

An aerial photograph showing a village built on stilts in a mangrove wetland. The houses have various colored roofs (white, blue, red, green) and are surrounded by dense green mangrove trees and water. A dirt road runs through the village. The text is overlaid on the left side of the image.

THE SOURCE
*2022 Annual Review of
Wetlands International*
ANNEX



Wetlands
INTERNATIONAL

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ANNUAL ACCOUNTS FOUNDATION 2022

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 2022 of Euro 13,6 million is Euro 4,4 million higher than the budget (Euro 9,2 million), and Euro 3,4 million higher than in 2021. There was substantially more income from trusts and foundations (in the income statement: other non-profit organisations 2,35 million), Lottery organisations and private individuals. Income from government grants has increased. The total revenue only partly reflects the actual level of activities and outcomes for the organisation.

The average number of FTE's in 2022 was 34,8 and 9% higher than the FTE's of 2021 (31,8).

Based on RJ 650-2016 the accounts show the total expenses allocated to each of the three organisation's objectives ('streams'). In total 91% of the total expenses was spent on these objectives (in 2021 this was 90%). Again, substantial

investments in fundraising were made to acquire new projects throughout Wetlands International. The Euro 281.000 costs of fundraising in 2022 were 23% higher than in 2021 (total Euro 228.000).

The ratio between Cost of Management and Administration and total expenses realised was 6,7% (norm 10%, 7,6% in 2021 realised, 7,6% in 2022 budgeted).

Income is specified in accordance with the RJ 650 standard, per back donor. For the first time, the income of Wetlands International consists for the largest part of income from other non-profit organisations (2022: 41% and 2021: 32%). Government grants income were for the first time a bit lower than the income from other non-profit organisations (2022: 42% and 2021: 52%). The donation from private individuals, companies, lottery organisations and affiliated non-profit organisations are almost the same as last year (2022: 17% 2021: 16% of the total income).

During 2022 new contracts and extensions of earlier acquired contracts were signed. The list of projects 2022 in paragraph 3.1 includes all projects that started in 2022.

1.2

Foundation Balance sheet, Income & expenditure statement and Cashflow

Foundation Balance sheet as per 31 Dec in Euros	2022	2021
ASSETS		
Tangible fixed assets (1)	49,482	43,333
Debtors and other receivables (2)	4,857,827	4,634,105
Cash and Banks (3)	<u>4,566,781</u>	<u>3,717,838</u>
Total current assets	9,424,608	8,351,943
Total assets	<u>9,474,090</u>	<u>8,395,276</u>
LIABILITIES		
Continuity reserve (4)	849,796	441,554
Designated reserve (5)	887,772	572,282
Designated funds (6)	<u>101,430</u>	<u>0</u>
Total equity	1,838,998	1,013,836
Subsidies (7)	8,796	11,698
Provisions (8)	266,000	0
Short-term debts (9)	7,360,296	7,369,742
Total liabilities	<u>9,474,090</u>	<u>8,395,276</u>

Foundation Income and Expenditure (in Euros)	2022	2022 Budget	2021
Income			
- from private individuals (10)	589,342	5,000	572,771
- from companies	770,225	331,656	349,607
- from Lottery organisations	543,207	261,188	275,325
- from Government grants (11)	5,741,339	5,102,196	5,378,359
- from affiliated non-profit organisations (12)	414,838	406,000	423,163
- from other non profit organisations	<u>5,602,499</u>	<u>3,082,960</u>	<u>3,249,829</u>
Total of private and governmental income (13)	13,661,450	9,189,000	10,249,054
- Other Income	<u>200</u>	<u>0</u>	<u>-25,809</u>
Total income	13,661,650	9,189,000	10,223,245
Expenses			
1. Rivers & Lakes	3,947,496	3,584,706	3,761,122
2. Vibrant Coasts & Deltas	6,412,687	4,015,959	4,213,599
3. Peatland Treasures	<u>1,370,861</u>	<u>671,942</u>	<u>705,011</u>
- Expenses on objectives	11,731,044	8,272,607	8,679,732
- Cost of fundraising	281,275	217,637	228,348
- Cost of management & administration	<u>863,125</u>	<u>697,756</u>	<u>732,095</u>
Total Expenses	12,875,444	9,188,000	9,640,175
Earnings before financial income and costs	<u>786,206</u>	<u>1,000</u>	<u>583,070</u>
Financial result (14)	<u>38,956</u>	<u>-3,000</u>	<u>37,351</u>
Net result	<u>825,162</u>	<u>-2,000</u>	<u>620,421</u>
Result appropriation			
Increase (+)/Decrease (-) continuity reserve	408,242	-2,000	48,139
Incr. (+)/Decr. (-) designated funds donations	101,430	0	0
Incr. (+)/Decr. (-) designated reserve donations	<u>315,490</u>	<u>0</u>	<u>572,282</u>
	<u>825,162</u>	<u>-2,000</u>	<u>620,421</u>
Percentages			
Percentages			
- Costs of fundraising (in percentage of total income)	2.1%	2.4%	2.2%
- Costs of Management & Administration (in % of total expenses, norm 10%)	6.7%	7.6%	7.6%
- Revenue spent on objectives (in % of total revenue)	85.9%	90.0%	84.9%
- Expenditure spent on objectives (in % of total expenditures)	91.1%	90.0%	90.0%

Foundation Cashflow in Euros	2022	2021
Cash flow from operating activities		
Result	825,162	620,421
Depreciation	12,691	15,952
Cash flow	<u>837,853</u>	<u>636,373</u>
Changes in work capital		
- Change in receivables	-223,722	-2,292,699
- Change in short-term debts	<u>-9,448</u>	<u>3,316,707</u>
	-233,170	1,024,008
- Change in subsidy fixed assets	-2,902	2,262
- Change in provisions	266,000	0
Cash flow from operating activities	<u>867,781</u>	<u>1,662,643</u>
Cash flow from investing activities		
Investments in fixed assets	-18,888	-8,904
Result on disinvestments	<u>50</u>	<u>0</u>
Cash flow from investing activities	-18,838	-8,904
Change in cash & banks	<u>848,943</u>	<u>1,653,739</u>
Cash & banks		
- as per 1 January	3,717,838	2,064,099
- as per 31 December	<u>4,566,781</u>	<u>3,717,838</u>
Change in cash & banks	<u>848,943</u>	<u>1,653,739</u>

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 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 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 International organisations

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 organisations. 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 organisations. 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 organisations. The aforementioned local Wetlands International 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 International organisations. From a practical point of view the Dutch based Foundation Wetlands International can be qualified as the 'franchisor'

of the local Wetlands International organisations (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 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 Euro 1.000.000 in total. Wetlands International reaffirmed the Reserves Policy in June 2021 for the next three years (2021-2023). The minimum position of the continuity reserves, based on analysis of the risks, is determined at the level that it allows for payment of 3 months (25%) of the annual organisational cost. Based on the annual average of the organisational cost in the consolidated Annual Accounts for 2018-2020, the determined minimum continuity reserve will be kept on € 1,000,000 for the Association and the Foundation of Wetlands International in total.

In addition, the reserves are savings that are used to invest in strategic and institutional development.

In this we follow the VFI (Vereniging Fondsenwervende Instellingen) guidelines of not having a reserve that extends 1.5 times the annual organisational cost.

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 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 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 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 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 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 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 & 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 balance sheet

(1) Tangible fixed assets	Furniture	Computers	Equipment	Total
Balance 1 January				
Purchase value	527,537	235,807	6,055	769,399
Accumulated depreciation	527,537	192,474	6,055	726,066
Bookvalue 1 January	0	43,333	0	43,333
Investments	0	16,105	2,783	18,888
Desinvestments purchase value	-2,380	-9,044	0	-11,424
Desinvestments Acc. Depreciation	2,380	8,996	0	11,376
Depreciation	0	12,505	186	12,691
Balance 31 December				
Purchase value	525,157	242,868	8,838	776,863
Accumulated depreciation	525,157	195,983	6,241	727,381
Bookvalue 31 December	0	46,885	2,597	49,482

Fixed assets are used for office operations. The other assets are largely for direct use for the foundation's goals

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 valued 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% per period, while for hardware and software the depreciation is 33% or 20% 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	12/31/2022	12/31/2021
Total debtors	88,425	59,232
Project funds to be received	2,921,633	2,535,823
Subcontractor receivables	1,496,082	1,505,610
Current Account with Association Wetlands International	3,695	303,695
Pension	10,965	0
Other receivables	337,027	229,745
Total	4,857,827	4,634,105

Subcontractor receivables are outstanding receivables resulting from prepayments on subcontractor commitments. The amount of € 1,496k is after deduction of a provision for doubtful debtors of € 114k.

(3) Cash & banks	12/31/2022	12/31/2021
Cash	4,592	4,523
Current accounts EUR	3,176,425	3,037,279
Current accounts GBP	709	136,048
Current accounts USD	575,151	12,936
Current accounts CHF	694,933	418,082
Current account Argentina	83,417	77,417
Total Current accounts	4,535,227	3,686,284
Deposit accounts	0	0
Deposit account for rent	31,554	31,554
Total Deposits	31,554	31,554
Total	4,566,781	3,717,838

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.

(4) Continuity reserve	12/31/2022	12/31/2021
Balance 1 January	441,554	393,415
Result appropriation	408,242	48,139
Balance 31 December	849,796	441,554

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

(5) Designated reserve	12/31/2022	12/31/2021
1460 - UES – Gemeinnützige GmbH für effektives Spenden		
Balance 1 January	476,226	
- Addition 2022	0	
- Spending 2022	0	
Balance 31 December	476,226	
Donation for 'Environmental protection' was received in 2021. Project implementation to start in 2023.		
1453 - NOW Foundation - Leverage its global knowledge and reach		
Balance 1 January	96,056	
- Addition 2022	0	
- Spending 2022	-96,056	
Balance 31 December	0	
Donation was received in 2021. The donation was fully used in 2022 for the abovementioned project.		
Donation NOW Foundation		
Balance 1 January	0	
- Addition 2022	310,116	
- Spending 2022	0	
Balance 31 December	310,116	
Donation was received in 2022. To be earmarked in 2023 as co-financing for one of Wetlands' larger programs.		
1470 - NOW Foundation - Nutural Sponges (unrestricted part)		
Balance 1 January	0	
- Addition 2022	101,430	
- Spending 2022	0	
Balance 31 December	101,430	
Donation was received in 2022 for € 202,860 of which 50% was unrestricted and 50% was earmarked for the project 'Natural Sponges'. Board decided to assign this unrestricted part of the donation to Natural Sponges as well.		
Total Designated reserve:		
Balance 1 January	572,282	
- Addition 2022	411,546	
- Spending 2022	-96,056	
Balance 31 December	887,772	572,282

Designated reserves are the part of the reserves which is set aside by the board for a specific purpose. These reserves are often the result of unrestricted donations or donations with general environmental protection purposes.

(6) Designated funds	12/31/2022	12/31/2021
1470 - NOW Foundation - Nutural Sponges (earmarked part)		
Balance 1 January	0	
- Addition 2022	101,430	
- Spending 2022	0	
Balance 31 December	101,430	

Donation was received in 2022 for € 202,860 of which 50% was unrestricted and 50% was earmarked for the project 'Natural Sponges'. These designated funds are related to the earmarked part of the donation.

Designated funds are donations earmarked by third parties for a specific purpose.

