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ANNUAL ACCOUNTS FOUNDATION 2021

1.1 Introduction

Since the Foundation Wetlands International obtained the CBF2 quality seal in 2011, it is obliged to apply the guideline of VFI3 and report under "Richtlijn 650 voor Kosten Beheer en Administratie". This means that expenses are based on commitments made (contracts signed) during the reported year.

The turnover 2021 of EUR 10,22 million is EUR 835K higher than the budget (EUR 9.37 million), and EUR 1,61 million higher than in 2020. The difference with the budget is mainly because of lower income from Government grants. The total revenue only partly reflects the actual level of activities and outcomes for the organisation.

The average number of FTE's in 2021 was 31,8 and 12% lower than the FTE's of 2021 (36,2).

Based on RJ 650-2016 the accounts show the total expenses allocated to each of the three organisation's objectives ('streams'). In total 90,0% of the total expenses was spent on these objectives (in 2020 this was 87,1%).

Again, substantial investments in fundraising were made to acquire new projects throughout Wetlands International. The EUR 228,000 costs of fundraising in 2021 were 30% lower than in 2020 (total 367K).

The ratio between Cost of Management and Administration and total expenses realised was 7,6% (9,4% in 2019 realised, 9,4% in 2020 budgeted).

Income is specified in accordance with the RJ 650 standard, per back donor. The income of Wetlands International consists for the largest part of income from government grants (2021: 53% and 2020: 71%). The donation from private individuals, income from companies, other nonprofit organisations and affiliated non-profit organisations are approximately 47% (29% of the total income in 2020).

During 2021 new contracts and extension of earlier acquired contracts were signed. The list of projects 2021 in paragraph 3.1 includes all projects that started in 2021.

1.2
Foundation
Balance sheet,
Income &
expenditure
statement
and Cashflow

Balance sheet as per 31 December	2021		2020	
ASSETS				
Tangible fixed assets (1)		43.333		50.381
Debtors and other receivables (2)	4.634.105		2.341.406	
Cash and Banks (3)	3.717.838		2.064.099	
		8.351.943		4.405.505
	_		_	
Total assets		8.395.276	_	4.455.886
	=		=	
LIABILITIES				
Continuity reserve (4)		441.554		393.415
Designated reserve Donations (5)		572.282		0
Wetlands for a Safer World Fund (6)		0		0
Subsidies (7)		11.698		9.436
Short-term debts (8)		7.369.742		4.053.036
Total liabilities	-	8.395.276	-	4.455.886

Statement of Income and Expenditure Foundation Wetlands International (in Euros)

		224		<u> </u>		
	20	021	2021 Budget		20	20
Income						
- from private individuals (9)	572.771		3.000		9.645	
- from companies	349.607		232.008		211.257	
- from Lottery organisations	275.325		0		0	
- from Government grants (10)	5.378.359		6.704.562		6.104.911	
- from affiliated non-profit						
organisations(11)	423.163		406.000		456.628	
- from other non profit organisations	3.249.829		2.027.431		1.846.099	
Total of private and governmental income						
(12)		10.249.054		9.373.000		8.628.540
- Other Income		-25.809		0		-16.808
			-		•	
Total income		10.223.245		9.373.000		8.611.732
Expenses						
1. Rivers & Lakes	3.761.122		5.023.045		4.637.502	
2. Vibrant Coasts & Deltas	4.213.599		2.736.996		2.526.918	
3. Peatland Treasures	705.011		402.214		371.342	
- Expenses on objectives		8.679.732		8.162.255		7.535.762
- Cost of fundraising		228.348		326.793		301.710
- Cost of management & administration		732.095	-	883.952	-	816.104
Total Expenses		9.640.175		9.373.000		8.653.576
Earnings before financial income and			-		-	
costs		583.070		0		-41.844
5555		303.070	=		•	41.044
Financial result (13)		37.351	_	-3.000	_	-32.743
Net result		620.421		-3.000		-74.587
			_			
Result appropriation	20	021	2021 [Budget	20	20
Increase (+)/Decrease (-) continuity						
reserve		48.139		-3.000		232.463
Incr. (+)/Decr. (-) designated reserve				_		_
Donations		572.282		0		0
Incr. (+)/Decr. (-) reserve Wetlands for a		^		^		207.050
Safer World		620,421	-	2,000	-	-307.050
		620.421	=	-3.000	:	-74.587

2021	2021 Budget	2020
ne) 2,2%	3,5%	3,5%
7,6%	9,4%	9,4%
iue) 84,9%	87,1%	87,5%
90,0%	87,1%	87,1%
	7,6% nue) 84,9%	7,6% 9,4% nue) 84,9% 87,1%

Cashflow Statement Foundation Wetlands International (in Euros)

	202	1	20	20
Cash flow from operating activities				
Result		620.421		-74.587
Depreciation		15.952		16.187
Cash flow	-	636.373	- -	-58.400
Changes in work capital				
- Change in receivables	-2.292.699		-130.858	
- Change in short-term debts	3.316.707		-1.425.489	
		1.024.008		-1.556.347
- Change in subsidy fixed assets		2.262		-2.984
Cash flow from operating activities	-	1.662.643	-	-1.617.731
Cash flow from investing activities				
Investments in fixed assets	-8.904		-6.733	
Result on disinvestments	0		829	
Cash flow from investing activities		-8.904		-5.904
Change in cash & banks	-	1.653.739	=	-1.623.635
Cash & banks				
- as per 1 January	2.064.099		3.687.734	
- as per 31 December	3.717.838		2.064.099	
Change in cash & banks	-	1.653.739	-	-1.623.635

1.3 General accounting principles

Guidelines for Reporting by Fundraising Organisations

The annual accounts of the foundation Wetlands
International are drawn up in accordance with the
Guideline for Fundraising Organisations (RJ 650, version
guideline 2016-13). Consequently, the total value of a
contract with a subcontractor is charged as project cost in
the reporting year the contract is entered into.

Consolidation

The consolidated balance sheet and statement of income and expenditure includes, in addition to Foundation Wetlands International, the Association Wetlands International. All intercompany transactions, balances and gains or losses on transactions between these organisations are eliminated as part of the consolidation process.

Foreign currencies

Transactions in foreign currencies are recorded using the rate at the time of the transaction. Assets and liabilities denominated in foreign currency are converted at the exchange rate at the year-end.

Joint operating agreements with local Wetlands organisations

In relation to the execution of global/international projects financed by its donors, the Netherlands based Foundation Wetlands International seeks cooperation with local Wetlands organisations. In this case Foundation Wetlands International acts as the main contractor of a donor, cash amounts are transferred (under the terms and conditions of the donor) by the Foundation towards these local Wetlands organisations. This cash flow and all related project income and expenses are fully recorded in the annual accounts of the Wetlands International Foundation, including the expenses paid by the local Wetlands organisations. The aforementioned local Wetlands organisations also have their own locally obtained and financed activities, without involvement of the Dutch Foundation. Foundation Wetlands International has no legal obligations regarding these local projects obtained by the local Wetlands organisations. From a practical point of view the Netherlands based Foundation Wetlands International can be qualified as the 'franchisor' of the local Wetlands organisations (the 'franchisees').

Principles of valuation

General

The balance sheet items are valued on a going concern basis and included at nominal value, unless stated otherwise.

Tangible fixed assets

The tangible fixed assets are valued at acquisition price, less the annual depreciation, which is calculated by the straight-line method on the basis of the expected duration of use. The tangible assets are held for business purposes.

Projects in progress

Projects in progress started before 31 December 2021 and continue into the next financial year. Project grants are generally determined after the end of the project, upon submission of a report on the use of the funds made available. Insofar the received tranches from donor exceed the costs spent on the project, this surplus is recognised as a grant liability and presented under "Projects to be executed", as part of the short term debts. If the costs spent exceed the grants received, the difference is recognised as a claim on the donor an presented under "Project funds to be received", as part of the short term receivables. In valuing the costs spent on projects, account is taken of whether or not the costs are eligible and the maximum amount of the grant.

Other assets and liabilities

Other assets and liabilities are valued at face value, less a provision for bad debts when necessary.

Principles for the determination of the result

General

With regard to the items included in the result, profits are only included if and insofar they were realised in the financial year. Losses and risks originating before the end of the financial year, are taken into account if they became known before the financial statements were drawn up. The costs charged to the result are based on the historical cost. To the extent that they are in foreign currency, the costs are converted at the exchange rate on the processing date. During the process of compiling the annual accounts the management of the organisation makes, in accordance with general accepted accounting policies, some estimations and assumptions which are contributory to the included amounts. The actual results can deviate from these estimations.

Income

Almost all income is related to projects which are funded by external donors. The conditions for funding are laid down in project specified donor agreements. This income can therefore be characterized as incidental. The project income recognised for work completed, (sub-) contracts engaged in and services delivered during the financial year. The annual contribution of Wetlands International Association to the foundation are categorised as structural income.

Results reported against three streams

It should be noted that the results as of 2021 of the organisation are reported against the objectives grouped under three streams.

In the financial year, costs are allocated on the basis of time registration. A large part of the written hours for management ϑ administration relates to the streams and costs of fundraising. In 2021 and 2020 these hours are redistributed towards streams, fundraising and management ϑ administration, based on estimates. The comparative figures for 2019 have been adjusted.

Allocation of costs by objective

The costs of Foundation Wetlands International are allocated to the objectives, costs of fundraising and management & administration, based on the registered hours. For further explanation is referred to "Specification and allocation of costs by objective".

Allocation of costs by objective in consolidated figures

The costs of Foundation Wetlands International are allocated to the objectives, costs of fundraising and management & administration, based on the registered hours. For further explanation is referred to "Specification and allocation of costs by objective".

Allocation of costs by objective in consolidated figures The costs of Foundation Wetlands International are allocated as mentioned in "Allocation of costs by objective". The costs of Association Wetlands International are included under management & administration.

Cashflow statement

The cashflow statement is prepared on the basis of the indirect method.

1.4
Explanatory
notes to the
balance sheet

(1) Tangible fixed assets	Furniture	Computers	Equipment	Total
Balance 1 January				
Purchase value	527.537	226.903	6.055	760.495
Accumulated depreciation	527.537	176.522	6.055	710.114
Bookvalue 1 January	0	50.381	0	50.381
•				
Investments	0	8.904	0	8.904
Depreciation	0	15.952	0	15.952
Balance 31 December				
Purchase value	527.537	235.807	6.055	769.399
Accumulated depreciation	527.537	192.474	6.055	726.066
Bookvalue 31 December	0	43.333	0	43.333

Fixed assets are used for office operations. The other assets are largely for direct use for the foundation's goals and to a small extent for office operations. The Foundation does not hold any shares, bonds or other assets for reasons of financial investment. The investment in computers relates to replacement of obsolete hardware (desktops & laptops) and extension of server capacity.

The tangible fixed assets are valuated on the basis of the historic costs price or acquisition value, decreased by linear depreciation on the expected term. For office equipment and investments on the building the depreciation is 20 percent per period, while for hardware and software the depreciation is 33 or 20% percent per period depending on expected lifecycle. Fixed assets financed by projects and in use by Wetlands International staff are activated starting financial year 2014. The counter value of these assets is accounted for under 'subsidized fixed assets' which are decreased in line with the depreciation of the assets.

(2) Debtors and other receivables	12/31/2021	12/31/2020
Total debtors	59.232	78.267
Project funds to be received	2.535.823	1.754.727
Subcontractor receivables	1.505.610	342.774
Current Account with Association Wetland International	303.695	3.695
Pension	0	11.193
Other receivables	229.745	150.750
Total	4.634.105	2.341.406

The short-term receivables position at the end of 2021 increased by Euro 2.293K compared to the end of 2020. This is largely explained by the Wetlands International country offices. Note these receivables are almost completely deductible from the payment obligations to these country offices. Therefore the risk of the increase is considered to be low.

(3) Cash & banks	12/31/2021	12/31/2020
Cash	4.523	4.166
Current accounts EUR	3.037.279	1.453.171
Current accounts GBP	136.048	91.030
Current accounts USD	12.936	80.717
Current accounts CHF	418.082	153.302
Current account Argentina	77.417	250.161
Total Current accounts	3.686.284	2.032.546
Deposit account for rent	31.554	31.554
Total Deposits	31.554	31.554
Total	3.717.838	2.064.099

Foreign currency accounts are related to projects funded in foreign currency. The balance of the liquid assets in foreign currencies is valuated at the closing rate at the end of the financial year. Any exchange rate differences are accounted for in the result.

