

# ANNUAL REPORT

# 2022

IUCN National Committee of the Netherlands  
Foundation



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## GENERAL

### Statutory objective

IUCN National Committee of the Netherlands Foundation (IUCN NL) is based in Amsterdam and is the Dutch committee of the International Union for Conservation of Nature (IUCN) organisation.

The Foundation's objective is to promote the conservation, restoration and responsible management of nature and natural resources from an international perspective. It is guided by the vision set out in the Mission Statement and policies of IUCN, whose headquarters are based in Gland, Switzerland and recognised as such by IUCN as a National Committee.

### Organisation

IUCN NL is the Dutch branch of the International Union for Conservation of Nature (IUCN), the largest union for nature conservation in the world. IUCN combines the experience, knowledge and network of some 1,400 authorities, social organisations, knowledge institutions and over 15,000 scientists and experts.

Within the international IUCN umbrella organisation, IUCN NL acts as the National Committee for the Netherlands to conserve nature and biodiversity, in particular by supporting and strengthening local nature organisations in their work. That is how we contribute to solving the most pressing global problems associated with biodiversity loss and ecosystems, such as climate change, poverty and inequality. And nature is the key to achieving this goal. After all, nature is not only of intrinsic value: nature serves as the basis. The foundation for all life on earth. Nature feeds us, keeps us healthy and resilient, and provides the essential building blocks for our social and economic development. Nature inspires and amazes us. Nature is vitally important. Therefore, the global conservation of biodiversity and ecosystems is a key component of IUCN NL's mission.

At the end of 2022, IUCN had 38 members in the Netherlands (2021: 40). For these members, IUCN NL serves as a platform and channel to and from the international union. In addition, in our nature conservation projects we work closely with IUCN members and a broad network of civil society (nature) organisations in Southern countries, companies, governments and scientists. With these partners, we share knowledge and expertise, carry out concrete projects and influence the policy agenda.

Besides our activities in the Netherlands, we worked in 6 countries in Latin America, 3 in Africa and 3 in Asia. In those countries, we supported 48 partner organisations with a financial contribution, access to relevant networks, and substantive, strategic, and technical advice.

In 2022, ultimate responsibility for the IUCN NL organisation was borne by the Director under the supervision of the Supervisory Board. Since 2020, we have applied the two-tier governance model. The role and activities of the Supervisory Board are set out below. The Management Report provides accountability for the management policies pursued.

## **SUPERVISORY BOARD REPORT**

The Supervisory Board maintains overall supervision of the management's policy and the general state of affairs in the organisation. The Supervisory Board provides the Director and the management team with solicited and unsolicited advice. The tasks and powers of the Supervisory Board are established in the Articles of Association and the Supervisory Board regulations, which complies with the Code for Good Governance of the Cooperating Sector Organisation on Philanthropy (SBF). The Supervisory Board is also the Director's employer.

### **Supervisory Board Composition**

The composition of the Supervisory Board was unchanged during 2022.

### **Consultation and decision-making**

The Supervisory Board operated independently from the management and the organisation, with the day-to-day administration being the responsibility of the Director and the Management Team (MT). The Supervisory Board convened six times and once more for an annual meeting. The Audit Committee convened twice to discuss the draft 2021 financial statement and the draft 2023 budget.

In addition, members of the Supervisory Board participated in the two IUCN Member Meetings (Participants Meetings). Furthermore, the Chair and members of the Supervisory Board attended various external IUCN NL events and manifestations.

Interim meetings were held between the chief Director and chair and members of the Supervisory Board and between the controller and members of the Audit Committee. The personnel and organisational portfolio holder also consults with staff representatives at least once a year.

### **Review of the meetings in 2022**

In 2022, the agenda of the Supervisory Board meetings included the development and implementation of the organisational strategy for 2020-2024, the fundraising strategy, the annual report and the 2021 financial statements, 2023 annual plan and budget, quarterly reports, risk management, finances and the IUCN NL organisation.

As in 2021, extra attention was devoted in 2022 to forecasts, especially financial, for 2023 and subsequent years and the related necessary transition of the organisation to a fully-fledged project-financed organisation. A decisive aspect of the organisational change involved a necessary reduction in organisational costs, which was started in 2021 and completed in mid-2022 by concluding settlement agreements with employees with permanent employment contracts and natural wastage.

In May, the Supervisory Board evaluated its performance in a self-assessment. For this purpose, all members and the Director provided input individually to the Chair. The board's performance was discussed based on the Chair's synthesis of the input. The overall conclusion was that the Supervisory Board is performing well and meeting the needs of all members. This identified some points to further strengthen its performs in the coming years.

### **Supervisory Board Remuneration**

The Supervisory Board does not receive any remuneration for its work, which it performs in a personal capacity. No loans, advances or guarantees have been made available or issued to the Supervisory Board.

## MANAGEMENT REPORT

### Governance and management

In 2022, the Administration was the responsibility of a one-person executive board, (Director) Coenraad Krijger. Day-to-day management of IUCN NL was carried out by a Management Team chaired by the Director. In 2022, the Management Team comprised, in addition to the chief Director: Cas Besselink (senior expert), Liliana Jauregui (senior expert), Monique de Jong (HR manager) and Hans van Zijl (controller). Monique de Jong was appointed MT member from 1 January.

Below, accountability is provided for the decisions made and management policies pursued. Additional explanations and illustrations of the fruits of our labours can be found in the public Annual Report on our website: <https://www.iucn.nl/en/news/annualreport>

### 2022: Nature conservation in changing times

During 2022, a turbulent year for various reasons, our joint efforts enabled us once again to take important steps towards our mission of influencing, encouraging and supporting communities around the world to preserve the integrity and diversity of nature and to ensure that the use of natural resources takes place in a fair and environmentally sustainable manner.

### Fundamental changes in our context

In early 2022, Europe was rocked by a brutal war in which international law was and is being violated in shocking ways. The disruptive and devastating war in Ukraine, the ensuing flood of people fleeing in search of safety, and international crises in security, energy and food cast its shadow over much of the rest of the year.

The Covid-19 pandemic, fortunately, reached a turning point in 2022. This allowed a gradual return to hybrid and office work in the Netherlands from spring onwards. In the various countries where we operate in Africa, Asia and Latin America, pandemic intensity and measures varied widely between regions and countries, but the direct impact of the pandemic gradually decreased.

In the Netherlands, a new government (Rutte IV) took office in early 2022, devoting its first year to drastic measures to reduce nitrogen emissions, thus countering one of the country's biggest causes of biodiversity loss. The ensuing social unrest and protests dominated the political agenda.

An important milestone for international conservation will be reached by the end of 2022. As many as 194 countries endorsed the Kunming-Montreal Global Biodiversity Framework, the new 10-year UN strategy to halt biodiversity loss and make the shift to a world living in harmony with nature by 2050.

### Strategy

Amidst these significant changes, we worked hard to take further steps towards achieving our mission, with the 2020-2024 strategy leading the way. Even and perhaps especially in these times, this is still relevant and focuses on the relevant challenges for a fair and sustainable world. As a project-funded organisation, we give concrete expression to our mission through a portfolio of programmes and projects, working with various partners and funders. By 2022, several new cooperation programmes and projects have been developed and their funding successfully attracted. Developments in the portfolio and tangible results for the mission are detailed below.

### Platform for Dutch IUCN members

The National Committee for IUCN, the national platform for IUCN member organisations in the Netherlands, supported 2022 in several ways:

- Two well-attended Meeting of Participants on current developments in nature conservation.
- Publicity for IUCN's work in the Netherlands, including updates to the Red List.
- The Green Debate organised on 21 April jointly with Naturalis and the Delta Plan for Biodiversity Restoration, focusing on policy developments for nature and biodiversity.

- The development, together with IUCN members, of a National Biodiversity Dashboard to inform and guide policies and actions for biodiversity restoration.
- Together with IUCN members, we raised awareness of the importance of soil biodiversity, not least by integrating, funding and co-designing the cinema film *Under the Ground*.
- We carried out joint lobbying efforts focused on government policies of the Netherlands and the European Union.
- Chairmanship of the Green 11, the alliance of nature and environmental organisations active in lobbying and advocacy in The Hague, including many IUCN members.
- Commitment to the implementation of the UN Sustainable Development Goals (SDGs) in the Netherlands, including as National Coordinator for SDG 15 (Leven op Land) and membership of the SDG NL Steering Committee.
- Co-leadership of the development of NL2120, a large-scale public-private partnership programme aimed at promoting Nature Based Solutions in the Netherlands.

Support provided by IUCN NL to the platform of IUCN member organisations is made possible by the regular contribution of the Dutch National Postcode Lottery.

### Programmes and projects

As a project-financed organisation, we achieve our impact and results through our programmes and projects. We collaborate with many partners, including IUCN member organisations in the Netherlands and over 100 civil society organisations in Africa, Asia and Latin America. In 2022, the biggest financial partners were the Dutch government (Ministry of Foreign Affairs, Ministry of Agriculture, Nature and Food Quality, the Ministry of Infrastructure and Water Management), the National Postcode Lottery, the European Union, the German government (IKI/GIZ), the Norwegian government (NORAD) and the Gieskes Strijbis Fund. The number and diversity of our financial partners grew in 2022.