(7) Subsidies	12/31/2022	12/31/2021
Balance 1 January	11,698	9,436
Assets financed by projects	0	6,118
Depreciation subsidized assets	-2,902	-3,856
Balance 31 December	8,796	11,698

Subsidized tangible assets are amortized in line with other tangible assets

(8) Provisions	12/31/2022	12/31/2021
Balance 1 January	0	0
Additions	266,000	0
Withdrawals	0	0
Balance 31 December	266,000	0

The donor has ordered Wetlands to repay all funds for which no evidence of use has been provided. Wetlands has objected to the donor's position for some of these amounts. There is currently a dispute between the parties. The outcome of the dispute is currently uncertain. The best estimate that has been assessed as most appropriate by Wetlands to form a provision for the dispute amounting to € 266.000.

(9) Short-term debts	12/31/2022	12/31/2021
Projects to be executed	3,769,643	4,504,889
Subcontractors commitments < 1 year	2,802,220	2,124,692
Taxation & Social security	95,455	96,254
Trade creditors	54,852	190,385
Argentina funds	83,417	76,929
Holiday allowance	120,454	83,688
Unused annual leave	59,163	41,061
Other short term debts	375,093	251,844
	7,360,296	7,369,742

In 2022 the total short term current liabilities position is more or less the same as in 2021.

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 to year-end and which is to be paid in the next year. 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 € 5,768.

Office rent

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

- Contract A for office rent from 1-6-2019 until 30-6-2023: rent 2023 is € 52,701.
- Contract B for office rent from 1-6-2019 until 30-6-2023: rent 2023 is € 11,444.
- Contract C for office rent from 1-7-2023 until 31-12-2023: rent 2023 is € 50,634.

Indexation takes place annually on 1 July.

In relation to the lower office rent in 2013, the current bank guarantee remained unchanged at € 31,554.

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

(10) Income from private individuals	2022	2022 Budget	2021
Income from donations and gifts	589,342	5,000	572,771
Total	<u>589,342</u>	<u>5,000</u>	<u>572,771</u>

(11) Income from Governmental grants	2022	2022 Budget	2021
Project income from governmental institutions	5,741,339	5,102,196	5,378,359
Total	<u>5,741,339</u>	<u>5,102,196</u>	<u>5,378,359</u>

The grants are of an incidental nature.

(12) Income from affiliated non-profit organisations	2022	2022 Budget	2021
Income from Wetlands International Association	351,000	351,000	351,000
Income from other affiliated non-profit organisations	63,838	55,000	72,163
Total	<u>414,838</u>	<u>406,000</u>	<u>423,163</u>

The income from affiliated non-profit organisations consists mainly of the contribution from the Association Wetlands International. This contribution can be specified in the table below.

Contribution from Association Wetlands International

Organisation subsidy	300,000	300,000	300,000
Subsidy biodiversity projects	101,000	101,000	101,000
Passed on grant from Japanese Government for executing biodiversity projects, presented under Income from Governments	-50,000	-50,000	-50,000
Contribution to GMM meeting costs	0	0	0
Total received from Association	<u>351,000</u>	<u>351,000</u>	<u>351,000</u>

(13) Total of private and governmental income	2022	2022 Budget	2021
Annual contribution WI Association (structural)	300,000	300,000	200,000
Project and other income (incidental)	13,361,450	8,889,000	10,049,054
Total	<u>13,661,450</u>	<u>9,189,000</u>	<u>10,249,054</u>

(14) Financial result	2022	2022 Budget	2021
Exchange rate differences	38,956	-3,000	37,351
Total	<u>38,956</u>	<u>-3,000</u>	<u>37,351</u>

1.7 Remuneration

Remuneration board members		2022	2021
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)		114,674	109,092
holiday allowance		9,033	8,650
payment untaken staff holidays		-	-
end of year allowance		-	-
taxed allowances / additional		-	-
pension compensation - other long term benefits		-	-
benefits for termination of employment		-	-
Subtotal		123,707	117,742
- Pension costs (employers costs)		15,242	12,210
Total		138,949	129,952

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	J	500
		173,960

The annual income of the individual (salaried) board member remains within the maximum of EUR 173.960 (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 173.960 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.

Employment capacity & production	2022	2022 Budget	2021
Total staff (FTE)	34.8	37.5	31.8
Staff rates claimed on external projects (production)			
Own staff	3,881,289	2,729,167	
Consultants	0	8,368	
	3,881,289	2,737,535	
Staff costs	2022	2022 Budget	2021
Wages & salaries	2,278,343	2,314,400	1,920,835
Social security costs	370,141	427,600	326,486
Pension costs	134,585	124,000	117,891
Wages & salaries incl. social security & pension	2,783,069	2,866,000	2,365,212
Other personnel costs	249,533	214,000	106,481
Interim staff & trainees	14,428	50,000	42,138
Total employee costs	3,047,030	3,130,000	2,513,831
External staff/consultants	0	0	8,368
Total staff costs	3,047,030	3,130,000	2,522,199
Wages & salaries incl. social security & pension per FTE	79,973	76,427	74,378
Social security costs in % of wages and salaries	16.2%	18.5%	17.0%
Pension costs in % of wages and salaries	5.9%	5.4%	6.1%

In 2022 the average wages per FTE including social security and pension costs amounted to Euro 77,7K. This is 4,5% higher than 74,4k per FTE and can be explained by inflation correction and recruitment of higher skilled employees.

1.8

Events after the balance sheet date

Wetlands International has started 2023 in a confident way, with a sound financial basis, raised visibility and influence during key global policy fora in 2022 and several new major global programme developments in incubation. The organisation is on a good track in terms of addressing its strategic goals and improving organisational effectiveness through network office driven actions and, via the Global Office, investing to implement the recommendations of the Business Model review. There is a high level of coherence in terms of priorities across the network organisation as well as optimism and commitment of staff. This was boosted by the end of COVID restrictions and the in-person Annual Meeting held in November 2022, where the Heads of Office Charter was signed, and there was active collaboration between the global leadership teams over how to drive forward business planning and upscaling of impact and influence.

Leadership transition

The announcements of the concurrent departures of the CEO and Director of Operations and Network Development created uncertainties and risks for the organisation in terms of team performance, continuity, internal and external relationships, programme oversight and coherence. The Global Management Team has focused substantial efforts managed to recruit an Interim CEO and two new MT members (Director of Program Impact and a Director of Network Development, while completing the recruitment of a new Chair and 3 additional Council members.

The MT have further worked with the senior leadership team in the Global Office to analyse risks and to prepare together a detailed transition plan for the interim and longer term global leadership. The MT and senior leadership team of the Global Office prepared a transition plan to address these risks during 2023, including activities, ownership for delivery and timescale. This transition plan is intended to be developed further with guidance from the Council and the Network MT to ensure shared ownership for its implementation. The transition plan offers a way to address risks and bring results that will enable Wetlands International to have internal coherence and continuity in its growth, influence and impact, specifically: Global programme priorities and smooth operation.

1.9

Specification and allocation of costs by objective

Purpose	Objective			Generating Funds total	Management & Adm. total	Actual 2022	Budget 2022	Actual 2021
	S1	S2	S3					
Subcontractors	2,714,970	4,410,455	942,837	0	0	8,068,262	4,940,000	6,109,665
Publicity & communication	17,698	28,751	6,146	3,870	11,875	68,340	39,000	94,144
Personnel costs	704,061	1,143,743	244,502	234,656	720,069	3,047,031	3,130,000	2,522,199
Travelling & hotel expenses	94,508	153,528	32,820	2,832	8,690	292,378	50,000	30,392
Housing Costs	44,518	72,319	15,460	14,837	45,530	192,664	189,000	179,762
Office & General expenses	365,551	593,835	126,946	23,017	70,630	1,179,979	804,000	675,689
Depreciation & interest	6,190	10,056	2,150	2,063	6,331	26,790	36,000	28,324
Total	3,947,496	6,412,687	1,370,861	281,275	863,125	12,875,444	9,188,000	9,640,175

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

1.10 Budget 2023

Foundation Budget in Euros	2023
Income	
- from private individuals	2,000
- from companies	635,846
- from Lottery organisations	448,435
- from Governmental grants	4,681,036
- from affiliated non-profit organisations	406,000
- from other non profit organisations	4,769,685
Total of private and governmental income	10,943,002
- Other Income	0
	10,943,002
Expenses	
Expenses on objectives	
1. Rivers and Lakes	3,359,632
2. Vibrant Coasts and Deltas	5,457,702
3. Peatland Treasures	1,166,712
	9,984,046
Costs of generating funds	234,712
Costs of management & administration	720,244
Total expenses	10,939,002
Earnings before financial income and costs	4,000
Financial result	-10,000
Net result	-6,000
Result appropriation	
	2023
Increase (+)/Decrease (-) continuity reserve	-6,000
	-6,000
Percentages	
- Costs of fundraising	2.1% (in percentage of total income)
- Costs of Management & Administration	6.6% (in percentage of total expenses, norm 10%)
- Revenue spent on objectives	91.2% (in percentage of total revenue)
- Percentage of expenditure spent on objectives	91.3% (in percentage of total expenditures)

1.11
Foundation
auditor's report
2022

INDEPENDENT AUDITOR'S REPORT

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

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

Our opinion

We have audited the financial statements 2022, 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 2022 and of its result for 2022 in accordance with the 'RJ-Richtlijn 650 Fondsenwervende organisaties' (Guideline for annual reporting 650 'Fundraising Organisations') of the Dutch Accounting Standards Board.

The financial statements comprise:

1. the balance sheet as at 31 December 2022;
2. the statement of income and expenditure for 2022; and
3. the notes comprising of a summary of the accounting policies and other explanatory information.

Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. 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.

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KvK nummer 34374865

Dubois & Co. Registeraccountants is een maatschap van praktijkvenootschappen. 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.

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.

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, 11 December 2023

Dubois & Co. Registeraccountants

G. Visser RA

A. Koek RA

2

ANNUAL ACCOUNTS ASSOCIATION WETLANDS INTERNATIONAL 2022

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 Euro 1.000.000 in total.

- a. In addition, we follow the VFI guidelines of not having a reserve that extends 1.5 times the annual fixed organisational cost;
- b. The Association will also reserve Euro 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 Euro 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

Association Balance sheet as per 31 Dec (in Euros)	31-Dec-2022	31-Dec-2021
ASSETS		
Debtors and other receivables (1)	3.325	3.604
Cash and Banks (2)	1.145.089	1.499.894
	1.148.414	1.503.498
Total assets	1.148.414	1.503.498
LIABILITIES		
Continuity reserve (3)	1.031.539	979.607
General Members Meeting Reserve (4)	110.000	110.000
Short-term debts (5)	6.875	413.891
Total liabilities	1.148.414	1.503.498

Association Income and Expenditure (in Euros)	2022	Budget 2022	2021
Income			
- Income from Governmental grants (6)	454.519	450.000	443.459
- Income from other non profit organisations (6)	13.764	17.000	14.764
Total of private and governmental income	468.283	467.000	458.223
- Other income	0	0	0 ¹
Total revenue	468.283	467.000	458.223
Expenses			
- Contribution to Foundation Wetlands Int.	401.000	401.000	401.000 ¹
- Provision debtors	2.250	20.000	-74.541
- Management & administration Cost of management & administration	8.063	9.000	9.492
Total Expenses	411.313	430.000	335.951
Earnings before financial income and costs	56.970	37.000	122.272
Financial result	-5.038	0	-5.060
Net result	51.932	37.000	117.212

Result appropriation	2022	Budget 2022	2021
Increase/Decrease continuity reserve	51.932	37.000	117.212
Increase/Decrease General Members Meeting reserve	0	0	0
	51.932	37.000	117.212

Association Cashflow statement (in Euros)	2022	2021
Cash flow from operating activities		
Result	51.932	117.212
Changes in work capital		
- Change in receivables	279	-803
- Change in short-term debts	-407.016	408.484
Cash flow from operating activities	-354.805	524.893
Change in cash & banks	-354.805	524.893
Cash & banks		
- as per 1 January	1.499.894	975.001
- as per 31 December	1.145.089	1.499.894
Change in cash & banks	-354.805	524.893

2.5 Explanatory notes to the balance sheet

(1) Debtors and other receivables	31-Dec-2022	31-Dec-2021
Memberships contributions		
Governmental contributions	39,777	37,933
Provision for doubtful debtors	-36,579	-34,329
Subtotal	3,198	3,604
Other short term receivables	127	0
	<u>3,325</u>	<u>3,604</u>

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

(2) Cash & banks	31-Dec-2022	31-Dec-2021
Current account EUR	525,960	880,765
Deposit accounts EUR	619,129	619,129
	<u>1,145,089</u>	<u>1,499,894</u>

All liquidities are available on demand.

