

**STICHTING STOP ECOCIDE FOUNDATION
AT AMSTERDAM**

Annual Report 2022

CONTENTS

Page

AUDITOR'S REPORT

1	Engagement	2
2	Accountant's compilation report	2
3	General	4
4	Results	5
5	Financial position	6

FINANCIAL STATEMENTS

1	Balance sheet as at December 31, 2022	8
2	Profit and loss account over 2022	10
3	Notes to the financial statements	11
4	Notes to the balance sheet as of December 31, 2022	16
5	Notes to the profit and loss account 2022	20

AUDITOR'S REPORT

To the board and management of
Stichting Stop Ecocide Foundation
Keurenplein 41
1069 CD Amsterdam

Dear members of the board,

We hereby send you the report regarding the financial statements for the year 2022 of the foundation.

1 ENGAGEMENT

In accordance with your instructions we have compiled the annual account 2022 of the foundation, including the balance sheet with counts of € 104,762 and the profit and loss account with a negative result of € 115,489.

2 ACCOUNTANT'S COMPILATION REPORT

To: the management

The financial statements of Stichting Stop Ecocide Foundation at Amsterdam have been compiled by us using the information provided by you. The financial statements comprise the balance sheet as at December 31, 2022 and the profit and loss account for the year 2022 with the accompanying explanatory notes. These notes include a summary of the accounting policies which have been applied.

This compilation engagement has been performed by us in accordance with Dutch law, including the Dutch Standard 4410, "Compilation engagements", which is applicable to accountants. The standard requires us to assist you in the preparation and presentation of the financial statements in accordance with the Richtlijnen voor de Jaarverslaggeving voor kleine fondsenwervende organisaties (RJK C2). To this end we have applied our professional expertise in accounting and financial reporting.

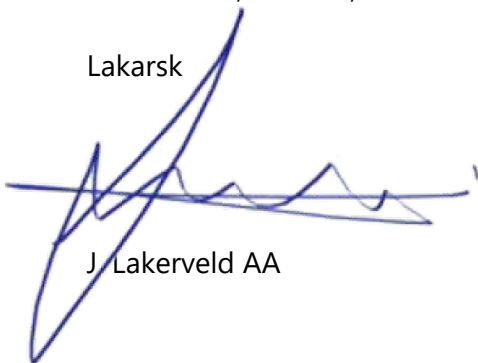
In a compilation engagement, you are responsible for ensuring that you provide us with all relevant information and that this information is correct. Therefore, we have conducted our work, in accordance with the applicable regulations, on the assumption that you have fulfilled your responsibility. To conclude our work, we have read the financial statements as a whole to consider whether the financial statements as presented correspond with our understanding of Stichting Stop Ecocide Foundation. We have not performed any audit or review procedures which would enable us to express an opinion or a conclusion as to the fair presentation of the financial statements.

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

For further information on the nature and scope of a compilation engagement and the VGBA we refer you to www.nba.nl/uitleg-samenstellingsverklaring.

Amsterdam, June 28, 2023

Lakarsk



J. Lakerveld AA

3 GENERAL

3.1 Foundation

The main activities of Stichting Stop Ecocide Foundation are to activate and develop global cross-sector support for an international crime of ecocide, including:

1. Having ecocide recognised as an international crime at the International Criminal court in The Hague.
2. Having ecocide recognised as a crime at a national and regional level.
3. Ensuring effective implementation of all legislation criminalising ecocide.
4. Performing all other activities which are connected with or may be conducive to the above in the broadest sense of the word.

3.2 Board

As of December 31, 2022 the board is formed by:

- Ella-Jo Mehta (chair);
- Sara Qualter (secretary);
- Richard Leachman;
- Fenny Schouten-Korwa.

3.3 Incorporation

Stichting Stop Ecocide Foundation was incorporated by notarial deed on November 28, 2019 at mr. R.C.A. van der Sandt, Houten as a foundation. The activities are performed as of the aforementioned date or an earlier date respectively at the risk and costs of Stichting Stop Ecocide Foundation.

3.4 Appropriation of the nett result 2022

The loss for the year 2022 amounts to € 115,489. Part of this result, an amount of € (130,537), concerns the result related to the "Earth Protectors Trust Fund" and will be appropriated to the allocation reserve Earth Protectors Trust Fund. The remaining part of the result, an amount of € 15,048, will be added to the general reserve.