Given below is a selection of the results achieved in 2022 from our portfolio of programmes and projects:

- Support for 120 initiatives by local nature and environmental organisations in 21 countries for a total of €3,233,874.
- Support for six land acquisition projects that together secure 5,251 hectares of fragile, endangered wildlife in Tanzania, South Africa, Colombia, Mozambique and Cambodia.
- Growth in participation in decision-making important to them by indigenous peoples and local communities, including women and youth, in six countries.
- Emergency support for seven partner organisations following natural disasters, forest fires and acute threats against conservationists.
- Institutional support for a network of conservationists in Venezuela so they can continue their crucial work under difficult conditions.
- Publication of practical guidelines for establishing and managing privately managed nature reserves by local NGOs, based on >20 years' experience in the IUCN NL Land Acquisition Fund, among others.
- Restoration of 700 hectares of degraded forest and agroforestry land in northern Ghana.
- Identification of 75 individuals involved in illegal trafficking of jaguars in South America.
- Support for three mobile lawsuits against illegal animal trafficking in Virunga National Park, DR Congo.
- Publication of a sustainability handbook for 16 international plant protein value chains.
- Contribution to 28 policy changes for sustainable management and use of tropical forests, in several countries in Africa, Asia and South America.
- Support for 15 campaigns across countries in Africa, Asia and South America for gender equality and women's leadership in forest governance.

### *New activities*

In 2022, we launched several new projects that directly align with our 2020-2024 strategy:

- Strengthen the Roots. €860,000. Dutch Postcode Lottery. 2022 – 2025
- Regional Implementation Team for small grants fund management for the Madagascar and Indian Ocean Islands Biodiversity Hotspot. €737,000. Critical Ecosystem Partnership Fund (CEPF). 2022 – 2027
- Land Acquisition Fund. €600,000. Private Foundation. 2022 – 2024
- Fair and effective financing for the environment and climate action in the EU Overseas by 2030. €400,000. EU LIFE BEST. 2022 – 2030
- To live well together. Supporting the Indigenous government of the Charagua to conserve Reserve Nembi Guasu in Bolivia. €361,353. DOB Ecology. 2022 – 2024
- REWET. €347,000. EU HORIZON. 2022 – 2026
- National Biodiversity Dashboard. €173,660. Gieskes Strijbis Fund. 2022 – 2023
- Virunga Youth: A Lifelong Bond. €74,966. The Schmidt Family Foundation. 2023 – 2023
- Rewilding Traditional Knowledge in Jaguar Landscapes. €45,800. Otter Foundation. 2022 – 2023
- Peat Meadow Restoration Friesland (pilot). €20,500. Ansvar / Turien. 2022.
- Below Ground Level - Development of a guideline for provinces and municipalities to protect and restore soil biodiversity. €10,000. Triodos Foundation. 2022.

On top of these and ongoing multi-year programmes and projects, we have carried out paid consultancy assignments for the Dutch government and companies. This generated a total of €140,731 in revenue.

### **Business development and fundraising**

In 2022, we invested heavily in strengthening our competences for business development and fundraising, partly with the help of external expertise. This has boosted both the development of new initiatives and the success rate of our proposals (around 80% over the whole year). As a result, more people are active in business development and fundraising here, and we have found several new financial partners. The portfolio for 2023 and beyond was expanded during the year across almost the entire breadth of the strategy. This provides a good foundation for years to come and confidence in our potential to respond - with members and partners - to developments and the changing funding landscape.

### **Organisation and operations**

#### **Transition to project organisation**

Following the sharp contraction in the team in 2021, the first half of 2022 was once again drastic for IUCN NL - staff and organisation - with the departure of several valued colleagues on permanent contracts. With regard to employee contracts, use was made of the possibilities stipulated in the Social Policy Framework drawn up for this purpose in 2020. Together with healthy reserves, this offered the possibility of applying customised solutions and reaching suitable agreements with the employees concerned (see also the Social Annual Report).

The rapid contraction in staff and - accordingly - capacity is due to a fast-paced decline in revenue after 2020, particularly as a result of the expiry of a very large programme (*Shared Resources Joint Solutions*, 2016-2020) combined with lower price subsidies for our work in new programmes and projects. With these measures, a new healthy balance between revenue and expenditure has been achieved in the medium term by the end of 2022, as evidenced, among other things, by a balanced budget for 2023.

At the same time, 2021-2022 saw an acceleration of the transition to a fully project-financed organisation optimally able to shape the mission and strategy in the current funding landscape and respond to the rapid developments in and around international nature conservation. This transition will be completed by 2022.

During this organisational change, we were able to perform our role and core tasks effectively throughout the year. Work has been done with plenty of drive on our core tasks for the IUCN National Committee, implementing our diverse portfolio of programmes and projects and operations. We are proud of these results achieved through our joint efforts in this transition year.

We can also be proud that we parted company on good terms with almost all employees who left our employment, and many of them quickly found a new challenge and source of income.

### Employees and HR

In 2022, the workforce decreased from 34.63 FTEs in 2021 to an average of 27.21 FTEs in 2022. The transition was the main cause of the departure of nine employees. On the other hand, we hired three new colleagues and provided a place to an intern, a volunteer and a seconded person who came to do an assignment with us as part of their career orientation.

The most relevant HR themes in 2022 were:

1. Staff outflow: we carried out the necessary staff reductions with as much care and attention as possible. We are committed to being a good employer and have guided the colleagues concerned with tailor-made individual pathways.
2. Hybrid working: we have drawn up a framework policy with solidarity as the basis for the guidelines set, including on minimum office attendance.
3. Integrity and inclusiveness: in a year with high media coverage of integrity violations, we conducted a survey and organised several internal sessions on social safety, one of which was facilitated by our external confidential advisor. In the area of inclusiveness, we held talks on several occasions on raising awareness of bias and privilege. This indirectly affects project work with partners in the Global South.

### Safety

Standard procedures on security during missions were also adequate in 2022. Despite the reopening of borders, there was very little travel worldwide after the lockdowns, which contributed positively to a smaller carbon footprint. There were no security issues.

### Communication

The Global Biodiversity Summit (COP15) in Montreal, which took place in December 2022, was a major focus in our 2022 communication activities. As early as in the run-up to the summit, we communicated extensively about this on our own channels and through the Dutch media. This led to publications in NOS Journaal, NOS Jeugdjournaal, RTL Nieuws and Trouw, among others.

In addition to the increased commitment to media visibility, we also worked to increase visibility online. The new website we launched in 2021 forms an important basis for this, as do our social media channels, on which we are very active and have an extensive reach.

### Social report

#### *Integrity*

In 2022, it was decided to hold talks about integrity in several lunch sessions. This was prompted by abuses in various sectors. With the exchange on social safety, we aimed to contribute to the prevention of violations.

### *Reporting internal integrity violations*

Both the internal and external confidential counsellors stated that they have not received any reports.

### *Reflecting on integrity policy*

The integrity policy provides solid guidance and a manual on prevention and repression, especially during the office-wide sessions on integrity but also in mutual cooperation. With the Code of Conduct, this is a compass for the desired social safety we all strive for.

### *Gender and inclusiveness*

We continued to build on increasing inclusion in the office and programmes. Internal sessions and a test on the gender component within projects contributed to this.

## **Risk management**

Risk management aims to control and, where possible, reduce risks that threaten IUCN NL's objectives. Our risk management system is based on the COSO model (Committee of Sponsoring Organisations of the Treadway Commission), and on the risk management policy adopted by the global IUCN Council.

The strategy serves as the foundation for IUCN NL's risk management. We use a risk matrix to define our risk management, which provides insight into whether the probability is high, medium or low and whether the impact is assessed as high, medium or low. For high-priority risks, we establish targeted control measures. We periodically review the risk matrix in its entirety by means of interviews with project leaders and workshops for the management and the Director.

IUCN NL distinguishes between different categories of risk, in which risk appetite varies. For organisational, financial and reputational risks, it is low. In projects that we fund with our own resources, we deliberately seek innovation and have a higher risk appetite.

The risks are identified and recorded at three levels in the organisation:

1. At operational and project level - operational risks
2. At management team level - strategic and operational risks
3. At Director level - strategic risks.

### *Top five prioritised risks*

#### *Natural disasters including pandemics (operational and project level)*

With operations in several countries on four continents, there is a structural, significant risk of a natural disaster affecting the work, mostly of our local partners, and thus affecting the progress and results of projects and programmes. Activities in 2022 were also affected by storms and forest fires, among other things. Thanks to the experience and flexibility of the partners and, if necessary, emergency support from IUCN NL, the impact on the programmes has been limited. It should be noted that natural disasters have a permanent or long-term impact on the local situation or partner organisations and their staff.

Although the Covid-19 pandemic gradually declined in intensity globally in 2022, it continued to affect implementation. Project activities could be resumed in many countries, and delays incurred could already be partly made up. We expect that the COVID-19 pandemic will continue to impact the Global South partner network long-term. The strategic reserve is available for this purpose if necessary for the continuity of projects or partners.