(3) Continuity reserve	31-Dec-2022	31-Dec-2021
Balance 1 January	979,607	862,395
Increase/Decrease	51,932	117,212
Balance 31 December	<u>1,031,539</u>	<u>979,607</u>

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

(4) General Members meeting reserve	31-Dec-2022	31-Dec-2021
Balance 1 January	110,000	110,000
Dotation	0	0
Balance 31 December	<u>110,000</u>	<u>110,000</u>

(5) Short term debts	31-Dec-2022	31-Dec-2021
Current Account with Foundation Wetlands International	3,695	404,695
Other liabilities	3,180	9,196
	<u>6,875</u>	<u>413,891</u>

2.6

Explanatory notes to the statement of income and expenditure

(6) Income from membership	2022	Budget 2022	2021
Governmental members	454.519	450.000	443.459
NGO members	<u>13.764</u>	<u>17.000</u>	<u>14.764</u>
	<u>468.283</u>	<u>467.000</u>	<u>458.223</u>

(7) Contribution to Foundation Wetlands International	2022	Budget 2022	2021
Organisational subsidy	300.000	300.000	300.000
Subsidy Biodiversity projects	101.000	101.000	101.000
	<u>401.000</u>	<u>401.000</u>	<u>401.000</u>

2.7 Budget 2023 Association Wetlands International

Association Budget		2023
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		2023
Increase/Decrease continuity reserve		37.000
Net result		37.000

2.8

Consolidated Balance sheet, Income & expenditure statement and Cashflow

Consolidated Balance sheet as per 31 Dec in Euros	2022	2021
ASSETS		
Tangible fixed assets	49,482	43,333
Debtors and other receivables (1)	4,857,457	4,233,014
Cash and Banks (2)	<u>5,711,870</u>	<u>5,217,732</u>
Total current assets	10,569,327	9,450,746
Total assets	<u>10,618,809</u>	<u>9,494,079</u>
LIABILITIES		
Continuity reserve (3)	1,881,335	1,421,161
General Members Meeting Reserve	110,000	110,000
Designated reserve (4)	887,772	572,282
Designated funds (5)	<u>101,430</u>	<u>0</u>
Total equity	2,980,537	2,103,443
Subsidies	8,796	11,698
Provisions (6)	266,000	0
Short-term debts (7)	7,363,476	7,378,938
Total liabilities	<u>10,618,809</u>	<u>9,494,079</u>

Consolidated Income & expenditures in Euros	2022	2022 Budget	2021
Income			
- from private individuals	589,342	5,000	572,771
- from companies	770,225	341,827	349,607
- from Lottery organisations	543,207	0	275,325
- from Government grants (8)	6,145,858	5,658,667	5,771,818
- from affiliated non-profit organisations(9)	63,838	55,000	72,163
- from other non profit organisations (10)	5,616,263	3,194,506	3,264,593
Total of private and governmental income	13,728,733	9,255,000	10,306,277
- Other Income	200	0	-25,809
Total income	13,728,933	9,255,000	10,280,468
Expenses			
1. Rivers & Lakes	3,947,496	3,584,706	3,761,122
2. Vibrant Coasts & Deltas	6,412,687	4,015,959	4,213,599
3. Peatland Treasures	1,370,861	671,942	705,011
- Expenses on objectives	11,731,044	8,272,607	8,679,732
- Cost of fundraising	281,275	217,637	228,348
- Cost of management & administration	873,438	726,756	667,046
Total Expenses	12,885,757	9,217,000	9,575,126
Earnings before financial income and costs	843,176	38,000	705,342
Financial result	33,918	-3,000	32,291
Net result	877,094	35,000	737,633

Result appropriation	2022	2022 Budget	2021
Increase (+)/Decrease (-) continuity reserve	460,174	35,000	165,351
Incr. (+)/Decr. (-) reserve General Members Meeting	0	0	0
Incr. (+)/Decr. (-) designated reserve Donations	315,490	0	572,282
Incr. (+)/Decr. (-) designated funds donations	101,430	0	0
Net result	877,094	35,000	737,633

Percentages	2022	2022 Budget	2021
Percentages			
- Costs of fundraising (in percentage of total income)	2.0%	2.4%	2.2%
- Costs of Management & Administration (in % of total expenses,	6.8%	7.9%	7.0%
- Revenue spent on objectives (in % of total revenue)	85.4%	89.4%	84.4%
- Expenditure spent on objectives (in % of total expenditures)	91.0%	89.8%	90.6%

Consolidated Cashflow Statement in Euros	2022	2021
Cash flow from operating activities		
Result	877,094	737,633
Depreciation	12,691	15,952
Cash flow	889,785	753,585
Changes in work capital		
- Change in receivables	-624,443	-1,892,502
- Change in short-term debts	-15,464	3,324,191
	-639,907	1,431,689
- Change in subsidy fixed assets	-2,902	2,262
- Change in provisions	266,000	0
Cash flow from operating activities	512,976	2,187,536
Cash flow from investing activities		
Investments in fixed assets	-18,888	-8,904
Result on disinvestments	50	0
Cash flow from investing activities	-18,838	-8,904
Change in cash & banks	494,138	2,178,632
Cash & banks		
- as per 1 January	5,217,732	3,039,100
- as per 31 December	5,711,870	5,217,732
Change in cash & banks	494,138	2,178,632

Explanatory Notes to the Consolidated Balance sheet as per 31 December in Euros

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.

2.9

Explanatory notes to the consolidated balance sheet

(1) Debtors and other receivables	12/31/2022	12/31/2021
Debtors (including membership contributions)	138,365	97,165
Provision for doubtful debtors	-46,742	-34,329
Subtotal	91,623	62,836
Project funds to be received	2,921,634	2,434,823
Subcontractor receivables	1,496,082	1,505,610
Pension	10,965	0
Other receivables	337,154	229,745
Total	4,857,458	4,233,014

(2) Cash & banks	12/31/2022	12/31/2021
Cash	4,592	4,523
Current accounts EUR	3,702,385	3,918,044
Current accounts GBP	709	136,048
Current accounts USD	575,151	12,936
Current accounts CHF	694,933	418,082
Current account Argentina	83,417	77,417
Total Current accounts	5,061,187	4,567,049
Deposit accounts	619,129	619,129
Deposit account for rent	31,554	31,554
Total Deposits	650,683	650,683
Total	5,711,870	5,217,732

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.

(3) Continuity reserve	12/31/2022	12/31/2021
Balance 1 January	1,421,160	1,255,809
Result appropriation	460,174	165,351
Balance 31 December	<u>1,881,334</u>	<u>1,421,160</u>

The consolidated result is added to the continuity reserve.

(4) Designated reserve	12/31/2022	12/31/2021
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Designated reserves fully relate to the Foundation. For explanatory notes, reference is made to the Foundation's separate financial statements.

(5) Designated funds	12/31/2022	12/31/2021
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Designated funds fully relate to the Foundation. For explanatory notes, reference is made to the Foundation's separate financial statements.

(6) Short term debts	12/31/2022	12/31/2021
Projects to be executed	3,769,643	4,504,889
Subcontractors commitments < 1 year	2,802,220	2,124,692
Taxation & Social security	95,455	96,254
Trade creditors	54,852	190,385
Argentina funds	83,417	76,929
Holiday allowance	120,454	83,688
Unused annual leave	59,163	41,061
Other short term debts	378,273	261,041
	<u>7,363,477</u>	<u>7,378,939</u>

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 to year-end and which is to be paid in following year. Unused annual leave represents the outstanding liability regarding unused holidays of staff.

(7) Provisions	12/31/2022	12/31/2021
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Provisions fully relate to the Foundation. For explanatory notes, reference is made to the Foundation's separate financial statements.

2.10 Explanatory notes to the consolidated state of income and expenditures

(8) Income from Governmental grants	2022	2022 Budget	2021
Project income from governmental institutions	6,145,858	5,658,667	5,771,818
Total	<u>6,145,858</u>	<u>5,658,667</u>	<u>5,771,818</u>

The grants are of an incidental nature.

(9) Income from affiliated non-profit organisations	2022	2022 Budget	2021
Income from other affiliated non-profit organisations	63,838	55,000	72,163
Total	<u>63,838</u>	<u>55,000</u>	<u>72,163</u>

(10) Income from other non-profit organisations	2022	2022 Budget	2021
Grants for executing projects	5,602,499	3,177,506	3,249,829
Contribution member to the Association	13,764	17,000	14,764
Total	<u>5,616,263</u>	<u>3,194,506</u>	<u>3,264,593</u>

2.11 Specification and allocation of consolidated costs by objective

Purpose	Objective			Generating Funds	Managmt & Adm.	Actual	Budget	Actual
	S1	S2	S3					
Subcontractors	2,714,970	4,410,455	942,837	0	0	8,068,262	4,940,000	6,109,665
Publicity & communication	17,698	28,751	6,146	3,870	11,875	68,340	39,000	94,144
Personnel costs	704,061	1,143,743	244,502	234,656	720,069	3,047,031	3,130,000	2,522,199
Travelling & hotel expenses	94,508	153,528	32,820	2,832	8,690	292,378	50,000	30,392
Housing Costs	44,518	72,319	15,460	14,837	45,530	192,664	189,000	179,762
Office & General expenses	365,551	593,835	126,946	23,017	80,943	1,190,292	833,000	610,640
Depreciation & interest	6,190	10,056	2,150	2,063	6,331	26,790	36,000	28,324
Total	3,947,496	6,412,687	1,370,861	281,275	873,438	12,885,757	9,217,000	9,575,126

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 2023

Consolidated budget in Euros	2023
Income	
- Income from private parties	2,000
- Income from corporate organisations	635,846
- Income from Lottery organisations	448,435
- Governmental grants	5,081,036
- Income from related organisations	72,000
- Income from Not for profit organisations	4,769,685
Total of private and governmental income	11,009,002
- Other Income	<u>0</u>
	11,009,002
Expenses	
Expenses on objectives	
1. Healthy Wetland Nature	3,359,632
2. Vibrant Coasts and Deltas	5,457,702
3. Peatland Treasures	<u>1,166,712</u>
	9,984,046
Costs of generating funds	234,712
Costs of management & administration	749,244
Total expenses	10,968,002
Earnings before financial income and costs	<u>41,000</u>
Financial result	<u>-10,000</u>
Net result	<u>31,000</u>
Result appropriation	
	<u>31,000</u>
Increase (+)/Decrease (-) continuity reserve	<u>31,000</u>
Net result	<u>31,000</u>
Percentages	
- Costs of fundraising	2.1% (in percentage of total income)
- Costs of Management & Administration	6.8% (in percentage of total expenses, norm 10%)
- Revenue spent on objectives	90.7% (in percentage of total revenue)
- Percentage of expenditure spent on objectives	91.0% (in percentage of total expenditures)

2.13

Association auditor's report 2022

INDEPENDENT AUDITOR'S REPORT

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

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

Our opinion

We have audited the financial statements 2022, 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 2022 and of its result for 2022 in accordance with the 'RJ-Richtlijn 650 Fondsenwervende organisaties' (Guideline for annual reporting 650 'Fundraising Organisations') of the Dutch Accounting Standards Board.

