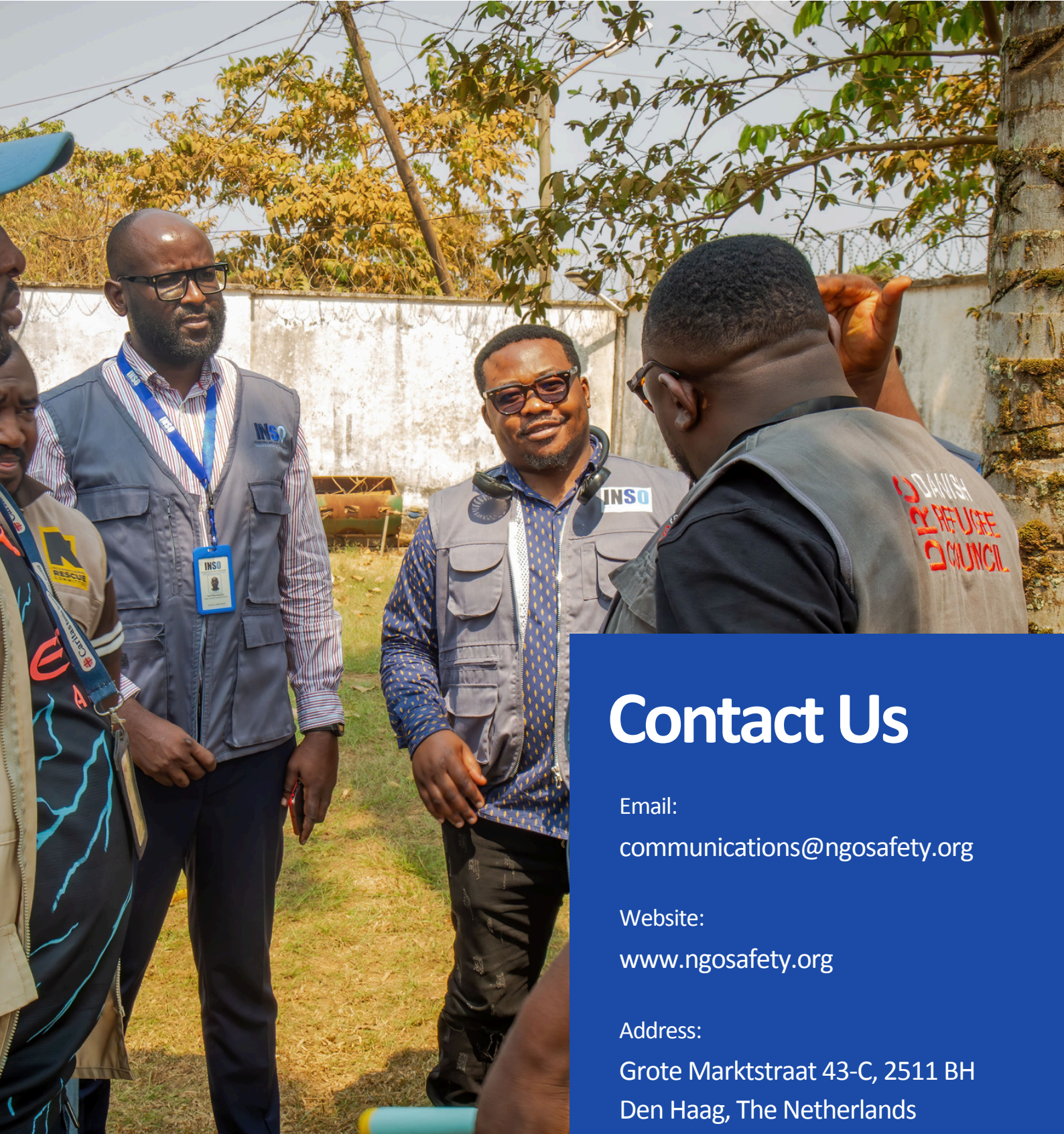
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This is all possible thanks to
the support of our donors



INSO

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