



**Wetlands**  
INTERNATIONAL

# The Source

2019 Annual Review of Wetlands International



**ANNEX**

# Contents

<b>1</b>	<b>Annual Accounts Foundation 2019</b>	<b>5</b>
1.1	Introduction	5
1.2	Foundation Balance sheet, Income & expenditure statement and Cashflow	6
1.3	Off balance sheet commitments	14
1.4	Events after the balance sheet date	14
1.5	General accounting principles	14
1.6	Provisions	15
1.7	Income	15
1.8	Project costs	15
1.9	Deferred project income	15
1.10	Joint operating agreements with local Wetlands organisations	15
1.11	Use of estimations	15
1.12	Pensions	15
1.13	Results reported against five streams	16
1.14	Foundation auditor's report 2019	17
<b>2</b>	<b>Annual Accounts Association Wetlands International 2019</b>	<b>21</b>
2.1	Introduction	21
2.2	Financial Reserves Policy	21
2.3	Association Balance sheet and Income & expenditure statement	22
2.4	Consolidated Balance sheet, Income & expenditure statement and Cashflow	26
2.5	General Accounting Principles	29
2.6	Provisions	29
2.7	Use of estimations	29
2.8	Principles of consolidation	29
2.9	Association auditor's report 2019	30
<b>3</b>	<b>Annexes</b>	<b>35</b>
3.1	List of Projects	36
3.2	Publications	40
3.3	Members of the Association-Wetlands	42
3.4	Counsellors of Honour	44
3.5	Supervisory Council & Board of Association	45
3.6	Management Board	48
3.7	Partners 2019	49
3.8	Associate Experts	54
3.9	Specialist Groups	54
3.10	Donors 2019	55

# 1

# ANNUAL ACCOUNTS FOUNDATION 2019

## 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 2019 of €8.43 million equals the budget (€ 8.45 million), but is € 164.000 lower than to 2018. Based on a research into the reasons behind the gap several factors. The total revenue only partly reflects the actual level of activities and outcomes for the organisation. The project activities in 2019 – as measured by expenses during the year (see table Realised total expenditure on project activities) are € 788.000 higher than last year mainly because of higher subcontract expenses. The number of FTE's in 2019 were 33.7 and almost equal the FTE's of 2018 (30.9).

Based on RJ 650-2016 the accounts show the total expenses allocated to each of the five organisation's objectives ('streams'). In total 86,9 % of the total expenses was spent

on these objectives (in 2018 this was 85,4 %). Again, substantial investments in fundraising were made to acquire new projects throughout Wetlands International. The €363,000 costs of fundraising in 2019 were 10% higher than 2018.

The ratio between Cost of Management and Administration and total expenses realised was 9% (10% 2018; 12% 2019 budgeted).

Income is specified in accordance with the RJ 650 – 2018 standard, per back donor. The income of Wetlands International consists for the largest part of income from Government grants (75%). The Lottery 0%, and income from Companies, Other Non-profit organisations and Affiliated non-profit organisations are (all three) around 25% of the total income.

During 2019 new contracts and extension of earlier acquired contracts were signed. The list of projects 2019 in paragraph 3.1 includes all projects that started in 2019.

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

### Annual Account Foundation Wetlands International 2019

Balance sheet as per 31 December in Euros	2019	2018
<b>ASSETS</b>		
Tangible fixed assets (1)	60.664	56.893
Debtors and other receivables (2)	2.204.867	2.188.402
Cash and Banks (3)	<u>3.687.734</u>	<u>4.182.815</u>
	5.892.601	6.371.217
Total assets	<u>5.953.265</u>	<u>6.428.110</u>
<b>LIABILITIES</b>		
Continuity reserve (4)	160.951	327.892
Wetlands for a Safer World Fund (NPL) (5)	307.050	542.990
Subsidies (6)	12.420	9.445
Provisions (7)	0	0
Short-term debts (8)	5.472.844	5.547.783
Total liabilities	<u>5.953.265</u>	<u>6.428.110</u>

