



***THE SOURCE***  
*2024 Annual Review of  
Wetlands International*  
**ANNEX**



**Wetlands**  
INTERNATIONAL

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# 1. CONSOLIDATED ANNUAL ACCOUNTS 2024 ASSOCIATION WETLANDS INTERNATIONAL

## 1.1 Introduction

The consolidated annual accounts consist of the accounts of the Vereniging Wetlands International ('the Association') and Stichting Wetlands International ('the Foundation'). Transactions between these two entities are eliminated in consolidation.

All implementation activities are executed in the Foundation. The accounts of the Association mainly consist of the income from membership dues, a subsidy to the Foundation and the implementation of the Financial Reserves Policy.

Since the Foundation 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". As a result, expenses are based on commitments entered into (contracts signed) during the reported year.

The 2024 net result is € 371,000 positive. The financial result of 2024 (€ 169,000) can be considered as incidental and the remaining part derives from regular activities.

The 2024 income of € 15.0 million is € 0.6 million higher than budget (€ 14.4 million), and € 0.5 million higher than the 2023 income (€ 14.4 million).

The income from other non-profit organizations is more or less equal to 2023, same as the income from lottery organizations. Income from companies increased approx. 50% compared to 2023, after it doubled compared to 2022. The amount of income from government grants is continued to decrease compared to the last years. Income from Private individuals decreased a little. This income source is related to donations from private individuals. Donations collected by, and transferred through, a non-profit organization have been reported under 'Income from Other non-profit organizations' from 2023 onwards.

The average number of FTE's in 2024 was 45.6, which is 5.6 FTE's (or 14%) higher than the number of FTE's in 2023 (40.0).

Based on RJ 650-2016 the accounts show the total expenses allocated to each of the three organization's objectives ('streams'). In total 90.1% of the total expenses was spent on these objectives (in 2023 this percentage was the same at 90.6%).

Substantial investments in fundraising were made in 2024 to acquire new projects. The fundraising costs ratio (as percentage of total income) in 2024 is 4.0%, compared

to 2.7% in 2023. When taking into account the fundraising costs funded by projects (costs included in 'Expenses on objectives'), this ratio would be 5.5% for 2024 (2023: 4.6%).

The ratio between Cost of Management and Administration and total expenses realized was 5.8% (norm 10%, 6.8% in 2023 realized, 7.0% in 2024 budgeted).

Income is specified in accordance with the RJ 650 standard, per back donor in situation of a consortium. The income from companies and other non-profit organizations is increasing, while the amount of income from government grant is decreasing. In 2024, 33% (2023: 37%) of the total income was related to government grants and 47% (2023: 48%) came from other non-profit organizations.

During 2024 new contracts and extensions of earlier acquired contracts were signed. The list of projects 2024 in paragraph 4.1 includes the projects that started in 2024.

## 1.2 Consolidated Balance sheet, Income & expenditure statement and Cashflow

Consolidated Balance sheet as per 31 Dec in Euros	2024	2023
<b>ASSETS</b>		
Intangible fixed assets (1)	80,132	101,500
Tangible fixed assets (2)	489,992	453,834
Debtors and other receivables (3)	1,828,213	3,035,499
Cash and Banks (4)	7,586,500	5,695,621
Total current assets	9,414,713	8,731,121
<b>Total assets</b>	<b>9,984,836</b>	<b>9,286,455</b>
<b>LIABILITIES</b>		
Continuity reserve (5)	2,192,812	2,113,783
General Members Meeting Reserve (6)	110,000	110,000
Destination reserves (7)	572,029	284,013
Destination funds (8)	226,467	222,635
Total equity	3,101,309	2,730,431
Long-term subsidies (9)	62,863	89,526
Provisions (10)	266,000	266,000
Short-term subsidies (9)	23,606	21,368
Short-term debts (11)	6,531,058	6,179,130
<b>Total liabilities</b>	<b>9,984,836</b>	<b>9,286,455</b>

Consolidated Income & expenditures in Euros	2024	2024 Budget	2023
<b>Income</b>			
- from Private individuals	3,190	25,000	4,460
- from Companies	2,215,308	1,537,709	1,507,158
- from Lottery organisations	717,561	697,849	681,467
- from Government grants	5,012,180	5,437,093	5,269,160
- from Affiliated non-profit organisations	0	55,000	0
- from Other non profit organisations (12)	7,027,807	6,693,349	6,990,997
Total of private and governmental income	14,976,046	14,446,000	14,453,241
- Other Income	23,751	3,000	14,122
<b>Total income</b>	<b>14,999,797</b>	<b>14,449,000</b>	<b>14,467,363</b>
<b>Expenses</b>			
1. Rivers & Lakes	3,307,933	4,186,051	4,301,300
2. Vibrant Coasts & Deltas	6,942,647	6,557,534	6,738,073
3. Peatland Treasures	3,087,539	2,277,848	2,340,561
- Expenses on objectives	13,338,119	13,021,433	13,379,934
- Cost of fundraising	595,013	386,667	391,947
- Cost of management & administration	864,643	1,013,900	998,360
<b>Total Expenses</b>	<b>14,797,775</b>	<b>14,422,000</b>	<b>14,770,241</b>
<b>Earnings before financial income and costs</b>	<b>202,022</b>	<b>27,000</b>	<b>-302,878</b>
Financial result (13)	168,856	0	52,772
<b>Net result</b>	<b>370,878</b>	<b>27,000</b>	<b>-250,106</b>

Result appropriation	2024	2024 Budget	2023
<b>Increase (+)/Decrease (-) continuity reserve</b>	<b>79,029</b>	<b>27,000</b>	<b>232,448</b>
Incr. (+)/Decr. (-) reserve General Members Meeting	0	0	0
Incr. (+)/Decr. (-) designated reserve Donations	288,016	0	-603,759
Incr. (+)/Decr. (-) designated funds donations	3,833	0	121,205
<b>Net result</b>	<b>370,878</b>	<b>27,000</b>	<b>-250,106</b>

Percentages	2024	2024 Budget	2023
<b>Percentages</b>			
- Costs of fundraising (% of total income)	4.0%	2.7%	2.7%
- Costs of Management & Administration (% of total expenses)	5.8%	7.0%	6.8%
- Revenue spent on objectives (% of total revenue)	88.9%	90.1%	92.5%
- Expenditure spent on objectives (% of total expenditures)	90.1%	90.3%	90.6%

Consolidated Cashflow Statement in Euros	2024	2023
<b>Cash flow from operating activities</b>		
Result	370,878	-250,106
Depreciation	88,980	40,742
Cash flow	<u>459,858</u>	<u>-209,364</u>
Changes in work capital		
- Change in receivables	1,207,286	1,821,958
- Change in short-term debts	<u>351,928</u>	<u>-1,184,346</u>
	1,559,214	637,612
- Change in subsidy fixed assets	-24,425	102,098
- Change in provisions	0	0
Cash flow from operating activities	<u>1,994,647</u>	<u>530,346</u>
<b>Cash flow from investing activities</b>		
Investments in fixed assets	-103,769	-548,504
Result on disinvestments	<u>0</u>	<u>1,910</u>
Cash flow from investing activities	-103,769	-546,594
<b>Change in cash &amp; banks</b>	<b><u>1,890,878</u></b>	<b><u>-16,248</u></b>
Cash & banks		
- as per 1 January	5,695,621	5,711,870
- as per 31 December	<u>7,586,500</u>	<u>5,695,621</u>
<b>Change in cash &amp; banks</b>	<b><u>1,890,878</u></b>	<b><u>-16,248</u></b>

## 1.3 General accounting principles

### Guidelines for Reporting by Fundraising Organizations

The annual accounts of the foundation Wetlands International are drawn up in accordance with the Guideline for Fundraising Organizations (RJ 650 guideline). 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 organizations 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 International organizations

In relation to the execution of global/international projects financed by its donors, the Dutch based Foundation Wetlands International seeks cooperation with local Wetlands International organizations. In this case the Foundation 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 International organizations. This cash flow and all related project income and

expenses are fully recorded in the annual accounts of the Foundation, including the expenses paid by the local Wetlands International organizations. The aforementioned local Wetlands International organizations 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 International organizations. From a practical point of view the Dutch based Foundation Wetlands International can be qualified as the 'franchisor' of the local Wetlands International organizations (the 'franchisees').