The financial statements comprise:

1. the consolidated and company balance sheet as at 31 December 2022;
2. the consolidated and company statement of income and expenditure for 2022; and
3. the notes comprising of a summary of the accounting policies and other explanatory information.

Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. 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.

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Dubois & Co. Registeraccountants is een maatschap van praktijkvenootschappen. 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.

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.

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, 11 December 2023

Dubois & Co. Registeraccountants

G. Visser RA

A. Koek RA



3.1 List of projects

#	Lead office (country)	Stream	Project Title	Donor/Partner	Donor type	Network Office (EUR)	Global Office (EUR)
	Argentina	Rivers and Lakes	Geoportal of Migratory Austral Geese	DEG Invest / Impulse	Government institution	24.000	
	Argentina	Rivers and Lakes	Villavencio Natural Reserve's wetland inventory	Villavencio - Danone	Corporate	12.000	
1414	Argentina	Rivers and Lakes	Saving High Andes Wetlands for People and Nature II	DOB Ecology	Trust/Foundation/NGO/Institute	624.967	68.223
1415	Argentina	Rivers and Lakes	Corredor Azul Phase II	DOB Ecology	Trust/Foundation/NGO/Institute	1.460.655	56.993
1471	Argentina	Peatlands	Junín Lake project	GreenChoice	Corporate	43.379	
	Brunei	Peatlands	Nursery Development Project	Brunei Shell Petroleum Company Sdn. Bhd.	Corporate	3.242	
	Brunei	Peatlands	Reforestation	Brunei Shell Petroleum Company Sdn. Bhd.	Corporate	101.305	
	Brunei	Peatlands	Seed Collection Programme	Brunei Shell Petroleum Company Sdn. Bhd.	Corporate	8.864	
	Brunei	Peatlands	VCS Project Design for Badas Peat Dome-Phase 2	Brunei Shell Petroleum Company Sdn. Bhd.	Corporate	33.261	
	European Association	Coasts and Deltas	CRF project – AEWA anglophone Africa training workshop (part 2)	AEWA Secretariat	Government Institution	40.863	
	European Association	Coasts and Deltas	Enhancing coastal wetlands conservation traction	MAVA	Trust/Foundation/NGO/Institute	8.030	
	European Association	Peatlands	EU - ALFAwetlands	CINEA	Government Institution	2.597	
	European Association	Peatlands	EU - REWET	CINEA	Government Institution	787	
	European Association	Peatlands	EU - WaterLANDS	REA	Government Institution	21.007	
	European Association	Peatlands	EU - WET Horizons	CINEA	Government Institution	1.585	
	European Association	Coasts and Deltas	Improving fundraising capacity to Wetlands and Fresh-water OAPs, consultancy and workshop for boosting capacity	MAVA	Trust/Foundation/NGO/Institute	35.000	
	European Association	Strategy and Development	LIFE Operating grant	CINEA	Government Institution	548.134	
	European Association	Rivers and Lakes	ONA short film festival 2022 and field trip to Spanish river restoration sites in collaboration with CIRF	CIRF	Trust/Foundation/NGO/Institute	10.000	
	European Association	Rivers and Lakes	Reconnecting Iberian Rivers. Upscaling Reviving Douro Basin to Tagus as case studies	MAVA	Trust/Foundation/NGO/Institute	91.331	

#	Lead office (country)	Stream	Project Title	Donor/Partner	Donor type	Network Office (EUR)	Global Office (EUR)
	European Association	Rivers and Lakes	Reducing lead pollution and poisoning of wetland (and other) wildlife	WWT	Trust/Foundation/NGO/Institute	9.429	
	European Association	Rivers and Lakes	Restore sponge function EU Rivers 2022	WWF Netherlands	Trust/Foundation/NGO/Institute	8.957	
	European Association	Coasts and Deltas	Strengthening the M1-M2 Partnership	MAVA	Trust/Foundation/NGO/Institute	203.111	
	European Association	Coasts and Deltas	Symposium: Ecological connectivity across temperate coastal habitats – moving towards seascape scale restoration	ZSL	Trust/Foundation/NGO/Institute	11.098	
	European Association	Rivers and Lakes	To support enhancing river restoration knowledge and communication in the Iberian Peninsula	CIREF	Government Institution	4.399	
	European Association	Rivers and Lakes	Towards Sustainable Management of the Mujib River Basin - Phase II	MAVA	Trust/Foundation/NGO/Institute	40.908	
	European Association	Coasts and Deltas	WAMAN SEBOU Phase II	MAVA	Trust/Foundation/NGO/Institute	76.399	
1249	Global	Peatlands	Responsible Peat	Foundation Responsibly Produced Peat	Trust/Foundation/NGO/Institute	1.100	1.100
1318	Global	Coasts and Deltas	Building with Nature Indonesia (SWF)	Netherlands Sustainable Water Fund	Government Institution	176.062	176.062
1331	Global	Rivers and Lakes	ICI Climate resilient flyway site network	IKI/BMU German Federal Ministry for the Environment, Nature Conservation and Nuclear Safety	Government Institution	58.088	58.088
1352	Global	Coasts and Deltas	Water Bird Fund (management)	FOEN (Swiss Government)	Government Institution	24	24
1352	Global	Coasts and Deltas	Water Bird Fund Management	FOEN (Swiss Government)	Government Institution	2.000	2.000
1354	Global	Coasts and Deltas	ICI_Building with Nature	IKI/BMU German Federal Ministry for the Environment, Nature Conservation and Nuclear Safety	Government Institution	(9.671)	(9.671)
1369	Global	Rivers and Lakes	WASH SDG Ethiopia	Netherlands Ministry of Foreign Affairs	Government Institution	103.327	103.327
1373	Global	Rivers and Lakes	MAVA Mediterranean Platform	MAVA	Trust/Foundation/NGO/Institute	152	152
1376	Global	Peatlands	IIB grant for Russia	International Investment Bank	Government Institution	3.257	3.257
1383	Global	Rivers and Lakes	Ridge To Coast, Rain To Tap	Netherlands Enterprise Agency (RVO)	Government Institution	(11.620)	(11.620)
1385	Global	Coasts and Deltas	Otter Oman	Wetlands International Foundation	Trust/Foundation/NGO/Institute	25.963	25.963
1386	Global	Rivers and Lakes	Paludiculture Platform SEA	Stichting Otter Fonds	Trust/Foundation/NGO/Institute	24	24
1386	Global	Peatlands	Paludiculture Platform SEAsia	Stichting Otter Fonds	Trust/Foundation/NGO/Institute	440	440
1387	Global	Rivers and Lakes	Ziway Shalla - Basin in Balance	Netherlands Enterprise Agency (RVO)	Government Institution	628.619	628.619
1389	Global	Rivers and Lakes	AWC Coordinator Meeting	East Asian-Australasian Flyway Partnership Secretariat	Government Institution	4.460	4.460
1391	Global	Rivers and Lakes	SaWeL	Swiss Agency for Development and Cooperation (SDC)	Government Institution	1.605.373	1.605.373
1392	Global	Coasts and Deltas	Flyway bottlenecks Yellow Sea	Arcadia	Trust/Foundation/NGO/Institute	170.285	170.285

#	Lead office (country)	Stream	Project Title	Donor/Partner	Donor type	Network Office (EUR)	Global Office (EUR)
1396	Global	Rivers and Lakes	Young Expert Position (YEP)	World Waternet	Trust/Foundation/NGO/Institute	(2.999)	(2.999)
1401	Global	Rivers and Lakes	Waman Sebou	MAVA	Trust/Foundation/NGO/Institute	1.214	1.214
1407	Global	Rivers and Lakes	Upscaling EcoDisaster Risk Reduction	European Commission Directorate General for International Cooperation and Development (DEVCO)	Government Institution	247.936	247.936
1412	Global	Coasts and Deltas	Mangrove Capital Africa II	DOB Ecology	Trust/Foundation/NGO/Institute	125.431	125.431
1417	Global	Coasts and Deltas	Boskalis Blue Carbon	Boskalis	Corporate	43.687	43.687
1420	Global	Coasts and Deltas	Save our Mangroves Now	German Federal Ministry for Economic Cooperation and Development (BMZ)	Government Institution	49.493	49.493
1421	Global	Peatlands	PeatRus III	KfW Bank	Government Institution	464.451	464.451
1423	Global	Peatlands	Capacity Development for Climate Policy	German Agency for Development and International Cooperation (GIZ)	Government Institution	1.096	1.096
1424	Global	Coasts and Deltas	To Plant Or Not To Plant	Various donors	Trust/Foundation/NGO/Institute	482.884	482.884
1428	Global	Coasts and Deltas	TNC Mnazi Bay Tanzania	The Nature Conservancy (TNC)	Trust/Foundation/NGO/Institute	8.060	8.060
1429	Global	Coasts and Deltas	Global Mangrove Watch 2	OAK Foundation / The Nature Conservancy	Trust/Foundation/NGO/Institute	502.011	502.011
1430	Global	Peatlands	Natura 2000 Haaksbergerveen	Antea Group	Corporate	(573)	(573)
1432	Global	Coasts and Deltas	Greenchoice Guinea Bissau	GreenChoice	Corporate	259.523	259.523
1433	Global	Rivers and Lakes	Waterbird Monitoring Priorities	UNEP	Government Institution	-	-
1434	Global	Rivers and Lakes	WPS phase II	IHE Delft Institute for Water and Education	Government Institution	204.967	204.967
1435	Global	Coasts and Deltas	IKI Building with Nature Asia	IKI/BMU German Federal Ministry for the Environment, Nature Conservation and Nuclear Safety	Government Institution	128.713	128.713
1436	Global	Rivers and Lakes	EAAF CSR1	AEWA	Government Institution	12.250	12.250
1437	Global	Strategy and Development	Step Change	COmON Foundation	Trust/Foundation/NGO/Institute	894.479	894.479
1442	Global	Rivers and Lakes	IWC 2021	Wetlands Association	Trust/Foundation/NGO/Institute	-	-
1445	Global	Coasts and Deltas	Greenchoice Partnership	GreenChoice	Corporate	50.000	50.000
1446	Global	Strategy and Development	NPL	Netherlands Postcode Lottery	Government Institution	543.207	543.207
1447	Global	Rivers and Lakes	IWC 2021 FOEN	FOEN (Swiss Government)	Government Institution	222	222
1448	Global	Coasts and Deltas	Source to sea	SIDA	Government Institution	1.876.754	1.876.754
1449	Global	Strategy and Development	4R Accelerating landscape regeneration at scale	COmON Foundation	Trust/Foundation/NGO/Institute	631.470	631.470
1450	Global	Strategy and Development	MAVA Strengthening the M1-M2 Partnership	MAVA	Trust/Foundation/NGO/Institute	19.930	19.930
1452	Global	Coasts and Deltas	MCA phase III	DOB Ecology	Trust/Foundation/NGO/Institute	1.145.604	1.145.604
1453	Global	Strategy and Development	Leverage its global knowledge and reach	Various donors	Trust/Foundation/NGO/Institute	50.089	50.089