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

	2019	2019 Budget	2018
<b>Income</b>			
- from private individuals	3.043	2.583	2.315
- from companies	90.173	278.164	249.281
- from Lottery organisations	0	0	1.019.263
- from Government grants (9)	6.265.108	5.937.136	5.320.665
- from affiliated non-profit organisations(10)	439.485	598.433	536.296
- from other non profit organisations	<u>1.601.158</u>	<u>1.635.138</u>	<u>1.465.356</u>
Total of private and governmental income (11)	8.398.966	8.451.454	8.593.176
- Other Income	<u>27.828</u>	<u>0</u>	<u>279</u>
Total income	8.426.794	8.451.454	8.593.455
<b>Expenses</b>			
1. Healthy Wetland Nature	1.944.926	1.690.292	1.522.026
2. Vibrant Coasts & Deltas	2.065.113	1.567.561	1.411.514
3. Blue lifelines in the Desert	1.903.242	2.290.894	2.062.841
4. Water Stores	567.022	959.639	864.110
5. Peatland Treasures	<u>1.195.522</u>	<u>1.125.176</u>	<u>1.013.168</u>
- Expenses on objectives	7.675.825	7.633.562	6.873.659
- Cost of fundraising	362.710	238.534	333.865
- Cost of management & administration	<u>792.453</u>	<u>1.064.066</u>	<u>839.729</u>
Total Expenses	8.830.987	8.936.162	8.047.253
<b>Earnings before financial income and costs</b>	<u>-404.193</u>	<u>-484.708</u>	<u>546.202</u>
Financial result	<u>1.312</u>	<u>0</u>	<u>-2.152</u>
<b>Net result</b>	<u>-402.881</u>	<u>-484.708</u>	<u>544.050</u>
<b>Result appropriation</b>			
<b>Increase (+)/Decrease (-) continuity reserve</b>	<b>-166.941</b>	<b>1.684</b>	<b>1.060</b>
Incr. (+)/Decr. (-) reserve Wetlands for a Safer World	<u>-235.940</u>	<u>-486.392</u>	<u>542.990</u>
	<u>-402.881</u>	<u>-484.708</u>	<u>544.050</u>
<b>Percentages</b>			
- Costs of fundraising (in percentage of total income)	4,3%	2,8%	3,9%
- Costs of Management & Administration (in % of total expenses, norm 10%)	9,0%	11,9%	10,4%
- Revenue spent on objectives (in % of total revenue)	91,1%	90,3%	80,0%
- Expenditure spent on objectives (in % of total expenditures)	86,9%	85,4%	85,4%

### Cashflow Statement (in Euros)

	2019	2018
<b>Cash flow from operating activities</b>		
Result	-402.881	544.050
Depreciation	24.420	45.393
Cash flow	<u>-378.460</u>	<u>589.443</u>
Changes in work capital		
- Change in receivables	-16.465	1.098.377
- Change in short-term debts	<u>-74.939</u>	<u>1.263.309</u>
	-91.404	2.361.686
- Change in subsidy fixed assets	2.974	-18.293
- Change in provisions	0	-30.000
Cash flow from operating activities	<u>-466.890</u>	<u>2.902.836</u>
<b>Cash flow from investing activities</b>		
Investments in fixed assets	<u>-28.192</u>	<u>-21.927</u>
Cash flow from investing activities	-28.192	-21.927
<b>Change in cash &amp; banks</b>		
	<u>-495.082</u>	<u>2.880.909</u>
Cash & banks		
- as per 1 January	4.182.815	1.301.906
- as per 31 December	3.687.734	4.182.815
<b>Change in cash &amp; banks</b>	<u>-495.081</u>	<u>2.880.909</u>

### Explanatory Notes to the Balance sheet As per 31 December (in Euros)

(1) Tangible fixed assets	Furniture	Computers	Equipment	Total
Balance 1 January				
Purchase value	532.564	329.032	16.190	877.785
Accumulated depreciation	532.264	272.713	15.915	820.892
Bookvalue 1 January	<u>300</u>	<u>56.319</u>	<u>274</u>	<u>56.893</u>
Investments	0	28.192	0	28.192
Desinvestments purchase value		130.540	10.135	140.675
Desinvestments Acc. Depreciation		130.540	10.135	140.675
Depreciation	212	23.934	274	24.420
Balance 31 December				
Purchase value	532.564	226.683	6.055	760.955
Accumulated depreciation	532.476	166.107	6.055	700.291
Bookvalue 31 December	<u>88</u>	<u>60.576</u>	<u>0</u>	<u>60.664</u>

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 percent per period, while for hardware and software the depreciation is 33 or 20% percent per period depending on expected lifecycle.

Fixed assets financed by projects and in use by Wetlands International staff are activated starting financial year 2014.

The counter value of these assets is accounted for under 'subsidized fixed assets' which are decreased in line with the depreciation of the assets.