### 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 organization 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 3 months (25%) of the annual fixed organisational cost or 7.5% of the total income. In that case no additional continuity reserve is required for specific nett risks coverage.

A continuity reserve based on the operational costs is 25% of € 6,000,000 = €1,500,000. A continuity reserve based on income is 7.5% of €19,000,000 = € 1,425,000. Wetlands International reaffirmed the Reserves Policy in December 2024 for the next three years (2025-2027).

- A. Based on the latest annual average operating costs or the total annual income the determined minimum continuity reserve will be kept on € 1,500,000 for the Association and Foundation Wetlands International in total. In case the minimum continuity reserve is reached, a positive year result will be allocated into the destination reserves, as a source of income and/or necessary investments for the realisation of the longer term objectives. The policy will be reviewed in 2027.
- B. The Association will reserve € 35,000 annually for the tri-annual General Members Meeting as of 2011. In December 2019 the last meeting was an e-GMM meeting instead of a face to face meeting. In 2023 and 2024, no contribution was required to be made to the reserve for the General Meeting, as the current provision of €110,000 is considered sufficient for the next meeting

### Principles of valuation

#### General

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

#### Comparative figures last year

The principles of valuation have remained unchanged compared to last year. The comparative figures

have been adjusted where necessary in terms of classification for the purpose of comparison.

#### 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 year-end 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 recognized 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 recognized as a claim on the donor and 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 realized 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 organization 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 is recognized 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 categorized as structural income. Wetlands International receives subsidies for projects, which often have a duration of several years. For this reason, many subsidies that are included in the annual accounts will continue in the coming years. The donor will only formally determine the subsidy at the end of the project period and after the final reports have been submitted. When determining the project income, only those amounts are recognized for which Wetlands is certain that they meet the subsidy conditions. However, the amount may differ at the time the donor grants formal approval.

#### Results reported against three streams

It should be noted that the results of the organization 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 & administration relates to the streams and costs of fundraising. These hours are redistributed towards streams, fundraising and management & administration, based on estimates.

#### 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 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 consolidated balance sheet

### (1) Intangible fixed assets

#### Balance 1 January

Purchase value	106,842
Accumulated depreciation	-5,342
Book value 1 January	<u>101,500</u>

#### Changes in 2024

Investments	0
Desinvestments purchase value	0
Desinvestments Acc. Depreciation	0
Depreciation 2024	-21,368

#### Balance 31 December

Purchase value	106,842
Accumulated depreciation	-26,711
Book value 31 December	<u>80,132</u>

*In 2023 a new website has been developed and officially launched. The development costs are activated and the depreciation period of this assets is determined on 5 years (20% per year).*

<b>(2) Tangible fixed assets</b>				
	Furniture	Computers	Equipment	Total
<b>Balance 1 January</b>				
Purchase value	517,260	131,895	8,337	657,492
Accumulated depreciation	-133,941	-68,420	-1,296	-203,657
Book value 1 January	<u>383,319</u>	<u>63,475</u>	<u>7,041</u>	<u>453,835</u>
<b>Changes in 2024</b>				
Investments	14,409	89,359	0	103,768
Desinvestments purchase value	0	0	0	0
Desinvestments Acc. Depreciation	0	0	0	0
Depreciation 2024	-40,911	-25,034	-1,667	-67,612
<b>Balance 31 December</b>				
Purchase value	531,669	221,254	8,337	761,260
Accumulated depreciation	-174,852	-93,454	-2,963	-271,269
Book value 31 December	<u>356,818</u>	<u>127,800</u>	<u>5,374</u>	<u>489,992</u>

Fixed assets are used for office operations. The tangible fixed assets are valued on the basis of the historic costs price or acquisition value, decreased by linear depreciation on the expected term.

Depreciation period of hardware and software is determined on 5 years (20% per year).

Fixed assets financed by projects and in use by Wetlands International staff are capitalized. The counter value of these assets is accounted for under 'Long-term subsidies' and 'Short-term subsidies' (9). These amounts are decreasing in line with the depreciation of the assets.

<b>(3) Debtors and other receivables</b>	<b>12/31/2024</b>	<b>12/31/2023</b>
Debtors	3,252	14,208
Project funds to be received	1,513,505	2,740,786
Subcontractor receivables	100,147	70,627
Prepaid pension premiums	19,199	1,253
Prepaid expenses	142,903	103,994
Other receivables	49,207	104,631
Total	<u>1,828,213</u>	<u>3,035,499</u>

Debtors are receivables are non-project-related receivables. The recorded amount is after the deduction of a provision for doubtful debtors of € 74,000. From this amount € 69,000 is related to organizations within the Wetlands International network. The remaining € 5,000 is related to outstanding membership dues of the Association.

Subcontractor receivables are project-related receivables related to project and consultancy commitments. The recorded amount is after the deduction of a provision for doubtful debtors of € 267,000. This is related to old outstanding amounts from offices within the Wetlands International network.

<b>(4) Cash &amp; banks</b>	<b>12/31/2024</b>	<b>12/31/2023</b>
Cash	648	4,754
Current accounts EUR	5,645,148	3,451,730
Current accounts GBP	3,348	83
Current accounts USD	1,413,366	851,970
Current accounts CHF	263,956	671,805
Current account Argentina	227,823	60,821
Total Current accounts	<u>7,554,290</u>	<u>5,041,162</u>
Deposit accounts EUR	0	622,723
Deposit account for rent	32,210	31,737
Total Deposits	<u>32,210</u>	<u>654,460</u>
Total	<u>7,586,500</u>	<u>5,695,621</u>

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

The current account Argentina relates to funds held on behalf of our Wetlands International Argentina office. These funds are therefore not immediately available for withdrawal.

The amount recorded as 'Deposit account for rent' is also not immediately accessible because it is an amount held in relation to a bank guarantee.

<b>(5) Continuity reserve</b>	<b>12/31/2024</b>	<b>12/31/2023</b>
Balance 1 January	2,113,783	1,881,334
Result appropriation	79,029	232,448
Balance 31 December	<u>2,192,812</u>	<u>2,113,783</u>

The consolidated net result is € 371,000 positive. The result is distributed as follows:

Result appropriation	2024	2024 Budget	2023
Increase (+)/Decrease (-) continuity reserve	79,029	27,000	232,448
Incr. (+)/Decr. (-) reserve General Members Meeting	0	0	0
Incr. (+)/Decr. (-) designated reserve Donations	288,016	0	-603,759
Incr. (+)/Decr. (-) designated funds donations	3,833	0	121,205
<b>Net result</b>	<u><b>370,878</b></u>	<u><b>27,000</b></u>	<u><b>-250,106</b></u>

<b>(6) General Members Meeting Reserve</b>	<b>12/31/2024</b>	<b>12/31/2023</b>
Balance 1 January	110,000	110,000
Dotation	0	0
Balance 31 December	<u>110,000</u>	<u>110,000</u>

The Association reserves € 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 in 2024 as the current provision of €110,000 is considered sufficient for next meeting.

<b>(7) Destination reserves</b>	<b>12/31/2024</b>	<b>12/31/2023</b>
<b>1460 - UES – Gemeinnützige GmbH für effektives Spenden</b>		
Balance 1 January	0	476,226
- Addition	0	0
- Spending	0	-476,226
Balance 31 December	0	0

Donation was received in 2021. The donation was fully spent in 2023 on the implementation of the abovementioned project.

<b>1472 - Donation NOW Foundation (co-funding for program 'Wetlands 4 Resilience')</b>			
Balance 1 January	284,013	310,116	
- Addition	0	0	
- Spending	-107,703	-26,103	
Balance 31 December	176,310	284,013	

Donation was received in 2022 and was internally earmarked by the organization as co-financing for the program 'Wetlands 4 Resilience', funded by Sida.

<b>1470 - NOW Foundation - Natural Sponges (unrestricted part)</b>			
Balance 1 January	0	101,430	
- Addition	0	0	
- Spending	0	-101,430	
Balance 31 December	0	0	

Donation of € 202,860 was received in 2022, of which 50% was unrestricted and 50% was earmarked for the project 'Natural Sponges'. The organization assigned the unrestricted part of the donation to Natural Sponges as well. The donation was fully spent in 2023 on the implementation of the abovementioned project.