(4) Continuity reserve	12/31/2021	12/31/2020
Balance 1 January	393.415	160.952
Result appropriation	48.139	232.463
Balance 31 December	441.554	393.415

The result in the Foundation's annual account is added to the continuity reserve.

(5) Designated reserve Donations	12/31/2021	12/31/2020
Balance 1 January	0	0
Result appropriation	572.282	0
Balance 31 December	572.282	0

In the year 2021, Wetlands International received two substantial donations for environmental protection. These donations were added to a newly formed earmarked reserve at the end of 2021. In 2022, a plan will be developed, the costs of which will be financed from this appropriated reserve.

(6) Wetlands for a Safer World Fund	12/31/2021	12/31/2020
Balance 1 January	0	307.050
Withdrawal for project costs	0	307.050
Balance 31 December	0	0
WETLANDS FOR A SAFER WORLD		
Wetlands for a safer world, Peace and Security		45.230
Wetlands for a safer world, Building with Nature global		49.815
Wetlands for a safer world, Peatland Treasures		45.026
Wetlands for a safer world, Wetland Wealth		32.026
Wetlands for a safer world, Acquiring the project		20.659
Wetlands for a safer world, New financial administration tool		59.849
Wetlands for a safer world, Institutional development		10.000
Wetlands for a safer world, Mangrove Capital		26.167
Wetlands for a safer world, Coronavirus adaptation		18.278
Project costs		307.050

The designated fund Wetlands for a Safer World is financed by the "Nederlandse Postcode Loterij".

(7) Subsidies	12/31/2021	12/31/2020
Balance 1 January	9.436	12.420
Assets financed by projects	6.117	1.305
Depreciation subsidized assets	-3.856	-4.060
Balance 31 December	11.698	9.436

Subsidized tangible assets are amortized in line with other tangible assets

(8) Short term debts	12/31/2021	12/31/2020
Projects to be executed	4.504.889	1.540.312
Subcontractors commitments < 1 year	2.124.692	1.572.900
Taxation & Social security	96.254	71.440
Trade creditors	190.385	146.718
Argentina funds	76.929	250.161
Holiday allowance	83.688	95.015
Unused annual leave	41.061	42.074
Other short term debts	251.844	334.416
	7.369.742	4.053.036

In 2021 the short term current liabilities position increased Euro 3.317K. This increase is mainly explained by an increase in projects to be executed (subsidies received in advance on current projects), amounting to Euro 2.965K. In addition, the short term subcontractors (debts to project partners), increased with Euro 552K due to an increased project portfolio.

Projects to be executed relates to funds received from donors for projects still to be executed. Subcontractor commitments are contracted amounts due to subcontractors for the execution of projects. There is no interest on the current account, neither any securities of repayment obligations related. The current account position with Argentina relates largely to the Current Account Argentina position under Cash and Banks (see explanatory note '3 Cash and banks'). Holiday allowance represents the reservation of holiday allowance built up in 2021 and which is to be paid in 2022. Unused annual leave represents the outstanding liability regarding unused holidays of staff.

1.5 Off balance sheet commitments

Lease contract copier

Wetlands International leases a copier. The costs per year amount to EUR 5.626.

Office rent

Wetlands international has concluded two rental agreements for the Ede office.

- Contract A for office rent from 1-6-2019 until 31-5-2024: rent 2021 is EUR 94.144
- Contract B for office rent from 1-6-2019 until 31-5-2024: rent 2020 is EUR 21.084

Indexation takes place annually.

In relation to the office rent, a bank guarantee of EUR 31.554 is held.

Pensions

Pension obligations are valued according to the "valuation to pension fund approach". This approach accounts for the contribution payable to the pension provider as an expense in the statement of revenue and expenditure. Based on the administration agreement it is assessed whether and, if so, which obligations exist in addition to the payment of the annual contribution due to the pension provider as at balance sheet date. These additional obligations, including any obligations from recovery plans of the pension provider, result in expenses for the Foundation and are included in a provision on the balance sheet. Since the Foundation has committed itself and its employees to a 'fixed premium pension scheme' and not to a 'final or middle salary pension scheme' an obligation (provision) for (upcoming) past service is not applicable.

1.6
Explanatory
notes to the
statement of
Income and
Expenditure

(O) Income from private individuals	2021	2021	2020
(9) Income from private individuals	2021	Budget	2020
Income from donations and gifts Total	<u>572.771</u> 572.771	3.000	9.64
Total	372.771		
		2021	
(10) Income from Governmental grants	2021	Budget	2020
Project income from governmental			
institutions	5.378.359	6.704.562	5.378.35
Total	5.378.359	6.704.562	5.378.35
The grants are of an incidental nature.			
		2021	
(11) Income from affiliated non-profit organisations	2021	Budget	2020
Income from Wetlands International			
Association	351.000	351.000	371.00
Income from other affiliated non-profit organisations	72.163	55.000	85.62
Total	423.163	406.000	456.62
The income from affiliated non-profit organisations cor	•		sociation
Wetlands International. This contribution can is specified	ed in the table belov	N.	
Contribution from Association Wetlands International			
Organisation subsidy	300.000	300.000	320.00
Subsidy biodiversity projects	101.000	101.000	101.00
Passed on grant from Japanese Government for			
executing biodiversity projects, presented under			
Income from Governments	-50.000	-50.000	-50.00
Total received from Association	351.000	351.000	371.00
(12) Total of private and governmental		2021	
(12) Total of private and governmental income	2021	2021 Budget	2020
	2021	-	2020

1.7 Renumeration

Employment capacity & production	2021	2020
Total staff (FTE)	31,8	36,2
Staff rates claimed on external projects (production)		
Own staff	2.729.167	2.997.766
Consultants	8.368	52.725
	2.737.535	3.050.491

		2021	
Staff costs	2021	Budget	2020
Wages & salaries	1.920.835	1.725.693	2.033.290
Social security costs	326.486	276.143	341.744
Pension costs	117.891	95.464	122.538
	2.365.212	2.097.300	2.497.572
Other personnel costs	106.481	154.700	108.804
Interim staff & trainees	42.138	48.000	216.547
Total employee costs	2.513.831	2.300.000	2.822.923
External staff/consultants	8.368	0	52.725
Total staff costs	2.522.199	2.300.000	2.875.648

In 2021 Euro 11.130 (2020: Euro 17.629) was received from the insurance company to cover salary costs incurred during long-term absence of employees. This income is classified under Wages & salaries.

Remuneration board members	2021	2020
Name	F.J. Madgwick	F.J. Madgwick
Function	CEO	CEO
- Contract sort	Indefinite	Indefinite
- hours/week	36	36
- part-time percentage	100	100
- period	1/1 - 31/12	1/1 - 31/12
gross year salary (remuneration) holyday allowance payment untaken staff holidays end of year allowance taxed allowances / additionals pension compensation - other long term benefits benefits for termination of employment	109.092 8.650 - - - -	110.008 8.750 - - - -
Total	117.742	118.758
- Pension costs (employers costs)	12.210	12.021
Total 2021	129.952	130.779

Salaries are in accordance with the categorisation based on the 'Regeling beloning goede doelen organisaties'.

	Function group	BSD score	Maximum annual salary
F.J. Madgwick	1	483	141.273

The annual income of the individual (salaried) board member remains within the maximum of EUR 150,818 (1 FTE/12 months) according to the Regulation on the remuneration of directors of charitable organisations. The annual income, the taxed reimbursements/additions, the pension costs, the pension compensation and the other remuneration in arrears together also remain within the maximum of EUR 141.273 per year included in the regulation. For an explanation of the policy and principles for board remuneration, see below.

The Supervisory Council has determined the remuneration policy, the level of the executive remuneration and the level of other remuneration components. The policy is updated periodically and follows the Remuneration Regulation for Directors of Charity Organizations (see www.goededoelennederland.nl). The BSD score has been approved by the Supervisory Council.

The annual salaries include taxed allowances / additions, the employer's pension contribution, the pension compensation and the other long-term benefits remained within the maximum annual salary amount. The taxed allowances / additions, the employer's contribution to the pension and the other long-term benefits were also in reasonable proportion to the annual income.

1.8 Events after the balance sheet date

We have achieved all of the actions on fundraising and cost-savings that were possible without undermining our growth in 2021. At this moment, the remaining challenges, for 2022, are similar as the usual challenges we have to deal with during the year when aiming for a small positive result

We have a healthy list of opportunities and prospects which are under development. In addition of the EUR 4.5 million to invest in developing the organisation and our impact during 2021-2023, we received an additional yearly beneficiary grant of EUR 1.5 million (unearmarked fund) in December 2021. This is for 2022 onwards, to be evaluated every three years.

We intend to use the beneficiary grant to accelerate the implementation of our Strategic Intent 2020-2030 and as such to ensure that we create more impact, more quickly. Among the advantages of the grant is that it enables us to invest in actions which are preparatory for large scale initiatives and which provide the basis for forging partnerships and attracting additional finance. This will enable us to act faster on opportunities, have more influence and create more impact than otherwise would have been possible. We can shift our focus from being an organisation known for successful and innovative 'field projects' to one that has a much stronger role in strategic alliances and in influencing government, business and investors, while retaining our roots in practical conservation.

Despite the geopolitical turmoil caused by the war in Ukraine and the ongoing Covid-19 pandemic, we are optimistic that we are better placed than ever to carryout our key mission of inspiring and mobilising society to safeguard and restore wetlands for people and nature.

1.9 Specification and allocation of costs by objective

Purpose	Objective			Generating Funds	Managmt & Adm.	Actual	Budget	Actual
Expenses	S1	S2	S3	total	total	2021	2021	2020
Subcontractors	2.647.456	2.965.951	496.257	0	0	6.109.665	6.037.000	4.796.154
Publicity & communication	34.755	38.937	6.515	3.313	10.623	94.144	97.756	127.623
Personnel costs	742.441	831.760	139.169	192.302	616.528	2.522.199	2.370.085	2.875.647
Travelling & hotel expenses	12.866	14.415	2.411	166	533	30.392	94.519	40.705
Housing Costs	52.915	59.281	9.919	13.706	43.941	179.762	126.000	179.553
Office & General expenses	262.351	293.914	49.177	16.701	53.546	675.689	622.640	614.529
Depreciation & interest	8.338	9.341	1.563	2.160	6.924	28.324	25.000	19.366
Total	3.761.122	4.213.599	705.011	228.348	732.095	9.640.175	9.373.000	8.653.576

Wetlands International works on 3 themes. As regards the accounting of non-direct support cost, including depreciation, Wetlands International applies the guideline of VFI: 'Aanbeveling Toepassing van Richtlijn 650 voor Kosten Beheer en Administratie'. Indirect costs are attributed to the 5 themes pro rata of the staff time spent.

1.10 Budget 2022

	20)22
Income		
- from private individuals	5.000	
- from companies	331.656	
- from Lottery organisations	261.188	
- from Governmental grants	5.102.196	
- from affiliated non-profit organisations	406.000	
- from other non profit organisations	3.082.960	
Total of private and governmental income		9.189.000
- Other Income	0	
		9.189.000
Expenses		
Expenses on objectives		
1. Rivers and Lakes	3.584.706	
2. Vibrant Coasts and Deltas	4.015.959	
3. Peatland Treasures	671.942	
		8.272.607
Costs of generating funds		217.637
Costs of management & administration		697.756
Total expenses		9.188.000
Earnings before financial income and costs		1.000
Financial result		-3.000
Net result		-2.000
Result appropriation	20	022
Increase (+)/Decrease (-) continuity		
reserve		-2.000
reserve		
		-2.000
Percentages		
- Costs of fundraising		2,4%
- Costs of Management & Administration		7,6%
- Revenue spent on objectives		90,0%
	V00	
- Percentage of expenditure spent on objective	ves	90,0%



1.11 Foundation auditor's report 2021

INDEPENDENT AUDITOR'S REPORT

To: the Board and Supervisory Council of Foundation Wetlands International.

A. Report on the audit of the financial statements 2021 included in the annual report.

Our opinion

We have audited the financial statements 2021, from chapter 1.1 up to and including chapter 1.9, of Foundation Wetlands International based in Wageningen, the Netherlands.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of Foundation Wetlands International at 31 December 2021 and of its result for 2021 in accordance with the 'RJ-Richtlijn 650 Fondsenwervende organisaties' (Guideline for annual reporting 650 'Fundraising Organisations') of the Dutch Accounting Standards Board.

The financial statements comprise:

- 1. the balance sheet as at 31 December 2021;
- 2. the statement of income and expenditure for 2021; and
- 3. the notes comprising of a summary of the accounting policies and other explanatory information.