#	Lead office (country)	Stream	Project Title	Donor/Partner	Donor type	Network Office (EUR)	Global Office (EUR)
1455	Global	Strategy and Development	Mangrove Guideliness	Mirova - L'Oréal Fund for Nature Regeneration	Trust/Foundation/NGO/Institute	108.239	108.239
1456	Global	Peatlands	Waterlands	European Research Executive Agency (REA)	Government Institution	110.448	110.448
1457	Global	Coasts and Deltas	IWC 2022	Vereniging Wetlands International	Trust/Foundation/NGO/Institute	101.000	101.000
1458	Global	Peatlands	Wet Horizons	European Climate, Infrastructure and Environment Executive Agency (CINEA)	Government Institution	19.631	19.631
1459	Global	Rivers and Lakes	Greenchoice Pantanal	GreenChoice	Corporate	104.997	104.997
1461	Global	Strategy and Development	Comon Beneficiary Grant (excl. reservations)	COmON Foundation	Trust/Foundation/NGO/Institute	1.352.518	1.352.518
1462	Global	Coasts and Deltas	Scaling Up the EEAF Flyway Initiative	BirdLife International (Asla) Limited	Trust/Foundation/NGO/Institute	41.309	41.309
1463	Global	Peatlands	LVMH Peatlands	SOPPAR 131	Corporate	53.413	53.413
1464	Global	Peatlands	Greenchoice Mongolia	GreenChoice	Corporate	46.399	46.399
1465	Global	Rivers and Lakes	IWRM in the Niger Basin	WI Sahel Office	Trust/Foundation/NGO/Institute	7.363	7.363
1466	Global	Coasts and Deltas	Manila Bay Offset	San Miguel Aerocity Inc. SMAI	Corporate	75.297	75.297
1468	Global	Peatlands	Rewilding Climate Solutions	Rewilding Europe	Trust/Foundation/NGO/Institute	21.295	21.295
1469	Global	Coasts and Deltas	IWC FOEN 2022	FOEN (Swiss Government)	Government Institution	25.500	25.500
1471	Global	Peatlands	Greenchoice Lake Junín	GreenChoice	Corporate	65.050	65.050
	India - South Asia	Rivers and Lakes	Assessment of economic valuation of Biodiversity and Ecosystem services (BDES) in SECURE Himalaya project landscapes in Himachal Pradesh	UNDP	Government Institution	15.320	
	India - South Asia	Coasts and Deltas	Conservation and wise-use of five wetlands in 3 Himalayan States to secure habitats of birds migrating with the Central Asian Flyway	National Mission for Himalayan Studies	Trust/Foundation/NGO/Institute	10.440	
	India - South Asia	Rivers and Lakes	Conserving and Sustainably Managing Gangetic Floodplain Wetlands of Uttar Pradesh	Uttar Pradesh State Wetlands Authority	Government Institution	9.272	
	India - South Asia	Rivers and Lakes	Integrated management of Wetland Biodiversity and Ecosystem Services (IMWBES)	UNEP	Government Institution	173.720	
	India - South Asia	Coasts and Deltas	Mainstreaming ecosystem services and climate risks in integrated wetlands management planning	GIZ	Government Institution	55.539	
	India - South Asia	Coasts and Deltas	Mainstreaming Natural Capital values into Planning and Implementation for Sustainable Blue Economic Growth in Indian Coastal Districts	UNEP	Government Institution	35.686	
	India - South Asia	Rivers and Lakes	Promotion of action against marine plastic litter in Asia and the Pacific in India	UNEP	Government Institution	21.992	
	India - South Asia	Coasts and Deltas	"Vembanad-Kol: Integrated Management Plan for Conservation and Wise Use"	State Wetlands Authority Kerala	Government Institution	15.623	

#	Lead office (country)	Stream	Project Title	Donor/Partner	Donor type	Network Office (EUR)	Global Office (EUR)
	Indonesia	Peatlands	Carbon financing consultant for the VCS project design preparation phase for Badas peat Dome, belait (phase 2:A)	WI-Malaysia office	Trust/Foundation/NGO/Institute	18.434	-
	Indonesia	Coasts and Deltas	Global Mangrove Alliance	The Nature Conservation	Trust/Foundation/NGO/Institute	106.204	-
	Indonesia	Peatlands	Mitigation and Adaptation Through Sustainable Livelihoods in Indonesia's Peat and Mangrove Ecosystem.	IKI/BMU German Federal Ministry for the Environment, Nature Conservation and Nuclear Safety	Trust/Foundation/NGO/Institute	23.992	-
	Indonesia	Coasts and Deltas	Western Pacific Sustainable Peatland Management (SAGU) Project	CIFOR	Trust/Foundation/NGO/Institute	90.753	-
	Japan	Strategy and Development	Learning and exchange event of Domestic Ramsar Committee for Relevant Municipalities	Domestic Ramsar Committee for Relevant Municipalities (Japan)	Government Institution	3.260	
	Japan	Strategy and Development	Management of the website for the Domestic Ramsar Committee for Relevant Municipalities	Domestic Ramsar Committee for Relevant Municipalities (Japan)	Government Institution	6.298	
	Japan	Rivers and Lakes	Nationwide long-term monitoring survey in inland waters	The Ministry of the Environment, Government of Japan	Government Institution	91.130	
	Japan	Coasts and Deltas	Nationwide long-term monitoring survey in rocky shores and tidal flats	The Ministry of the Environment, Government of Japan	Government Institution	124.470	
	Japan	Coasts and Deltas	Nationwide long-term monitoring survey in seagrass beds and algal beds	The Ministry of the Environment, Government of Japan	Government Institution	151.512	
	Japan	Strategy and Development	Promoting awareness on World Wetlands Day	The Ministry of the Environment, Government of Japan	Government Institution	6.372	
	Japan	Strategy and Development	Public awareness to promote wise use in Ramsar sites	The Ministry of the Environment, Government of Japan	Government Institution	24.598	
	Japan	Strategy and Development	Role and function of wetlands for climate change adaptation and disaster risk reduction in Japan and Asia	Keidanren Nature Conservation Fund (KNCF)	Trust/Foundation/NGO/Institute	16.838	
	Japan	Strategy and Development	YouTube Wetland Contents Development in Japan	Ramsar Regional Center – East Asia	Corporate	18.509	
	Kenya	Coasts and Deltas	Save our Mangroves Now II	WWF Germany	Trust/Foundation/NGO/Institute	117.421	
	Kenya	Coasts and Deltas	Strengthening Marine Protected Area Management in Rufiji-Mafia-Kilwa, Tanzania	Blue Action Fund	Trust/Foundation/NGO/Institute	66.798	
	Malaysia	Strategy and Development	GEF-SGP Capacity Building	SGP-GEF UNDP	Trust/Foundation/NGO/Institute	12.869	
	Malaysia	Coasts and Deltas	Mangrove Replanting	The Malaysian Government	Government Institution	3.079	
	Malaysia	Coasts and Deltas	Mangrove Replanting (CSR)	Various Donors	Corporate	16.368	
	Malaysia	Peatlands	Trainer for RSPO Drainability Assesment Procedure	RSPO	Trust/Foundation/NGO/Institute	8.578	
	Mali - Sahel	Rivers and Lakes	BAM-GIRE	"Minister for Foreign Trade and Development Cooperation of the Kingdom of the Netherlands through the Embassy in Bamako Mali "	Government Institution	76.775	

#	Lead office (country)	Stream	Project Title	Donor/Partner	Donor type	Network Office (EUR)	Global Office (EUR)
	Mali - Sahel	Rivers and Lakes	Nexus Climate-Water: Integrated Water Resources Management in the Niger Basin	Federal Ministry for the Environment, Nature Conservation, Nuclear Safety and Consumer Protection (BMUV) and Federal Ministry for Economic Affairs and Climate Action (BMWK) under GIZ	Government Institution	77.257	
	Panama - Latin America and Caribbean	Coasts and Deltas	Conservation of coastal wetlands of the Gulf of Chiriquí for a better future	Islas Secas Foundation	Trust/Foundation/NGO/Institute	69.779	
	Panama - Latin America and Caribbean	Strategy and Development	Consultancy to Support the Development of Panama's Blue Gender Gap Analysis and Action Plan	World Bank and Deltares	Government Institution	41.867	
	Panama - Latin America and Caribbean	Rivers and Lakes	Diagnosis of local economic potential on the shores of Lake Gatun	ACP Fund / Natura Foundation	Trust/Foundation/NGO/Institute	125.600	
	Panama - Latin America and Caribbean	Coasts and Deltas	Evaluation and baseline of new potential peatlands areas in the Caribbean and Pacific of Panama	National Secretariat of Science, Technology and Innovation (SENACYT as in Spanish)	Trust/Foundation/NGO/Institute	93.037	
	Panama - Latin America and Caribbean	Coasts and Deltas	Mangrove restoration on Galeta Island	AES Corporation	Corporate	40.939	
	Panama - Latin America and Caribbean	Strategy and Development	"Towards carbon offsetting opportunities through wetlands restoration in Panama"	Islas Secas Foundation	Trust/Foundation/NGO/Institute	18.144	
	West Africa Coastal	Coasts and Deltas	CONTRAT PRESTATION : PROPOSITION ET MIS EN ŒUVRE CONTRIBUTIONS VERTES	PRCM	Trust/Foundation/NGO/Institute		
	West Africa Coastal	Coasts and Deltas	GESTION DES FORETS DE MANGROVE DU SENEGAL AU BENIN	UNION EUROPEENNE	Government Institution		
	West Africa Coastal	Coasts and Deltas	INTERNATIONAL WATERBIRDS CENSUS (DIOEA)	Wadden Sea Flyway Initiative	Trust/Foundation/NGO/Institute		
	West Africa Coastal	Coasts and Deltas	LA MAISON DE LA CONSERVATION	MAVA	Trust/Foundation/NGO/Institute		
	West Africa Coastal	Coasts and Deltas	MBP SENEGAL 2022 ET CONTRIBUTION FRAIS DE GESTION		Trust/Foundation/NGO/Institute		
	West Africa Coastal	Coasts and Deltas	ONLY ONE IN DELTA DU SALOUM		Corporate		
	West Africa Coastal	Coasts and Deltas	PROJET DE RESILIENCE DES COMMUNAUTES DEPENDANT DE LA MANGROVE		Trust/Foundation/NGO/Institute		
	West Africa Coastal	Coasts and Deltas	PROJET DE SOUTIEN AUX COMMUNAUTE	SUBSEA 7	Corporate		
	West Africa Coastal	Coasts and Deltas	SURVIE DES TORTUES MARINES	MAVA	Trust/Foundation/NGO/Institute		
	West Africa Coastal	Coasts and Deltas	WEBGIS IMPLEMENTATION	Woodside Energy	Corporate		
	Global	Strategy and Development	Membership contribution	Wetlands Association	Membership contributions	300.000	300.000

3.2 Publications 2022

Brasil

- Flora and Vegetation of the Pantanal Wetland. **Article** Monetary Value of the Ecosystem Services of the Pantanal and Its Surroundings: First Approximations and Perspectives https://link.springer.com/chapter/10.1007/978-3-030-83375-6_21
- **Article** Revista Ciência Pantanal: Mercado de Carbono no Pantanal (*Carbon Market for the Pantanal*) <https://lac.wetlands.org/download/11868/?tmstv=1686841024>
- Macrohabitats toolkit consisting of: **Guidelines** Aplicação das Diretrizes da Convenção Ramsar ao Plano de Manejo Sítio Ramsar RPPN Sesc Pantanal (*Applying the Ramsar Convention guidelines to the RPPN Sesc Pantanal Management Plan*) **Guide** Guia Ilustrado de Identificação de Macrohabitats do Sítio Ramsar RPPN Sesc Pantanal (Guide for Macrohabitats Identification at the RPPN Sesc Pantanal Ramsar Site) **Map** classes temáticas e macrohabitats remotamente identificados no sítio Ramsar Sesc Pantanal (*Map of Macrohabitats at the Sesc Pantanal Ramsar Site*) <https://lac.wetlands.org/download/12432/?tmstv=1686842068> <https://lac.wetlands.org/download/12413/?tmstv=1686842068> <https://lac.wetlands.org/download/12550/?tmstv=1686842068>
- Subsídios para Pagamentos por Serviços Ambientais em Áreas Úmidas: Pantanal (*Technical Assessment on PES Pantanal*) <https://lac.wetlands.org/download/12420/?tmstv=1687525425>
- Management Plan: Plano de Vida do Território Indígena Kadiwéu – segunda edição (*Life Plan of the Kadiwéu Indigenous Territory – second edition*)
- Corredor Azul Leaflet – 2022 – Phase II Achievements

- Guidelines for Better Practices on Cattle Ranching at the Pantanal: Restoring native grasslands. Protocolo de Boas Práticas Pecuárias no Pantanal: Restauração de campo nativos.