<b>1101 - Cycling 4 Climate event - Rivers &amp; Lakes Brazil</b>			
Balance 1 January	0	0	
- Addition	121,218	0	
- Spending	-121,218	0	
Balance 31 December	0	0	

Cycling4Climate (C4C) is an annual event to raise awareness and funds for climate action. The revenues of the 2024 edition of this event were donated to Wetlands International. The organization decided to assign this amount to this Rivers & Lakes project, implemented by Wetlands International Brazil office.

<b>1106 - Stichting Cordius - Communication &amp; Advocacy</b>			
Balance 1 January	0	0	
- Addition	44,000	0	
- Spending	-44,000	0	
Balance 31 December	0	0	

An unrestricted donation was received from Stichting Cordius in 2024. The organization assigned these funds to specific communication and advocacy activities on influencing global climate policy and processes.

<b>Positive result of 2024 assigned for additional coverage in 2025</b>			
Balance 1 January	0	0	
- Addition	395,719	0	
- Spending	0	0	
Balance 31 December	395,719	0	

Positive result of 2024 of the Foundation is assigned for additional coverage of activities in 2025.

<b>Total Destination reserves:</b>			
Balance 1 January	284,013	887,772	
- Addition	560,937	0	
- Spending	-272,921	-603,759	
Balance 31 December	<u>572,029</u>	<u>284,013</u>	

Destination reserves are reserves designated by the board for a specific purpose. These reserves are often created through unrestricted donations or donations with general environmental protection purposes.

(8) Destination funds	12/31/2024	12/31/2023
<u>1470 - NOW Foundation - Nutural Sponges (earmarked part)</u>		
Balance 1 January	0	101,430
- Addition	0	0
- Spending	0	-101,430
Balance 31 December	0	0

Donation of € 202,860 was received in 2022, of which 50% was unrestricted and 50% was earmarked for the project 'Natural Sponges'. This amount recorded as designated funds is related to the earmarked part of the donation. The donation was fully spent in 2023 on the implementation of the abovementioned project.

<u>1481 - NOW Foundation - Wetlands Gap Map</u>		
Balance 1 January	222,635	0
- Addition	310,000	318,921
- Spending	-306,167	-96,286
Balance 31 December	226,467	222,635

Additional earmarked donations for the project 'Wetlands Gap Map' were received in 2024 for a total amount of € 310,000. The project implementation started in 2023.

<u>1489 - Effektives Spenden - Mangrove restoration Panama</u>		
Balance 1 January	0	0
- Addition	21,931	0
- Spending	-21,931	0
Balance 31 December	0	0

This earmarked donation was received from Effektives Spenden in 2024, as a contribution to a mangrove restoration project in Panama.

<u>1492 - Anonymous donation - Global Mangrove Watch</u>		
Balance 1 January	0	0
- Addition	50,896	0
- Spending	-50,896	0
Balance 31 December	0	0

This earmarked donation was received from an anonymous donor in 2024, as a contribution to the Global Mangrove Watch project.

<b>Total Destination funds:</b>		
Balance 1 January	222,635	101,430
- Addition	382,827	318,921
- Spending	-378,994	-197,716
Balance 31 December	226,467	222,635

Destination funds are donations earmarked by the donor for a specific purpose.

(9) Subsidies	12/31/2024	12/31/2023
Balance 1 January	110,894	
Addition assets financed by projects	0	
Depreciation subsidized assets	-24,425	
Balance 31 December	86,469	
Balance 31 December - specification		
Long-term subsidies	62,863	
Short-term subsidies	23,606	
Balance 31 December	86,469	

'Long-term and short-term subsidies' relate to fixed assets financed by project subsidies. After finalization of the project, these assets are capitalized and depreciated similar to the other fixed assets. During the depreciation period, the value of the fixed assets is recorded as a liability under (9) Subsidies.

(10) Provisions	12/31/2024	12/31/2023
Balance 1 January	266,000	266,000
Additions	0	0
Withdrawals	0	0
Balance 31 December	266,000	266,000

Provision is related to a donor who has ordered Wetlands International to repay all funds for which no evidence of use has been provided. Wetlands International has objected to the donor's position. There is currently a dispute between the parties. The outcome of the dispute is currently uncertain. The best estimate that Wetlands International considers most appropriate is to form a provision for the disputed amount of €266,000.



(11) Short term debts	12/31/2024	12/31/2023
Projects to be executed	3,278,200	2,919,584
Subcontractors commitments < 1 year	2,471,350	2,461,442
Taxation & Social security	144,018	91,737
Trade creditors	56,494	70,242
Argentina funds	227,823	60,821
Holiday allowance	167,281	133,553
Unused annual leave	103,287	95,975
Other short term debts	82,605	345,776
	<u>6,531,058</u>	<u>6,179,130</u>

In 2024 the total short term current liabilities position is € 352,000 higher than in 2023. This is mainly caused by the increase in the sub-category 'Projects to be executed'.

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. The current account position with Argentina relates to the Current Account Argentina position under Cash and Banks (see explanatory notes on 'Cash and banks'). Holiday allowance represents the liability of holiday allowance built up in this book year and to be paid next book year. Unused annual leave represents the outstanding liability regarding unused holidays of staff.

## 1.5 Off balance sheet commitments

### Lease contract copier

Wetlands International rents a copier. The rental costs per year amount to € 3,464.

### Office rent

Wetlands International has concluded a rental agreement for the office in Ede. The annual rent is € 139,517. The end date of the agreement is 31 December 2033. Indexation takes place annually on 1 July. In relation to the office rent agreement, a bank guarantee for € 32,210 is held at ABN AMRO Bank.

### 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', a provision for past services is not applicable. The annual income of the individual board members remains within the maximum amounts allowed under the Remuneration Regulation for Directors of Charity Organizations.

## 1.6 Explanatory notes to the consolidated statement of Income and Expenditure

(12) Income from other non-profit organisations	2024	2024 Budget	2023
Grants for executing projects	7,014,043	6,676,349	6,977,233
Contribution member to the Association	13,764	17,000	13,764
Total	<u>7,027,807</u>	<u>6,693,349</u>	<u>6,990,997</u>

(13) Financial result	2024	2024 Budget	2023
Exchange rate differences	105,051	0	25,918
Interest income	63,805	0	26,854
Total	<u>168,856</u>	<u>0</u>	<u>52,772</u>

## 1.7 Remuneration

Remuneration board members	2024	2024
Name	J. de Groot	R. van Leeuwen
Function	CEO	Director of Resources (COO)
- contract type	Definite	Indefinite
- hours/week	32	36
- part-time percentage	89%	100%
- period in function as board member	1 Jan - 31 Dec	1 Jan - 8 July
gross salary for period in function as board member	103,701	52,137
holiday allowance	8,155	7,454
payment untaken staff holidays	0	0
<b>Total - annual salary</b>	<b>111,856</b>	<b>59,591</b>
Pension costs (employer's costs)	5,109	2,212
Taxed allowances / other additional	0	0
<b>Total - annual income incl. pension and allowances</b>	<b>116,965</b>	<b>61,803</b>

	Function group	BSD score	Maximum annual salary (1FTE/12 months)
J. de Groot	H	435	144,154
R. van Leeuwen	G	400	129,292

The Supervisory Council has determined the remuneration policy, the level of the executive remuneration and the level of other remuneration components. The policy follows the Remuneration Regulation for Directors of Charity Organizations ([www.goededoelennederland.nl](http://www.goededoelennederland.nl)). The annual income of the individual board members remains within the maximum amounts allowed under this regulation.

The annual salaries including taxed allowances, employer's pension contribution, pension compensation and other long-term benefits, remain within the maximum allowed amount.

## 1.8 Events after the balance sheet date

No specific and/or significant financial events have occurred between the balance sheet date and the date on which the financial statements were prepared, that could affect the information presented in those statements.

