

• STOP ECOCIDE FOUNDATION •

Management Report

The board discussed the draft report on 7/6/24 and make the following changes:

1. Fenny Roosa Schouten-Korwa is Secretary, not Karin Birgitte Drenth
2. Richard Leachman is Treasurer

The board has discussed with the accountant how to allocate funds in the financial report in accordance with the Richtlijnen voor de Jaarverslaggeving voor kleine fondsenwervende organisaties (RJK C2).

Progress in 2023

The Board is pleased to report that considerable progress was made during 2023. Belgium legislated for a national ecocide law, domestic bills for ecocide law were proposed/announced in many countries including Brazil, the Netherlands, Scotland, Spain and Mexico. The [European Union](#) has recently reached political agreement to prosecute offences “comparable to ecocide” with implications for 27 Member States. The [Republic of Vanuatu](#) and [Ukraine](#), both victims of severe environmental destruction, have been vocal advocates during the year. An overview of recent international legislative and political developments can be found on our [Breaking News](#) page.

Much of this recent international progress has been the result of our highly targeted advocacy and diplomatic engagement, and is based upon the definition of ecocide developed by our [Expert Panel](#). An international crime of ecocide is now supported by:

- the [European Parliament](#) (27 states);
- the [Parliamentary Assembly of the Council of Europe](#) (46 states);
- the [Inter-Parliamentary Union](#) (179 states);
- the [International Corporate Governance Network](#) (world’s top asset managers);
- the [World Council of Churches](#).
- the [Alliance of Mother Nature’s Guardians](#) (indigenous leaders)

Stop Ecocide Foundation is a registered foundation in the Netherlands with charitable (ANBI) status.
Registered address: Keurenplein 41, 1069CD Amsterdam **Postal address:** Box E4545, Keurenplein 41, 1069CD Amsterdam
Registered foundation number: 76532054 **Tax identity number:** 860661337

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Recent key international reports including the [Global Tipping Points Report](#), the [Climate Champions Pivot Point Report](#), the [Nature Finance Taskforce on Nature Markets](#) and the [1.5°C Business Playbook](#) all recommend ecocide law as a key lever for change at a global level.

We are dynamically positioned between legal developments, diplomatic traction and public narrative and we anticipate, with the right resources, facilitating steps towards a formal proposal within the structures of the International Criminal Court in 2024; adoption of the law could be reachable within 3-5 years.



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**STICHTING STOP ECOCIDE FOUNDATION
AT AMSTERDAM**

Annual Report 2023

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AUDITOR'S REPORT

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

Dear members of the board and management,

We hereby send you the report regarding the financial statements for the year 2023 of the foundation.

1 ENGAGEMENT

In accordance with your instructions we have compiled the annual account 2023 of the foundation, including the balance sheet with counts of € 91,664 and the profit and loss account with a negative result of € 8,149.

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, 2023 and the profit and loss account for the year 2023 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.

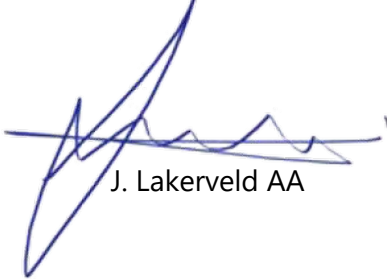
In a compilation engagement, you are responsible for ensuring that you provide us with all relevant information and that this information is correct. Therefore, we have conducted our work, in accordance with the applicable regulations, on the assumption that you have fulfilled your responsibility. To 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 21, 2024

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, 2023 the board is formed by:

- Ella-Jo Mehta (chair);
- Fenny Roosa Schouten-Korwa (secretary);
- Richard Leachman (treasurer);
- Karin Birgitte Drenth.

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 net result 2023

The loss for the year 2023 amounts to € 8,149. The result will be allocated to the general reserve. The analysis of the result is disclosed on page 4.