The analysis of the result is disclosed on page 4.

4 RESULTS

4.1 Comparative overview

The result for 2022 amounts to (rounded off) negative € 115,000 compared to € 68,000 for 2021. The results for both years can be summarized as follows:

	2022	2021
	€	€
Income		
Donations	243,844	368,710
Donations Earth Protectors Trust Fund	92,473	137,403
Gross margin	336,317	506,113
Expenses		
Earth Protectors Trust Fund	231,540	51,419
Management and administration		
Employee expenses	48,265	94,351
Intangible fixed assets	6,463	6,463
Other operating expenses	161,001	286,160
Total management and administration costs	215,729	386,974
Result	(110,952)	67,720
Financial income and expenses	(4,537)	202
Balance	(115,489)	67,922

5 FINANCIAL POSITION

The balance sheet can be summarized as follows:

	12/31/2022	12/31/2021
	€	€
Long term funds:		
Reserves and funds	89,116	204,605
Long term investments:		
Intangible fixed assets	18,891	25,354
Working capital	70,225	179,251

This amount is applied as follows:

Receivables, prepayments and accrued income	1,446	5,483
Cash and cash equivalents	84,425	195,168
	85,871	200,651
Short-term debt	15,646	21,400
Working capital	70,225	179,251

ANNUAL ACCOUNTS 2022

Balance sheet as at December 31, 2022

Profit & loss account from 2022

Notes to the balance sheet as of December 31, 2022

Notes to the profit & loss account from 2022

(After appropriation of results)

Compilation report issued - 8 -

2 PROFIT AND LOSS ACCOUNT OVER 2022

	Balance 2022	Budget 2022	Balance 2021
	€	€	€
Income			
Donations	243,844	811,580	368,710
Donations Earth Protectors Trust Fund	92,473	148,750	137,403
Sum of income	336,317	960,330	506,113
Expenses			
Earth Protectors Trust Fund	231,540	178,590	51,419
Management and administration			
Employee expenses	(6) 48,265	107,000	94,351
Amortisation and depreciation	(7) 6,463	-	6,463
Other operating expenses	(8) 161,001	688,901	286,160
	215,729	795,901	386,974
Balance before financial income and expense	(110,952)	(14,161)	67,720
Financial income and expenses	(9) (4,537)	-	202
Result	(115,489)	(14,161)	67,922

3 NOTES TO THE FINANCIAL STATEMENTS

GENERAL

Activities

The main activities of Stichting Stop Ecocide Foundation are to activate and develop global cross-sector support for an international crime of ecocide, including:

1. Having ecocide recognised as an international crime at the International Criminal court in The Hague.
2. Having ecocide recognised as a crime at a national and regional level.
3. Ensuring effective implementation of all legislation criminalising ecocide.
4. Performing all other activities which are connected with or may be conducive to the above in the broadest sense of the word.

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

The registered and actual address of Stichting Stop Ecocide Foundation is Keurenplein 41, 1069 CD in Amsterdam and is registered at the chamber of commerce under number 76532054.

Estimates

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

GENERAL ACCOUNTING PRINCIPLES FOR THE PREPARATION OF THE ANNUAL ACCOUNTS

The annual accounts have been prepared in accordance with RJK C2.

Valuation of assets and liabilities and determination of the result takes place under the historical cost convention. Unless presented otherwise at the relevant principle for the specific balance sheet item, assets and liabilities are presented at nominal value.

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

Comparison with previous year

The valuation principles and method of determining the result are the same as those used in the previous year, with the exception of the changes in accounting policies as set out in the relevant sections.

Foreign currency

Functional currency

The financial statements are presented in euros, which is the functional and presentation currency of Stichting Stop Ecocide Foundation.

Transactions, receivables and liabilities

Transactions in foreign currencies are stated in the financial statements at the exchange rate of the functional currency on the transaction date.

Monetary assets and liabilities in foreign currencies are converted to the closing rate of the functional currency on the balance sheet date. The translation differences resulting from settlement and conversion are credited or charged to the income statement, unless hedge-accounting is applied.

Financial instruments

Financial instruments include both primary financial instruments, such as receivables and liabilities, and financial derivatives. Reference is made to the recognition per balance sheet item for the principles of primary financial instruments.