Ethiopia

- Gap analysis of wetlands and biodiversity-related policies at sub-national (regional) and national levels in Ethiopia
- Discussion Paper on Wetlands, Climate Resilience and WASH Services: Considerations for WASH Programming
- Organizational Capacity and Training Needs Assessment
- Training Module on Wetland Management
- Training Module on Livelihood improvement

European Office

- Is the 2030 EU Biodiversity Strategy running out of water? <https://europe.wetlands.org/publications/is-the-2030-eu-biodiversity-strategy-running-out-of-water/>
- Restoring Mediterranean wetlands: From informed policy to implementation <https://europe.wetlands.org/news/restoring-mediterranean-wetlands-from-informed-policy-to-implementation/>
- Trans-European Swimways Programme <https://europe.wetlands.org/home/our-work/wetland-biodiversity/swimways/>
- Peatlands in the EU Nature Restoration Law – a Factsheet <https://europe.wetlands.org/news/peatlands-in-the-eu-nature-restoration-law-a-factsheet/>
- Annual IWCC (*International Waterbird Census*) total Counts annual IWC count totals <https://www.wetlands.org/publications/iwcc-counts-annual-iwc-count-totals/>
- East Atlantic Flyway assessment <https://www.waddensea-worldheritage.org/sites/default/files/2022-East%20Atlantic%20Flyway%20assessment%202020.pdf>
- Annual EU Multispecies Trends online report <https://www.wetlands.org/publications/annual-eu-multispecies-trends-online-report/>
- Annual IWC Newsletter <https://mailchi.mp/55221bddadec/african- Eurasian-waterbird-census-newsletter-5372138?e=%5bUNIQID>
- Recommendations on Delivering the European Green Deal Through Landscape Restoration <https://commonland.com/recommendations-on-delivering-the-european-green-deal-through-landscape-restoration-version-1/>
- Our position on the draft EU Nature Restoration Law <https://europe.wetlands.org/publications/our-position-on-the-draft-eu-nature-restoration-law/>

Global Office

- Integrating Mangrove Ecosystems into NDCs with the Global Mangrove Watch <https://www.wetlands.org/publications/integrating-mangrove-ecosystems-into-ndcs-with-the-global-mangrove-watch/>
- UNFCCC Ocean-Climate Action at COP 27 <https://www.wetlands.org/publications/unfccc-ocean-climate-action-at-cop-27/>
- Supporting the implementation of the Ramsar convention through the Global Mangrove Watch <https://www.wetlands.org/publications/supporting-the-implementation-of-the-ramsar-convention-through-the-global-mangrove-watch/>
- Post-2020 Global Biodiversity Framework: Ensuring protection and restoration of Inland Waters <https://www.wetlands.org/publications/post-2020-global-biodiversity-framework-ensuring-protection-and-restoration-of-inland-waters/>
- A Global Vision for High-Quality Blue Carbon <https://www.wetlands.org/publications/a-global-vision-for-high-quality-blue-carbon/>
- The State of the World's Mangroves 2022 <https://www.wetlands.org/publications/the-state-of-the-worlds-mangroves-2022/>
- The State of Mangroves in the Western Indian Ocean <https://www.wetlands.org/publications/mangroves-latest-data-2021-mozambique-madagascar-kenya-tanzania/>
- Report on the Conservation Status of Migratory Waterbirds of the East Asian – Australasian Flyway <https://www.wetlands.org/publications/eaaf-conservation-status-review1/>
- We need wetlands: The urgent case for global wetland targets <https://www.wetlands.org/publications/we-need-wetlands-the-urgent-case-for-global-wetland-targets/>
- Reducing the ecosystem-based carbon footprint of coastal engineering <https://www.wetlands.org/publications/reducing-the-ecosystem-based-carbon-footprint-of-coastal-engineering/>
- Options for strengthening action on the ocean and coasts under the UNFCCC <https://www.wetlands.org/publications/options-for-strengthening-action-on-the-ocean-and-coasts-under-the-unfccc/>

Indonesia

- The voluntary carbon market for safeguarding and restoring our wetlands
<https://www.wetlands.org/publications/the-voluntary-carbon-market-for-safeguarding-and-restoring-our-wetlands/>
- Negative impacts of lithium extraction in the high Andean wetlands
<https://www.wetlands.org/publications/negative-impacts-of-lithium-brines-development-on-wetlands-and-water-resources/>
- Ensuring the Global Biodiversity Framework prioritises measures to safeguard wetlands and wetland biodiversity
<https://www.wetlands.org/publications/ensuring-the-global-biodiversity-framework-prioritises-measures-to-safeguard-wetlands-and-wetland-biodiversity/>
- Building with Nature in Indonesia: Restoring an eroding coastline and inspiring action at scale (2015-2021)
<https://www.wetlands.org/publications/building-with-nature-in-indonesia-restoring-an-eroding-coastline-and-inspiring-action-at-scale-2015-2021/>
- Policy Brief: Associated Mangrove Aquaculture (AMA) to build coastal resilience and a blue economy
<https://www.wetlands.org/publications/associated-mangrove-aquaculture-ama-to-build-coastal-resilience-and-a-blue-economy-in-indonesia/>
- Training Module on Mangrove Rehabilitation Field School
https://drive.google.com/file/d/1fxHXKpEYvBO7WxgzMtrRbnCrPK-6vaDr2/view?usp=share_link
- Practical Book on Peatland Management without Burning and Environmental Friendly Agriculture in Peatland Ecosystem
https://drive.google.com/file/d/1BknTZyN7kcf2GMIKY9AmcNk6zk-mu-te7/view?usp=share_link
- Vol. 30 No. 1, March Edition, 2022
https://drive.google.com/file/d/1WUxDoe7hkL1MFwxlr06e-TO8WQEC8k64u/view?usp=share_link
- Vol. 30 No. 3, September Editio, 2022
https://drive.google.com/file/d/1tb98qf3l3-wr9l2RyIV3xKeJeu-2WT8Rw/view?usp=share_link
- Vol. 30 No. 4, December Edition, 2022
https://drive.google.com/file/d/1b2tlnxkxRilxTA_ODSXLtAVruJF-urM/view?usp=share_link
- Annual Review – Wetlands International Journey in Indonesia 2021 (English Version)
https://drive.google.com/file/d/1WQeCsOBdHN_njzHym2CV1Kb_NnPtXXHL/view?usp=share_link
- Annual Review – Wetlands International Journey in Indonesia 2021 (Bahasa Indonesia Version)
https://drive.google.com/file/d/1_BO7JGCoA8YjD6TkoAmeRJa5yMS-JSH_s/view?usp=share_link
- Strategic Intents of Wetlands International Indonesia 2020-2030 (English Version)
https://drive.google.com/file/d/1yQ8Rst0uWE49F5hFQrNuP2oZH-vq7bFY6/view?usp=share_link
- Strategic Intents Wetlands International Indonesia 2020-2030 (Bahasa Indonesia Version)
https://drive.google.com/file/d/1m-P5hjpLXzNFh-l2j2GDSs-uNdl0fb-Sp/view?usp=share_link

LAC Office

- Protected areas have a mixed impact on waterbirds, but management helps
<https://www.nature.com/articles/s41586-022-04617-0>
- Wetlands in Environmental Impact Studies: An orientation guide with a focus on the Paraná-Paraguay Corridor
<https://lac.wetlands.org/publicacion/humedales-en-los-estudios-de-impacto-ambiental-una-guia-de-orientaciones-con-foco-en-el-corredor-parana-paraguay/>
- We launched a technical publication on the fishing territory in the Paraná Delta wetlands
<https://lac.wetlands.org/noticia/lanzamos-una-publicacion-tecnica-sobre-el-territorio-pesquero-en-los-humedales-del-delta-del-parana/> Technical Assessments and Reports
- Geoportal of Migratory Cauquenes
<https://geo.humedales.org.ar/#>
- Ibera's Bird Checklist: List of birds of Corrientes 2022
<https://lac.wetlands.org/publicacion/lista-de-aves-de-corrientes-2022>
- Manual of good practices for livestock grazing in Laguna de los Pozuelos, Jujuy,
<https://lac.wetlands.org/publicacion/manual-de-buenas-practicas-de-manejo-del-pastoreo-y-los-humedales-en-laguna-de-los-pozuelos-argentina/>
- Manual of good practices for the management of livestock grazing and wetlands in Salinas Grandes
<https://lac.wetlands.org/publicacion/manual-de-buenas-practicas-de-manejo-del-pastoreo-y-los-humedales-en-salinas-grandes-argentina/>
- Manual of good practices for the management and restoration of wetlands in Marcapomacocha, Peru
<https://lac.wetlands.org/publicacion/manual-de-buenas-practicas-en-manejo-y-restauracion-de-bofedales-en-marcapomacocha-peru/>

Panama

- Evaluation of the ecological state using the water quality index and fluvial habitat index of the urban basins of Panamá. WIT Transactions on Ecology and the Environment 2022
- WIT Transactions on The Built Environment 2022
- Macroinvertebrates as bioindicators of water quality in the metropolitan region of Panamá. Waste Management and Environmental Impact 2022
- Evaluation of the ecological status in riverbank sites (Pacora, Juan Díaz and Matasnillo) using the QBR riparian forest index in the province of Panamá, Panamá. International Journal of Environmental Impacts Management, Mitigation and Recovery 2022.
- Rapid Ecological Assessment (REA) that includes the mangrove, riparian forest and gallery forest ecosystems in the Special Marine-Coastal Management Zone of the South of the Azuero peninsula
- Analysis of Women in Coastal Marine Zones in Panama
- Environmental Education Program. Project: Support to the consolidation and strengthening of the Mangroves of the Gulf of Chiriquí. Panama
- Implementing Wetlands restoration programme. Support to the consolidation and strengthening of the Mangroves of the Gulf of Chiriquí. Panama.
- Scoping innovative financial mechanisms for wetlands conservation. Technical report on the potential of the wetland bank mechanism in Panama and recommendations. Support to the consolidation and strengthening of the Mangroves of the Gulf of Chiriquí. Panama.
- Calculation of the carbon sequestration potential of the new sites to be restored. Project: Towards carbon offset opportunities through wetland restoration in Panama.
- Blue gender gap action plan
- Portfolio of potential new mangrove restoration sites within the Chiriquí Gulf. Identification of new restoration sites and proceedings with landowners and formalities
- Wetland Carbon Report and recommendations for a Certified Carbon Emissions Reduction Program