## 1.9 Consolidated specification and allocation of costs by objective

Purpose	Objective			Generating Funds total	Management & Adm. total	Actual 2024	Budget 2024	Actual 2023
	S1	S2	S3					
Subcontractors	2,186,053	4,588,058	2,040,405	0	0	8,814,516	9,302,548	9,199,764
Publicity & communication	11,953	25,089	11,157	6,261	9,107	63,567	33,929	33,553
Personnel costs	732,365	1,537,077	683,570	516,984	752,008	4,222,004	3,709,472	3,668,485
Travelling & hotel expenses	101,378	212,772	94,624	3,714	5,402	417,890	486,873	481,495
Housing Costs	32,817	68,875	30,630	23,166	33,697	189,185	138,450	136,919
Office & General expenses	227,366	477,194	212,218	33,593	47,999	998,370	1,245,887	1,203,701
Depreciation & interest	16,001	33,582	14,935	11,295	16,430	92,243	46,841	46,324
<b>Total</b>	<b>3,307,933</b>	<b>6,942,647</b>	<b>3,087,539</b>	<b>595,013</b>	<b>864,643</b>	<b>14,797,775</b>	<b>14,964,000</b>	<b>14,770,241</b>

Wetlands International works on 3 themes/objectives:

S1 = Rivers & Lakes

S2 = Vibrant Coasts & Deltas

S3 = Peatland Treasures

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 Consolidated budget 2025

Consolidated budget in Euros	2025
<b>Income</b>	
- from Private individuals	0
- from Companies	2,166,293
- from Lottery organisations	701,685
- from Government grants	4,900,167
- from Affiliated non-profit organisations	41,000
- from Other non profit organisations	6,872,855
Total of private and governmental income	14,682,000
- Other Income	<u>300,000</u>
	14,982,000
<b>Expenses</b>	
Expenses on objectives	
1. Healthy Wetland Nature	3,336,178
2. Vibrant Coasts and Deltas	7,001,927
3. Peatland Treasures	<u>3,113,902</u>
	13,452,007
Costs of generating funds	600,094
Costs of management & administration	901,899
Total expenses	14,954,000
<b>Earnings before financial income and costs</b>	<u>28,000</u>
Financial result	<u>0</u>
<b>Net result</b>	<u>28,000</u>

Result appropriation	2025
Increase (+)/Decrease (-) continuity reserve	<u>28,000</u>
Net result	<u>28,000</u>

### Percentages:

- Costs of fundraising	4.1% (% of total income)
- Costs of Management & Administration	6.0% (% of total expenses)
- Revenue spent on objectives	89.8% (% of total revenue)
- Percentage of expenditure spent on objectives	90.0% (% of total expenditures)

## 1.11 Approval and adoption of the Consolidated Annual Accounts 2024

The Annual Review and the accompanying Consolidated Annual Accounts were adopted on 26 June 2025 by the Management Board, which consist of:

**Coenraad Krijger**

The Annual Review and the accompanying Consolidated Annual Accounts were adopted on 26 June 2025 by the Supervisory Council and the Board of Directors , which consist of the following executives:

**Jan Karel Mak (Chair)**

**Tiega Anada**

**Kazuaki Hoshino**

**Miguel Angel Jorge**

**Frederick Kumah**

**Janet Nieboer**

**Helen O'Connor-Medway**

**Adrie Pajma**

## 1.12 Consolidated Annual Accounts 2024 Auditor's report



### INDEPENDENT AUDITOR'S REPORT

To: the Supervisory Board of Stichting Wetlands International

#### Report on the audit of the consolidated financial statements 2024 included in the annual report

##### **Our opinion**

We have audited the consolidated financial statements 2024 of Stichting Wetlands International based in Wageningen.

In our opinion, the accompanying consolidated financial statements give a true and fair view of the financial position of Stichting Wetlands International (including the figures of Vereniging Wetlands International) as at 31 December 2024 and of its result for 2024 in accordance with the Guideline for annual reporting 650 'Fondsenwervende organisaties' of the Dutch Accounting Standards Board.

The consolidated financial statements comprise:

1. the consolidated balance sheet as at 31 December 2024;
2. the consolidated statement of income and expenditure for 2024; and
3. the notes comprising a summary of the accounting policies and other explanatory information.

##### **Basis for our opinion**

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

We are independent of Stichting 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.

#### Report on the other information included in the annual report

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



Based on the following procedures performed, we conclude that the other information:

- is consistent with the consolidated financial statements and does not contain material misstatements;
- contains all the information regarding the management report and the other information as required by the Guideline for annual reporting 650 'Fondsenwervende organisaties' of the Dutch Accounting Standards Board.

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

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

The Board is responsible for the preparation of the management report and other information in accordance with the Guideline for annual reporting 650 'Fondsenwervende organisaties' of the Dutch Accounting Standards Board.

#### Description of responsibilities regarding the consolidated financial statements

##### **Responsibilities of the Board and the Supervisory Board for the consolidated financial statements**

The Board is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Guideline for annual reporting 650 'Fondsenwervende organisaties' of the Dutch Accounting Standards Board. Furthermore, the Board is responsible for such internal control as the Board determines is necessary to enable the preparation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the consolidated 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 consolidated financial statements using the going concern basis of accounting unless the Board either intends to liquidate 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 consolidated financial statements.

The Supervisory Board is responsible for overseeing the foundation's financial reporting process.

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

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

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not detect all material errors and fraud during our audit. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.



We have exercised professional judgement and have maintained professional skepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included e.g.:

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

Because we are ultimately responsible for the opinion, we are also responsible for directing, supervising and performing the audit of the financial information of entities or operations to be included in the financial statements. In this respect we have determined the nature and extent of the audit procedures to be carried out for these entities or operations. Decisive were the size and/or the risk profile of the entities or operations. On this basis, we selected entities or operations for which an audit or review had to be carried out on the complete set of financial information or specific items.

We communicate with the Supervisory Board 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.

Was signed in Amersfoort, 26 June 2025.

WITh Accountants B.V.  
Drs. J. Snoei RA

## 2. ANNUAL ACCOUNTS FOUNDATION WETLANDS INTERNATIONAL

### 2.1 Introduction

In this section the annual accounts for Stichting Wetlands International (the 'Foundation') are presented. Explanatory notes are only available for the audited consolidated accounts.

### 2.2 Foundation Balance sheet and Income & expenditure statement and Cashflow

Foundation Balance sheet as per 31 Dec in Euros	2024	2023
<b>ASSETS</b>		
Intangible fixed assets	80,132	101,500
Tangible fixed assets	489,992	453,834
Debtors and other receivables	1,826,297	3,038,185
Cash and Banks	6,321,189	4,504,302
Total current assets	8,147,486	7,542,488
<b>Total assets</b>	<b>8,717,609</b>	<b>8,097,822</b>
<b>LIABILITIES</b>		
Continuity reserve	1,035,605	1,035,605
Destination reserves	572,029	284,013
Destination funds	226,467	222,635
Total equity	1,834,102	1,542,253
Long-term subsidies	62,863	89,526
Provisions	266,000	266,000
Short-term subsidies	23,606	21,368
Short-term debts	6,531,038	6,178,675
<b>Total liabilities</b>	<b>8,717,609</b>	<b>8,097,822</b>

Foundation Income and Expenditure (in Euros)	2024	2024 Budget	2023
<b>Income</b>			
- from Private individuals	3,190	25,000	4,460
- from Companies	2,215,308	1,537,709	1,507,158
- from Lottery organisations	717,561	697,849	681,467
- from Government grants	4,609,146	5,037,093	4,879,373
- from Affiliated non-profit organisations	350,000	406,000	350,000
- from Other non profit organisations	7,014,043	6,676,349	6,977,233
Total of private and governmental income	14,909,248	14,380,000	14,399,690
- Other Income	23,751	3,000	14,122
<b>Total income</b>	<b>14,932,999</b>	<b>14,383,000</b>	<b>14,413,812</b>
<b>Expenses</b>			
1. Rivers & Lakes	3,307,933	4,186,051	4,301,300
2. Vibrant Coasts & Deltas	6,942,647	6,557,534	6,738,073
3. Peatland Treasures	3,087,539	2,277,848	2,340,561
- Expenses on objectives	13,338,119	13,021,433	13,379,934
- Cost of fundraising	595,013	386,667	391,947
- Cost of management & administration	865,509	974,900	988,211
<b>Total Expenses</b>	<b>14,798,641</b>	<b>14,383,000</b>	<b>14,760,092</b>
<b>Earnings before financial income and costs</b>	<b>134,358</b>	<b>0</b>	<b>-346,280</b>
Financial result	157,491	0	49,535
<b>Net result</b>	<b>291,849</b>	<b>0</b>	<b>-296,745</b>