Basis for our opinion

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

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

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

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

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

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The other information consists of:

- the Board's report:
- annexes on chapter 3.1 up to and including chapter 3.10.

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 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 Board and the Supervisory Council for the financial statements.

The Board 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'). Furthermore, the Board is responsible for such internal control as the Board determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the financial statements, the Board is responsible for assessing the foundation's ability to continue as a going concern. Based on the financial reporting framework mentioned, the Board should prepare the financial statements using the going concern basis of accounting, unless the Board either intends to dissolve the foundation or to cease operations, or has no realistic alternative but to do so.

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

The Supervisory Council 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, 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 foundation's ability to continue as a going concern. If
 we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report
 to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify
 our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's
 report. However, future events or conditions may cause a foundation to cease to continue as a going
 concern.
- evaluating the overall presentation, structure and content of the 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, 28 June 2022

Dubois & Co. Registeraccountants

Signed on original by: G. Visser RA

3

ANNUAL ACCOUNTS ASSOCIATION WETLANDS INTERNATIONAL 2021

2.1 Introduction

In this section the annual accounts for the Vereniging Wetlands International (the Association) as well as the consolidated figures of the group consisting of Vereniging Wetlands International and Stichting Wetlands International (the Foundation) are presented.

The consolidated figures are a simple addition of both individual accounts after removal of cross-posts. As all implementation activities are executed in the Stichting Wetlands International, most substantial information on results and finances are presented in the Annual Accounts of Stichting Wetlands International.

The Vereniging Wetlands Internationals finances mainly consist of the income from membership dues, the subsidy to the Stichting Wetlands International, in line with the Vereniging Wetlands International statutory objective, and the implementation of the Financial Reserves Policy, see below

Total revenue reported represents the net income from members and a small amount of other income.

2.2 Financial Reserves Policy

As Wetlands International is largely dependent on project funding, it needs a capacity to deal with cash flow distress

Therefore, Wetlands International, Foundation and Association, hold a minimum position of the continuity reserve. The continuity reserves are meant to cover short term risks and to ensure that the organisation has a buffer to respond to its obligations in the long term. Furthermore, the reserves are savings that are used to invest in strategic and institutional development.

Association and Foundation have adopted the following Reserves Policy Association and Foundation aim for a combined minimum continuity reserve of EUR 1.000.000 in total

- In addition, we follow the VFI guidelines of not having a reserve that extends 1.5 times the annua fixed organisational cost;
- b. The Association will also reserve EUR 35,000 annually for the tri-annual General Members Meetings as of 2011. In December 2019 the last meeting was an e-GMM meeting instead of a face to face GMM meeting. No contribution to the General Members Meeting reserve was needed as it still sufficient and amounting now to EUR

110,000.

2.3 General accounting principles

For the accounting principles of the separate financial statements of Association Wetlands International as for the consolidated statements, is referred to the accounting principles of the Foundation Wetlands International.

2.4
Association Balance sheet
and Income & expenditure
statement and Cashflow

Balance sheet as per 31 December (in Euros)

	31-Dec-2021		31-Dec-2020	
ASSETS				
Debtors and other receivables (1) Cash and Banks (2)	3.604 1.499.894		2.801 975.001	
		1.503.498		977.802
Total assets	=	1.503.498		977.802
LIABILITIES				
Continuity reserve (3)		979.607		862.395
General Members Meeting Reserve (4)		110.000		110.000
Short-term debts (5)		413.891		5.407
Total liabilities	_	1.503.498		977.802

Statement of Income and Expenditure (in Euros)

Statement of income and Expenditure (in Euro	s)			
	202	21	Budget 2021	2020
Income				
- Income from Governmental grants (6)	443.45		400.000	443.078
- Income from other non profit organisations (6)	14.76		17.000	11.594
Total of private and governmental income	458.22	23	417.000	454.672
- Other income		0	0	0
Total revenue	458.22	23	417.000	454.672
Expenses				
- Contribution to Foundation Wetlands Int.	401.00	00	401.000	421.000
- Provision debtors	-74.54	11	0	29.007
Management & administration				
Management & administration Cost of management & administration	9.49	12	8.000	7.321
Coot of management a dammer allon				
Total Expenses	335.95	51	409.000	457.328
Earnings before financial income and costs	122.27	72	8.000	-2.656
Financial result	-5.06	80	0	-350
Net result	117.21	<u> </u>	8.000	-3.006
			33322	
			Budget	
Result appropriation	202	21	Budget 2021	2020
Increase/Decrease continuity reserve	117.21	12	8.000	-3.006
Increase/Decrease General Members Meeting reserve		0	0	0
	117.21	2	8.000	-3.006
Cookflow statement (in Funce)				
Cashflow statement (in Euros)				
	202	21		2020
Cash flow from operating activities				
Desult	117.21			2.000
Result Changes in work capital	117.21	12		-3.006
- Change in receivables	-80	13		201.941
- Change in short-term debts	408.48			-659
				-009
Cash flow from operating activities	524.89	93		198.277
Chage in cash & banks	524.89	93		198.277
Cash & banks				
- as per 1 January	975.001		754.354	
- as per 31 December	1.499.894		975.001	
at pa. 32 becomes	1.700.007	-	0,0.001	
Change in cash & banks	524.89	93		220.647

2.5 Explanatory notes to the balance sheet

(1) Debtors and other receivables

31-Dec-2021	31-Dec-2020
37.933	147.830
-34.329	-145.029
3.604	2.801
	37.933 -34.329

The amount of the provision is based on individual assessment of the claims.

(2) Cash & banks

	31-Dec-2021	31-Dec-2020
Current account EUR	880.765	355.872
Deposit accounts EUR	619.129	619.129
	1.499.894	975.001

All liquidities are available on demand.

(3) Continuity reserve

	31-Dec-2021	31-Dec-2020
Balance 1 January	862.395	865.400
Increase/Decrease	117.212	-3.006
Balance 31 December	979.607	862.395

The result in the Association's annual account is added/subtracted to/from the continuity reserve,

(4) General Members meeting reserve

	31-Dec-2021	31-Dec-2020
Balance 1 January	110.000	110.000
Dotation	0_	0_
Balance 31 December	110.000	110.000

(5) Short term debts

	31-Dec-2021	31-Dec-2020
Current Account with Foundation Wetlands International	404.695	3.695
Other liabilities	9.196_	1.712_
	413.891	5.407

2.6 Explanatory notes to the statement of income and expenditure

(6) Income Income consists of membership contributions from NGO members and

Governmental members.

	2021	Budget 2021	2020
Governmental members	443.459	400.000	443.078
NGO members	14.764	17.000	11.594
	458.223	417.000	454.672
(7) Contribution to Foundation Wetlands International			
	2021	Budget 2021	2020
Organisational subsidy	300.000	300.000	200.000
Subsidy Biodiversity projects Additional subsidy Strategic Resource	101.000	101.000	101.000
Development Corporate communications and Internal Governance / Org.	0	0	60.000
Culture	0	0	60.000
	401.000	401.000	421.000

2.7 Budget 2021 Association Wetlands International

	2022
Income	
- Income from Governmental grants	450.000
- Income from other non profit organisations	17.000
Total of private and governmental income	467.000
- Other income	0
Total revenue	467.000
Expenses	
- Contribution to Foundation Wetlands Int.	401.000
- Provision debtors	20.000
- Management & administration	
Cost of management & administration	9.000
Total Expenses	430.000
Earnings before financial income and costs	37.000
Financial result	0
Net result	37.000
Result appropriation	2021
Increase/Decrease continuity reserve	37.000
	37.000

Wetlands International Annual Review 2021 - Annex Wetlands International Annual Review 2021 - Annex

2.8 Consolidated Balance sheet, Income & expenditure statement and Cashflow

Balance sheet as per 31 December in Euros	20	21	202	20
ASSETS				
Tangible fixed assets		43.333		50.381
Debtors and other receivables (1)	4.233.014		2.340.512	
Cash and Banks (2)	5.217.732		3.039.100	
		9.450.746		5.379.612
Total assets	•	9.494.079	_	5.429.993
	•		=	
LIABILITIES				
Continuity reserve (3)		1.421.160		1.255.809
General Members Meeting Reserve		110.000		110.000
Designated reserve Donations		572.282		0
Wetlands for a Safer World Fund		0		0
Subsidies		11.698		9.436
Short-term debts (4)		7.378.939		4.054.748
Total liabilities	•	9.494.079	_	5.429.993

Consolidated Statement of Income and Expenditure Association Wetlands International (in Euros)

20	021	2021 [Budget	20	20
572.771		3.000		9.645	
349.607		232.008		211.257	
275.325		0		0	
5.771.818		7.054.562		6.497.989	
72.163		55.000		85.628	
3.264.593	-	2.044.431	-	1.857.693	-
	10.306.277	-	9.389.000		8.662.212
	-25.809		0	-	-16.808
	10.280.468		9.389.000		8.645.404
3.761.122		5.023.045		4.637.502	
4.213.599		2.736.996		2.526.918	
705.011		402.214	_	371.342	
	8.679.732		8.162.255		7.535.762
	228.348		326.793		301.710
	667.046	•	891.952	<u>-</u>	852.432
	9.575.126		9.381.000		8.689.904
	705.342		8.000	-	-44.500
	22.204	-	2,000	-	22.002
		=		=	-33.092
	/3/.633	i	5.000	•	-77.592
20	021	2021	Budget	20	20
	165.351		5 000		229.458
					0
_	572.282		0		0
	0		0		-307.050
-	737.633	-	5.000	-	-77.592
	572.771 349.607 275.325 5.771.818 72.163 3.264.593 3.761.122 4.213.599 705.011	349.607 275.325 5.771.818 72.163 3.264.593 10.306.277 -25.809 10.280.468 3.761.122 4.213.599 705.011 8.679.732 228.348 667.046 9.575.126 705.342 32.291 737.633 2021 Meeting ons 572.282 er World 0	572.771 3.000 349.607 232.008 275.325 0 5.771.818 7.054.562 72.163 55.000 3.264.593 2.044.431 10.306.277 -25.809 10.280.468 3.761.122 5.023.045 4.213.599 2.736.996 705.011 402.214 8.679.732 228.348 667.046 9.575.126 705.342 32.291 737.633 2021 2021 2021 I	3.000 349.607 232.008 275.325 0 5.771.818 7.054.562	S72.771 3.000 9.645 349.607 232.008 211.257 275.325 0 0 0 0 0 0 0 0 0

Percentages	2021	2021 Budget	2020
Percentages			
- Costs of fundraising (in percentage of total	al		
income)	2,2%	3,5%	3,5%
- Costs of Management & Administration (i	n % of		
total expenses, norm 10%)	7,0%	9,5%	9,8%
- Revenue spent on objectives (in % of tota	l		
revenue)	84,4%	86,9%	87,2%
- Expenditure spent on objectives (in % of t	otal		
expenditures)	90,6%	87,0%	86,7%

Consolidated Cashflow Statement Association Wetlands International (in Euros)

	20	021	20	20
Cash flow from operating activities				
Result		737.633		-77.592
Depreciation		15.952		16.187
Cash flow		753.585		-61.405
Changes in work capital				
- Change in receivables	1.892.502		-113.817	
- Change in short-term debts	3.324.191		-1.426.517	
		1.431.689		-1.540.334
- Change in subsidy fixed assets		2.262		-2.984
Cash flow from operating activities		2.187.536		-1.604.723
Cash flow from investing activities				
Investments in fixed assets	-8.904		-6.733	
Result on disinvestments	0	. <u>-</u>	829	
Cash flow from investing activities		-8.904		-5.904
Change in cash & banks		2.178.632		-1.610.627
Cash & banks				
- as per 1 January	3.039.100		4.649.727	
- as per 31 December	5.217.732	· -	3.039.100	
Change in cash & banks		2.178.632	-	-1.610.627

2.9
Explanatory notes
to the consolidated
balance sheet

General

If the consolidated balance sheet positions in the consolidated financial statements have changed compared to the individual financial statements of the foundation or the association, then these are explained below.