South Asia

- Sarovar Newsletter on the theme of 'Wetlands and Water Management' - Vol. VIII
<https://south-asia.wetlands.org/publications/sarovar-volume-viii/>
- Wetlands Conservation and Wise Use- The Role of Citizens
<https://south-asia.wetlands.org/publications/the-role-of-citizens/>
- Nature-Based Solutions for Reducing Disaster Risks, A Guidebook for District Disaster
<https://south-asia.wetlands.org/publications/nature-based-solutions-for-reducing-disaster-risks-a-guidebook-for-district-disaster-management-planning/>
- Summary Report on Asian Waterbird Census 2022: Results of Mid-winter Count by Biodiversity Management Committees and Asian Waterbird Census Network
<https://south-asia.wetlands.org/news/summary-report-on-asian-water-bird-census-2022-released-marking-world-biodiversity-day/>

3.3 Members of the Association 2022 Governmental

Austria

- Federal Ministry of Agriculture, Forestry, Regions and Water Management

Bangladesh

- Ministry of Water Resources

Belgium

- Brussels Environment IBGE-BIM
- Flemish Research Institute for Nature and Forest (INBO)
- Service Public de Wallonie

Benin

- Agency for the Environment

Bulgaria

- Ministry of Environment and Water

China

- The Convention on Wetlands Management Office

Denmark

- Ministry of the Environment, Environmental Protection Agency

Ecuador

- Ministerio del Ambiente

Estonia

- Ministry of the Environment

Finland

- Ministry of Agriculture and Forestry, Finish Wildlife Agency

Germany

- Ministry for the Environment, Nature Conservation, Nuclear Safety and Consumer Protection

Hungary

- Ministry of Agriculture

India

- Ministry of Environment, Forests and Climate Change
Ireland - National Parks and Wildlife Service

Japan

- Ministry of the Environment

Kenya

- Kenya Wildlife Service

Malaysia

- Ministry of Natural Resources, Environment and Climate Change

Netherlands

- Ministry of Agriculture, Nature and Food Quality

Norway

- Norwegian Environment Agency

Pakistan

- Ministry of Climate Change

Slovakia

- Ministry of the Environment

Slovenia

- Ministry of the Environment and Spatial Planning

Sweden

- Swedish Environmental Protection Agency

Switzerland

- Swiss Federal Office for the Environment (FOEN)

3.3

Members of the Association 2022

Non-Governmental Organisation

Belgium

- FACE

Bulgaria

- Via Pontica Foundation

Denmark

- Danish Ornithological Society Birdlife

Germany

- Deutscher Jagdverband (DJV)

Ireland

- National Association of Regional Game Councils

Netherlands

- Vogelbescherming Nederland

Nigeria

- Nigerian Conservation Foundation

Sweden

- Birdlife Sverige

United Kingdom

- British Association for Shooting and Conservation (BASC)

3.3

Members of the European Association 2022

Non-Governmental Organisation

- Iberian Centre for River Restoration (CIREF)
- Centre for Wetland Protection (CMok)
- The Wildfowl and Wetlands Trust (WWT)
- Zoological Society of London (ZSL)
- Sustainable Eel Group (SEG)
- Tour du Valat Foundation (TdV)
- Italian Centre for River Restoration (CIRF)
- EuroNatur
- Michael Succow Foundation (MSF)
- Fundación Global Nature (FGN)
- Foundation for Peatland Restoration and Conservation

Government

- Estonia - Ministry of the Environment

3.4

Counsellors of Honour

1988

Michael Moser

2002

Chris Kalden

2007

Max Finlayson
Stewart Morrison

2015

Jan Ernst de Groot

2017

Marcel Silvius

2021

Gonzalo Castro de la Mata
Kathy MacKinnon
André van der Zande

3.5 Supervisory Council & Board of Association

In 2022 the Supervisory Council of the Foundation and the Board of the Association of Wetlands International had the following members.

Start of term	Members	End of term	Supervisory Council	Board of Association	Position(s)
2021	Jan-Ernst de Groot	2022	Chair	Chair	<ul style="list-style-type: none"> Chief Legal Officer and Chief Sustainability Officer, Royal Ahold Delhaize <p>Other positions:</p> <ul style="list-style-type: none"> 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 Rewilding Netherlands
2016	Drs. Angelique van de Beeten (2 nd term)	2023	Member	Treasurer	<ul style="list-style-type: none"> Managing Director bij Fuenix Ecology / CFO Fuenix Holding
2015	Kazuaki Hoshino (3 rd term)	2024	Member	Member	<ul style="list-style-type: none"> President, Wetlands International Japan <p>Other positions:</p> <ul style="list-style-type: none"> 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 Chair, Japan Mirror Committee of ISO TC331 on Biodiversity
2014	Dr Eliot Taylor (3 rd term)	2023	Member	Member	<ul style="list-style-type: none"> Divisional Director, APEM Ireland Ltd <p>Other positions:</p> <ul style="list-style-type: none"> 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)

3.5 Supervisory Council & Board of Association

Start of term	Members	End of term	Supervisory Council	Board of Association	Position(s)
2019	Maggie White	2022	Member	Member	<ul style="list-style-type: none"> Senior Manager and Team Leader for International Policy, Stockholm International Water Institute <p>Other positions:</p> <ul style="list-style-type: none"> 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 edition) Member of the International Advisory Board for the Bonn Conference 'Water Dialogues'
2019	Hastings Chikoko	2022	Member	Member	<ul style="list-style-type: none"> Managing Director for Regions and Mayoral Engagement/Regional Director for Africa – C40 Cities Climate Leadership Group <p>Other positions:</p> <ul style="list-style-type: none"> 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	Adrie Papma	2023	Member	Member	<ul style="list-style-type: none"> Independent Consultant <p>Other positions:</p> <ul style="list-style-type: none"> Member Board Questionmark Member Advisory Board Social Sciences Group, Wageningen University and Research
2021	Miguel Angel Jorge	2024	Member	Member	<ul style="list-style-type: none"> Independent Consultant

3.6 Management Board

Ms. Jane Madgwick, Chief Executive Officer

Other positions:

- Member of the Governing Body
- Wetlands International South Asia Society, India
- Council member, Wetlands International, Malaysia
- Council member, Fundación para la Conservación y el Uso Sustentable de los Humedales, Argentina
- Chair, Wetlands International - European Association, the Netherlands

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

3.7 Partners 2022

A

Aarhus University
Aberystwyth University
Acacia Water
Academy of Inventory and Planning, National Forestry and Grassland Administration (P.R. China)
ACWADAM (India)
African Union Great Green Wall Initiative
Agence Nationale De L'amenagement Du Territoire (ANAT, Senegal)
Agreement on the Conservation of African-Eurasian Migratory Waterbirds (AEWA)
Altenburg and Wymenga
AmRef Flying Doctors
Argentina Administración de Parques Nacionales
Argentina Ministry of Environment and Sustainable Development (MAyDS)
Argentina National Institute of Agricultural Technology (INTA)
Argentina Provincial Government of Buenos Aires, Santa Fe, Entrer Rios, Mendoza, Corrientes, Jujuy and Catamarca
Argentina Subsecretaría Agricultura Familiar y Desarrollo Territorial
ASEAN Centre for Biodiversity
Associação Para a Defesa do Ambiente e Desenvolvimento - Guinee Bissau
Aves Argentina

B

Benin Environment And Education Society (BEES, Benin)
Bioconserv - Angola
Biodiversites - Mauritanie
BirdLife International
Blue Forests
Bogor Agricultural University (Indonesia)
Bombay Natural History Society (BNHS)
Boskalis
Brunei Shell Petroleum

C

Cagayan de Oro City Water District
Cagayan de Oro River Basin Management Council
Cambridge University
Cameroon Wildlife Conservation Society (CWCS)
CARE
Caritas Switzerland
CEDAR (India)
Center for International Forestry Research (CIFOR)
Central Inland Fisheries Research Institute (CIFRI - (India)
Climate Action Network
Collectif 5Δ (Senegal)
Commonland
CONDESAN
Conservation International
Conservation Society Of Siera Leone (Cssl)
Convention on the Conservation of Migratory Species of Wild Animals (CMS)
Cooperativa de Estudios Económicos y Sociales Scalabrini Ortiz Ltda
Coordination nationale des usagers des ressources naturelles du bassin du Niger (CNU-Mali)
Cordaid

D

Delft University of Technology (TU Delft)
Delta Alliance
Deltares
Department Of Parks And Wildlife Management (The Gambia)
DHAN Foundation (India)
Diponegoro University (UNDIP)
Direction Bureau De La Planification Cotiere Guinee-Bissau (GPC)
Direction des Aires Marines Communautaires Protégées (Senegal)
Direction Des Eaux Et Forets (Senegal)
Direction Des Parcs Nationaux (DPN, Senegal)
Direction Parcs Nationaux (Senegal)

E

East Asian-Australasian Flyway Partnership (EAAFP)
EcoAlbania
ECOAN (Asociación Ecosistemas Andinos, Peru)
Ecopil México
EcoShape Buidling with Nature
Environment Authority Oman
Environment Protection Agency (EPA, Sierra Leone)
Environmental Satellite Applications Laboratory (LASA-UFRJ)
Ethiopia Meki Batu Cooperative Farmer's Union
Ethiopia Wildlife and Natural History Society (EWNHS)
Ethiopia Wildlife Conservation Authority
EuroNatur

F

Face the Future
Federal University of Mato Grosso do Sul (Brazil)
Fondation Maio Biodiversity (Cape Verde)
Forest Research Institute of Malaysia (FRIM)
Fucvd Refane - Senegal
Fundación Cambio Democrático
Fundación Ambiente y Recursos Naturales
Fundación AVINA
Fundación Natura Panamá
Fundación para la Conservación y Desarrollo Sustentable en Yungas, Chaco y Andes del Norte Argentino (YUCHAN)
Fundación Vida Silvestre Argentina
Fundación YUCHAN

G

GEO-Wetlands Initiative
German Agency for Development & International Cooperation (GIZ)
Gie Carem (Senegal)
Global Mangrove Alliance
Global Peatlands Initiative
Global Resilience Partnership
Greenchoice
Greifswald Mire Centre
Greifswald University
GRID Arendal
Groupe D Action Et D Initiatives Pour Un Developpement Alternatif (Gaia) - Senegal
Grupo de Estudos de Ordenamento do Território e Ambiente (GEOTA)
Guinea Bissau Gabinete de Planificação Costeira
Guinea Bissau Institute for Biodiversity and Protected Areas (IBAP)
Guinea Bissau Ministry of Natural Resources and Environment
Guinee Ecologie - Guinee

H

Horn of Africa Regional Environment Centre and Network
Hydrosolutions

I

ICEM (India)
IHE Delft Institute for Water Education
India Bihar State Wetland Authority
India Chilika Development Authority
India Department of Forests and Wildlife Preservation, Government of Punjab
India Himachal Pradesh State Wetlands Authority
India Himachal Pradesh Forest Department
India Ministry of Environment, Forests and Climate Change
India Sikkim State Wetlands Authority
India State Wetland Authority Kerala, Government of Kerala
India Uttar Pradesh Forest Department
India Uttar Pradesh State Wetlands Authority
Indonesia Government Centre for Marine Resource Survey
Indonesia Ministry of Environment and Forestry
Indonesia Ministry of Marine Affairs and Fisheries
Indonesia Ministry of Public Works and Housing
Indonesia National Planning Agency BAPPENAS
Indonesia Peatland and Mangrove Restoration Agency
Initiative 20x20 - Global Restoration Initiative
INRM (India)
Inspection Academique De Fatick (Senegal)
Institut Des Sciences De La Terre (Senegal)
Institut Des Sciences De L'environnement (Senegal)
Institut National De Gestion Du Territoire (Cabo Verde)
Institut Superieur De Navigation Et De Peche (Republique Democratique Congo)
Institute of Botany and Geoecology, Greifswald University
Institute Of Marine Biology And Oceanography, University of Sierra Leone
Institute of Sustainable Development of Landscapes of the Earth (DUENE)
International Alert
International Federation of the Red Cross (IFRC)
International Mire Conservation Group (IMCG)
International Peatland Society (IPS)
International Union for Conservation of Nature (IUCN)
International Water Management Institute (IWMI)
International Waterbird Census Coordinators
IRC