#### *Loss of knowledge (operational and strategic level)*

Both broad and in-depth knowledge of relevant themes and the regions and countries where we work is an essential competence for the work of IUCN NL, and a distinctive part of the added value we can deliver as an international conservation organisation. Loss of knowledge may limit our ability to fully implement programmes and projects and develop new initiatives. With the significant reduction of the team in 2021-2022, knowledge and experience have been lost on the one hand while maintaining a sufficiently broad

knowledge base in all six strategic pillars on the other. We have invested in knowledge transfer and a trusted circle of expert consultants (flexible shell) who can bring specialist knowledge to the programmes and projects when needed.

#### *Personal safety (operational level)*

Several projects are taking place in countries with security risks due to conflict and poorly functioning public administration and judicial systems. This may lead to unsafe situations for the staff of IUCN NL and its partner organisations. As an employer, IUCN NL has an adequate and up-to-date security policy and a crisis management team that assesses working visits to high-risk countries and takes necessary action. External experts are called in where necessary. As a partner and client of local civil society organisations, IUCN NL has the networks and resources to provide and (help) organise emergency assistance when needed.

#### *Underperforming fundraising (strategic level)*

As a project-funded organisation, structural business development and fundraising are fundamental to IUCN NL's mission and continuity. Stalled development of new initiatives or low fundraising success reduces the ability to achieve the mission, resulting in a negative financial result. If multi-year or structural reserves become depleted and contraction is necessary, this further limits business development opportunities. The additional investments we made in 2022 in business development and fundraising competencies provide a solid foundation. The focus on our mission is also growing. On the other hand, international competition for funds is also increasing. However, with a professional fundraising function and structure, we clearly identify the opportunities and the ability to achieve gains with solid opportunities. We also have a solid reserve that allows us to absorb temporary setbacks.

#### *Reputational damage (strategic level)*

For a nature conservation organisation that depends on financial partners (donors) for its income, a good reputation is of great importance to continuity. Reputational damage can result in the loss of market position and/or grants and donor funding and even in ongoing contracts being terminated. Important reputation risks lie in possible loss of authority (quality, expertise experience) of IUCN NL, abuses (integrity, fraud, corruption), or abuse of power and position at IUCN NL itself or partners. IUCN NL therefore invests in knowledge development and management, good governance, modern policies and adequate management structures and processes that help prevent abuses. We also comply with all legal standards and sector-specific agreements, ensure compliance with our Integrity Policy and proactively brief the press.

## **FINANCIALS**

Total income in 2022 was €7.5 million (budget: €7.5 million).

Income from individuals was slightly below budget. We see a small but attractive revenue stream from consultancy assignments from the corporate sector. Income from the National Postcode Lottery was €0.9m higher than budgeted, mainly due to multi-year partner contracts on the new *Strengthen the Roots* project. Government grants were €0.9m lower than budgeted, mainly because by December 2021 we had already signed a substantial number of partner contracts for 2022.

In 2022, organisational costs amounted to €2.8 million. This is €0.2 lower than budgeted and a decrease of €0.7 million compared to 2021. Compared to the budget, the main savings are lower hiring of external staff in operations and lower ICT costs. The main savings compared to last year are lower salary costs due to a lower number of salaried employees (a decrease of 11.3 FTE from an average of 38.5 FTE in 2021 to an average of 27.2 FTE in 2022)

The negative balance of income and expenditure for 2022 is €178,921. This is €367,079, better than the budgeted deficit.

There are five causes that together caused the negative balance:

**1. Transition - €98,000 (costs)**

Following the termination (May 2020) of a large-scale programme by the Ministry of Foreign Affairs and the related major decline in work and income, a process was launched on 1 September 2020, to cautiously arrive at a new, adaptive financial balance and at the same time accelerate the development already initiated to create a fully-fledged project-financed organisation with a broad donor base (the 'transition').

To finance the extra costs and bridge the new financial balance sheet, the negative result in 2022 was compensated by means of the appropriated reserve for acquisition to the amount of €94,648. Other transition costs have been charged to the continuity reserve.

**2. Non-coverage rates in portfolio €157,000 (costs)**

The combination of austerity in fees, limited or no indexation of fees and rapidly growing inflation also affects IUCN NL: the total coverage for organisational costs that IUCN NL draws from earmarked grants does not provide sufficient coverage for our costs for fundraising (in 2022: €288,560) and management and administration costs (in 2022: €371,000). This insufficient coverage harms IUCN NL's financial health in the long run: insufficient cost coverage and limited access to free resources limit our ability as a project organisation to shape our mission and pursue continuity. In 2022, we charged a shortfall in project coverage to the continuity reserve of €149,000. Fortunately, IUCN NL's continuity reserve is still solid and at year end corresponds to 186 days of annual expenditure and is 62% of the 2023 budgeted salary costs, which is 12% above the 50% target.

**3. Additional investment in land acquisition fund programme €94,802 (cost)**

Last year, a reserve of €94,802 had been made for the land acquisition fund programme. This amount was entirely spent on new allocations by 2022. The SPN earmarked reserve was fully deployed and stood at zero as at 31 December 2022.

**4. Earmarked Land Acquisition Fund - 118,071 (income)**

In 2022, we received a donation from a private equity fund of 300,000 to support the land acquisition fund. Of this, 181,929 was spent during the year. The unspent portion of 118,071 has a positive impact on the result. We have created an earmarked fund to ensure that this still benefits the land acquisition fund.

**5. National park complex Upemba-Kundelungu (CUK) – €53,000 (income)**

This concerns a mark-up for indirect costs on the PROACT project with the European Union. For the completed project, the original budget had assumed a lower overhead rate than the 7% usual for EU programmes. In the 2022 project report, IUCN NL still charged the 7% rate against the grant. As a result, a total benefit of €53,000 was taken in 2022, covering the period 2019-2022.

## Notes to the balance sheet

### ASSETS

- Intangible fixed assets were fully amortised. This involved the purchase of ProjectConnect project management software in 2017, which was amortised over three years.
- Tangible fixed assets amounted to €3,745. No replacement investments were made in 2022.
- Subsidies still to be received amount to 3.1 million. This is an increase of €297,267 million compared to 2021. Besides the regular contribution from the National Postcode Lottery that we expect in March 2023, we have a receivable from Wilde Ganzen related to the new NPL -

Strengthen the Roots project of €0.7 million. These concern pre-contracted partner commitments for 2023.

- Debtors and other receivables of €730,927 fell by €250,471 compared to 2021. This mainly concerns a receivable from the Forgotten Park Foundation in DR Congo relating to pre-financed project expenditure and non-eligible project costs on the two EU programmes. Because it is uncertain whether this partner can repay this money, IUCN NL has made two provisions totalling €537,000.
- Liquid assets on 31-12-2022 amounted to €1.9 million. This is a decrease of €1.5 million compared to 2021. This decrease is conscious treasury policy to limit negative interest costs.

## LIABILITIES

- The Continuity Reserve decreased by €107,542 to €1,458,903.
- The earmarked reserve for the Land Acquisition Fund was fully utilised in 2022 to fund new awards.
- The earmarked acquisition reserve was fully deployed in 2022.
- The strategic risks reserve of €200,000 was not used in 2022.
- A new earmarked fund of €118,071 was created for the land acquisition fund.
- There is a provision of €431,000 on pre-funded project expenditure on the COFED project with the European Union. Total programme expenditure is €4,210,000. Of this, €50,000 were designated as ineligible costs. The European Union contributes €3,299,000 (79.29%) to the cost. Other funding of €430,000 has been raised. The implementing partner in DR Congo will raise the balance of €431,000. IUCN NL pre-financed this amount and made a provision last year because it is uncertain whether the partner can repay it. We expect clarity on how we will use this provision in 2023.
- There is a provision of €106,000 on ineligible costs on two projects with the European Union in DR Congo. In 2023, we will enter into discussions with the European Union to demonstrate the legitimacy of these costs as much as possible.
- Long-term partner commitments increase to €414,377. These are multi-year commitments from the NPL Strengthen the Roots and NORAD Protecting the Amazon, it takes all of us.
- Other debts and accruals amounted to €1.1 million. The decrease of €1.4 million compared to 2021 is due to the fact that we received fewer subsidies in advance at the end of 2022. See also the note under Liquid Assets.
- The amount of committed programme subsidies decreased by €0.2 million to €1.9 million. Commitments to the Land Acquisition Fund (SPN) amounted to €384,606. These include new allocations from the 2022 round and final payments that will be paid once the partners have met the contract conditions.

## **Outlook**

At the time of publishing this annual report, we are already well into 2023, working towards our mission with drive and commitment. This organisational change implemented in 2021-2022 provides a good foundation for the future, with us aiming for some growth, if possible. Our investments have also led to some impressive new activities enabling us to achieve our mission this year and partly in future years. Attention to nature and biodiversity is growing: in the Netherlands and Europe, but also more widely. And with that, we also notice a growing demand for knowledge and ideas for sustainable solutions and system change. All needs for which IUCN NL is well positioned with its unique position and track record.