(2) Debtors and other receivables	12/31/2019	12/31/2018
Total debtors	23.559	37.016
Project funds to be received	1.849.219	2.035.860
Subcontractor receivables	141.298	18.491
Pension	353	0
Taxation & Social security	-1.986	-466
Other receivables	192.424	97.500
Total	<u>2.204.867</u>	<u>2.188.402</u>

(3) Cash & banks	12/31/2019	12/31/2018
Cash	2.576	3.422
Current accounts EUR	2.621.311	3.311.200
Current accounts GBP	4.313	1.537
Current accounts USD	360.760	26.974
Current account Argentina	170.250	57.434
Total Current accounts	<u>3.159.210</u>	<u>3.400.567</u>
Deposit accounts	496.970	750.695
Deposit account for rent	31.554	31.554
Total Deposits	<u>528.524</u>	<u>782.248</u>
Total	<u>3.687.734</u>	<u>4.182.815</u>

Foreign currency accounts are related to projects funded in foreign currency  
The balance of the liquid assets in foreign currencies is valued at the closing rate at the end of the financial year.  
Any exchange rate differences are accounted for in the result.  
Apart from the 'deposit for rent' all liquidities are immediately available

(4) Continuity reserve	12/31/2019	12/31/2018
Balance 1 January	327.892	326.832
Result appropriation	-166.941	1.060
Balance 31 December	<u>160.951</u>	<u>327.892</u>

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

(5) Wetlands for a Safer World Fund (NPL)	12/31/2019	2019	12/31/2018
Balance 1 January	542.990		1.000.000
Withdrawal for projectcost	235.940		457.010
Balance 31 December	<u>307.050</u>		<u>542.990</u>

WETLANDS FOR A SAFER WORLD (NPL)	12/31/2019	2019	12/31/2018
Wetlands for a safer world, Peace and Security	59.124	0	59.124
Wetlands for a safer world, Building with Nature global	169.371	68.900	100.471
Wetlands for a safer world, Peatland Treasures	1.082	0	1.082
Wetlands for a safer world, Wetland Wealth	201.257	95.132	106.125
Wetlands for a safer world, Acquiring the project	53.511	0	53.511
Wetlands for a safer world, New financial administration tool	66.130	45.652	20.478
Wetlands for a safer world, Institutional development	68.958	4.848	64.110
Wetlands for a safer world, Mangrove Capital	73.517	21.408	52.109
Project costs	692.950	235.940	457.010
Balance 31 December	<u>307.050</u>		

(6) Subsidies	12/31/2019	12/31/2018
Balance 1 January	9.445	27.738
Assets financed by projects	6.527	4.036
Depreciation subsidized assets	-3.552	-22.329
Balance 31 December	<u>12.420</u>	<u>9.445</u>

Subsidized tangible assets are amortized in line with other tangible assets

(7) Provisions	2019	2018
Balance 1 January	0	30.000
Additions	0	0
Withdrawals	0	-30.000
Balance 31 December	<u>0</u>	<u>0</u>

The short term loan to the EUA was remitted 2018 against the provision.



(8) Short term debts	12/31/2019	12/31/2018
Projects to be executed	3.030.421	2.861.849
Subcontractors commitments > 1 year	0	1.606.653
Subcontractors commitments < 1 year	1.917.324	628.968
Current Account with Association Wetland International	-3.695	118.608
Trade creditors	163.242	91.681
Argentina funds	169.046	56.230
Holiday allowance	92.760	88.382
Unused annual leave	41.400	32.996
Other short term debts	62.345	62.415
	<u>5.472.844</u>	<u>5.547.783</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  
Holiday allowance: this represents the reservation of holiday allowance built up in 2019 and which is to be paid in 2020.  
Unused annual leave: the outstanding liability regarding unused holidays of staff.

#### Explanatory Notes to the Statement of Income and Expenditure (in Euros)

(9) Income from Governmental grants	12/31/2019	12/31/2018
Project income from governmental institutions	6.265.108	5.320.664
Total	<u>6.265.108</u>	<u>5.320.664</u>

(10) Income from affiliated non-profit organisations	12/31/2019	12/31/2018
Income from Wetlands International Association	414.053	440.573
Income from other affiliated non-profit organisations	25.432	95.723
Total	<u>439.485</u>	<u>536.296</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	12/31/2019	12/31/2018
Organisation subsidy	280.500	325.573
Subsidy biodiversity projects	113.000	100.000
Contribution to GMM meeting costs	20.553	15.000
Total received from Association	<u>414.053</u>	<u>440.573</u>

(11) Total of private and governmental income	12/31/2019	12/31/2018
Ann. contribution WI Association (structural)	200.000	200.000
Project and other income (incidental)	8.198.966	8.393.176
Total	<u>8.398.966</u>	<u>8.593.176</u>

Employment capacity & production	12/31/2019	12/31/2018
Total staff (FTE)	<u>33,7</u>	<u>30,9</u>
Staff rates claimed on external projects (production)		
Own staff	2.542.950	2.263.648
Consultants	42.889	109.500
	<u>2.585.839</u>	<u>2.373.148</u>