J

Japan Ministry of the Environment of Government
Joint Effort to Save the Environment - JESE Uganda
Jordan Royal Society for the Conservation of Nature
Joytech

K

Karunya University (India)
Keidanren Nature Conservation Fund (KNCF, Japan)
Kenya Marine Fisheries Research Institute (KMFRI)
Kenya Ministry of Water and Irrigation
Kenya Water Resource Management Authority (WRMA)

L

Landscape Finance Lab
Living Planet Morocco

M

Malaysia Ministry of Natural Resources and Environment
Malaysia South-East Johor Development Authority (KEJORA)
Malaysian Water Partnership (MyWP)
Mali Direction Nationale de la Pêche
Mali Direction Nationale de la Protection Civile
Mali Direction Nationale de l'Hydraulique
Mali Direction Nationale des Eaux et Forêts
Mali Ministry of Environment and Sanitation
Mangroves for the Future
Mediterranean Institute for Nature and Anthropos (MedINA)
Mediterranean Wetlands Alliance
Mediterranean Wetlands Observatory
MedWet - Mediterranean Wetlands Initiative
Michael Succow Foundation
Mujeres del Pantanal (MUPAN)

N

NASA Goddard Space Flight Center
National Institute of Science and Technology in Wetlands (Brazil)
National Protected Area Authority And Conservation Trust Fund (Npaa-Ctf) - Sierra Leone
Nature Mauritanie
Netherlands Ministry of Foreign Affairs
Netherlands Ministry of Infrastructure and Water Management
Netherlands Water Partnership (NWP)
Niger Basin Authority (NBA)
Nigeria Conservation Foundation
Nile Basin Initiative

O

Office du Niger
One Architecture & Urbanism (ONE)
Organização para Defesa e Desenvolvimento das Zonas Húmidas (ODZH) - Guinea-Bissau

P

Palm Oil Innovation Group (POIG)
Panama Marine Resources Authority (ARAP)
Panama Ministry of Environment
Panama Secretaría Nacional de Ciencia, Tecnología e Innovación (SENACYT)
Pantanal Research Centre (CPP)
Parc National Banc Arguin (Senegal)
Parc National Diawling (Senegal)
Partenariat Regional Pour La Conservation De La Zone Marune Et Cotiere En Afrique De L'ouest (Prcm) - Senegal
Partnership for Environment and Disaster Risk Reduction (PEDRR)

PARTOS

Permian Global
Peru Ministry of Environment
Peru Servicio Nacional de Áreas Naturales Protegidas (SERNAMP)
Philippine Reclamation Authority (PRA)
Potsdam Institute for Climate Impact Research
PSI (India)
PT Rimba Makmur Utama

R

RAIN
RAMPAO - Reseau Regional D'Aires Marines Protegees en Afrique de L'Ouest (Senegal)
Ramsar Convention Secretariat, STRP, Regional and Country Centres
Red Cross and Red Crescent National Societies
Red Cross Red Crescent Climate Center
Red Latinoamericana de Ministerios Publicos Ambientales - RedeMPA
Reducing Emissions from Deforestation and Degradation (REDD) - Platform Netherlands
Regional Partnership for Coastal and Marine Conservation (PRCM, Senegal)
Reptile And Amphibian Program Sierra Leone (Sierra Leone)
Responsibly Produced Peat Foundation
Rift Valley Lakes Basin Development Office (RVLBDO)
RiverWatch
Roundtable on Sustainable Palm Oil (RSPO)
Royal Society for the Conservation of Nature (RSCN - Jordan)
Rubicon Foundation (Stichting)
Russian Academy of Science
Russian Federation Ministry of Environment

S

Satelligence
Secretary of Environment, Agriculture and Production of Mato Grosso do Sul State - SEMAGRO (Brazil)
Simavi
Sime Darby Elmina Development Bhd (Malaysia)
Social Service of Commerce - SESC (Brazil)
Society For The Conservation of Nature In Liberia soloEO
SOS Pantanal
SOVON
Sparkgeo
Stockholm International Water Institute
Sustainable Eel Group

T

Tanzania Forest Service
TARU (India)
TECONA, Mendoza, Argentina
The Hague Center for Strategic Studies

The Nature Conservancy
TINEGUENA Guinee Bissau
Tour du Valat

U

Unifrutti Tropical Philippines Inc. – Mt. Kitanglad Agriventures Inc.
United Nations Environment Programme (UNEP)
United Nations Environment Programme World Conservation Monitoring Centre
United Nations Food and Agricultural Organisation (FAO)
Universidad Nacional de Buenos Aires (Argentina)
Universidad Nacional de San Martin (Argentina)
Universidad Nacional de Tierra del Fuego (Argentina)
Universite De Nouakchott - Mauritania
Universite Nzerekore - Guinee
University of Bonn
University Of Cabo Verde
University of Ottawa

V

VEI Dutch Water Operators
Vizzuality
Volta Basin Authority
Von Lieberman

W

Wageningen Environmental Research
Wageningen Marine Research (IMARES)
Wageningen University
Walhi Riau
WASH Alliance International
West African Bird Study Association Gambia (Wabsa) - The Gambia
Western Hemisphere Shorebird Reserve Network (WHSRN)
Wildfowl and Wetlands Trust
Wildlife Conservation Society
Witteveen + Bos
Wolfs Company
World Fish Migration Foundation
World Resource Institute (WRI)
World Waternet
WWF

X

Xavier University Science Foundation (Philippines)

Y

Yayasan Hasanah
Yayasan Konservasi Alam Nusantara (YKAN)
Yayasan Konservasi Cakrawala Indonesia (YKCI)

Z

Zoological Society of London (ZSL)

3.8 Associate Experts

A

Ab Grootjans
Abdoulaye Ndiaye
Arina Schrier
Arne Erik Jensen

B

Bart Fokkens
Bernard Mercer

D

Dave Pritchard
Delmar Blasco
Derek Scott
Doug Watkins

H

Hanneke van Lavieren
Han Winterwerp
Henk Zingstra

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Jan Veen
Jill Heyde
John Howes

M

Marié-Jose Vervest
Mike Moser

P

Pablo Yorio

R

Rebecca D'Cruz
Rebecca Tharme

S

Sansanee Coowaew
Simon Delany
Steven de Bie
Szabolcs Nagy

T

Tatiana Minayeva
Taej Mumdkur
Tim Dodman
Tim Jones

W

Wim Giesen

Z

Zhang Xiaohong

3.9 Specialist Groups

A

Cormorant Specialist Group
Crane Specialist Group

D

Duck Specialist Group
Diver/Loon Specialist Group

F

Flamingo Specialist Group
Freshwater Fish Specialist Group

G

Goose Specialist Group

H

Heron Specialist group

P

Pelican Specialist Group

S

Swan Specialist Group
Stork, Ibis and Spoonbill Specialist group

T

Threatened Waterfowl Specialist Group

W

Wader Specialist group
Waterbird Harvest Specialist Group
Wetland Restoration Specialist Group
Woodcock & Snipe Specialist Group

All 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 2022

	Donor / Partner	Donor type
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	CIFOR	Government institution
10	CIREF	Government institution
11	COmON Foundation	Trust/Foundation/NGO/Institute
12	DEG Invest / Impulse	Government institution
13	DOB Ecology	Trust/Foundation/NGO/Institute
14	Effektiv-Spenden Schweiz	Trust/Foundation/NGO/Institute
15	Environmental Agency Abu Dhabi	Government institution
16	European Climate, Infrastructure and Environment Executive Agency (CINEA)	Government institution

	Donor / Partner	Donor type
17	European Commission Directorate General for International Cooperation and Development (DEVCO)	Government institution
18	European Commission Research and LIFE Grants	Government institution
19	European Development Fund	Government institution
20	European Research Executive Agency (REA)	Government institution
21	FOEN (Swiss Government)	Government institution
22	Foundation Responsibly Produced Peat	Trust/Foundation/NGO/Institute
23	Fundación Natura	Trust/Foundation/NGO/Institute
24	German Agency for Development & International Cooperation (GIZ)	Government institution
25	German Federal Ministry for Economic Cooperation and Development (BMZ)	Government institution
26	German Federal Ministry for the Environment, Nature Conservation and Nuclear Safety (ICI/BUMD)	Government institution
27	Grantham Foundation	Trust/Foundation/NGO/Institute
28	IHE Delft Institute for Water and Education	Trust/Foundation/NGO/Institute
30	Japan Government, Ministry of the Environment	Government institution
31	Japan Ramsar Committee for Relevant Municipalities	Government institution
32	Keidanren Nature Conservation Fund (KNCF)	Trust/Foundation/NGO/Institute
33	KfW Bank	Corporate
34	Malaysia Government	Government institution
35	MAVA Foundation	Trust/Foundation/NGO/Institute
36	Mirova - L'Oréal Fund for Nature Regeneration	Trust/Foundation/NGO/Institute
37	National Mission for Himalayan Studies	Trust/Foundation/NGO/Institute
38	National Secretariat of Science, Technology and Innovation (SENACYT as in Spanish)	Trust/Foundation/NGO/Institute
39	Nationale Postcode Loterij (Dutch National Postcode Lottery)	Trust/Foundation/NGO/Institute
40	Netherlands Enterprise Agency (RVO)	Government institution
41	Netherlands Ministry of Economic Affairs and Climate Policy	Government institution
42	Netherlands Ministry of Foreign Affairs	Government institution
43	Netherlands Sustainable Water Fund (FDW)	Government institution

	Donor / Partner	Donor type
44	OAK Foundation	Trust/Foundation/NGO/Institute
45	Petrosen B.V. (Senegal)	Corporate
46	Rewilding Europe	Trust/Foundation/NGO/Institute
47	Sovon	Trust/Foundation/NGO/Institute
48	State Wetlands Authority Kerala, Uttar Pradesh	Government institution
49	STELLA	Corporate
50	Stichting Otter Fonds	Trust/Foundation/NGO/Institute
51	Swedish International Development Cooperation Agency (SIDA)	Government institution
52	Swiss Agency for Development and Cooperation (SDC)	Government institution
53	United Nations Development Programme (UNDP)	Government institution
54	United Nations Environment Program (UNEP) - Global Environment Facility (GEF)	Government institution
55	United Nations Environment Program (UNEP) - Small Scale Funding Agreement (SSFA)	Government institution
56	Villavicencio - Danone	Corporate
57	Wadden Sea Flyway Initiative	Trust/Foundation/NGO/Institute
58	Wildfowl & Wetlands Trust	Trust/Foundation/NGO/Institute
59	Woodside Energy Group Ltd	Corporate
60	World Bank	Government institution
61	World Waternet	Government institution
62	Yayasan Hasanah (Malaysia)	Trust/Foundation/NGO/Institute
63	Zoological Society of London	Trust/Foundation/NGO/Institute



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