At the same time, we live in a changing and changeable world with serious injustice and unsustainable treatment of the earth. At the time of publishing this annual report, a terrible war is still raging on our continent with suffering and devastation on a scale we have not known for decades, with a profound impact on numerous fundamental processes and world order. Also on other continents and in several countries where IUCN NL is active, disruptive conflicts have major impacts on people and nature.

The international agreements made in December 2022 to halt biodiversity loss with guiding targets for 2030 give guidance and hope. There are powerful people around the world who stand up for their rights and habitats and are passionate about protecting nature and human rights. International networks unite those forces and ensure movement in the right direction: a just world where nature is valued and protected as the basis for all life.

The Director and the Supervisory Board are very grateful to the staff and our partners for the high degree of commitment and professionalism with which they performed their work and for the positive results and changes they achieved. Our financial partners have made a crucial contribution to this, and we thank them for the trust placed in IUCN NL.

Coenraad Krijger, Director

Amsterdam, 28 June 2023

## BALANCE SHEET AS AT 31 DECEMBER 2022

ASSETS	2022	2021	variance
	€	€	
Intangible non-current assets	-	-	-
Tangible non-current assets	3.745	5.762	-2.016
Receivables, prepayments and accrued income			
Grants receivable	3.124.078	2.826.811	297.267
Debtors and other receivables	730.927	981.398	-250.471
	3.855.005	3.808.209	46.797
Cash and cash equivalents	1.988.767	3.524.089	-1.535.321
<b>Total</b>	<b>5.847.518</b>	<b>7.338.059</b>	<b>-1.490.541</b>
LIABILITIES	2022	2021	verschil
	€	€	
<b>Reserves and funds</b>			
Reserves			
Continuity reserve	1.458.903	1.566.445	-107.542
Earmarked reserve for SPN	-	94.802	-94.802
Earmarked reserve for strategic risks	200.000	200.000	-
Earmarked reserve for donor recruitment/grant acquisition	0	94.648	-94.648
Earmarked fund Landpurchase Fund	118.071	-	118.071
	1.776.973	1.955.894	-178.921
Provisions			
Provision for missing co-financing	431.000	537.000	-106.000
Provision for ineligible costs	106.000	-	106.000
	537.000	537.000	-
<b>Longterm liabilities</b>			
Longterm pledged programme grants	414.377	181.924	232.454
<b>Current liabilities</b>			
Payables	103.782	48.630	55.152
Taxes and social security contributions	30.013	11.030	18.983
Other liabilities and accruals and deferred income	1.115.131	2.509.991	-1.394.860
Pledged programme grants	1.870.242	2.093.591	-223.349
	3.119.168	4.663.242	-1.544.074
<b>Total</b>	<b>5.847.518</b>	<b>7.338.059</b>	<b>-1.490.541</b>

## STATEMENT OF INCOME AND EXPENDITURE FOR 2022

	2022	Budget	2021	variance budget
	€	€	€	
<b>INCOME</b>				
Income from private individuals	47.888	60.000	24.128	-12.112
Income from corporate donors	16.950	30.000	-	-13.050
Income from lotteries	2.627.728	1.850.000	1.935.157	777.728
Government grants	3.794.131	4.900.000	8.422.834	-1.105.869
Income from related not-for-profit organisations	-	-	-	-
Income from other not-for-profit organisations	857.180	510.000	429.701	347.180
Income received in consideration of products supplied/services	199.502	150.000	171.995	49.502
<b>TOTAL INCOME</b>	<b>7.543.381</b>	<b>7.500.000</b>	<b>10.983.814</b>	<b>43.381</b>
<b>EXPENDITURE</b>				
<b>Expenditure in furtherance of the organisation's objectives</b>				
NL nature policy	292.652	300.000	334.320	-7.348
NL biodiversity footprint	513.284	530.000	990.035	-16.716
Protect, connect & restore nature	1.855.122	1.930.000	3.192.551	-74.878
Inclusive governance nature	1.361.120	1.420.000	2.506.139	-58.880
Defend environmental rights	1.048.981	1.100.000	1.732.049	-51.019
Mobilising finance for conservation	1.980.545	2.070.000	1.945.347	-89.455
<b>Total</b>	<b>7.051.704</b>	<b>7.350.000</b>	<b>10.700.441</b>	<b>-298.296</b>
<b>Fundraising costs</b>	<b>288.560</b>	<b>320.000</b>	<b>342.626</b>	<b>-31.440</b>
<b>Management and administration costs</b>	<b>370.945</b>	<b>364.000</b>	<b>659.688</b>	<b>6.945</b>
<b>TOTAL EXPENDITURE</b>	<b>7.711.312</b>	<b>8.034.000</b>	<b>11.702.755</b>	<b>-322.688</b>
<b>INCOME/DEFICIT BEFORE FINANCIAL INCOME AND EXPENSE</b>	<b>-167.931</b>	<b>-534.000</b>	<b>-718.940</b>	<b>366.069</b>
<b>FINANCIAL INCOME AND EXPENSE</b>	<b>-10.990</b>	<b>-12.000</b>	<b>-5.225</b>	<b>1.010</b>
<b>NET INCOME / DEFICIT</b>	<b>-178.921</b>	<b>-546.000</b>	<b>-724.165</b>	<b>367.079</b>
<b>ALLOCATION OF NET INCOME / DEFICIT</b>				
Earmarked reserve for SPN	-94.802		-8.054	-94.802
Earmarked reserve for strategic risks	-		200.000	-
Earmarked reserve for donor recruitment/grant acquisition	-94.648		-192.626	-94.648
Earmarked fund for Landpurchase Fund	118.071			118.071
Continuity reserve	-107.542	-546.000	-723.485	438.458
<b>Allaction of net income/deficit</b>	<b>-178.921</b>	<b>-546.000</b>	<b>-724.166</b>	<b>367.079</b>

## NOTES TO THE FINANCIAL STATEMENTS 2022

### General

The annual accounts have been prepared in accordance with the 'Guidelines for Reporting Fundraising Institutions' (Directive 650).

### Reporting period

The financial year coincides with the calendar year.

### Translation to English

This auditor's report has been translated from Dutch to English and is derived from the independent auditor's report that's added to the Dutch financial statements 2022 (included in the annual report) of June 29, 2023

## PRINCIPLES FOR THE VALUATION OF ASSETS AND LIABILITIES AND DETERMINATION OF RESULTS

### General

The principles applied for the valuation of assets and liabilities and determining results are based on historical cost. Unless otherwise stated, assets and liabilities are recognised at nominal value. Receipts and expenses are allocated to the period to which they relate.

### Foreign currency transactions

Transactions denominated in foreign currencies are converted at the exchange rate in force on the transaction date. Monetary assets and liabilities denominated in foreign currency are converted into the functional currency at the exchange rate prevailing at the balance sheet date.

### Use of estimates

The preparation of the financial statements requires IUCN NL, in accordance with generally accepted accounting principles, to make certain estimates and assumptions, which partly determine the amounts recognised. Actual outcomes may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revised estimates are recognised in the period in which the estimate is revised and in future periods affected by the revision.

### Tangible and intangible assets

Fixed assets are valued at acquisition cost less accumulated depreciation. Depreciation is calculated as a percentage over the purchase price using the straight-line method based on the useful life. The depreciation rate is 20%. A depreciation rate of 33.33% is applied for computer equipment and software.

### Receivables and accruals

Receivables are valued at nominal value, less any provision for bad debts. Provisions are based on individual assessments of the collectability of receivables.

### Continuity reserve

The continuity reserve was formed to ensure continuity in case of (temporarily) severe setbacks in revenues. The desired amount of the continuity reserve at the start of the year is 50% of annual staff costs, excluding the item other staff costs. This amount was determined by a decision of the Director endorsed by the Supervisory Board and complies with the Charity Financial Management Directive.

### Earmarked reserve

The Supervisory Board has determined the limited spending option of the earmarked reserve, which is not an obligation. With the Supervisory Board's approval, the Director may override this spending option.

### **Committed programme grants**

Committed programme grants cover all project commitments under funding agreements concluded with partner organisations. These are recognised at fair value at the time of signing the agreement. Payments will be deducted from this.

### **General**

The result is determined as the difference between the net realisable value of the performances and services provided, on the one hand, and the costs and other charges of the year, on the other hand, measured at historical cost prices.

### **Income statement**

Income recognised for the year under review is allocated to the year to which it relates. The expenses consist of implementation costs of its own organisation. These costs are spent to achieve the objectives. All expenses are allocated to the year to which they relate.

### **Grant income**

Grant income is recognised in the balance sheet when and up to the amount to which entitlement has arisen under a grant scheme or agreement. Certain costs are necessarily incurred for operating grants. Commitments for grants of future expenditure are not recognised as receivables.