(1) Debtors and other receivables	12/31/2021	12/31/2020
Debtors (including membership contributions)	97.165	226.097
Provision for doubtful debtors	-34.329	-145.029
Subtotal	62.836	81.068
Project funds to be received	2.434.823	1.754.727
Subcontractor receivables	1.505.610	342.774
Pension	0	11.193
Other receivables	229.745	150.750
Total	4.233.014	2.340.512
(2) Cash & banks	12/31/2021	12/31/2020
Cash	4.523	4.166
Current accounts EUR	3.918.044	1.809.042
Current accounts GBP	136.048	91.030
Current accounts USD	12.936	80.717
Current accounts CHF	418.082	153.302
Current account Argentina	77.417	250.161
Total Current accounts	4.567.049	2.388.417
Deposit accounts	619.129	619.129
Deposit account for rent	31.554	31.554
Total Deposits	650.683	650.683
Total	5.217.732	3.039.100
iotai	3.217.732	3.039.100

Foreign currency accounts are related to projects funded in foreign currency. The balance of the liquid assets in foreign currencies is valuated at the closing rate at the end of the financial year. Any exchange rate differences are accounted for in the result.

(3) Continuity reserve	12/31/2021	12/31/2020
Balance 1 January	1.255.809	1.026.351
Result appropriation	165.351	229.458
Balance 31 December	1.421.160	1.255.809

The consolidated result is added to the continuity reserve.

(4) Short term debts	12/31/2021	12/31/2020
Ducinata to be accounted	4 504 000	1 540 242
Projects to be executed	4.504.889	1.540.312
Subcontractors commitments < 1 year	2.124.692	1.572.900
Taxation & Social security	96.254	71.440
Trade creditors	190.385	146.718
Argentina funds	76.929	250.161
Holiday allowance	83.688	95.015
Unused annual leave	41.061	42.074
Other short term debts	261.041	336.128
	7.378.939	4.054.748

Projects to be executed relates to funds received from donors for projects still to be executed. Subcontractor commitments are contracted amounts due to subcontractors for the execution of projects. There is no interest on the current account, neither any securities of repayment obligations related. The current account position with Argentina relates to the Current Account Argentina position under Cash and Banks (see explanatory note '3 Cash and banks'). Holiday allowance represents the reservation of holiday allowance built up in 2020 and which is to be paid in 2021. Unused annual leave represents the outstanding liability regarding unused holidays of staff.

2.10 Explanatory notes to the consolidated state of income and expenditures

General

If the consolidated financial positions in the consolidated financial statements have changed compared to the individual financial statements of the foundation or the association, then these are explained below.

(5) Income from Governmental grants	2021	2021 Budget	2020
Project income from governmental institutions	5.771.818	7.054.562	6.497.989
Total	5.771.818	7.054.562	6.497.989
The grants are of an incidental nature.			
(6) Income from affiliated non-profit organisations	2021	2021 Budget	2020
Income from other affiliated non-profit organisations	72.163	55.000	85.628
Total	72.163	55.000	85.628
(7) Income from other non-profit organisations	2021	2021 Budget	2020
Grants for executing projects	3.249.829	2.027.431	1.846.099
Contribution member to the Association	14.764	17.000	11.594
Total	3.264.593	2.044.431	1.857.693

2.11
Specification
and allocation
of consolidated
costs by objective

Purpose	Objective			Generating Funds	Managmt & Adm.	Actual	Budget	Actual
Expenses	S1	S2	\$3	total	total	2021	2021	2020
Subcontractors	2.647.456	2.965.951	496.257	0	0	6.109.664	5.194.887	4.796.154
Publicity & communication	34.755	38.937	6.515	3.313	10.623	94.143	138.233	127.623
Personnel costs	742.441	831.760	139.169	192.302	616.528	2.522.200	3.114.716	2.875.647
Travelling & hotel expenses	12.866	14.415	2.411	166	533	30.391	44.089	40.705
Housing Costs	52.915	59.281	9.919	13.706	43.941	179.762	194.480	179.553
Office & General expenses	262.351	293.914	49.177	16.701	-11.503	610.640	673.619	650.857
Depreciation & interest	8.338	9.341	1.563	2.160	6.924	28.326	20.976	19.366
Total	3.761.122	4.213.599	705.011	228.348	667.046	9.575.126	9.381.000	8.689.904

Wetlands International works on 3 themes. As regards the accounting of non-direct support cost, including depreciation, Wetlands International applies the guideline of VFI: 'Aanbeveling Toepassing van Richtlijn 650 voor Kosten Beheer en Administratie'. Indirect costs are attributed to the 5 themes pro rata of the staff time spent. The costs for the Association have been allocated to Management & Administration.

2.12 Consolidated budget 2021

	20	22	
Income			•
- Income from private parties	5.000		
- Income from corporate organisations	331.656		
- Income from Lottery organisations	261.188		
- Governmental grants	5.502.196		
 Income from related organisations Income from Not for profit 	72.000		
organisations	3.082.960		
Total of private and governmental			
income		9.255.000	
- Other Income	0		
		9.255.000	
Expenses			
Expenses on objectives			
1. Healthy Wetland Nature	3.584.706		
2. Vibrant Coasts and Deltas	4.015.959		
3. Peatland Treasures	671.942		
	-	8.272.607	
Costs of generating funds		217.637	
Costs of management & administration		726.756	
Total expenses		9.217.000	
Earnings before financial income and cos	ts	38.000	
_			
Financial result		-3.000	
Net result		35.000	
Result appropriation	20	22	
Increase (+)/Decrease (-) continuity reser	ve	35.000	
, , , , , , , , , , , , , , , , , , , ,		35.000	•
Percentages			
- Costs of fundraising		2,4%	(in percentage of total income)
- Costs of Management $\&$ Administration		7,9%	(in percentage of total expenses, norm 10
- Revenue spent on objectives		89,4%	(in percentage of total revenue)
- Percentage of expenditure spent on obje	ectives	89,8%	(in percentage of total expenditures)



2.13 Association auditor's report 2021

INDEPENDENT AUDITOR'S REPORT

To: the Board and General Members' Meeting of Association Wetlands International.

A. Report on the audit of the financial statements 2021 included in the annual report.

Our opinion

We have audited the financial statements 2021, from chapter 2.1 up to and including chapter 2.6 and chapter 2.8 up to and including 2.11, of Association Wetlands International based in Wageningen, the Netherlands.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of Association Wetlands International at 31 December 2021 and of its result for 2021 in accordance with the 'RJ-Richtlijn 650 Fondsenwervende organisaties' (Guideline for annual reporting 650 'Fundraising Organisations') of the Dutch Accounting Standards Board.

The financial statements comprise:

- 1. the consolidated and company balance sheet as at 31 December 2021;
- the consolidated and company statement of income and expenditure for 2021; and
- 3. the notes comprising of a summary of the accounting policies and other explanatory information.

Basis for our opinion

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

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

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

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

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

Dubois & Co. Registeraccountants is een maatschap van praktijkvennootschappen. Op alle opdrachten die aan ons kantoor worden verstrekt zijn onze algemene voorwaarden van toepassing. Deze voorwaarden, waarvan de tekst is opgenomen op de website www.dubois.nl, bevatten een aansprakelijkheidsbeperking

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The other information consists of:

- the Board's report;
- annexes on chapter 3.1 up to and including chapter 3.10.

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 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 Board and the General Members' Meeting for the financial statements

The Board 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'). Furthermore, the Board is responsible for such internal control as the Board determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the financial statements, the Board is responsible for assessing the organisation's ability to continue as a going concern. Based on the financial reporting framework mentioned, the Board should prepare the financial statements using the going concern basis of accounting, unless the Board either intends to liquidate the organisation or to cease operations, or has no realistic alternative but to do so.

The Board 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.

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, 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 those charged with governance 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, 28 June 2022

Dubois & Co. Registeraccountants

Signed on original by: G. Visser RA

ANNEXES

3.1 List of Projects

Global Office project number	COJECTS Lead office (country)	Stream	Project Title	Donor/Partners	Туре	ACTUALS 202 NETWORK Global Organisation (EUR)	2021 WIGO
	Eastern Africa - Kenya	Coasts & Deltas	Strengthening Marine Protected Area Management Rufiji-Mafia-Kilwa, Tanzania	Blue Action Fund	Trust/Foundation/NGO/Institute	96.764	-
	Eastern Africa - Kenya	Rivers & Lakes	Development of Wetland Management Plans in 3 DRC landscapes	IKI/BMU German Federal Ministry for Environment, Nature Conservation and Nuclear Safety	Government Institution	130.093	-
	Europe	Coasts & Deltas	MYRIAD-EU (H2020)	MYRIAD-EU (H2020)	Government Institution	1.807	-
WI-NL.1450	Europe	Coasts & Deltas	MAVA Strengthening the Mediterranean Partnership	MAVA Foundation	Trust/Foundation/NGO/Institute	95.848	7.563
	Europe	Coasts & Deltas	MAVA M3 - Enhancing coastal wetlands conservation traction	MAVA Foundation	Trust/Foundation/NGO/Institute	1.969	-
	Europe	Rivers & Lakes	MAVA M1/2 - Reconnecting Iberian Rivers	MAVA Foundation	Trust/Foundation/NGO/Institute	24.026	-
	Europe	Rivers & Lakes	M1/2 - Towards Sustainable Management of the Mujib River Basin	MAVA Foundation	Trust/Foundation/NGO/Institute	8.872	-
	Europe	Rivers & Lakes	M1/2 - Waman Sebou	MAVA Foundation	Trust/Foundation/NGO/Institute	7.600	-
	Europe	All	Co-financing to LIFE Operating Grant NGO/SGA/NL/200010	Wetlands International members and partners contributions	Trust/Foundation/NGO/Institute	115.939	-
	Europe	Rivers & Lakes	Landscape elements for water retention in a continental plains environment	European Commission - Joint Research Centre	Government institution	38.569	-
	Europe	All	LIFE Operating Grant LIFE20 NGO/SGA/NL/200010	European Commission	Government institution	358.788	-
WI-NL.1249	Global	Peatlands	Responsible Peat	Foundation Responsibly Produced Peat	Government institution	1.975	1.975
WI-NL.1309	Global	Coasts & Deltas	SCRSE - Chronic Crisis	Netherlands Ministry of Foreign Affairs	Government institution	4.630	4.630
WI-NL.1318	Global	Coasts & Deltas	Building with Nature Indonesia (SWF)	Netherlands Sustainable Water Fund	Government institution	196.610	196.610
WI-NL.1331	Global	Coasts & Deltas	Climate Resilient Flyway Site Network	IKI/BMU German Federal Ministry for Environment, Nature Conservation and Nuclear Safety	Government institution	303.023	303.023
WI-NL.1352	Global	Coasts & Deltas	Water Bird Fund Management	FOEN (Swiss Government)	Government institution	5.963	5.963
WI-NL.1354	Global	Coasts & Deltas	Building with Nature Indonesia (IKI)	IKI/BMU German Federal Ministry for Environment, Nature Conservation and Nuclear Safety	Government institution	177.578	177.578
WI-NL.1369	Global	Rivers & Lakes	WASH SDG Ethiopia	Netherlands Ministry of Foreign Affairs	Government institution	104.167	104.167
WI-NL.1373	Global	Rivers & Lakes	MAVA Mediterranean Platform	Mava Foundation	Trust/Foundation/NGO/Institute	99.706	99.706
WI-NL.1383	Global	Coasts & Deltas	Ridge To Coast, Rain To Tap	Netherlands Enterprise Agency (RVO)	Government institution	50.226	50.226
WI-NL.1387	Global	Rivers & Lakes	Ziway Shalla - Basin in Balance	Netherlands Enterprise Agency (RVO)	Government institution	767.563	767.563
WI-NL.1391	Global	Rivers & Lakes	SaWeL	Swiss Agency for Development and Cooperation (SDC)	Government institution	1.280.847	1.280.847
WI-NL.1392	Global	Coasts & Deltas	Flyway Bottlenecks Yellow Sea	Arcadia	Trust/Foundation/NGO/Institute	282.450	282.450
WI-NL.1396	Global	Rivers & Lakes	YEP Ziway-Shalla: Basin in Balance	World Waternet	Government institution	1.539	1.539
WI-NL.1401	Global	Rivers & Lakes	MAVA Waman Sebou	Mava Foundation	Trust/Foundation/NGO/Institute	49.674	49.674
WI-NL.1406	Global	Coasts & Deltas	Kleirijperij	EcoShape Building with Nature	Trust/Foundation/NGO/Institute	7.109	7.109
WI-NL.1407	Global	Rivers & Lakes	Upscaling Eco-Disaster Risk Reduction	European Commission Directorate General for International Cooperation and Development	Government institution	387.823	387.823
WI-NL.1410	Global	Coasts & Deltas	WPE Portal Preparation	Environmental Agency Abu Dhabi	Government institution	8.759	8.759
WI-NL.1412	Global	Coasts & Deltas	Mangrove Capital Africa II	DOB Ecology	Trust/Foundation/NGO/Institute	916.022	916.022
WI-NL.1416	Global	Coasts & Deltas	End Game Echoshape	EcoShape Building with Nature	Trust/Foundation/NGO/Institute	5.225	5.225
WI-NL.1417	Global	Coasts & Deltas	Boskalis Blue Carbon	Boskalis	Corporate	85.511	85.511
WI-NL.1420	Global	Coasts & Deltas	Save our Mangroves Now	German Federal Ministry for Economic Cooperation and Development (BMZ)	Government institution	42.209	42.209
WI-NL.1421	Global	Peatlands	PeatRus III	KfW Bank	Government institution	925.405	925.405
WI-NL.1423	Global	Coasts & Deltas	Capacity Development for Climate Policy	Various donors & Partners	Government institution	2.879	2.879
WI-NL.1424	Global	Coasts & Deltas	To Plant Or Not To Plant	Various donors & Partners	Corporate	48.411	48.411
WI-NL.1424	Global	Coasts & Deltas	To Plant Or Not To Plant	Various donors and partners	Trust/Foundation/NGO/Institute	274.327	274.327
WI-NL.1429	Global	Coasts & Deltas	Global Mangrove Watch 2	OAK Foundation / The Nature Conservancy	Trust/Foundation/NGO/Institute	284.832	284.832
WI-NL.1430	Global	Coasts & Deltas	Natura 2000 Haaksbergerveen	Antea Group	Corporate	1.615	1.615
WI-NL.1432	Global	Coasts & Deltas	Greenchoice Guinea Bissau	GreenChoice	Corporate	75.994	75.994
WI-NL.1434	Global	Rivers & Lakes	Water Peace and Security Phase II	IHE Delft Institute for Water and Education	Government institution	263.024	263.024
WI-NL.1435	Global	Coasts & Deltas	Building with Nature Asia	IKI/BMU German Federal Ministry for Environment, Nature Conservation and Nuclear Safety	Government institution	366.866	366.866
WI-NL.1436	Global	Coasts & Deltas	EAAF CSR1	AEWA	Trust/Foundation/NGO/Institute	75.250	75.250
WI-NL.1437	Global	Strategy & Development	Step Change	COmON Foundation	Trust/Foundation/NGO/Institute	979.633	979.633
WI-NL.1438	Global	Coasts & Deltas	CSR8 Phase 2	AEWA	Government institution	31.802	31.802
WI-NL.1439	Global	Coasts & Deltas	AEWA Monitoring Guidance Phase 2	AEWA	Government institution	6.686	6.686
WI-NL.1440	Global	Coasts & Deltas	CSN tool update	AEWA	Government institution	18.209	18.209
WI-NL.1441	Global	Peatlands	Peat Rewilding Europe	Grantham Foundation	Trust/Foundation/NGO/Institute	100.000	100.000
WI-NL.1442	Global	Coasts & Deltas	International Waterbirds Census 2021	Wetlands International Association	Membership contributions	101.000	101.000
WI-NL.1443	Global	Coasts & Deltas	AEWA CSR8 Phase 3	AEWA	Government institution	10.735	10.735
WI-NL.1445	Global	Coasts & Deltas	Greenchoice Partnership	GreenChoice	Corporate	50.000	50.000
WI-NL.1446	Global	Strategy & Development	NPL	Netherlands Postcode Lottery	Trust/Foundation/NGO/Institute	275.325	275.325
WI-NL.1447	Global	Coasts & Deltas	IWC 2021 FOEN	FOEN (Swiss Government)	Government institution	34.778	34.778
WI-NL.1448	Global	Coasts & Deltas	Source to Sea	Swedish International Development Cooperation Agency (SIDA)	Government institution	330.653	330.653
WI-NL.1449	Global	Strategy & Development	4R Accelerating landscape regeneration at scale	COmON Foundation	Trust/Foundation/NGO/Institute	42.911	42.911
WI-NL.1451	Global	Coasts & Deltas	East Atlantic Flyway Assessment 2020	Sovon	Trust/Foundation/NGO/Institute	6.812	6.812