4 RESULTS

4.1 Comparative overview

The result for 2023 amounts to (rounded off) negative € 8,000 compared to negative € 115,000 for 2022. The results for both years can be summarized as follows:

	2023	2022
	€	€
Income		
Donations Earth Protectors Trust Fund (private)	67,288	92,473
Donations	347,528	243,844
	<u>414,816</u>	<u>336,317</u>
Gross margin		
	414,816	336,317
Expenses		
Expenditure		
Earth Protectors Trust Fund expenses	99,270	231,540
Creating awareness expenses	288,473	189,224
	<u>387,743</u>	<u>420,764</u>
Management and administration		
Intangible fixed assets	6,463	6,463
Other operating expenses	25,421	20,042
	<u>31,884</u>	<u>26,505</u>
Total management and administration costs	31,884	26,505
Result	(4,811)	(110,952)
Financial income and expenses	(3,338)	(4,537)
	<u>(8,149)</u>	<u>(115,489)</u>
Balance	<u>(8,149)</u>	<u>(115,489)</u>

5 FINANCIAL POSITION

The balance sheet can be summarized as follows:

	<u>12/31/2023</u>	<u>12/31/2022</u>
	€	€
Long term funds:		
Reserves and funds	80,967	89,116
Long term investments:		
Intangible fixed assets	12,428	18,891
Working capital	<u>68,539</u>	<u>70,225</u>

This amount is applied as follows:

Receivables, prepayments and accrued income	8,519	1,446
Cash and cash equivalents	<u>70,717</u>	<u>84,425</u>
	79,236	85,871
Short-term debt	<u>10,697</u>	<u>15,646</u>
Working capital	<u>68,539</u>	<u>70,225</u>

ANNUAL ACCOUNTS 2023

Balance sheet as at December 31, 2023

Profit & loss account from 2023

Notes to the balance sheet as of December 31, 2023

Notes to the profit & loss account from 2023

1 BALANCE SHEET AS AT DECEMBER 31, 2023

(After treatment of loss)

	December 31, 2023		December 31, 2022	
	€	€	€	€
ASSETS				
Fixed assets				
Intangible fixed assets		(1)		
Website		12,428		18,891
Current assets				
Receivables, prepayments and accrued income	(2)	8,519	1,446	
Cash and cash equivalents	(3)	70,717	84,425	
		<u>79,236</u>	<u>84,425</u>	85,871
			<u>91,664</u>	<u>104,762</u>

	December 31, 2023		December 31, 2022	
	€	€	€	€
EQUITY AND LIABILITIES				
Reserves and funds				
	(4)			
General reserves		80,967		89,116
Current liabilities				
	(5)			
Trade creditors		4,697		454
Other liabilities and Accruals and deferred income		6,000		15,192
		<u>10,697</u>		<u>15,646</u>
		<u>91,664</u>		<u>104,762</u>

2 PROFIT AND LOSS ACCOUNT OVER 2023

	Balance 2023	Budget 2023	Balance 2022
	€	€	€
Income			
Donations Earth Protectors Trust Fund (private)	67,288	107,400	92,473
Donations	(6) 347,528	678,000	243,844
Sum of income	414,816	785,400	336,317
Spent on objectives			
Earth Protectors Trust Fund expenses	99,270	100,000	231,540
Creating awareness expenses	288,473	614,350	189,224
	387,743	714,350	420,764
Management and administration			
Amortisation and depreciation	(7) 6,463	6,500	6,463
Other operating expenses	(8) 25,421	57,170	20,042
	31,884	63,670	26,505
Balance before financial income and expense	(4,811)	7,380	(110,952)
Financial income and expenses	(9) (3,338)	(5,000)	(4,537)
Result	(8,149)	2,380	(115,489)

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

For better understanding of these financial statements, the classification of the comparative figures have been slightly adjusted.

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.

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.

Donations

Donations, gifts and grants are accounted for in the year in which they are received or committed.

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, 2023

ASSETS

FIXED ASSETS

1. Intangible fixed assets

	<u>2023</u>	<u>2022</u>
	€	€
Website		
Purchase price	32,314	32,314
Cumulative depreciation and impairment	<u>(13,423)</u>	<u>(6,960)</u>
Carrying amount as of January 1	<u>18,891</u>	<u>25,354</u>
<i>Movement</i>		
Amortization	<u>(6,463)</u>	<u>(6,463)</u>
Purchase price	32,314	32,314
Cumulative depreciation and impairment	<u>(19,886)</u>	<u>(13,423)</u>
Carrying amount as of December 31	<u>12,428</u>	<u>18,891</u>