ACCOUNTING PRINCIPLES APPLIED TO THE VALUATION OF ASSETS AND LIABILITIES

Intangible fixed assets

Intangible fixed assets are presented at cost less accumulated amortisation and, if applicable, less impairments in value. Amortisation is charged as a fixed percentage of cost, as specified in more detail in the notes to the balance sheet. The useful life and the amortisation method are reassessed at the end of each financial year.

Amortisation rates

Asset	%
Website	20

Receivables, prepayments and accrued income

Upon initial recognition, the receivables are valued at fair value and then valued at amortised cost. The fair value and amortised cost equal the face value. Provisions deemed necessary for possible bad debt losses are deducted. These provisions are determined by individual assessment of the receivables.

Cash and cash equivalents

The cash is valued at face value. If cash equivalents are not freely disposable, then this has been taken into account in the valuation.

Current liabilities

On initial recognition current liabilities are recognised at fair value. After initial recognition current liabilities are recognised at the amortised cost price, being the amount received taking into account premiums or discounts and minus transaction costs. This is usually the nominal value.

ACCOUNTING PRINCIPLES FOR THE DETERMINATION OF THE RESULT

General

The result is the difference between the realisable value of the received donations and the costs and other charges during the year. The results on transactions are recognized in the year in which they are realized.

Expenses general

Costs are determined on a historical basis and are attributed to the reporting year to which they relate.

Spent on objectives

Expenditure within the framework of the objectives is recognized in the year in which it is committed or, insofar as this is not the case with a commitment, in the year that the size of the obligation can be reliably determined. Contingent liabilities are recognized in the year in which it is established that the conditions will be met.

Amortisation and depreciation

The depreciation on intangible fixed assets is calculated by using a fixed rate on the acquisition cost based on the expected life cycle.

Future depreciation and amortisation is adjusted if there is a change in estimated future useful life.

Financial income and expenses

Currency translation differences

Currency translation differences arising upon the settlement or conversion of monetary items are recognised in the income statement in the period that they are realised, unless hedge accounting is applied.

4 NOTES TO THE BALANCE SHEET AS OF DECEMBER 31, 2022

ASSETS

FIXED ASSETS

1. Intangible fixed assets

	2022	2021
	€	€
Website		
Purchase price	32,314	32,314
Cumulative depreciation and impairment	(6,960)	(497)
Carrying amount as of January 1	<u>25,354</u>	<u>31,817</u>
<i>Movement</i>		
Amortization	<u>(6,463)</u>	<u>(6,463)</u>
Purchase price	32,314	32,314
Cumulative depreciation and impairment	(13,423)	(6,960)
Carrying amount as of December 31	<u>18,891</u>	<u>25,354</u>

CURRENT ASSETS

2. Receivables, prepayments and accrued income

	12/31/2022	12/31/2021
	€	€
Other receivables, deferred assets		
Prepayment and other receivables	<u>1,446</u>	<u>5,483</u>

	12/31/2022	12/31/2021
	€	€
Prepayment and other receivables		
Prepayments	1,446	1,433
Donations to be received	-	4,050
	<u>1,446</u>	<u>5,483</u>

3. Cash and cash equivalents

Triodos Bank current account (SEF)	56,768	35,124
Suspense account Transferwise (SEF)	1,164	3,589
Suspense account Paypal UK (EPTF)	3,292	7,796
Suspense account Paypal NL (SEF)	8,502	6,009
Triodos Bank NL (EPTF)	11,553	62,226
Triodos Bank UK (EPTF)	3,146	80,424
	<u>84,425</u>	<u>195,168</u>

EQUITY AND LIABILITIES

4. Reserves and funds

Allocation reserves	-	130,537
General reserves	89,116	74,068
	<u>89,116</u>	<u>204,605</u>

Allocation reserves

	2022	2021
	€	€
<i>Allocation reserve Earth Protectors Trust Fund</i>		
Carrying amount as of January 1	130,537	44,553
Allocation year result	(130,537)	85,984
Carrying amount as of December 31	-	130,537

All donations received into the Earth Protector Trust Fund (EPTF) are spent on financing activities directly related to changing the law, with particular focus on support for climate-vulnerable states, legal expertise, diplomatic work, travel, engagement with relevant international events, and events at the Assembly of States Parties of the ICC. EPTF funds must be spent within the year they are received, however due to the COVID-19 pandemic, many key international and diplomatic events were canceled or online throughout financial years 2020 and 2021 which meant that the Foundation could not spend all EPTF funds received in that period. The remaining EPTF funds were allocated to the EPTF reserve. As life returned to normal in 2022, the Foundation was able to use the entire EPTF reserve to fund EPTF related activities as intended. The required expenditure for EPTF is the primary reason for the loss in financial year 2022.