Global Office project number	Lead office (country)	Stream	Project Title	Donor/Partners	Туре	ACTUALS 2021 NETWORK Global Organisation (EUR)	ACTUALS 2021 WIGO Foundation NL (EUR)
WI-NL.1452	Global	Coasts & Deltas	Mangrove Capital Africa Phase III	DOB Ecology	Trust/Foundation/NGO/Institute	32.754	32.754
WI-NL.1453	Global	Strategy & Development	Leverage its global knowledge and reach	Various donors	Trust/Foundation/NGO/Institute	2.250	2.250
WI-NL.1454	Global	Coasts & Deltas	Mekong Mangrove	Netherlands Ministry of Economic Affairs & Climate Change	Government institution	52.025	52.025
WI-NL.1455	Global	Coasts & Deltas	Mangrove Guidelines	Mirova - L'Oréal Fund for Nature Regeneration	Trust/Foundation/NGO/Institute	9.720	9.720
WI-NL.1459	Global	Rivers & Lakes	Greenchoice Pantanal	GreenChoice	Corporate	36.051	36.051
	Global	All	Membership contributions	Wetlands International Association	Membership contributions	300.000	300.000
WI-NL.1427	Global	Coasts & Deltas	Wetlands Across Borders	German Agency for Development & International Cooperation (GIZ)	Government institution	4.381	4.381
	India	Coasts & Deltas	Action against marine plastic litter in Asia and the Pacific, India	United Nations Environment Program (UNEP) - Small Scale Funding Agreement	Government institution	8.991	-
	India	Rivers & Lakes	Conserving and Sustainably Managing Gangetic Floodplains of Uttar Pradesh	UPSWA	Government Institution	11.035	-
	India	Coasts & Deltas	Natural Capital Value into Planning and Implementation in Indian Coastal Districts	United Nations Environment Program (UNEP) - Global Environment Facility (GEF)	Government institution	34.609	-
	India	Coasts & Deltas	Wetlands Management for Biodiversity and Climate Protection	German Agency for Development & International Cooperation (GIZ)	Government institution	50.945	-
	India	Rivers & Lakes	Integrated Management of Wetland Biodiversity and Ecosystem Services	Global Environment Facility (GEF)	Government Institution	62.602	-
	Indonesia	Coasts & Deltas	Welang Integrated River Basin Management Plan	Witteveen+Bos Indonesia	Corporate	29.586	-
	Indonesia	Peatlands	Mitigation, Adaptation and Sustainable Livelihoods in Peat & Mangrove Ecosystems	IKI/BMU German Federal Ministry for Environment, Nature Conservation and Nuclear Safety	Government Institution	146.053	-
	Japan	Rivers & Lakes	Website Management for Municipal Ramsar Committees	Domestic Ramsar Committee for Relevant Municipalities (Japan)	Government Institution	5.229	-
	Japan	Rivers & Lakes	World Wetlands Day 2021	Japan Ministry of Environment	Government Institution	5.487	-
	Japan	Rivers & Lakes	Contributions to Ramsar Convention National Report	Japan Ministry of Environment	Government Institution	7.244	-
	Japan	Rivers & Lakes	Wetland Wise-Use Promotion at the Ramsar Convention	Japan Ministry of the Environment	Government Institution	22.461	-
	Japan	Rivers & Lakes	National long-term inland waters monitoring survey	Japan Ministry of Environment	Government Institution	128.359	-
	Japan	Coasts & Deltas	National long-term seagrass and algal beds monitoring survey	Japan Ministry of Environment	Government Institution	144.141	_
	Japan	Rivers & Lakes	Wetlands for climate change adaptation and disaster risk reduction (Japan, Asia)	Keidanren Nature Conservation Fund (KNCF)	Trust/Foundation/NGO/Institute	45.514	_
	Japan	Coasts & Deltas	National long-term rocky shores and tidal flats monitoring survey	Japan Ministry of Environment	Government Institution	147.882	_
WI-NL.1444	LAC - Argentina	Rivers & Lakes	Neotropical Waterbird Census 2020-2021	Canadian Wildlife Services	Government institution	16.324	7.238
	LAC - Argentina	Rivers & Lakes	Ecosystem services recovery in Llancanelo Lagoon	Coca Cola	Corporate	7.600	-
	LAC - Argentina	Rivers & Lakes	Adaptation to climate change in The Andes	CONDESAN	Trust/Foundation/NGO/Institute	10.310	_
WI-NL.1415	LAC - Argentina	Rivers & Lakes	Corredor Azul II	DOB Ecology	Trust/Foundation/NGO/Institute	846.280	41.323
WI-NL.1414	LAC - Argentina	Rivers & Lakes	Saving High Andes Wetlands for People and Nature II	DOB Ecology	Trust/Foundation/NGO/Institute	423.150	30.614
***************************************	LAC - Panama	Coasts & Deltas	Evaluación Ecológica Rapid Azuero Sostenible	United Nations Development Programme (UNDP)	Government institution	14.046	-
	LAC - Panama	Coasts & Deltas	Consultoría EIA, Aud Ambientales y Ecoetiquetado	Corporación Andina de Fomento (CAF)	Government institution	68.487	_
	LAC - Panama	Coasts & Deltas	Impacto Ambiental de Multiestresores en ecosistemas acuáticos	SENACYT	Government institution	75.963	_
	LAC - Panama	Coasts & Deltas	CBIT	United Nations Environment Program (UNEP) - Global Environment Facility (GEF)	Government institution	203.763	_
	LAC - Panama	Coasts & Deltas	Mangrove Restoration, Isla Galeta	AES	Corporate	54.427	_
	LAC - Panama	Coasts & Deltas	Urban resilience in the Caribbean (St. Vincent. Granada. Colombia)	Arcadis	Corporate	3.315	
	LAC - Panama	Coasts & Deltas	Isla Seca, Golfo de Chiriquí	Moore Foundation	Trust/Foundation/NGO/Institute	34.695	_
	LAC - Panama	Coasts & Deltas	Asistencia técnica elaboración ley y política nacional de cambio climático	FIIAPP	Trust/Foundation/NGO/Institute	21.664	-
	LAC - Panama	Coasts & Deltas	731	Fundación Natura	Trust/Foundation/NGO/Institute	87.849	_
	LAC - Panama	Coasts & Deltas	Apoyo Sectorial Mejorado, Microfinanzas para Adaptación	Fundación Natura	Trust/Foundation/NGO/Institute		
		Coasts & Deltas Coasts & Deltas	Curso sobre adaptación basada en ecosistemas para zonas marino costeras	United Nations Environment Program (UNEP) - Global Environment Facility (GEF)	Government institution	10.550	_
	Malaysia		GEF Small Grants Programme Capacity Building			8.971	_
	Malaysia	Coasts & Deltas	Mangrove Replanting	Malaysia Government	Government Institution	9.090	-
	Malaysia	Peatlands	Nursey Development	Brunei Shell Petroleum	Corporate	66.306	-
	Malaysia	Peatlands	Seed Collection	Brunei Shell Petroleum	Corporate	53.174	-
	Malaysia	Peatlands	Feasibility Study Carbon Project at Labu Forest Reserves, Brunei Darussalam	Brunei Shell Petroleum	Corporate	68.032	-
	Malaysia	Peatlands	VCS Badas Peat Dome Phase 1	Brunei Shell Petroleum	Corporate	215.742	-
	Malaysia	Coasts & Deltas	Capacity Building of Gombak Indigenous People	Yayasan Hasanah	Corporate	37.274	-
	West Africa Coastal - Senegal	Coasts & Deltas	Conservation et gestion durable des mangroves aux Foundiougne et Fatick.	Senegal Government	Government Institution	30.918	-
	West Africa Coastal - Senegal	Coasts & Deltas	Management of mangrove forests from Senegal to Benin	EU - PAPBio	Government institution	506.971	-
	West Africa Coastal - Senegal	Rivers & Lakes	Survival of Marine Turtles	MAVA Foundation	Trust/Foundation/NGO/Institute	83.806	-
	West Africa Coastal - Senegal	Coasts & Deltas	Reducing the Impact of coastal infrastructure in West Africa - Phase 2	MAVA Foundation	Trust/Foundation/NGO/Institute	356.263	-
	West Africa Coastal - Senegal	Coasts & Deltas	ResilienSea Research - Phase 2	MAVA Foundation	Trust/Foundation/NGO/Institute	129.886	-
	West Africa Coastal - Senegal	Coasts & Deltas	Application to BAF for Mauritania	MAVA Foundation	Trust/Foundation/NGO/Institute	22.512	-
	West Africa Coastal - Senegal	Coasts & Deltas	Etude de Faisabilité de Financement REDD+ dans le Delta du Saloum	MAVA Foundation	Trust/Foundation/NGO/Institute	22.881	-
	West Africa Coastal - Senegal	Coasts & Deltas	Conservation des Zones Humides et Oiseaux Côtiers Sous région Ouest Africaine	MAVA Foundation	Trust/Foundation/NGO/Institute	96.418	-
	West Africa Coastal - Senegal	Coasts & Deltas	Resilience des communautes depandant de la mangrove dans le Delta du Saloum	Woodside Energy / Petrosen (Senegal) B.V.	Corporate	12.008	-

3.2 Publications 2021

Journals and Scientific Publications

Terada R. et al. Japan's nationwide long-term monitoring survey of seaweed communities known as the "Monitoring Sites 1000": Ten-year overview and future perspectives. Phycological Research 69, 12-30. 2021. https://doi.org/10.1111/pre.12395

Ortega-Samariego Q. M. et al. Assessment of physicochemical and bacteriological parameters in the surface water of the Juan Diaz River, Panama. WIT Transactions on Ecology and the Environment, Vol 251, 2021. WIT Press. https://www.witpress.com/Secure/elibrary/papers/WS21/WS21010FU1.pdf

Widowati, L., Rejeki, S., Ariyati, R., Bosma, R. The impact of aquaculture field school on the shrimp and milkfish yield and income of farmers in Demak, Central Java. 2021. World Aquaculture Society 52: 362-377.