### **Processing grant income co-sponsors MoMo4Climate**

IUCN NL is the lead agency for the *Mobilising More 4 Climate* programme funded by the Ministry of Foreign Affairs. This means it is ultimately responsible for spending the grant from co-sponsors World Wildlife Fund Netherlands and Tropenbos International. Therefore, the total alliance grant, including the grant provided to co-sponsors, is recognised in the income and expenditure statement.

### **Cost allocation**

Costs are primarily allocated to objectives and fundraising. Cost management and administration are allocated based on the following measures:

- Directly attributable costs are allocated directly to the objectives.
- Non-directly attributable costs are allocated using a key based on the number of people employed for the relevant activity.

IUCN NL thus follows Directive RJ650 and the recommendation regarding cost allocation of management and administration prepared by Goede Doelen Nederland.

## NOTES TO THE BALANCE SHEET AS AT 31 DECEMBER 2022

### NON-CURRENT ASSETS

#### Intangible non-current assets

	2022	2021
	€	€
Acquisition costs at 1 January	102.187	102.187
Accumulated amortisation at 1 January	-102.187	-102.187
	<u>-</u>	<u>-</u>
Changes		
Investments	0	-0
Disinvestments	-	-
Amortisation	0	0
Amortisation of disinvestments	-	-
<b>Carrying amount at 31 December</b>	<b><u>-</u></b>	<b><u>-</u></b>

#### Tangible non-current assets

	2022	2021
	€	€
Acquisition cost at 1 January	84.335	105.189
Accumulated amortisation/depreciation at 1 January	-78.574	-94.207
	<u>5.762</u>	<u>10.982</u>
Changes		
Investments	-	-
Disinvestments	-	-20.854
Depreciation	-2.016	-5.220
Depreciation of disinvestments	-	20.854
<b>Carrying amount at 31 December</b>	<b><u>3.745</u></b>	<b><u>5.762</u></b>

### CURRENT ASSETS

#### Grants receivable

	2022	2021
	€	€
Dutch National Postcode Lottery (NPL)	900.000	900.000
NPL - Strengthen the Roots	731.561	-
EU - Lake Upemba 2019-2021	280.394	388.951
EU - Complex Upemba Kundelungu 2019-2021	254.211	-
BZ - GLA2 Forests for a Just future	214.007	1.425.924
NORAD - Amazone Rights in Focus	195.333	-
CEPF - MADIO RIT	154.941	-
DOB Ecology_Nembi Guasu_2022-2024	142.651	-
GIZ - Fuelwood	126.912	15.179
LNV - CBD-Post 2020	79.527	18.000
INL - Protected Wildlife	17.190	5.899
BZ - DRC Embassy Evaluation Lake Upemba	13.610	-
Eneco - Biodiversity in Assets	7.637	-
Gieskis - Nationaal Dashboard Biodiversiteit	6.103	-
EU - Wild Life Crime	0	61.457
IDH - Dutch Soy Platform	-0	11.401
	<u>3.124.078</u>	<u>2.826.811</u>

The amount of grants yet to be received can fluctuate widely. Grants are advanced, but generally not 100%. They are often multi-year grants. When there are relatively many ongoing subsidised programmes and few completed programmes at the balance sheet date, the 'grants receivable' balance will be low. On the contrary, when many programmes have been completed at the balance sheet date, the amount of grants yet to be received will be high.

	<u>2022</u>	<u>2021</u>
	€	€
<b>Debtors and other receivables</b>		
Partner contracts to be claimed	676,594	778,204
Amounts still to be invoiced	33,997	84,720
Prepaid expenses	17,972	25,422
Debtors	1,484	83,790
Other	880	9,262
	<u>730,927</u>	<u>981,398</u>
	<u>2022</u>	<u>2021</u>
	€	€
<b>Cash and cash equivalents</b>		
ASN Bank	1,696,571	3,316,000
ABN AMRO Bank	191,580	-
ING Bank	59,920	102,420
Triodos Bank	40,800	105,669
	<u>1,988,871</u>	<u>3,524,089</u>

All cash is available on demand

The cash balance changed significantly due to decrease in grants received in advance. These grants received in advance have been deposited in a business savings account at ASN Bank. Interest payments were negative until 1 December 2022.

<b>Reserves</b>		
	<u>2022</u>	<u>2021</u>
	€	€
Continuity reserve		
Balance as at 1 January	1,566,445	2,289,930
Appropriation of profit for the financial year	-107,439	-723,486
Balance as at 31 December	<u>1,459,006</u>	<u>1,566,445</u>

	2022	2021
	€	€
<b>Earmarked Reserve for Small Grants for the Purchase of Nature</b>		
Balance as at 1 January	94,802	102,856
National Postcode Lottery financial year contribution	350,000	450,000
Other contributions	64,838	24,128
Expenditure for the financial year	<u>-509,640</u>	<u>-482,182</u>
Balance as at 31 December	<u><u>-</u></u>	<u><u>94,802</u></u>
<b>Appropriated acquisition reserve</b>		
Balance as at 1 January	94,648	287,274
expenditure for the financial year	<u>-94,648</u>	<u>-192,626</u>
Balance as at 31 December	<u><u>-</u></u>	<u><u>94,648</u></u>
<b>Appropriated reserve Strategic risks</b>		
Balance as at 1 January	200,000	-
expenditure for the financial year	<u>-</u>	<u>200,000</u>
Balance as at 31 December	<u><u>200,000</u></u>	<u><u>200,000</u></u>
<b>Earmarked Land Acquisition Fund</b>		
Balance as at 1 January	-	-
Endowment	300,000	-
expenditure for the financial year	<u>181,929</u>	<u>-</u>
expenditure for the financial year	<u><u>118,071</u></u>	<u><u>-</u></u>

The policy of the Director and the Supervisory Board regarding the function and level of reserves and funds is formulated as follows. To ensure longer-term continuity, the Director decided to establish a continuity reserve. The Director aims for a continuity reserve equal to 50% of annual staff costs, excluding the item 'other staff costs'. As of 31 December 2022, it amounts to 62% of the budgeted staff costs for 2023.

IUCN NL received a contribution of €900,000 from the National Postcode Lottery in 2022. Of this €350,000 allocated by the Director to the Small Grants for the Purchase of Nature (SPN) land acquisition fund. The total amount of project commitments and costs in 2022 is €509,640. Private donations and contributions from other organisations amounted to €64,838. This results in a withdrawal from the SPN earmarked reserve of €94,802 for 2022. As of 31 December 2022, the earmarked reserve was fully deployed.

The earmarked acquisition reserve has been fully used to cover fundraising and business development costs as part of the organisation's wider transition to a project-funded organisation.

An earmarked reserve for strategic risks of €200,000 was set up in 2021. There were no allocations and withdrawals during 2022.

An earmarked fund was created in 2022 for a donation from a private wealth fund earmarked for IUCN NL's land acquisition fund.

<b>LONG TERM LIABILITIES</b>	<u>2022</u>	<u>2021</u>
	€	€
<b>Long term contractual obligations</b>	<b><u>414.377</u></b>	<b><u>181.924</u></b>
<b>CURRENT LIABILITIES</b>	<u>2022</u>	<u>2021</u>
	€	€
<b>Payables</b>	<b><u>103.782</u></b>	<b><u>48.630</u></b>
<b>Taxes and social security contributions</b>		
Turnover tax	<u>30.013</u>	<u>11.030</u>
	<b><u>30.013</u></b>	<b><u>11.030</u></b>
	<u>2022</u>	<u>2021</u>
	€	€
<b>Other liabilities and accruals and deferred income</b>		
Payables	155.934	400.840
Amount reserved for holiday pay	91.463	104.250
Amount reserved for holiday entitlement	73.036	119.698
Pension contributions	33.767	64.931
Grant received in advance BZ - MoMo4Climate	392.262	454.423
Grant received in advance EU - REWET	115.977	-
Grant received in advance SMF - Virunga Youth Program Actors of Hope 3	70.211	-
Grant received in advance NPL - Onder het Maaiveld	53.775	342.441
Grant received in advance Otterstichting - Rewilding Knowledge	28.645	
Grant received in advance RVO - Metaalconvenant	27.469	42.843
Grant received in advance NPL - Operation Jaguar	18.257	262.172
Grant received in advance RVO - From blind trade	18.166	62.541
Grant received in advance RVO - Metaalconvenant 2	14.931	16.156
Grant received in advance SMF - Virunga Youth program	10.247	12.111
Grant received in advance LNV - Dutch Soy Platform 2022-2023	9.935	42.240
Grant received in advance LNV - ADP actieplan	1.056	1.056
Grant received in advance EU - Complex Upemba Kundelungu 2019-2021	-	262.445
Grant received in advance NORAD	0	169.825
Grant received in advance SMF - Virunga Youth Program Actors of Hope 2	0	4.554
Grant received in advance EU - Lake Upemba (ambassade)	0	106.437
Grant received in advance SMF - Movement Building 2020	0	16.332
Grant received in advance SMF - Movement Building 2019	-	24.695
	<b><u>1.115.131</u></b>	<b><u>2.509.991</u></b>