Result appropriation	2024	2024 Budget	2023
<b>Increase (+)/Decrease (-) continuity reserve</b>	<b>0</b>	<b>0</b>	<b>185,809</b>
Incr. (+)/Decr. (-) designated funds donations	3,833	0	121,205
Incr. (+)/Decr. (-) designated reserve donations	288,016	0	-603,759
	291,849	0	-296,745

Percentages	2024	2024 Budget	2023
<b>Percentages</b>			
- Costs of fundraising (% of total income)	4.0%	2.7%	2.7%
- Costs of Management & Administration (% of total expenses)	5.8%	6.8%	6.7%
- Income spent on objectives (% of total income)	89.3%	90.5%	92.8%
- Expenses spent on objectives (% of total expenses)	90.1%	90.5%	90.6%

Foundation Cashflow in Euros	2024	2023
<b>Cash flow from operating activities</b>		
Result	291,849	-296,745
Depreciation	88,980	40,742
Cash flow	380,829	-256,003
Changes in work capital		
- Change in receivables	1,211,888	1,819,642
- Change in short-term debts	352,363	-1,181,621
	1,564,251	638,021
- Change in subsidy fixed assets	-24,425	102,098
- Change in provisions	0	0
Cash flow from operating activities	1,920,655	484,116
<b>Cash flow from investing activities</b>		
Investments in fixed assets	-103,769	-548,504
Result on disinvestments	0	1,910
Cash flow from investing activities	-103,769	-546,594
<b>Change in cash &amp; banks</b>	<b>1,816,886</b>	<b>-62,478</b>
Cash & banks		
- as per 1 January	4,504,302	4,566,781
- as per 31 December	6,321,189	4,504,302
<b>Change in cash &amp; banks</b>	<b>1,816,886</b>	<b>-62,478</b>

## 2.3 Budget 2025 Foundation Wetlands International

Foundation Budget in Euros	2025
<b>Income</b>	
- from Private individuals	0
- from Companies	2,166,293
- from Lottery organisations	701,685
- from Government grants	4,507,167
- from Affiliated non-profit organisations	391,000
- from Other non profit organisations	6,858,855
Total of private and governmental income	14,625,000
- other Income	300,000
Total income	14,925,000
<b>Expenses</b>	
Expenses on objectives	
1. Rivers & Lakes	3,336,178
2. Vibrant Coasts and Deltas	7,001,927
3. Peatland Treasures	3,113,902
Total of expenses on objectives	13,452,007
- costs of generating funds	600,094
- costs of management & administration	872,899
Total expenses	14,925,000
<b>Earnings before financial income and costs</b>	<b>0</b>
Financial result	0
<b>Net result</b>	<b>0</b>

Result appropriation	2025
<b>Increase (+)/Decrease (-) continuity reserve</b>	<b>0</b>
Incr. (+)/Decr. (-) designated funds donations	0
Incr. (+)/Decr. (-) designated reserve donations	0
<b>Net result</b>	<b>0</b>
<b>Percentages</b>	
- Costs of fundraising	4.0% (% of total income)
- Costs of Management & Administration	5.8% (% of total expenses)
- Income spent on objectives	90.1% (% of total income)
- Expenses spent on objectives	90.1% (% of total expenses)

# 3. ANNUAL ACCOUNTS 2024 ASSOCIATION WETLANDS INTERNATIONAL

## 3.1 Introduction

In this section the annual accounts for Vereniging Wetlands International (the 'Association') are presented. Explanatory notes are only available for the audited consolidated accounts.

## 3.2 Association Balance sheet and Income & expenditure statement and Cashflow

Association Balance sheet as per 31 Dec (in Euros)	31-Dec-2024	31-Dec-2023
<b>ASSETS</b>		
Debtors and other receivables (1)	2,370	4,034
Cash and Banks (2)	1,265,311	1,191,319
	1,267,681	1,195,353
<b>Total assets</b>	<b>1,267,681</b>	<b>1,195,353</b>
<b>LIABILITIES</b>		
Continuity reserve (3)	1,157,207	1,078,178
General Members Meeting Reserve (4)	110,000	110,000
Short-term debts (5)	474	7,175
<b>Total liabilities</b>	<b>1,267,681</b>	<b>1,195,353</b>

Association Income & Expenditure (in Euros)	2024	Budget 2024	2023
<b>Income</b>			
- from Government grants	461,978	450,000	440,787
- from Other non profit organisations	13,764	17,000	13,764
Total of private and governmental income	475,742	467,000	454,551
- Other income	0	0	0
<b>Total income</b>	<b>475,742</b>	<b>467,000</b>	<b>454,551</b>
<b>Expenses</b>			
- Contribution to Foundation Wetlands Int. (6)	408,944	401,000	401,000
- Provision debtors	-866	30,000	9,830
- Management & administration Cost of management & administration	0	9,000	319
<b>Total Expenses</b>	<b>408,078</b>	<b>440,000</b>	<b>411,149</b>
<b>Earnings before financial income and costs</b>	<b>67,664</b>	<b>27,000</b>	<b>43,402</b>
Financial result	11,365	0	3,237
<b>Net result</b>	<b>79,029</b>	<b>27,000</b>	<b>46,639</b>

Result appropriation	2024	Budget 2024	2023
Increase/Decrease continuity reserve	79,029	27,000	46,639
Increase/Decrease General Members Meeting reserve	0	0	0
	<b>79,029</b>	<b>27,000</b>	<b>46,639</b>

Association Cashflow statement (in Euros)	2024	2023
<b>Cash flow from operating activities</b>		
Result	79,029	46,639
Changes in work capital		
- Change in receivables	1,664	-709
- Change in short-term debts	-6,701	300
Cash flow from operating activities	73,992	46,230
<b>Change in cash &amp; banks</b>	<b>73,992</b>	<b>46,230</b>
Cash & banks		
- as per 1 January	1,191,319	1,145,089
- as per 31 December	1,265,311	1,191,319
<b>Change in cash &amp; banks</b>	<b>73,992</b>	<b>46,230</b>



## 2.3 Budget 2025 Association Wetlands International

<b>Association Wetlands International budget</b>		<b>2025</b>
<b>Income</b>		
- from Government grants		450,000
- from Other non profit organisations		14,000
Total of private and governmental income		464,000
- Other income		0
Total revenue		464,000
<b>Expenses</b>		
- Contribution to Foundation Wetlands Int.		407,000
- Provision debtors		20,000
- Management & administration		
Cost of management & administration		9,000
Total Expenses		436,000
<b>Earnings before financial income and costs</b>		<b>28,000</b>
Financial result		0
<b>Net result</b>		<b>28,000</b>
<hr/>		
<b>Result appropriation</b>		<b>2025</b>
Increase continuity reserve		28,000
<b>Net result</b>		<b>28,000</b>

## 4. LIST OF PROJECTS

The list of projects shows the income on project in 2024, presented separately for the total network and for the consolidated accounts of Foundation Wetlands International and Association Wetlands International. The figures of the total network are based on input from the network offices and are not checked during the audit of the consolidated accounts of Foundation Wetlands International and Association Wetlands International.