Technical Assessments and Reports

Tonneijck, F., Van der Goot, F., Pearce, F. Building with Nature in Indonesia. Restoring an eroding coastline and inspiring action at scale 2015-2021. Wetlands International and Ecoshape Foundation. February 2022. https://www.wetlands.org/publications/building-with-nature-in-indonesia-restoring-an-eroding-coastline-and-inspiring-action-at-scale-2015-2021/

Building with Nature Technical Guidelines for restoring eroding tropical coastlines: https://www.wetlands.org/ news/technical-guidelines-released-for-restoring-eroding-tropical-coastlines/

Wilms, T., Van der Goot, F., Tonneijck, F., Nurhabni, F., Sembiring, L. Building with Nature Approach.; Building with Nature to restore eroding tropical muddy coasts. 2021. Wetlands International and Ecoshape.

Van Wesenbeeck, B.K., Van Rees, F.F., Tonneijck, F., Cronin, K., Winterwerp, H. System Understanding; Building with Nature to restore eroding tropical muddy coasts. 2021. Wetlands International and Ecoshape.

Bosma, R.H, et al. Associated Mangrove Aquaculture Farms; Building with Nature to restore eroding tropical muddy coasts. 2021. Wetlands International and Ecoshape. Bosma, R.H., et al. Building Sustainable Aquaculture through Coastal Field Schools Building with Nature to restore eroding tropical muddy coasts. 2021. Wetlands International and Ecoshape.

Cado van der Lely, A., et al. Building with Nature: a future proof strategy for coping with a changing and uncertain world. 2021. Ecoshape White Paper.

Lestari Sustainable Development Consultants Inc. Assessment of the Bio-rights mechanism in Demak: A community incentive for sustainable development and mangrove conservation. Final report. 2021

Mahya, M., Kok, S., Cado van der Lely, A. Economic assessment of subsidence in Semarang and Demak, Indonesia. 2021. Deltares.

Nieuwkamer, R., Tonneijck, F., Van der Goot, F., Debrot, D., Social Cost Benefit Analysis; Building with Nature to restore eroding tropical muddy coasts. 2021. Wetlands International and Ecoshape.

Nieuwkamer, R. et al. Reducing the ecosystem based carbon footprint of hydraulic engineering projects. 2021. Wetlands International. Final Report

Noor. Y. et al. Assessment and Roadmap: Towards Adapting and Mitigating Land Subsidence in Central Java Province.

Tonneijck, F., Van der Goot, F., Pearce, F. Building with Nature in Indonesia. Restoring a Resilient Mangrove Coastline for Northern Java. 2021. Netherlands

Van Eekelen, E. et al. Paving the way for scaling up investment in nature-based solutions along coasts and rivers. 2021. EcoShape White Paper.

Wardani, I., Cado van der Lelij, A., Massa, Y. Monitoring of Mixed Mangrove Aquaculture. New method for restoring aquaculture farms in Indonesia. Deltares. 2021

Sticco M. et al. Impactos ambientales de la explotación de litio en los humedales y recursos hídricos del Altiplano. Fundación para la Conservación y el Uso Sustentable de los Humedales. Argentina. 2021. Impact of the lithium mining in the High Andean Wetlands

ICCA Consortium, 2021. Territories of Life: 2021 Report. Executive Summary. ICCA Consortium: worldwide. Brazil. https://drive.google.com/file/d/1VivQiPIxejJvyuudxZ1DD9ibkp9z7m7F/view

Cavalcante Santos, C., Accetturi Szukala Araujo., F. Guia de melhores práticas pecuárias da planície pantaneira. 2021. Brazil. Fundo Mundial Para a Natureza. Guide to Livestock Best Practices of the Pantaneira Plain.

Roberto F. Bó, M. Cecilia Reeves, Ernesto S. Massa. El cambio climático en el Delta del río Paraná. Información básica y propuestas para pobladores, productores ganaderos y organismos de gestión de la región. Serie Ganadería en Humedales. (R. Quintana, editor). Programa Corredor Azul. 2021. Fundación Humedales / Wetlands International. Argentina. Climate change in the Paraná river Delta.

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Yuniati, W. et al. Aquaculture field schools supporting mangroves for climate change adaptation of Indonesian milkfish-shrimp farmers. 2021. Aquaculture Asia.

Política Nacional de Cambio Climático 2050 Panama. PN CAMBIO CLIMATICO 2050 RESUMEN MAR 22.pdf

Other Programmatic Publications

Wetlands International South Asia Office Newsletter Sarovar https://south-asia.wetlands.org/publications/sarovar-volume-vii

Conservation of high Andean wetlands and lithium mining in line with social and environmental standards Wetlands International, FARN & YUCHAN. 2021

Hidrovía Position paper Socio-environmental impacts that the Hidrovía generated in the last 25 years

Resilience Education: Methodological Support Modules for Guatemalan Schools. Ruiz Ordoñez, J. and González Sánchez M. G. Climate Change & Resilience, Youth & Gender, education and learning. Guatemala. https://www.urbanet.info/resilience-education/

The 4 Returns Framework for landscape proposition 2021-2030, Commonland, Landscape Finance Lab and Wetlands International, 2021 https://www.wetlands.org/publications/the-4-returns-framework-for-landscape-restoration/

Building with Nature Master Open Online Courses (MOOC):

- https://www.edx.org/course/engineering-building-withnature
- https://www.edx.org/course/beyond-engineeringbuilding-with-nature

Webinars, podcasts & videos

COP26: Wetlands International CEO, Al Jazeera opinion editorial: Restoring wetlands can help combat climate change

COP26: Wetlands are essential for life Wetlands are essential for life

COP26: Power of Wetlands https://www.youtube.com/ watch?v=_diYoDZoOtl&t=3s

COP26: Pantanal https://www.youtube.com/ watch?v=IXsB5ekD9_c

Rewetting Russia's Wetlands https://www.youtube.com/ watch?v=ukDvxKzOzRE

Wetlands International CEO on the One Planet podcast

Conociendo las turberas https://www.youtube.com/ watch?v=sMr6-5ugOks

Wetland management and conservation in the Pozuelos Biosphere Reserve, Argentina. weADAPT portal. https://www.weadapt.org/solutions-portal/wetland-management-and-conservation-in-the-pozuelos-biosphere-reserve-argentina

Africa Climate Week 2021: Safeguarding wetlands as risk-based approach https://www.youtube.com/watch?v=0MwptvvcAeo

Accelerating Adaptation through Building with Nature in Asia" at the CAS https://www.youtube.com/watch?v=Ipw2-ErpRXO

Webinar Launch of the Global Waterbird Populations Portal 2021 2021https://www.youtube.com/ watch?v=ROOSZiRIhIw

Webinar "Event Water, Wetlands & Fires: Innovative solutions for Green Recovery in South America"

Webinar "Elements for a sustainable Pantanal: protecting the largest tropical wetland in the world". (In Portuguese).

Podcast Water for Peace: WI Sahel Office Director https://soundcloud.com/waterpeacesecurity/water-for-peace-2-karounga-keita-on-programming-for-security

Building with Nature Indonesia videos and publications libraries <u>www.indonesia.buildingwithnature.nl</u>

3.3 Members of the Association 2021

3.3 Members of the European Association 2021

1	Austria - Federal Ministry of Agriculture, Regions and Tourism	Government
2	Bangladesh - Ministry of Water Resources	Government
3	Belgium - Brussels Environment IBGE-BIM	Government
4	Belgium - Flemish Research Institute for Nature and Forest (INBO)	Government
5	Belgium - Service Public de Wallonie	Government
6	Benin - Agency for the Environment	Government
7	Bulgaria - Ministry of Environment and Water	Government
8	China - The Convention on Wetlands Management Office	Government
9	Denmark - Ministry of the Environment and Food	Government
10	Ecuador - Ministerio del Ambiente	Government
11	Estonia - Ministry of the Environment	Government
12	Finland - Ministry of Agriculture and Forestry	Government
13	Germany - Ministry for the Environment, Nature Conservation, Nuclear Safety	Government
	and Consumer Protection	
14	Hungary - Ministry of Agriculture	Government
15	India - Ministry of Environment, Forests and Climate Change	Government
16	Ireland - National Parks and Wildlife Service	Government
17	Japan - Ministry of the Environment	Government
18	Kenya - Kenya Wildlife Service	Government
19	Malaysia - Ministry of Energy and Natural Resources	Government
20	Netherlands - Ministry of Agriculture, Nature and Food Quality	Government
21	Norway - Norwegian Environment Agency	Government
22	Pakistan - Ministry of Climate Change	Government
23	Slovakia - Ministry of the Environment	Government
24	Slovenia - Ministry of the Environment and Spatial Planning	Government
25	Sweden - Swedish Environmental Protection Agency	Government
26	Switzerland - Swiss Federal Office for the Environment (FOEN)	Government
27	Via Pontica Foundation - Bulgaria	Non-Governmental Organisation
28	FACE - Belgium	Non-Governmental Organisation
29	Dansk Ornitologisk Forening (DOF) - Denmark	Non-Governmental Organisation
30	Deutscher Jagdverband (DJV) - Germany	Non-Governmental Organisation
31	National Association of Regional Game Councils - Ireland	Non-Governmental Organisation
32	Vogelbescherming Nederland - Netherlands	Non-Governmental Organisation
33	Nigerian Conservation Foundation - Nigeria	Non-Governmental Organisation
34	Swedish Ornithological Society - Sweden	Non-Governmental Organisation
35	Schweizer Vogelschutz - Switzerland	Non-Governmental Organisation
36	British Association for Shooting and Conservation (BASC) - United Kingdom	Non-Governmental Organisation

Name	Type of organisation
	71

ı			
ı	1	Iberian Centre for River Restoration (CIREF)	Non-Governmental Organisation
	2	Centre for Wetland Protection (CMOK)	Non-Governmental Organisation
	3	The Wildfowl and Wetlands Trust (WWT)	Non-Governmental Organisation
	4	Zoological Society of London (ZSL)	Non-Governmental Organisation
	5	Sustainable Eel Group (SEG)	Non-Governmental Organisation
	6	Tour du Valat Foundation (TdV)	Non-Governmental Organisation
	7	Italian Centre for River Restoration (CIRF)	Non-Governmental Organisation
	8	EuroNatur	Non-Governmental Organisation
	9	Michael Succow Foundation (MSF)	Non-Governmental Organisation
	10	Fundación Global Nature (FGN)	Non-Governmental Organisation
	11	BirdLife Belarus/APB	Non-Governmental Organisation

3.4 Counsellors of Honour

Michael Moser 1988
Chris Kalden 2002
Max Finlayson 2007
Stewart Morrison 2007
Jan Ernst de Groot 2015
Marcel Silvius 2017
Gonzalo Castro de la Mata 2021
Kathy MacKinnon 2021
André van der Zande 2021