	<u>2022</u>	<u>2021</u>
	€	€
<b>Contractual obligations</b>		
Small Grants for Purchase of Nature	384.606	414.851
NPL - Strengthen the Roots	371.737	-
NPL - Onder het Maaiveld	236.232	239.228
DOB Ecology_Nembi Guasu_2022-2024	150.890	-
NORAD	108.574	-
CEPF - MADIO RIT	102.718	0
BZ - GLA Forests for a Just Future 2021-2025	102.608	481.096
Gieskis - Nationaal Dashboard Biodiversiteit	86.979	-
NPL - Operation Jaguar	81.466	184.008
Private donor SPN	71.293	0
EU - Wildlife Crime	64.265	64.265
EU - Lake Upemba	0	312.553
GIZ - Forest Landscape Restoration Ghana 2020-2022	49.145	278.632
RVO_ From blind trade to visible impact	27.394	-
BZ - DRC Embassy Evaluation Lake Upemba	11.794	-
EU - CUK	9.032	6.521
Ondernemers voor Natuur	5.405	-
SMF - Movement Building in Action 2020	3.000	17.006
BZ - Mobilising More 4 Climate	1.605	57.597
Otterstichting - Rewilding Knowledge	1.500	-
SMF - Virunga Youth Program Actors of Hope 2	-0	17.811
RVO - Kustbescherming	-	9.680
BZ - Shared Resources, Joint Solutions	0	8.233
SMF - Movement Building in Action 2019	-0	1.547
INL - Protected Wildlife	0	564
SMF - Virunga Youth Program	-0	-0
	<u>1.870.242</u>	<u>2.093.591</u>

### Liabilities not included in the balance sheet

The office is situated in premises rented under two leases. One of these leases is for a one-year term which is tacitly renewed for a further one-year term on 1 July. This lease may be terminated by giving a minimum of three months' notice before the end of the current term.

The second lease is for a term of five years and runs until 30 June 2027. Over 2023, the rent for the office building is €142,000. The total multi-year rental commitment amounts to €100,000.

IUCN NL has received several multi-annual EU grants to act in the role of a facilitator for the execution of relevant programmes. Mandatory co-financing requirements apply to these grants. As of 31 December 2022, IUCN NL faces a co-financing risk and a risk of ineligible costs in relation to the EU Complex Upemba Kundelungu and EU Lake Upemba projects. IUCN NL has not fully accounted for this risk of non-achieved co-financing in the financial statements because the expectation is that sufficient co-financing will still be secured in the ongoing grants programme.

## NOTES TO THE STATEMENT OF INCOME AND EXPENDITURE FOR 2022

### INCOME

	2022	Budget	2021	variance Budget	variance previous year
	€	€	€		
<b>Income from private donors</b>					
Contributions for landpurchase fund (SPN)	47.888	70.000	24.128	-22.112	23.760
Other	-	-	-	-	-
	<b>47.888</b>	<b>70.000</b>	<b>24.128</b>	<b>-22.112</b>	<b>23.760</b>
<b>Income from corporate donors</b>					
Other	16.950	-	-	16.950	16.950
	<b>16.950</b>	<b>-</b>	<b>-</b>	<b>16.950</b>	<b>16.950</b>
<b>Income from lotteries</b>					
Dutch National Postcode Lottery (NPL) - Reguliere bijdrage	900.000	900.000	900.000	-	-
NPL - Strengthen the Roots	1.195.148	234.000	-	961.148	1.195.148
NPL - Onder het Maaiveld 2020 - 2024	288.666	440.000	342.159	-151.334	-53.493
NPL - Operation Jaguar 2019 - 2021	243.914	165.000	692.998	78.914	-449.083
	<b>2.627.728</b>	<b>1.739.000</b>	<b>1.935.157</b>	<b>888.728</b>	<b>692.572</b>
<b>Government grants</b>					
BZ - GLA Forests for a Just Future 2021-2025	916.083	1.980.000	3.291.924	-1.063.917	-2.375.841
BZ - Mobilising More 4 Climate 2019-2024	478.161	584.000	415.768	-105.839	62.393
BZ - MoMo4Climate - WNF NL 2019-2024	426.000	610.000	694.651	-184.000	-268.651
BZ - MoMo4Climate - Tropenbos 2019-2024	295.000	429.000	411.160	-134.000	-116.160
BZ - Shared Resources, Joint Solutions 2016 - 2020	-	-	460.000	-	-460.000
BZ - SRJS - Partnership WWF NL 2016 - 2020	-	-	166.027	-	-166.027
BZ - Green Livelyhoods Alliance 2016 - 2020	-	-	116.600	-	-116.600
BZ - DRC Embassy Evaluation Lake Upemba	118.263	-	-	118.263	118.263
BZ - Ecosystem Alliance 2011 - 2015	-	-	279.998	-	-279.998
CEPF - MADIO RIT	350.298	-	-	350.298	350.298
EU - Wildlife Crime 2018 - 2019	-	-	19.760	-	-19.760
EU - Lake Upemba 2019-2021	27.417	166.000	121.012	-138.583	-93.595
EU - Complex Upemba Kundelungu 2019-2021	252.108	420.000	2.039.515	-167.892	-1.787.407
EU - REWET	10.029	-	-	10.029	10.029
GIZ - Forest Landscape Restoration Ghana 2020-2022	111.733	113.000	112.510	-1.267	-777
INL - Protected Wildlife Uganda-DRC 2020-2022	41.233	27.000	11.639	14.233	29.595
NORAD 2021-2025	466.525	224.000	42.773	242.525	423.753
RVO - From blind trade to visible impact	172.849	25.000	85.775	147.849	87.075
RVO - Metaalconvenant	16.599	16.000	10.544	599	6.055
LNV - Convention on Biological Diversity post-2020	79.527	80.000	90.000	-473	-10.473
LNV - Dutch Soy Platform	32.305	43.000	-	-10.695	32.305
LNV - Convention on Biological Diversity 2019-2020	-	-	-	-	-
LNV - Maatsch. Prog. Natuurlijk Kapitaal 2019-2020	-	-	29.895	-	-29.895
LNV - Actieplan ADP Paraguay	-	-	23.284	-	-23.284
	<b>3.794.131</b>	<b>4.717.000</b>	<b>8.422.834</b>	<b>-922.869</b>	<b>-4.628.703</b>
<b>Income from other not-for-profit organisations</b>					
SMF - Global Movement of Resistance in Action 2019	24.695	25.000	24.843	-305	-148
SMF - Global Movement of Resistance in Action 2020-2021	16.332	16.000	232.566	332	-216.234
SMF - Virunga Youth: Actors of Hope 2020	1.864	2.000	6.516	-136	-4.652
SMF - Virunga Youth: Actors of Hope 2	4.554	4.000	120.749	554	-116.195
DOB Ecology_Nembi Guasu_2022-2024	295.914	250.000	-	45.914	295.914
Private donor SPN	300.000	300.000	-	-	300.000
Gieskis Strijbis - Nationaal Dashboard Biodiversiteit	116.103	150.000	-	-33.897	116.103
Collaborative Soy Initiative	27.548	25.000	26.847	2.548	701
Overige organisaties	25.000	25.000	-	-	25.000
Ondernemers voor Natuur	18.017	50.000	-	-31.983	18.017
Otterstichting - Rewilding Knowledge	17.155	17.000	-	155	17.155
Triodos Foundation - Bodemrichtlijn	10.000	10.000	-	-	10.000
IDH - Dutch Soy Initiative	-	-	18.182	-	-18.182
	<b>857.180</b>	<b>874.000</b>	<b>429.701</b>	<b>-16.820</b>	<b>427.479</b>
<b>Income received in consideration of products supplied/services rendered</b>					
	<b>199.502</b>	<b>100.000</b>	<b>171.995</b>	<b>99.502</b>	<b>27.508</b>
<b>TOTAL INCOME</b>	<b>7.543.381</b>	<b>7.500.000</b>	<b>10.983.814</b>	<b>43.381</b>	<b>-3.440.433</b>

EXPENDITURE (excluding grants and contributions)