The list can be found on the next pages

Lead office (country)	Region	Stream	Project Title	Donor type	Donor/Partner	ACTUALS 2024 Wetlands International Network Worldwide	ACTUALS 2024 Wetlands International Global Office + Association
Argentina - Latin America & Caribbean	Americas	Peatlands	Management plan for Península Mitre, Tierra del Fuego	Government Institution	Consejo Federal de Inversiones - CFI	5.863	
Argentina - Latin America & Caribbean	Americas	Rivers & Lakes	Geoportal of migratory geese - Phase 2	Government Institution	DEG Invest / Impulse	31.975	
Argentina - Latin America & Caribbean	Americas	Rivers & Lakes	Shorebird conservation and avian influenza dispersion in South America	Government Institution	Environment & Climate Change Canada	32.454	
Argentina - Latin America & Caribbean	Americas	Rivers & Lakes	Shorebird conservation and highly pathogenic avian influenza virus dispersion in South America	Government Institution	Environment & Climate Change Canada	13.500	
Argentina - Latin America & Caribbean	Americas	Rivers & Lakes	Empowering Andean Women for Sustainable Water Management in the Puna	Government Institution	The Netherlands Embassy in Buenos Aires	9.179	
Argentina - Latin America & Caribbean	Americas	Rivers & Lakes	Corredor Azul Programme - Phase 2	Trust/Foundation/NGO/Institute	DOB Ecology	443.967	13.512
Argentina - Latin America & Caribbean	Americas	Rivers & Lakes	Corredor Azul Programme - Phase 3	Trust/Foundation/NGO/Institute	DOB Ecology	433.390	5.962
Argentina - Latin America & Caribbean	Americas	Rivers & Lakes	Saving High Andean Wetlands - Phase 2	Trust/Foundation/NGO/Institute	DOB Ecology	222.608	37.823
Argentina - Latin America & Caribbean	Americas	Rivers & Lakes	Saving High Andean Wetlands - Phase 3	Trust/Foundation/NGO/Institute	DOB Ecology	352.332	
Argentina - Latin America & Caribbean	Americas	Rivers & Lakes	Argentina National Shorebird Plan	Trust/Foundation/NGO/Institute	NMBCA - USA	21.136	
Argentina - Latin America & Caribbean	Americas	Rivers & Lakes	Shorebirds and lithium mining	Trust/Foundation/NGO/Institute	NMBCA - USA	25.111	
Brazil - Latin America & Caribbean	Americas	Rivers & Lakes	Consolidating the Pantanal of Rio Negro State Park in Mato Grosso do Sul State, Brazil	Government Institution	Ministry of Environment Brazil/GEF	33.879	
Brazil - Latin America & Caribbean	Americas	Rivers & Lakes	Development of a Theoretical Framework of Principles and Standards for Vegetation Recovery Practices and Recommendations for Monitoring Recovery Applied to the Pantanal Biome	Government Institution	Ministry of Environment Brazil/GEF	13.162	
Brazil - Latin America & Caribbean	Americas	Rivers & Lakes	Strengthening the ICCA Agenda in Brazil	Trust/Foundation/NGO/Institute	Synchronicity Earth	21.301	
Brazil - Latin America & Caribbean	Americas	Rivers & Lakes	Strengthening the Kadiwéu Indigenous Territory management and governance: Preparation for an Indigenous Environmental and Territorial Management Plan (PGTAI)	Trust/Foundation/NGO/Institute	The Pew Charitable Trusts	37.279	

Lead office (country)	Region	Stream	Project Title	Donor type	Donor/Partner	ACTUALS 2024 Wetlands International Network Worldwide	ACTUALS 2024 Wetlands International Global Office + Association
Europe	Europe	Coasts & Deltas	<b>AEWA CSR9</b>	Government Institution	UN	45.158	
Europe	Europe	Coasts & Deltas	<b>SPEAR (Biodiversa)</b>	Trust/Foundation/NGO/Institute	BioDiversa	5.742	
Europe	Europe	Coasts & Deltas	<b>SOVON</b>	Trust/Foundation/NGO/Institute	SOVON	7.480	
Europe	Europe	Peatlands	<b>ALFAwetlands</b>	Government Institution	EU Commission	24.904	
Europe	Europe	Peatlands	<b>REWET</b>	Government Institution	EU Commission	127.200	
Europe	Europe	Rivers & Lakes	<b>HORIZON Sponge Boost</b>	Government Institution	EU Commission	32.026	
Europe	Europe	Rivers & Lakes	<b>MYRIAD - EU</b>	Government Institution	EU Commission	45.017	
Europe	Europe	Rivers & Lakes	<b>CIREF (co-funding Operating Grant 2024)</b>	Trust/Foundation/NGO/Institute	CIREF	11.073	
Europe	Europe	Rivers & Lakes	<b>CIRF (co-funding Operating Grant 2024)</b>	Trust/Foundation/NGO/Institute	CIRF	7.000	
Europe	Europe	Rivers & Lakes	<b>ELP Latorica (co-funding Operating Grant 2024)</b>	Trust/Foundation/NGO/Institute	ELSP	40.573	
Europe	Europe	Rivers & Lakes	<b>MedINA (co-funding Operating Grant 2024)</b>	Trust/Foundation/NGO/Institute	MEdINA	19.991	
Europe	Europe	Rivers & Lakes	<b>ORP-DRE (co-funding Operating Grant 2024)</b>	Trust/Foundation/NGO/Institute	Open Rivers	17.457	
Europe	Europe	Rivers & Lakes	<b>MAW</b>	Trust/Foundation/NGO/Institute	Tour du Valat	57.680	
Europe	Europe	Rivers & Lakes	<b>WFMF (co-funding Operating Grant 2024)</b>	Trust/Foundation/NGO/Institute	WFMF	19.487	
Europe	Europe	Rivers & Lakes	<b>ZSL (co-funding Operating Grant 2024)</b>	Trust/Foundation/NGO/Institute	ZSL	5.990	
Europe	Europe	Rivers & Lakes	<b>TdV (co-funding Operating Grant 2024)</b>	Trust/Foundation/NGO/Institute	Tour du Valat	11.819	
Europe	Europe	Rivers & Lakes	<b>WWT (co-funding Operating Grant 2024)</b>	Trust/Foundation/NGO/Institute	WWT	4.754	
Europe	Europe	Strategy & Development	<b>LIFE Operating Grant (2024)</b>	Government Institution	EU Commission	700.088	
Global Office	Africa	Coasts & Deltas	<b>Water Bird Fund Management</b>	Trust/Foundation/NGO/Institute	Convergence Werbeagentur / various small donations	21.625	21.625
Global Office	Africa	Coasts & Deltas	<b>Greenchoice Guinea Bissau</b>	Corporate	Greenchoice	274.976	274.976
Global Office	Africa	Coasts & Deltas	<b>Source to sea</b>	Government Institution	Swedish International Development Cooperation Agency (SIDA)	1.670.641	1.670.641
Global Office	Africa	Coasts & Deltas	<b>MCA phase III</b>	Trust/Foundation/NGO/Institute	DOB Ecology	1.019.436	1.019.436

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Global Office	Africa	Coasts & Deltas	Save our Mangroves Now III (SOMN)	Government Institution	Federal Ministry for Economic Cooperation and Development	151.220	151.220
Global Office	Africa	Coasts & Deltas	Rooted Resilience	Trust/Foundation/NGO/Institute	Swedish Postcode Lottery Foundation	217.561	217.561
Global Office	Africa	Coasts & Deltas	TPNTP-Going Global	Trust/Foundation/NGO/Institute	The Waterloo Foundation	119.101	119.101
Global Office	Africa	Coasts & Deltas	Global Mangrove Watch Phase 3	Trust/Foundation/NGO/Institute	The Nature Conservancy (TNC)	81.968	81.968
Global Office	Africa	Coasts & Deltas	Global Mangrove Watch Phase 3 (co-funding)	Trust/Foundation/NGO/Institute	NOW Foundation	50.896	50.896
Global Office	Africa	Coasts & Deltas	CLI GMA - Mangrove Initiative	Trust/Foundation/NGO/Institute	Crankstart Foundation	38.044	38.044
Global Office	Africa	Rivers & Lakes	WASH SDG Ethiopia	Government Institution	Netherlands Ministry of Foreign Affairs	17.660	17.660
Global Office	Africa	Rivers & Lakes	Ziway Shalla - Basin in Balance	Government Institution	Netherlands Enterprise Agency (RVO)	235.798	235.798
Global Office	Africa	Rivers & Lakes	SaWeL	Government Institution	Swiss Agency for Development and Cooperation (SDC)	6.623	6.623
Global Office	Africa	Rivers & Lakes	WPS phase II	Government Institution	IHE Delft Insittute for Water and Education	259.329	259.329
Global Office	Africa	Rivers & Lakes	Learning and Monitoring in the Rift Lake Valley	Government Institution	Ministerie van Economische Zaken, Landbouw en Innovatie	24.453	24.453
Global Office	Africa	Strategy & Development	4R Accelerating landscape regeneration at scale	Trust/Foundation/NGO/Institute	Stichting Commonland	150.273	150.273
Global Office	Africa	Strategy & Development	Mangrove Guidelines	Trust/Foundation/NGO/Institute	Mirova L'Oréal Fund for Nature Regeneration	35.863	35.863
Global Office	Americas	Coasts & Deltas	Mangrove restoration Arco Seco Panama	Trust/Foundation/NGO/Institute	Stichting Nieuwe Waarde	88.736	88.736
Global Office	Americas	Coasts & Deltas	Mangrove restoration Arco Seco Panama (co-funding)	Trust/Foundation/NGO/Institute	Effektives Spenden	21.931	21.931
Global Office	Americas	Peatlands	Greenchoice Lake Chinchaycocha	Corporate	Greenchoice B.V.	484.663	484.663
Global Office	Americas	Rivers & Lakes	Greenchoice Pantanal	Corporate	Greenchoice B.V.	111.474	111.474
Global Office	Americas	Strategy & Development	Cycling 4 Climate event - Rivers & Lakes Brazil	Trust/Foundation/NGO/Institute	Cycling 4 Climate event (donation)	121.218	121.218
Global Office	Asia	Coasts & Deltas	Manila Bay Offset	Corporate	San Miguel Aerocity Inc. SMAI	344.756	344.756
Global Office	Asia	Coasts & Deltas	NASCLIM	Government Institution	Department of Foreign Affairs, Trade and Development of Canada	1.307.709	1.307.709