Staff costs	12/31/2019	12/31/2018
Wages & salaries	1.902.999	1.755.785
Social security costs	316.885	274.758
Pension costs	117.252	117.050
	<u>2.337.135</u>	<u>2.147.593</u>
Other personnel costs	173.701	128.079
Interim staff & trainees	248.941	274.166
Total employee costs	<u>2.759.777</u>	<u>2.549.838</u>
External staff/consultants	42.889	109.500
Total staff costs	<u>2.802.666</u>	<u>2.659.337</u>

Remuneration board members	2019		2018	
	F.J. Madgwick	F.J. Madgwick	J.C.M. Reinartz	
Name	CEO	CEO	COO	
Function	CEO	CEO	COO	
- Contract sort	Indefinite	Indefinite	Ended 31/12/18	
- hours/week	36	36	36	
- part-time percentage	100	100	100	
- period	1 Jan/31 Dec	1 Jan/31 Dec	1 Jan/31 Dec	
gross year salary (remuneration)	110.008	108.919	89.910	
holiday allowance	8.750	8.089	7.192	
payment untaken staff holidays	-	-	4.254	
end of year allowance	-	-	-	
variable income	-	-	-	
<b>Total income *</b>	<b>118.758</b>	<b>117.008</b>	<b>101.356</b>	
- Pension costs (employers costs)	11.783	10.219	9.331	
<b>Total</b>	<b>130.541</b>	<b>127.227</b>	<b>110.687</b>	

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

Function group	BSD score	Maximum annual salary
F.J. Madgwick	I	451
		138.020

The Supervisory Board 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](http://www.goededoelennederland.nl)).  
The BSD score has been approved by the Supervisory Board  
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  
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.

**Budget 2020**

	2020
<b>Income</b>	
- Income from private parties	3.428
- Income from corporate organisations	101.565
- Income from Loteries	0
- Governmental grants	7.158.544
- Income from related organisations	495.118
- Income from Not for profit organisations	1.789.215
Total of private and governmental income	9.547.870
- Other Income	0
	9.547.870

**Expenses**

Expenses on objectives	
1. Healthy Wetland Nature	2.100.169
2. Vibrant Coasts and Deltas	2.229.949
3. Blue lifelines in the Desert	2.055.157
4. Water stores	612.281
5. Peatland Treasures	1.290.948
	8.288.504
Costs of generating funds	391.661
Costs of management & administration	855.706
Total expenses	9.535.870
<b>Result</b>	<b>12.000</b>

**Percentages**

- Costs of fundraising	4,1% (in percentage of total income)
- Costs of Management & Administration	9,0% (in percentage of total expenses, norm 10%)
- Revenue spent on objectives	86,8% (in percentage of total revenue)
- Percentage of expenditure spent on objectives	86,9% (in percentage of total expenditures)

**(11) Specification and allocation of costs by objective**

(in Euro's)

Purpose	Objective					Generating Funds	Managmt & Adm.	Actual	Budget	Actual
	S1	S2	S3	S4	S5					
Expenses						total	total	2019	2019	2018
Purchase & acquisitions	1.665	1.770	1.624	481	1.023	0	0	6.563	9.494	8.549
Subcontractors	1.269.364	1.349.258	1.238.081	367.081	779.711	0	0	5.003.494	4.817.246	4.338.058
Publicity & communication	23.893	25.397	23.304	6.909	14.676	7.123	14.629	115.932	90.515	81.511
Personnel costs	476.770	506.778	465.021	137.875	292.858	302.358	621.007	2.802.666	2.953.091	2.659.337
Travelling & hotelexpenses	99.387	105.642	96.937	28.741	61.049	15.362	31.551	438.668	450.646	405.819
Housing Costs	16.439	15.246	22.281	9.333	10.943	9.703	67.419	151.364	163.177	146.945
Office & General expenses	51.376	54.610	50.110	14.857	31.558	25.258	51.877	279.646	389.058	350.357
Depreciation & interest	6.032	6.412	5.884	1.744	3.705	2.906	5.969	32.653	62.936	56.675
Total	1.944.926	2.065.113	1.903.242	567.022	1.195.522	362.710	792.453	8.830.987	8.936.162	8.047.253

Wetlands International works on 5 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.