	2022	Budget	2021	Variance Budget	Variance previous year
	€	€	€		
<b>Staff costs</b>					
Salaries	1,778,411	1,776,000	2,288,395	2,411	-509,984
Social security contributions	293,407	300,000	343,798	-6,593	-50,391
Pension costs	217,127	220,000	290,838	-2,873	-73,712
Other staff costs	157,534	309,000	113,183	-151,466	44,351
	<u>2,446,479</u>	<u>2,605,000</u>	<u>3,036,215</u>	<u>-158,521</u>	<u>-589,736</u>
<b>Publicity and communication</b>					
Publicity and communication costs	30,477	35,000	45,810	-4,523	-15,333
National Committee		-	24,830	-	-24,830
	<u>30,477</u>	<u>35,000</u>	<u>70,640</u>	<u>-4,523</u>	<u>-40,163</u>
<b>Costs of premises</b>					
Rent	132,143	130,000	130,290	2,143	1,853
Cleaning and maintenance	9,438	10,000	11,837	-562	-2,399
Other business accommodation costs	19,374	13,000	20,232	6,374	-858
	<u>160,955</u>	<u>153,000</u>	<u>162,359</u>	<u>7,955</u>	<u>-1,403</u>
<b>Office costs</b>					
Office and administrative expenses	6,674	6,500	10,447	174	-3,773
Consultancy and audit fees	42,510	30,000	57,737	12,510	-15,228
ICT and telephone costs	69,902	83,000	86,205	-13,098	-16,303
General overheads	61,994	93,500	69,854	-31,506	-7,859
	<u>181,080</u>	<u>213,000</u>	<u>224,244</u>	<u>-31,920</u>	<u>-43,163</u>
<b>Depreciation and amortisation</b>					
Depreciation and amortisation	2,016	10,000	5,220	-7,984	-3,203
	<u>2,016</u>	<u>10,000</u>	<u>5,220</u>	<u>-7,984</u>	<u>-3,203</u>
TOTAL EXPENDITURE (excluding grants and contributions)	<u>2,821,007</u>	<u>3,016,000</u>	<u>3,498,677</u>	<u>-194,993</u>	<u>-677,669</u>
<b>GRANTS AND CONTRIBUTIONS</b>					
	4,890,304	5,018,000	8,204,078	-127,696	-3,313,774
TOTAL EXPENDITURE	<u>7,711,312</u>	<u>8,034,000</u>	<u>11,702,755</u>	<u>-322,688</u>	<u>-3,991,443</u>
Financial income and expense	-10,990	-12,000	-5,225	1,010	-5,765
Net income/deficit	-178,921	-546,000	-724,166	367,079	545,245

## BREAKDOWN AND DISTRIBUTION OF COSTS BY DESTINATION 2022

Allocation	Expenditure per objective						Fundraising costs	Management and administration	Total 2022	Budget 2022	Total 2021
	NL nature policy	NL biodiversity footprint	Protect, connect & restore nature	Inclusive governance nature	Defend environmental rights	Mobilising finance for conservation					
Grants and contributions	116.942	210.851	1.301.991	878.878	751.504	1.630.138	-	-	4.890.304	5.018.000	8.204.078
Staff costs	156.035	269.790	487.759	425.619	263.408	310.165	249.556	284.147	2.446.479	2.605.000	3.036.215
Publicity and communication	2.719	3.087	6.182	5.355	3.222	3.806	2.670	3.435	30.477	35.000	70.640
Cost of premises	9.653	16.828	33.700	29.189	17.563	20.745	14.552	18.726	160.955	153.000	162.359
Office expenses and general overheads	7.181	12.518	25.068	21.713	13.064	15.432	21.600	64.402	180.977	213.000	224.244
Depreciation/amortisation and interest	121	211	422	366	220	260	182	235	2.016	22.000	5.220
<b>Totaal</b>	<b>292.652</b>	<b>513.284</b>	<b>1.855.122</b>	<b>1.361.120</b>	<b>1.048.981</b>	<b>1.980.545</b>	<b>288.560</b>	<b>370.945</b>	<b>7.711.208</b>	<b>8.046.000</b>	<b>11.702.755</b>

Expenditure on grants and contributions is allocated to the objectives on the basis of the project costs and the classification of the projects in question. Staff costs are allocated to the objectives on the basis of the allocation of individual staff members to specific themes. Non-project related staff costs are recognised under 'Management and administration'. Fundraising costs are broken down on the basis of budgeted income per category. Non-staff costs are allocated to the various components pro rata to the relevant staff costs.

### Ratio's

Total expenditure	91%
Total income	95%
Total fundraising costs	4%
Total management and administration costs	5%
Maximum management and administration	10%

### 2022

## OTHER DETAILS

### Employees

As of 31 December 2022, IUCN NL employed 29 staff (2021: 35). An average of 27.2 FTEs were employed in 2022 (2021: 38.5 FTE).

The board (executive board) in 2022 consisted of C.L. Krijger, Director

### Management remuneration

The Senior Executives in the Public and Semi-Public Sector (Standards for Remuneration) Act has been in force since 1 January 2013. This law focuses on the disclosure of senior officials' remuneration and limits it. According to Article 1.3 paragraph 1.c, in addition to (semi)public organisations, this Act also covers legal entities established in the Netherlands to which one or more subsidies have been granted for a period of at least three consecutive calendar years, which together amount to at least €500,000 per calendar year and constitute at least 50% of the legal entity's income in that calendar year.

Under the said article of the WNT, IUCN NL is obliged to disclose the remuneration of its top officials. Within IUCN NL, the director is the only one identified as such. On the next page is an annex showing the remuneration of senior executives. This remuneration falls within the limits set by the WNT.

The Supervisory Board adopted the remuneration policy, the level of management remuneration and the level of other remuneration components. The policy is updated periodically. The last review was in 2022. In determining the remuneration policy and remuneration, IUCN NL follows the Regulations on the remuneration of directors of charitable organisations (see [www.goededoelennederland.nl](http://www.goededoelennederland.nl)). This scheme gives a maximum standard for annual income using weighting criteria. The Supervisory Board's Remuneration Committee conducted the weighting of the situation at IUCN NL. This resulted in a BSD score of 455 points with a maximum annual income of €148,215 (1 FTE/12 months).

The director's actual annual income, relevant for the test against the applicable caps was €106,954 (1 FTE/12 months). This remuneration remained within the applicable caps.

Annual income, taxed allowances/additions, employer's pension contribution and pension compensation amounted to C.L. Krijger € 131,940 (0.89 FTE / 12 mn). This amount remained within the maximum amount of €199,000 per year (WNT Development Cooperation standard) included in the scheme. Moreover, the taxed allowances/additions and the employer's pension contribution were reasonably proportional to annual income. The level and composition of remuneration are explained in the financial statements in the notes on the next page.

## Remuneration of management, board and supervisory board (in €)

### Director

#### Details for 2022

name	C.L. Krijger
job title	Executive Director
period	01/01 - 31/12
FTE	0,89
(deemed) employment	yes
	€
remuneration inclusive of taxable expense allowances	116.804
deferred remuneration (pension contribution)	<u>15.136</u>
<b>Total remuneration</b>	<b>131.940</b>
individual remuneration cap*	177.110

#### Details for 2021

name	C.L. Krijger
job title	Executive Director
period	01/01 - 31/12
FTE	0,89
remuneration inclusive of taxable expense allowances	106.954
deferred remuneration (pension contribution)	<u>15.095</u>
<b>Total remuneration</b>	<b>122.049</b>
individual remuneration cap*	169.990

IUCN NL complies with the Advisory Scheme for the Remuneration of Directors of Charity Organisations adopted by Goede Doelen Nederland.

\*The standard for development cooperation under the Dutch Public and Semi-Public Sector Senior Executives' Remuneration (Standards) Act

**The Supervisory Board is not remunerated.**

IUCN NL complies with the regulation for the remuneration of directors as established by Goede Doelen Nederland.

\*WNT standard for development cooperation

## **Additional positions of the Director**

### **C. (Coenraad) L. Krijger (Managing Director since 1 October 2016)**

Member of the steering committee SDG Charter

Member of the Advisory Board of the Forestry Commission (from 1 January 2020)

Member of World Connectors

Member of the Guidance committee NWO - NWA Programme Restoring Biodiversity Living Labs

The Director has no paid additional positions

## **Main and Additional Positions Supervisory Board**

### **A. (Angélique) Laskewitz (member and Chair from 15 April 2021)**

Executive director VBDO

Member of the Supervisory Board of the VEB (Association of Stockholders)

### **M.F. (Franc) van den Berg (member since 26 November 2017; vice-Chair since 1 January 2021)**

Director-owner of Intech Installatieburo BV

Chair of Association Village Hall Heerde

Secretary of Stichting Jazzfestival Heerde

### **D. (Daan) van Cann (member since 1 April 2019)**

Partner EY

Lecturer European Post Master Accountancy University of Tilburg

### **L. (Luc) Bas (member since 13 May 2020)**

Head of Coordination and Strategy, European Environment Agency (from 1 July 2021)

Director of the European Regional Office IUCN (until July 2021)

### **M. (Merel) B. Soons (member since 5 November 2015)**

Full professor in Plant Dispersal Ecology and Conservation at Utrecht University

Professor of Plant Dispersal Ecology and Nature Conservation Utrecht University

Member of the National Parks Review Committee (from 1 January 2021)

Member Scientific Guidance Committee SOVON

### **T. (Teo) Wams (member since 21 November 2021)**

Nature conservation director, Natuurmonumenten

*Additional positions on behalf of Natuurmonumenten*

Board member Maintenance Fund Foundation Slot Haamstede

Board member Stichting Weidegang

Chair Advisory Committee Knowledge Network Development and Management of Nature Quality (OBN)

### *Additional positions in a personal capacity*

Member of the advisory board of the Centre for Agriculture and Environment Foundation

Member Advisory Board Louis Bolk Institute (since 2019)

Member of the Supervisory Board of IUCN Netherlands (since 2021)

## **Events after balance sheet date**

There are no events after the balance sheet date

## Accountability statement

The Central Bureau on Fundraising (CBF) sets out the requirements for annual reports of organisations with the CBF seal of approval. This section contains the accountability statement required by the CBF. This statement describes how the organisation functions in terms of governance, operations and finance. The Meeting of Participants (VvP), Supervisory Board, the Director and the foundation's management subscribe to the Code of Good Governance for Charities (Code Wijffels).