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Global Office	Asia	Coasts & Deltas	<b>IWC 2024</b>	Government Institution	The Ministry of the Environment, Government of Japan	105.704	105.704
Global Office	Asia	Coasts & Deltas	<b>Return of the Mangroves</b>	Trust/Foundation/NGO/Institute	Good Energies Foundation	114.750	114.750
Global Office	Asia	Coasts & Deltas	<b>UN Targeted support Indonesia</b>	Trust/Foundation/NGO/Institute	United Nations Environment Programme	43.313	43.313
Global Office	Asia	Coasts & Deltas	<b>EcoShape Management Team (EMT)</b>	Trust/Foundation/NGO/Institute	EcoShape: Building with Nature	28.992	28.992
Global Office	Asia	Peatlands	<b>Greenchoice Mongolia</b>	Corporate	Greenchoice	761.536	761.536
Global Office	Asia	Rivers & Lakes	<b>Ridge To Coast, Rain To Tap</b>	Government Institution	Netherlands Enterprise Agency (RVO)	25.856	25.856
Global Office	Asia	Rivers & Lakes	<b>National YEP Position Contract</b>	Government Institution	Netherlands Water Partnership	9.218	9.218
Global Office	Asia	Strategy & Development	<b>Co-funding Building with Nature Asia</b>	Trust/Foundation/NGO/Institute	COmON Foundation	34.184	34.184
Global Office	Europe	Coasts & Deltas	<b>IWC FOEN 2024</b>	Government Institution	FOEN (Swiss Government)	30.000	30.000
Global Office	Europe	Peatlands	<b>PeatRus III</b>	Government Institution	KfW Bankengruppe	14.406	14.406
Global Office	Europe	Peatlands	<b>Waterlands</b>	Government Institution	European Research Executive Agency (REA)	126.343	126.343
Global Office	Europe	Peatlands	<b>Wet Horizons</b>	Government Institution	European Climate, Infrastructure and Environment Executive Agency (CINEA)	62.446	62.446
Global Office	Europe	Peatlands	<b>LVMH Peatlands</b>	Corporate	SOFPAR 131	40.927	40.927
Global Office	Europe	Peatlands	<b>Rewilding Climate Solutions (Rewilding Europe phase2)</b>	Trust/Foundation/NGO/Institute	Rewilding Europe	96.230	96.230
Global Office	Europe	Rivers & Lakes	<b>EUROLakes</b>	Trust/Foundation/NGO/Institute	European Research Executive Agency (REA)	50.685	10.451
Global Office	Global	Coasts & Deltas	<b>To Plant Or Not To Plant</b>	Trust/Foundation/NGO/Institute	Various donors	279.098	279.098
Global Office	Global	Coasts & Deltas	<b>Greenchoice Partnership</b>	Corporate	Greenchoice	51.080	51.080
Global Office	Global	Coasts & Deltas	<b>Ecoshape NL2120</b>	Trust/Foundation/NGO/Institute	Stichting Ecoshape	31.018	31.018
Global Office	Global	Coasts & Deltas	<b>Mobilizing the Mangrove Breakthrough</b>	Trust/Foundation/NGO/Institute	Bezos Earth Fund	911.017	911.017
Global Office	Global	Coasts & Deltas	<b>RAMM</b>	Government Institution	European Space Agency (ESA)	14.256	14.256

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Global Office	Global	Rivers & Lakes	<b>SIDA Wetlands 4 Resilience</b>	Government Institution	Swedish International Development Cooperation Agency (SIDA)	679.601	679.601
Global Office	Global	Rivers & Lakes	<b>SIDA Wetlands 4 Resilience</b>	Trust/Foundation/NGO/Institute	NOW Foundation	107.703	107.703
Global Office	Global	Rivers & Lakes	<b>Wetlands Gap Map</b>	Trust/Foundation/NGO/Institute	NOW Foundation	306.167	306.167
Global Office	Global	Strategy & Development	<b>Strategic Development Funds</b>	Trust/Foundation/NGO/Institute	COmON Foundation	2.846.514	2.846.514
Global Office	Global	Strategy & Development	<b>Strategic Development Funds</b>	Trust/Foundation/NGO/Institute	NPL	500.000	500.000
Global Office	Global	Strategy & Development	<b>Communication &amp; Advocacy project</b>	Trust/Foundation/NGO/Institute	Cordius Foundation	44.000	44.000
Global Office	Global	Strategy & Development	<b>Leverage its global knowledge and reach</b>	Trust/Foundation/NGO/Institute	Gemeinnützige GmbH für effektives Spenden	2.261	2.261
Global Office	Global Office	Rivers & Lakes	<b>Mujib River Basin</b>	Trust/Foundation/NGO/Institute	MAVA Foundation	23.228	23.228
Global Office	Global Office	Strategy & Development	<b>Membership Contributions</b>	Membership Contributions	Various donors/members	366.798	366.798
India - South Asia	Asia	Coasts & Deltas	<b>Wetlands Management for Biodiversity and Climate Protection</b>	Government Institution	Gesellschaft für Internationale Zusammenarbeit (GIZ)	65.665	
India - South Asia	Asia	Coasts & Deltas	<b>Developing a methodology for assessment of climate change adaptation and disaster risk reduction benefits of Wetland management</b>	Trust/Foundation/NGO/Institute	Prospective Climate Group	64.201	
India - South Asia	Asia	Coasts & Deltas	<b>Coastal and Deltas</b>	Trust/Foundation/NGO/Institute	WI South Asia own funds	34.382	
India - South Asia	Asia	Peatlands	<b>Inventory and Assessment of Peatlands in India</b>	Government Institution	Gesellschaft für Internationale Zusammenarbeit (GIZ)	152.602	49.284
India - South Asia	Asia	Peatlands	<b>Development of Full-Sized GEF Project Document for Conservation of Migratory Wildlife and Habitats India (CoHABITAT)</b>	Government Institution	United Nations Development Program (UNDP)	54.851	
India - South Asia	Asia	Peatlands	<b>Assessment of economic valuation of Biodiversity and Ecosystem services (BDES) in SECURE Himalaya project landscapes in Himachal Pradesh</b>	Trust/Foundation/NGO/Institute	United Nations Development Program (UNDP)	3.890	
India - South Asia	Asia	Peatlands	<b>Himalayan Peatlands Report</b>	Trust/Foundation/NGO/Institute	WI South Asia own funds	38.655	
India - South Asia	Asia	Peatlands	<b>Hindukush</b>	Trust/Foundation/NGO/Institute	WI South Asia own funds	34.382	