3.5 Supervisory Council & Board of Association

Start of term	Members	End of term	Supervisory Council	Board of Association	Position(s)
2015	Prof. Emeritus André van der Zande (2nd term)	2021	Chair	Chair	Other positions: • Member of the Board of the Foundation for Innovation of Peatlands Centre (Stichting Veenweiden Innovatie Centrum/VIC). • Past-President and Executive Board member of the International Association of Public Health Institutes (IANPHI). • Member of the Advisory Council for Environment and Transport (Rli) to the National Government. • Chairman of the National Foundation for Data on Flora and Fauna (NDFF). • Chairman of the Technical Committee on Soils (TCB). • Vice-Chairman of the Nature for Health Foundation.
2021	Jan Ernst de Groot	2024	Chair	Chair	 Chief Legal Officer, Ahold Delhaize Other positions: Member Supervisory Board, ADG Dienstengroep Member Executive Board, VNO-NCW Confederation of Netherlands Industry and Employers Member Board of Directors, Jéronimo Martins Retail Chair Supervisory Council, ARK Natuurontwikkeling Member Supervisory Council, DEAL Foundation
2016	Drs. Angelique van de Beeten (2nd term)	2022	Member	Treasurer	Managing Director of Fuenix Ecogy / CFO Fuenix Holding
2015	Prof. Kazuaki Hoshino (3rd term)	2024	Member	Member	 President, Wetlands International Japan Other position: Environmental Guideline Examiner, Japan Bank for International Cooperation Member, Scientific Committee on Natural World Heritage nominated property in Kagoshima and Okinawa Chair, Management Committee of Natural and Historical Environment Trust Fund established by Taisei Corporation Member, Antarctic Activity Assessment Committee IUCN Council Member, South and East Asia
2011	Dr. Kathy MacKinnon (3rd term)	2021	Member (Vice-Chair)	Member	 Chair, IUCN / World Commission on Protected Areas Other positions: Board Member, Botanic Gardens Conservation International Member, Cambridge Conservation Science Group, University of Cambridge Trustee UN Environment -World Conservation Monitoring Centre IUCN Councillor Board Member, Coral Triangle Center, Bali Board Member, Institute for Global Environmental Strategies

3.5 Supervisory Council & Board of Association

Start of term	Members	End of term	Supervisory Council	Board of Association	Position(s)
2014	Dr Eliot Taylor (3rd term)	2023	Member	Member	 Divisional Director, APEM Ireland Ltd Other positions: Honorary member of the International Society for Limnology (SIL) Member of the Freshwater Biological Association Member of the Chartered Institute of Water and Environmental Management (MCIWEM) Chartered Scientist (C. Sci) Chartered Environmentalist (C. Env.) Chartered Water and Environmental Manager (C. WEM)
2019	Carlos Saavedra	2021	Member	Member	 Independent consultant Other positions: National Geographic's Reviewer Circle The Summit Foundation – biodiversity conservation grantmaking programme Mott's Foundation WWF - US
2019	Maggie White	2022	Member	Member	 Senior Manager and Team Leader for International Policy, Stockholm International Water Institute Other positions: Board Member Alliance for Global Water Adaption SC member CIW Climateiswater Founder and Board Member – Water Right Makers Member of the International SC of the Budapest Water Summit Member of the International Advisory Committee of the International Conference for the International Decade on Sustainable Water 2018-2028, Dushanbe (2018 edition and 2022 editon) Member of the International Advisory Board for the Bonn Conference 'Water Dialogues'

3.5 Supervisory Council & Board of Association

Start of term	Members	End of term	Supervisory Council	Board of Association	Position(s)
2019	Hastings Chikoko	2022	Member	Member	 Managing Director for Regions and Mayoral Engagement/Regional Director for Africa – C40 Cities Climate Leadership Group Other positions: Programme Manager SADC/DANIDA Various positions at IUCN Member of the Advisory Board of African Centre for Cities Member of the Technical Advisory Group of the Global Environment Facility - GEF Member of the Board of Directors for the World Green Buildings Council Member of the Advisory Group for the African Cities Research Consortium at the Global Development Institute Member of Global Future Council on Clean Air: World Economic Member of the Africa-Europe Strategic Task Force on Sustainable Energy Member of the Regional Technical Committee for the Global Water Partnership
2020	Ulrike Sapiro	2021	Member	Member	 Chief Sustainability Officer, Henkel AG& Co. KGaA Other positions: Member of the Board of Trustees, Water & Sanitation for the Urban Poor Charity (WSUP Charity)
2020	Adrie Papma	2023	Member	Member	 Independent Consultant Other positions Chair Supervisory Board Stichting Het Zuid-Hollands Landschap Member Board Questionmark
2021	Miguel Angel Jorge	2024	Member	Member	 Independent Consultant Council Fire Affiliated Senior Consultant Other positions Environmental Defense Fund Technology Advisor Council

3.6 Management Board

Ms. F. J. Madgwick, Chief Executive Officer

Other positions:

- Chair of Network Management Team
- Member of the governing Body of Wetlands International South Asia Society, India
- Board Member, Wetlands International Malaysia
- Board Member, Fundación para la Conservación y el Uso Sustentable de los Humedales, Argentina
- Chair, Wetlands International European Association
- Board member of the Association Zones Humides d'Afrique - Côte Occidentale et Golfe de Guinée (Africa Western Coast and Gulf of Guinea Association)
- Board member of Wetlands International Tanzania
- Board member of the Yayasan Lahan Basah (Wetlands International Indonesia YLBA)

Global Management Team

- Ms. Jane Madgwick
 Chief Executive Officer
- Mr. Richard Holland
 Director of Operations and Network Development
- Mr. Ron van Leeuwen
 Director of Resources

2.7 Partners 2021

Name Name

	Name		Name
1	Aarhus University	35	Center for International Forestry Research (CIFOR)
2	Aberystwyth University	36	Central Inland Fisheries Research Institute (CIFRI - (India)
3	Acacia Water	37	Climate Action Network
4	Academy of Inventory and Planning, National Forestry and Grassland Administra-	38	Collectif 5∆ (Senegal)
	tion (P.R. China)	39	Commonland
5	ACWADAM (India)	40	CONDESAN
6	African Union Great Green Wall Initiative	41	Conservation International
7	Agence Nationale De L'amenagement Du Territoire (ANAT, Senegal)	42	Conservation Society Of Siera Leone (Cssl)
8	Agreement on the Conservation of African-Eurasian Migratory Waterbirds (AEWA)	43	Convention on the Conservation of Migratory Species of Wild Animals (CMS)
9	Altenburg and Wymenga	44	Cooperativa de Estudios Económicos y Sociales Scalabrini Ortiz Ltda
10	AmRef Flying Doctors	45	Coordination nationale des usagers des ressources naturelles du bassin du Niger
11	Argentina Administración de Parques Nacionales		(CNU-Mali)
12	Argentina Ministry of Environment and Sustainable Development (MAyDS)	46	Cordaid
13	Argentina National Institute of Agricultural Technology (INTA)	47	Delft University of Technology (TU Delft)
14	Argentina Provincial Government of Buenos Aires, Santa Fe, Entrer Rios, Mendoza,	48	Delta Alliance
	Corrientes, Jujuy and Catamarca	49	Deltares
15	Argentina Subsecretaría Agricultura Familiar y Desarrollo Territorial	50	Department Of Parks And Wildlife Management (The Gambia)
16	ASEAN Centre for Biodiversity	51	DHAN Foundation (India)
17	Associação Para a Defesa do Ambiente e Desenvolvimento - Guinee Bissau	52	Diponegoro University (UNDIP)
18	Aves Argentina	53	Direction Bureau De La Planification Cotiere Guinee-Bissau (GPC)
19	Benin Environment And Education Society (BEES, Benin)	54	Direction des Aires Marines Communautaires Protégées (Senegal)
20	Bioconserv - Angola	55	Direction Des Eaux Et Forets (Senegal)
21	Biodiversites - Mauritanie	56	Direction Des Parcs Nationaux (DPN, Senegal)
22	BirdLife International	57	Direction Parcs Nationaux (Senegal)
23	Blue Forests	58	East Asian-Australasian Flyway Partnership (EAAFP)
24	Bogor Agricultural University (Indonesia)	59	EcoAlbania
25	Bombay Natural History Society (BNHS)	60	ECOAN (Asociación Ecosistemas Andinos, Peru)
26	Boskalis	61	Ecopil México
27	Brunei Shell Petroleum	62	EcoShape Buidling with Nature
28	Cagayan de Oro City Water District	63	Environment Authority Oman
29	Cagayan de Oro River Basin Management Council	64	Environment Protection Agency (EPA, Sierra Leone)
30	Cambridge University	65	Environmental Satellite Applications Laboratory (LASA-UFRJ)
31	Cameroon Wildlife Conservation Society (CWCS)	66	Ethiopia Meki Batu Cooporative Farmer's Union
32	CARE	67	Ethiopia Wildlife and Natural History Society (EWNHS)
33	Caritas Switzerland	68	Ethiopia Wildlife Conservation Authority
34	CEDAR (India)	69	EuroNatur

3.7 Partners 2021

Future niversity of Mato Grosso do Sul (Brazil) n Maio Biodiversity (Cape Verde) search Institute of Malaysia (FRIM) fane - Senegal n Cambio Democratico n Ambiente y Recursos Naturales n AVINA n Natura Panamá n para la Conservación y Desarrollo Sustentable en Yungas, andes del Norte Argentino (YUCHAN) n Vida Silvestre Argentina	103 104 105 106 107 108 109 110	India Department of Forests and Wildlife Preservation, Government of Punjab India Himachal Pradesh State Wetlands Authority India HimachalPradesh Forest Department India Ministry of Environment, Forests and Climate Change India Sikkim State Wetlands Authority India State Wetland Authority Kerala, Governmentof Kerala India Uttar Pradesh Forest Department	139 140 141 142 143 144	Karunya University (India) Keidanren Nature Conservation Fund (KNCF, Japan) Kenya Marine Frisheries Research Institute (KMFRI) Kenya Ministry of Water and Irrigation Kenya Water Resource Management Authority (WRMA)
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n AVINA n Natura Panamá n para la Conservación y Desarrollo Sustentable en Yungas, andes del Norte Argentino (YUCHAN)	110	India Uttar Pradesh Forest Department	144	Landscape Finance Lab
n Natura Panamá n para la Conservación y Desarrollo Sustentable en Yungas, Indes del Norte Argentino (YUCHAN)			145	Living Planet Morocco
n para la Conservación y Desarrollo Sustentable en Yungas, Indes del Norte Argentino (YUCHAN)	111	India Uttar Pradesh State Wetlands Authority	146	Malaysia Ministry of Natural Resources and Environment
ndes del Norte Argentino (YUCHAN)	111	Indonesia Government Centre for Marine Resource Survey	147	Malaysia South-East Johor Development Authority (KEJORA)
	112	Indonesia Ministry of Environment and Forestry	148	Malaysian Water Partnership (MyWP)
n Vida Silvestre Argentina	113	Indonesia Ministry of Marine Affairs and Fisheries	149	Mali Direction Nationale de la Pêche
· · · · · · · · · · · · · · · · · · ·	114	Indonesia Ministry of Public Works and Housing	150	Mali Direction Nationale de la Protection Civile
n YUCHAN	115	Indonesia National Planning Agency BAPPENAS	151	Mali Direction Nationale de l'Hydraulique
ands Initiative	116	Indonesia Peatland and Mangrove Restoration Agency	152	Mali Direction Nationale des Eaux et Forêts
gency for Developnent & International Cooperation (GIZ)	117	Initiative 20x20 - Global Restoration Initiative	153	Mali Ministry of Environment and Sanitation
n (Senegal)	118	INRM (India)	154	Mangroves for the Future
angrove Alliance	119	Inspection Academique De Fatick (Senegal)	155	Mediterranean Institute for Nature and Anthropos (MedINA)
atlands Initiative	120	Institut Des Sciences De La Terre (Senegal)	156	Mediterranean Wetlands Alliance
silience Partnership	121	Institut Des Sciences De L'environnement (Senegal)	157	Mediterranean Wetlands Observatory
ice	122	Institut National De Gestion Du Territoire (Cabo Verde)	158	MedWet - Mediterranean Wetlands Initiative
d Mire Centre	123	Institut Superieur De Navigationet De Peche (Republique Democratique Congo)	159	Michael Succow Foundation
d University	124	Institute of Botany and Geoecology, Greifswald University	160	Mujeres del Pantanal (MUPAN)
ndal	125	Institute Of Marine Biology And Oceanography, University of Sierra Leone	161	NASA Goddard Space Flight Center
Action Et D Initiatives Pour Un Developpement Alternatif	126	Institute of Sustainable Development of Landscapes of the Earth (DUENE)	162	National Institute of Science and Technology in Wetlands (Brazil)
enegal	127	International Alert	163	National Protected Area Authority And Conservation Trust Fund (Npaa-Ctf) - Sierra Leone
Estudos de Ordenamento do Território e Ambiente (GEOTA)	128	International Federation of the Red Cross (IFRC)	164	Nature Mauritanie
ssau Gabinete de Planificação Costeira	129	International Mire Conservation Group (IMCG)	165	Netherlands Ministry of Foreign Affairs
ssau Institute for Biodiversity and Protected Areas (IBAP)	130	International Peatland Society (IPS)	166	Netherlands Minstry of Infrastructure and Water Management
ssau Ministry of Natural Resources and Environment	131	International Union for Conservation of Nature (IUCN)	167	Netherlands Water Partnership (NWP)
cologie - Guinee	132	International Water Management Institute (IWMI)	168	Niger Basin Authority (NBA)
frica Regional Environment Centre and Network	133	International Waterbird Census Coordinators	169	Nigeria Conservation Foundation
utions	134	IRC	170	Nile Basin Initiative
	135	Japan Ministry of the Environment of Government	171	Office du Niger
ia)	136	Joint Effort to Save the Environment - JESE Uganda	172	One Architecture & Urbanism (ONE)
	137	Jordan Royal Society for the Conservation of Nature	173	Organização para Defesa e Desenvolvimento das Zonas Húmidas (ODZH) - Guinea-Bissau
ia)	138	Joytech	174	Palm Oil Innovation Group (POIG)
ssa cole fric	au Ministry of Natural Resources and Environment ogie - Guinee ca Regional Environment Centre and Network ons titute for Water Education	au Ministry of Natural Resources and Environment ogie - Guinee 132 ta Regional Environment Centre and Network 133 ons 134 135 titute for Water Education 136 titate Wetland Authority 137	International Union for Conservation of Nature (IUCN) International Union for Conservation of Nature (IUCN) International Water Management Institute (IWMI) International Waterbird Census Coordinators IRC Igham Ministry of the Environment of Government Ight Save the Environment - JESE Uganda Igham Ministry of the Conservation of Nature Ight Save the Environment - JESE Uganda Igham Ministry of the Conservation of Nature	International Union for Conservation of Nature (IUCN) 131 International Union for Conservation of Nature (IUCN) 132 International Water Management Institute (IWMI) 133 International Water Management Institute (IWMI) 134 IRC 135 Japan Ministry of the Environment of Government 136 International Waterbird Census Coordinators 137 Jordan Royal Society for the Conservation of Nature 138 International Union for Conservation of Nature (IUCN) 148 International Union for Conservation of Nature (IUCN) 148 International Union for Conservation of Nature (IUCN) 148 International Union for Conservation of Nature (IUCN) 149 International Union for Conservation of Nature (IUCN) 140 In