CURRENT ASSETS

2. Receivables, prepayments and accrued income

	<u>12/31/2023</u>	<u>12/31/2022</u>
	€	€
Other receivables, deferred assets		
Prepayment and other receivables	<u>8,519</u>	<u>1,446</u>
Prepayment and other receivables		
Pledged donations	6,109	-
Prepayments	<u>2,410</u>	<u>1,446</u>
	<u>8,519</u>	<u>1,446</u>

3. Cash and cash equivalents

Triodos Bank current account (SEF)	57,854	56,768
Suspense account Transferwise (SEF)	7,329	1,164
Suspense account Paypal UK (EPTF)	1,685	3,292
Suspense account Paypal NL (SEF)	2,199	8,502
Triodos Bank NL (EPTF)	962	11,553
Triodos Bank UK (EPTF)	688	3,146
	<u>70,717</u>	<u>84,425</u>

EQUITY AND LIABILITIES

	<u>12/31/2023</u>	<u>12/31/2022</u>
	€	€
4. Reserves and funds		
General reserves	80,967	89,116
	<u>80,967</u>	<u>89,116</u>

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 therefore. 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 and made expenditure for EPTF is the primary reason for the loss in financial year 2022 and 2023.

	<u>2023</u>	<u>2022</u>
	€	€
General reserves		
Carrying amount as of January 1	89,116	74,068
Allocation year result	(8,149)	15,048
Carrying amount as of December 31	<u>80,967</u>	<u>89,116</u>

5. Current liabilities

	<u>12/31/2023</u>	<u>12/31/2022</u>
	€	€
Trade creditors		
Creditors	<u>4,697</u>	<u>454</u>
Other liabilities		
Accruals and deferred income		
Administrative and accounting expenses	6,000	6,000
External hiring	-	9,192
	<u>6,000</u>	<u>15,192</u>

5 NOTES TO THE PROFIT AND LOSS ACCOUNT 2023

	Balance 2023	Budget 2023	Difference budget	Balance 2022
	€	€	€	€
6. Donations				
Donations (business)	63,294	-	63,294	51,279
Donations (private)	73,900	119,000	(45,100)	75,172
Donations (charities)	210,334	559,000	(348,666)	117,393
	<u>347,528</u>	<u>678,000</u>	<u>(330,472)</u>	<u>243,844</u>

Staff

At year end 2023 the foundation had no employees (2022: 4). During 2023, zero employees were employed on a full-time basis (2022: 3).

The Foundation is working with several volunteers.

7. Amortisation and depreciation

Intangible fixed assets	<u>6,463</u>	<u>6,500</u>	<u>(37)</u>	<u>6,463</u>
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8. Other operating expenses

Office expenses	1,473	29,370	(27,897)	2,200
Branding and development expenses	375	12,925	(12,550)	376
General expenses	23,573	14,875	8,698	17,466
	<u>25,421</u>	<u>57,170</u>	<u>(31,749)</u>	<u>20,042</u>

Office expenses

Office supplies	1,139	5,950	(4,811)	470
IT and web expenses	221	21,420	(21,199)	-
Telephone	(22)	1,000	(1,022)	870
Contributions and subscriptions	135	1,000	(865)	860
	<u>1,473</u>	<u>29,370</u>	<u>(27,897)</u>	<u>2,200</u>

Stichting Stop Ecocide Foundation, Amsterdam

	Balance 2023	Budget 2023	Difference budget	Balance 2022
	€	€	€	€
Branding and development expenses				
Travelling expenses	-	8,925	(8,925)	-
Advertising expenses	-	4,000	(4,000)	-
Events	375	-	375	376
	<u>375</u>	<u>12,925</u>	<u>(12,550)</u>	<u>376</u>
General expenses				
Administrative and accounting expenses	13,301	8,330	4,971	11,959
Consultancy fees	3,703	-	3,703	-
Insurance	5,278	2,380	2,898	3,817
Bank charges	1,291	4,165	(2,874)	1,690
	<u>23,573</u>	<u>14,875</u>	<u>8,698</u>	<u>17,466</u>
9. Financial income and expenses				
Exchange rate differences	<u>(3,338)</u>	<u>(5,000)</u>	<u>1,662</u>	<u>(4,537)</u>

Signed by the board and management for approval

Amsterdam, 24/6/... 2024

E.J.M. Mehta



K.B. Drenth



F.R. Schouten - Korwa



R.G.G. Leachman