## Governance

IUCN NL operates a two-tier governance model consisting of a Supervisory Board and a professional board (director-director) with final responsibility for day-to-day administration and management.

### Supervisory Board

The Supervisory Board has the task of integrally supervising the policy of the Executive Board and the general course of affairs in the foundation, with special roles including appointing the Executive Board, adopting a multiannual strategy plan after obtaining the approval of the Participants Meeting, adopting the budget and implementation plan, adopting the annual accounts and preparing an annual report of the foundation within six months of the end of the financial year.

In 2022, the Supervisory Board consisted of the following people:

- Angélique Laskewitz (Chair)
- Daan van Cann, general member
- Merel Soons, general member
- Franc van den Berg, general member
- Luc Bas, general member
- Teo Wams, general member

### Meeting of Participants

The Meeting of Participants consists of representatives of all Dutch member organisations of IUCN and has the following powers and tasks: consent to the appointment and dismissal of the Supervisory Board members, including the Chair, discussion and adoption of the multi-year strategy and activities to support the IUCN National Committee. Meetings of the Meeting of Participants are held at least twice a year.

### Board and management

The Director is appointed by the Supervisory Board and is in charge of the day-to-day management of the foundation. The Director has full authority for the day-to-day management of the foundation. His powers and duties include representing the foundation in and out of court; ultimately being responsible for the (daily) management and implementation of the foundation's programmes and activities; ensuring a balanced distribution of the implementation costs and spending on the realisation of the objective; publishing and making available to everyone the annual report with auditor's report. The managing director reports to the SB.

In 2022, the board consisted of C.L. Krijger, Director.

### Fund expenditure

IUCN NL has three sources of income: government funding, donations from individuals and fundraising through third parties (National Postcode Lottery). IUCN NL strives for a balanced operating and activity budget, an increase in income from its own fundraising, coverage of structural expenses from structural income, maximum expenditure on the objective (90% and overhead 10%), growth in the number of member organisations and donations, a maximum percentage of resources spent on its own fundraising of 8%.

## Communication with stakeholders

The Meeting of Participants, the Supervisory Board and the Director of IUCN NL subscribe to the principle 'the institution strives for optimal relationships with stakeholders, focusing on the provision of information and the receipt and processing of wishes, questions and complaints.'

IUCN NL identifies the following stakeholders for the organisation:

- IUCN member organisations based in the Netherlands. These are entitled to delegate a representative to the Meeting of Participants.
- IUCN committee members based in the Netherlands
- Financiers and donors
- Organisations in the Netherlands and abroad with which there is cooperation (past, present or future) from IUCN NL programmes
- Business
- Government and politics
- The Dutch and Flemish media

IUCN NL stakeholders receive information in various ways:

- IUCN member organisations in the Netherlands receive information on programmes, relevant developments and other matters concerning the organisation through the meetings of the Assembly of Participants and mailings. For additional information, IUCN members in the Netherlands can contact the office.
- In addition to the annual report, financiers receive IUCN NL's activity reports, prepared according to their standards and guidelines and focused on the activities they fund.
- Cooperation partners of IUCN NL receive regular relevant updates on developments: through the website, social media, mailings, events or through direct contact with programme staff.
- Companies are informed through the website, mailings, events, or direct contact with programme staff.
- IUCN NL approaches the media through press releases, opinion pieces, and one-to-one proposals for news and background stories.

IUCN NL has an integrity policy with a code of conduct and a hotline where violations can be reported safely and confidentially, in a low-threshold manner, by anyone; a partner policy, an anti-corruption policy, and a complaints procedure, in accordance with the SBF Code of Good Governance (replaces Code Wijffels) and the CBF Seal of Approval guidelines.

## 2023 BUDGET

	<b>Budget 2023</b>
	€
Income	
Project hours	2.380.000
Project funds	5.085.000
Other income	535.000
	<u><b>8.000.000</b></u>
Project costs	
Cost of raising project funds	5.085.000
Cost of raising other income	-
	<u><b>5.085.000</b></u>
<b>Net project income</b>	<u><b>2.915.000</b></u>
Expenditure	
Salary costs	2.350.000
Transition costs	-
Other staff costs	165.000
Office costs	150.000
Communication	30.000
Cost of premises	180.000
Depreciation and amortisation	10.000
Other costs	30.000
<b>Total expenditure</b>	<u><b>2.915.000</b></u>
<b>Net result</b>	<u><b>-</b></u>
Financial income and expense	<u><b>-</b></u>
<b>NET INCOME / DEFICIT</b>	<u><u><b>-</b></u></u>

## 2023 BUDGET - BREAKDOWN BY OBJECTIVE

### INCOME

Income from private donors	60.000
Income from corporate donors	50.000
Income from lotteries	1.680.000
Government grants	4.650.000
Income from related not-for-profit organisations	-
Income from other not-for-profit organisations	1460.000
Income received in consideration of products supplied/services rendered	100.000
<b>TOTAL INCOME</b>	<b>8.000.000</b>

### EXPENDITURE

#### Expenditure in furtherance of the organisation's objectives

NL nature policy	310.000
NL biodiversity footprint	540.000
Protect, connect & restore nature	1.960.000
Inclusive governance nature	1.440.000
Defend environmental rights	1.110.000
Mobilising finance for conservation	2.090.000
<b>Total</b>	<b>7.450.000</b>

#### Fundraising costs

191.000

#### Management and administration costs

359.000

#### TOTAL EXPENDITURE

8.000.000

#### INCOME / DEFICIT BEFORE FINANCIAL INCOME AND EXPENSE

-

#### FINANCIAL INCOME AND EXPENSE

-

#### NET INCOME / DEFICIT

-

This auditor's report is translated to English and is derived from the independent auditor's report that's added to the Dutch financial statements 2022 (included in the annual report) of IUCN National Committee of the Netherlands Fonds of 29 June 2023

## INDEPENDENT AUDITOR'S REPORT

To: the supervisory board of IUCN National Committee of the Netherlands Foundation

### A. Report on the audit of the financial statements 2022 included in the annual report.

#### Our opinion

We have audited the financial statements 2022 of IUCN National Committee of the Netherlands Foundation based in Amsterdam, the Netherlands.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of at 31 December 2022 and of its result for 2022 in accordance with the 'RJ-Richtlijn 650 Fondsenwervende organisaties' (Guideline for annual reporting 650 'Fundraising Organisations') of the Dutch Accounting Standards Board) and the 2022 Policy rules implementation of the Standards for Remuneration Act (WNT).

The financial statements comprise:

1. the balance sheet as at 31 December 2022;
2. the statement of income and expenditure for 2022; 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 and the Audit Protocol WNT 2022. Our responsibilities under those standards are further described in the 'Our responsibilities for the audit of the financial statements' section of our report.

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

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

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

In accordance with the 2022 Audit Protocol under the Standards for Remuneration Act ("WNT"), we have not audited the rule against overlapping as referred to in Section 1.6a of the WNT and Section 5(1)(n/o) of the WNT Implementing Regulations.

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This means that we have not audited whether an executive senior official exceeds the norm as a result of any positions as executive senior official at other institutions subject to the WNT, and whether the explanation required in this context is correct and complete.

## **B. Report on the other information included in the annual accounts**

The annual report contains other information, in addition to the annual accounts and our auditor's report thereon. The other information consists of the board report.

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

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

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

Management is responsible for the preparation of the other information, including the Management Board's report in accordance with Guideline for annual reporting 'RJ-Richtlijn 650 Fondsenwervende organisaties' (Guideline for annual reporting 650 'Fundraising Organisations').

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

### **Responsibilities of the supervisory board and the management for the financial statements.**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Guideline for annual reporting 'RJ-Richtlijn 650 Fondsenwervende organisaties' (Guideline for annual reporting 650 'Fundraising Organisations') and the 2022 Policy rules implementation of the Standards for Remuneration Act (WNT). 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 financial statements, management is responsible for assessing the organisation's ability to continue as a going concern. Based on the financial reporting framework mentioned, management should prepare the financial statements using the going concern basis of accounting, unless management either intends to liquidate the organisation 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 organisation's ability to continue as a going concern in the financial statements.

The supervisory board is responsible for overseeing the organisation's financial reporting process.

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

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

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

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

We have exercised professional judgement and have maintained professional scepticism throughout the audit, in accordance with Dutch Standards on Auditing and the Audit Protocol WNT 2022, ethical requirements and independence requirements.

Our audit included among others:

- identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control;
- evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause an organisation to cease to continue as a going concern.
- evaluating the overall presentation, structure and content of the financial statements, including the disclosures; and
- evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the supervisory board and 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, 29 June 2023

Dubois & Co. Registeraccountants

J.J.M. Huijbregts RA

A. Koek RA