General reserves

Carrying amount as of January 1	74,068	92,130
Allocation year result	15,048	(18,062)
Carrying amount as of December 31	89,116	74,068

5. Current liabilities

	<u>12/31/2022</u>	<u>12/31/2021</u>
	€	€
Trade creditors		
Creditors	<u>454</u>	<u>2,365</u>
Taxes and social securities		
Wage tax	<u>-</u>	<u>3,324</u>
Other liabilities		
Accruals and deferred income		
Accrued holiday allowance	-	4,181
Administrative and accounting expenses	6,000	6,362
Automation expenses	-	28
External hiring	<u>9,192</u>	<u>5,140</u>
	<u>15,192</u>	<u>15,711</u>

5 NOTES TO THE PROFIT AND LOSS ACCOUNT 2022

	Balance 2022	Budget 2022	Difference budget	Balance 2021
	€	€	€	€
6. Employee expenses				
Wages and salaries	40,050	73,975	(33,925)	74,830
Social security charges	8,215	33,025	(24,810)	16,635
Other personnel expenses	-	-	-	2,886
	<u>48,265</u>	<u>107,000</u>	<u>(58,735)</u>	<u>94,351</u>
Wages and salaries				
Gross wages	38,020	66,049	(28,029)	76,127
Holiday allowance	2,030	7,926	(5,896)	5,903
Allocated labour costs Earth Protectors Trust Fund	-	-	-	(7,200)
	<u>40,050</u>	<u>73,975</u>	<u>(33,925)</u>	<u>74,830</u>
Other personnel expenses				
Other expenses	-	-	-	1,945
Volunteers expense allowance	-	-	-	941
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,886</u>

Staff

At year end 2022 the foundation had no employees (2021: 4). During 2022, 1,3 employees were employed on a full-time basis (2021: 3).

Around 100 volunteers are currently working for the Foundation.

	Balance 2022	Budget 2022	Difference budget	Balance 2021
	€	€	€	€
7. Amortisation and depreciation				
Intangible fixed assets	6,463	-	6,463	6,463
8. Other operating expenses				
External hiring	110,311	216,590	(106,279)	196,401
Office expenses	4,337	22,610	(18,273)	5,752
Branding and development expenses	19,412	368,305	(348,893)	48,428
General expenses	26,941	81,396	(54,455)	35,579
	161,001	688,901	(527,900)	286,160
Office expenses				
Office supplies	470	1,190	(720)	957
IT and web expenses	1,892	21,420	(19,528)	1,739
Telephone	1,115	-	1,115	2,016
Contributions and subscriptions	860	-	860	1,040
	4,337	22,610	(18,273)	5,752
Branding and development expenses				
Representation expenses	376	-	376	992
Travelling expenses	1,249	8,925	(7,676)	1,948
Advertising expenses	1,363	-	1,363	1,633
Donations Stop Ecocide International Ltd.	16,424	359,380	(342,956)	43,855
	19,412	368,305	(348,893)	48,428
General expenses				
Administrative and accounting expenses	11,959	17,850	(5,891)	16,810
Consultancy fees	-	14,280	(14,280)	483
Translation expenses	9,476	38,556	(29,080)	7,908
Insurance	3,817	4,760	(943)	4,007
Bank charges	1,689	5,950	(4,261)	4,618
Transport	26,941	81,396	(54,455)	33,826

	Balance 2022	Budget 2022	Difference budget	Balance 2021
	€	€	€	€
Transport	26,941	81,396	(54,455)	33,826
Other general expenses	-	-	-	1,753
	<u>26,941</u>	<u>81,396</u>	<u>(54,455)</u>	<u>35,579</u>
9. Financial income and expenses				
Exchange rate differences	<u>(4,537)</u>	<u>-</u>	<u>(4,537)</u>	<u>202</u>

Signed by the board and management for approval

Amsterdam, 28 June 2023

E.J.M. Mehta



S.J.L. Qualter



F.R. Schouten - Korwa



R.G.G. Leachman