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India - South Asia	Asia	Rivers & Lakes	Wetlands and Winged Voyagers: Identification and Conservation of Important Wetlands, and Central Asian Flyway Species around Tata Motors Limited Facilities	Corporate	Tata Motors Ltd.	27.586	
India - South Asia	Asia	Rivers & Lakes	Conserving and Sustainably Managing Gangetic Floodplain Wetlands of Bihar	Government Institution	Environment, Forest and Climate Change Department, Government of Bihar	28.301	
India - South Asia	Asia	Rivers & Lakes	Develop the Integrated Wetland Management Plan for Deepor Beel	Government Institution	Gesellschaft für Internationale Zusammenarbeit (GIZ)	12.788	
India - South Asia	Asia	Rivers & Lakes	Conservation And Wise-Use of Five Wetlands In Three Himalayan States To Secure Habitats of Birds Migrating Within The Central Asian Flyway	Government Institution	National Mission for Himalayan Studies (NMHS)	7.435	
India - South Asia	Asia	Rivers & Lakes	Integrated management of Wetland Biodiversity and Ecosystem Services (IMWBES)	Government Institution	UNEP-GEF	152.023	
India - South Asia	Asia	Rivers & Lakes	Fostering Meaningful Youth engagement for Wetlands conservation and management in NCT of Delhi	Trust/Foundation/NGO/Institute	India Water Partnership (IWP)	1.970	
India - South Asia	Asia	Rivers & Lakes	State of Indian Wetlands Report	Trust/Foundation/NGO/Institute	WI South Asia own funds	23.828	
India - South Asia	Asia	Rivers & Lakes	Creating an enabling environment for wetlands conversation through a focus training prog and strategic knowledge base	Trust/Foundation/NGO/Institute	Rainmatter Foundation	10.989	
Indonesia	Asia	Coasts & Deltas	Global Mangrove Alliance Phase 2	Trust/Foundation/NGO/Institute	WWF-US	90.633	
Japan	Asia	Coasts & Deltas	Nationwide long-term monitoring survey in rocky shores and tidal flats	Government Institution	The Ministry of the Environment, Government of Japan	130.829	
Japan	Asia	Coasts & Deltas	Nationwide long-term monitoring survey in seagrass beds and algal beds	Government Institution	The Ministry of the Environment, Government of Japan	134.272	
Japan	Asia	Rivers & Lakes	Nationwide long-term monitoring survey in inland waters	Government Institution	The Ministry of the Environment, Government of Japan	121.878	
Japan	Asia	Strategy & Development	Learning and exchange event Domestic Ramsar Committee for Relevant Municipalities	Government Institution	Domestic Ramsar Committee for Relevant Municipalities (Japan)	8.263	
Japan	Asia	Strategy & Development	Management website Domestic Ramsar Committee for Relevant Municipalities	Government Institution	Domestic Ramsar Committee for Relevant Municipalities (Japan)	3.787	
Japan	Asia	Strategy & Development	Promoting awareness on World Wetlands Day	Government Institution	The Ministry of the Environment, Government of Japan	4.386	

Lead office (country)	Region	Stream	Project Title	Donor type	Donor/Partner	ACTUALS 2024 Wetlands International Network Worldwide	ACTUALS 2024 Wetlands International Global Office + Association
Japan	Asia	Strategy & Development	Public awareness to promote wise use in Ramsar sites	Government Institution	The Ministry of the Environment, Government of Japan	20.998	
Japan	Asia	Strategy & Development	Role and function of wetlands for climate change adaptation and disaster risk reduction in Japan and Asia	Trust/Foundation/NGO/Institute	Keidanren Nature Conservation Fund (KNCF)	43.811	
Kenya - Eastern Africa	Africa	Coasts & Deltas	Rights Of Wetlands Operationalisation for biodiversity and Community Resilience	Trust/Foundation/NGO/Institute	Darwin Initiative	34.372	
Kenya - Eastern Africa	Africa	Coasts & Deltas	Save Our Mangroves Now	Trust/Foundation/NGO/Institute	Federal Ministry for Economic Cooperation and Development (BMZ)	152.039	
Kenya - Eastern Africa	Africa	Coasts & Deltas	PEW	Trust/Foundation/NGO/Institute	The Pew Charitable Trust	91.858	
Kenya - Eastern Africa	Africa	Peatlands	National Policies and Strategies for Food and Water systems Transformation	Trust/Foundation/NGO/Institute	IWMI	80.000	
Malaysia	Asia	Coasts & Deltas	CSR Work	Corporate	Various Corporate Sponsors	20.733	
Malaysia	Asia	Coasts & Deltas	Mangrove Replanting	Government Institution	The Malaysian Government	2.415	
Malaysia	Asia	Coasts & Deltas	Tanjung Kepah Mangrove Action Project	Trust/Foundation/NGO/Institute	Yayasan Hasanah	67.920	
Malaysia	Asia	Peatlands	Reforestation	Corporate	Shell Brunei Berhad	72.017	
Malaysia	Asia	Rivers & Lakes	Urban Wetlands within Bandar Bukit Raja	Corporate	Sime Darby Property	4.990	
Malaysia	Asia	Strategy & Development	GEF-SGP Capacity Building	Trust/Foundation/NGO/Institute	GEF-SGP	5.047	
Panama - Latin America & Caribbean	Americas	Coasts & Deltas	Wetlands Defenders - Environmental Education	Trust/Foundation/NGO/Institute	AES Foundation	31.069	
Panama - Latin America & Caribbean	Americas	Coasts & Deltas	Assuring ecological connectivity and community resilience through NbS in Jamaica and Grenada	Trust/Foundation/NGO/Institute	CBF - IFRC	118.714	
Panama - Latin America & Caribbean	Americas	Coasts & Deltas	Strengthening Coastal Marine Governance	Trust/Foundation/NGO/Institute	European Union (European Comission)	140.042	
Panama - Latin America & Caribbean	Americas	Coasts & Deltas	Blue Carbon Opportunities in Wetlands	Trust/Foundation/NGO/Institute	Moore Charitable F. & Isla Secas F.	47.000	
Panama - Latin America & Caribbean	Americas	Coasts & Deltas	Communications campaign: Why coastal wetlands matter, reasons for urgent action	Trust/Foundation/NGO/Institute	Moore Charitable F. & Isla Secas F.	35.000	
Panama - Latin America & Caribbean	Americas	Coasts & Deltas	Conservation of wetlands for nature and people in the Gulf of Chiriqui, Province of chiriqui, Republic of Panama	Trust/Foundation/NGO/Institute	Moore Charitable F. & Isla Secas F.	61.950	



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Panama - Latin America & Caribbean	Americas	Coasts & Deltas	<b>Design of the Climate Change Adaptation Plan for the coastal marine sector in Panama</b>	Trust/Foundation/NGO/Institute	NDC Partnership/ GWP	22.575	
Panama - Latin America & Caribbean	Americas	Peatlands	<b>Evaluation and baseline of new potential peat bog areas in the Caribbean and Pacific of Panama</b>	Government Institution	SENACYT	37.800	
Panama - Latin America & Caribbean	Americas	Strategy & Development	<b>First Biennial Transparency Report (BTR) Panamá</b>	Trust/Foundation/NGO/Institute	GEF- UNDP	202.042	
Senegal - West Africa Coastal	Africa	Coasts & Deltas	<b>PRC - Strengthening the Resilience of Mangrove Dependent Communities in the Saloum Delta – Phase 1</b>	Corporate	Woodside – Petrosen	124.850	
Senegal - West Africa Coastal	Africa	Coasts & Deltas	<b>PSC - Community Support Project</b>	Corporate	Subsea7	52.314	
Senegal - West Africa Coastal	Africa	Coasts & Deltas	<b>PAZHOC3 - Project to Strengthen Partnership along the Flyway and Coordinate Monitoring of Coastal Waterbirds</b>	Trust/Foundation/NGO/Institute	Mava via PRCM	47.000	
Senegal - West Africa Coastal	Africa	Coasts & Deltas	<b>Only One Support</b>	Trust/Foundation/NGO/Institute	ONLY ONEINC.	44.220	
Senegal - West Africa Coastal	Africa	Coasts & Deltas	<b>ARC-DS - Support for Community Resilience</b>	Trust/Foundation/NGO/Institute	SPF	188.803	
Senegal - West Africa Coastal	Africa	Coasts & Deltas	<b>GFOMA</b>	Trust/Foundation/NGO/Institute	Union Européenne via UICN PACO	488.037	
Senegal - West Africa Coastal	Africa	Coasts & Deltas	<b>DIOE - International Waterbird Census</b>	Trust/Foundation/NGO/Institute	WSFI via Sovon	51.500	

# 5. OTHER RESOURCES

1. Members of the Association



4. Specialist Groups



7. Management Board



2. Supervisory Council



5. Publications



8. Associate Experts



3. Partners



6. Counsellors of Honour



9. Donors





*Community members in Guinea-Bissau work together to open channels, aiding natural water flow for natural mangrove regeneration.*

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