3.7 Partners 2021

	Name		Name		Name
175	Panama Marine Resources Authority (ARAP)	208	Satelligence	243	Wageningen Environmental Research
176	Panama Ministry of Environment	209	Secretary of Environment, Agriculture and Production of Mato Grosso do Sul State -	244	Wageningen Marine Research (IMARES)
177	Panama Secretaría Nacional de Ciencia, Tecnología e Innovación (SENACYT)		SEMAGRO (Brazil)	245	Wageningen University
178	Pantanal Research Centre (CPP)	210	Simavi	246	Walhi Riau
179	Parc National Banc Arguin (Senegal)	211	Sime Darby Elmina Development BhD (Malaysia)	247	WASH Alliance International
180	Parc National Diawling (Senegal)	212	Social Service of Commerce - SESC (Brazil)	248	West African Bird Study Association Gambia (Wabsa) - The Gambia
181	Partenariat Regional Pour La Conservation De La Zone Marune Et	213	Society For The Conservationof Nature In Liberia	249	Western Hemisphere Shorebird Reserve Network (WHSRN)
	Cotiere En Afrique De L'ouest (Prcm) - Senegal	214	soloEO	250	Wildfowl and Wetlands Trust
182	Partnership for Environment and Disaster Risk Reduction (PEDRR)	215	SOS Pantanal	251	Wildlife Conservation Society
183	PARTOS	216	SOVON	242	Witteveen + Bos
184	Permian Global	217	Sparkgeo	253	Wolfs Company
185	Peru Ministry of Environment	218	Stockholm International Water Institute	254	World Fish Migration Foundation
186	Peru Servicio Nacional de Áreas Naturales Protegidas (SERNAMP)	219	Sustainable Eel Group	255	World Resource Institute (WRI)
187	Philippine Reclamation Authority (PRA)	220	Tanzania Forest Service	256	World Waternet
188	Potsdam Institute for Climate Impact Research	221	TARU (India)	257	WWF
189	PSI (India)	222	TECONA, Mendoza, Argentina	258	Xavier University Science Foundation (Philippines)
190	PT Rimba Makmur Utama	223	The Hague Center for Strategic Studies	259	Yayasan Hasanah
191	RAIN	224	The Nature Conservancy	260	Yayasan Konservasi Alam Nusantara (YKAN)
192	RAMPAO - Reseau Regional D'Aires Marines Protegees en Afrique de	225	TINEGUENA Guinee Bissau	261	Yayasan Konservasi Cakrawala Indonesia (YKCI)
	l'Ouest (Senegal)	226	Tour du Valat	263	Zoological Society of London (ZSL)
193	Ramsar Convention Secretariat, STRP, Regional and Country Centres	227	Unifrutti Tropical Philippines Inc. – Mt. Kitanglad Agriventures Inc.		
194	Red Cross and Red Crescent National Societies	228	United Nations Environment Programme (UNEP)		
195	Red Cross Red Crescent Climate Center	229	United Nations Environment Programme World Conservation Monitoring Centre		
196	Red Latinoamericana de Ministerios Publicos Ambientales - RedeMPA	230	United Nations Food and Agricultural Organisation (FAO)		
197	Reducing Emissions from Deforestation and Degradation (REDD) - Plat-	231	Universidad Nacional de Buenos Aires (Argentina)		
	form Netherlands	232	Universidad Nacional de San Martin (Argentina)		
198	Regional Partnership for Coastal and Marine Conservation (PRCM, Senegal)	233	Universidad Nacional de Tierra del Fuego (Argentina)		
199	Reptile And Amphibian Program Sierra Leone (Sierra Leone)	234	Universite De Nouakchott - Mauritania		
200	Responsibly Produced Peat Foundation	235	Universite Nzerekore - Guinee		
201	Rift Valley Lakes Basin Development Office (RVLBDO)	236	University of Bonn		
202	RiverWatch	237	University Of Cabo Verde		
203	Roundtable on Sustainable Palm Oil (RSPO)	238	University of Ottawa		
204	Royal Society for the Conservation of Nature (RSCN - Jordan)	239	VEI Dutch Water Operators		
205	Rubicon Foundation (Stichting)	240	Vizzuality		
206	Russian Academy of Science	241	Volta Basin Authority		
207	Russian Federation Ministry of Environment	242	Von Lieberman		

3.8 Associate Experts

- 1. Ab Grootjans
- 2. Abdoulaye Ndiaye
- 3. Arina Schrier
- 4. Arne Erik Jensen
- 5. Bart Fokkens
- 6. Bernard Mercer
- 7. Dave Pritchard
- 8. Delmar Blasco
- 9. Derek Scott
- 10. Doug Watkins
- 11. Hanneke van Lavieren
- 12. Henk Zingstra
- 13. Jan Veen
- 14. Jill Heyde
- 15. Han Winterwerp
- 16. John Howes
- 17. Marié-Jose Vervest
- 18. Mike Moser
- 19. Pablo Yorio
- 20. Rebecca D'Cruz
- 21. Rebecca Tharme
- 22. Sansanee Coowaew
- 23. Simon Delany
- 24. Steven de Bie
- 25. Szabolcs Nagy
- 26. Tatiana Minayeva
- 27. Taej Mumdkur28. Tim Dodman
- 29. Tim Jones
- 30. Wim Giesen
- 31. Zhang Xiaohong

3.9 Specialist Groups

- 1. Cormorant Specialist Group
- 2. Crane Specialist Group
- 3. Duck Specialist Group
- 4. Diver/Loon Specialist Group
- 5. Flamingo Specialist Group
- 6. Freshwater Fish Specialist Group
- 7. Goose Specialist Group8. Heron Specialist group
- 9. Pelican Specialist Group
- 10. Swan Specialist Group
- 11. Stork, Ibis and Spoonbill Specialist group
- 12. Threatened Waterfowl Specialist Group
- 13. Wader Specialist group
- 14. Waterbird Harvest Specialist Group
- 15. Wetland Restoration Specialist Group
- 16. Woodcock & Snipe Specialist Group

All of the above Specialist Groups except the ones on Waterbird Harvest and Wetland Restoration are coordinated jointly by Wetlands International and the IUCN Species Survival Commission.

3.10 Donors 2021

Name Type of organisation

_	AFC	Camanata
1	AES	Corporate
2	AEWA	Government institution
3	Antea Group	Corporate
4	Arcadia	Corporate
5	Arcadis	Corporate
6	Blue Action Fund	Trust/Foundation/NGO/Institute
7	Brunei Shell Petroleum	Corporate
8	Canadian Wildlife Services	Government institution
9	Coca Cola	Corporate
10	COmON Foundation	Trust/Foundation/NGO/Institute
11	CONDESAN	Government institution
12	Corporación Andina de Fomento (CAF)	Government institution
13	DOB Ecology	Trust/Foundation/NGO/Institute
14	Environmental Agency Abu Dhabi	Government institution
15	European Commission Directorate General for International Cooperation and Development (DEVCO)	Government institution
16	European Commission Research and LIFE Grants	Government institution
17	European Development Fund	Government institution
18	FOEN (Swiss Government)	Government institution
19	Foundation Responsibly Produced Peat	Trust/Foundation/NGO/Institute
20	Fundación Natura	Trust/Foundation/NGO/Institute
21	German Agency for Development & International Cooperation (GIZ)	Government institution
22	German Federal Ministry for Economic Cooperation and Development (BMZ)	Government institution
23	German Federal Ministry for the Environment, Nature Conservation and Nuclear Safety (ICI/BUMD)	Government institution
24	Grantham Foundation	Trust/Foundation/NGO/Institute
25	IHE Delft Institute for Water and Education	Trust/Foundation/NGO/Institute
26	International and Ibero-American Foundation for Administration and Public Policies (FIIAP)	Trust/Foundation/NGO/Institute
27	Japan Government	Government institution
28	Japan Ministry of the Environment	Government institution
29	Japan Ramsar Committee for Relevant Municipalities	Government institution
30	Keidanren Nature Conservation Fund (KNCF)	Trust/Foundation/NGO/Institute
31	KfW Bank	Corporate
32	Malaysia Government	Government institution
33	MAVA Foundation	Trust/Foundation/NGO/Institute
34	Mirova - L'Oréal Fund for Nature Regeneration	Trust/Foundation/NGO/Institute
35	Moore Foundation	Trust/Foundation/NGO/Institute
36	Nationale Postcode Loterij (Dutch National Postcode Lottery)	Trust/Foundation/NGO/Institute

3.10 Donors 2021

Name Type of organisation

37	Netherlands Enterprise Agency (RVO)	Government institution
38	Netherlands Ministry of Economic Affairs and Climate Policy	Netherlands Ministry of Econo- mic Affairs and Climate Policy
39	Netherlands Ministry of Foreign Affairs	Government institution
40	Netherlands Sustainable Water Fund (FDW)	Government institution
41	OAK Foundation	Trust/Foundation/NGO/Institute
42	Panama National Secretariat of Science, Technology and Innovation (SENACYT)	Government institution
43	Petrosen B.V. (Senegal)	Corporate
44	Senegal Government	Government institution
45	Sovon	Trust/Foundation/NGO/Institute
46	Swedish International Development Cooperation Agency (SIDA)	Government institution
47	Swiss Agency for Development and Cooperation (SDC)	Government institution
48	United Nations Development Programme (UNDP)	Government institution
49	United Nations Environment Program (UNEP) - Global Environment Facility (GEF)	Government institution
50	United Nations Environment Program (UNEP) - Small Scale Funding Agreement (SSFA)	Government institution
51	Woodside Energy Group Ltd	Corporate
52	Yayasan Hasanah (Malaysia)	Trust/Foundation/NGO/Institute