**Realised total expenditure on project activities**

The Annual Accounts are presented according to the CBF quality seal obliged RJ 650 regulations which are based on commitments made (contracts with subcontractors signed) during the reported year while not looking at the work really implemented. As a result the total turnover in the the years reported might differ substantially: 8.4M in 2019 compared to 8.6M in 2018, 8.4M in 2017, 7.1M in 2016 and 2015. When looking at project activities, see below, – as measured by expenses made during the year -, we see a different picture. The realised total expenses on project activities in 2019 of EUR 7,7M (2018 6.4M, 2017 7,2M, 2016 7.3M, 2015 7.8M) show a more stable activity over the years.

	2019	2018	2017	2016	2015
Costs staff	2.542.950	2.263.648	2.284.137	2.495.606	2.483.468
Costs externals	42.889	109.500	210.140	102.944	318.781
Total Staff costs in projects	2.585.839	2.373.147	2.494.277	2.598.550	2.802.249
Subcontractors actuals	4.499.344	3.383.733	4.309.408	4.254.852	4.434.150
Project travel costs	298.454	290.851	272.390	307.423	241.024
Other project costs	292.187	359.734	127.816	140.297	320.084
Total	7.675.825	6.407.466	7.203.890	7.301.123	7.797.507

## 1.3 Off balance sheet commitments

### Lease contract copier

Wetlands International leases a copier. The costs per year amount to € 5.520.

### Office rent

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

- Contract A for office rent from 1-6-2019 until 31-5-2024: rent 2020 is € 91.304
- Contract B for office rent from 1-6-2019 until 31-5-2024: rent 2020 is € 20.348

Indexation takes place annually.

In relation to the office rent, a bank guarantee of € 30.554 is held.

## 1.4 Events after the balance sheet date

**The coronavirus outbreak during the first months of 2020 will have a major impact on the global economy. The consequences of the coronavirus outbreak are designated as events after the balance sheet date that do not provide further information about the actual situation as at the balance sheet date and have therefore not been included in the financial statements of 2019.**

The measures needed to contain and manage the virus are having significant impacts on Wetlands International at present as operations have been or are halted in most of countries where we work. Further Wetlands International expects there to be substantial medium-term impacts on fundraising opportunities in 2020-22 as a global recession impacts governmental, corporate and foundation finances with a consequent squeeze on funding made available for climate, environment and development action.

Concerning the implementation of running projects, the highest risks relates to projects that are due for completion

at the end of 2020. In several cases there is little room to adjust the planning of 2020 activities and this means that some final outputs may not be delivered either on time, or at all. Fortunately, most donors are themselves working under significant restrictions and are showing flexibility in such matters and in re-planning and re-budgeting of other projects.

Until publication date of the annual review the financial implication of the coronavirus restrictions in 2020 and 2021 appears to be manageable to the extent that in most cases it results in 'only' a 2-3 month slow-down or stop to project work. This is a low risk as long as donors continue to show flexibility. Longer shut-downs due to second peaks in several countries are significant risks to consider. Similarly, the risks will rise if attitudes change among donors regarding the degree to which project deliverables will be affected. This is closely being monitoring.

**The financial statements are prepared according to the following principles:**

## 1.5 General accounting principles

The annual accounts 2019 have been drawn up according to generally accepted accounting principles in the Netherlands and RJ 650-2016 for Fundraising organisations. Assets and liabilities in the balance sheet are valued at nominal value. Cash and bank balances are freely disposable, unless stated otherwise.

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. Income and expenditure are accounted for in the year the obligations are related to. Costs are determined in accordance with the accounting policies applied to the balance sheet. The accounting of project commitments is in full compliance with RJ650 regulations since 2012. Consequently, the total value of a contract with a subcontractor is charged as project cost in the reporting year the contract is entered into. Loss on projects

is taken upon recognition. At the end of the related project period all projects are settled against actual costs in accordance with the contract of the related donor. Accounting principles for the different elements of balance sheet and statement of income and expenditure are explained in the notes.

## 1.6 Provisions

There is no longer a provision for the EUA loan since it was fully written off in 2019.

## 1.7 Income

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

The annual contribution of Wetlands International Association to the foundation are categorised as structural income.

## 1.8 Project costs

These represent the direct project costs incurred in respect of project income recognised.

## 1.9 Deferred project income

This relates to project advances received or to be received that are deferred from an income statement perspective, taking into account any necessary provision for losses on projects.

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

## 1.11 Use of estimations

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.

## 1.12 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



## 1.14 Foundation auditor's report 2019

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.

## 1.13 Results reported against five streams

It should be noted that the results of the organisation are reported against the objectives grouped under five streams as indicated in the Strategic Intent 2015-2025.

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. In 2019 these hours are redistributed towards streams, fundraising and management & administration, based on estimates. The comparative figures for 2018 have been adjusted.

### INDEPENDENT AUDITOR'S REPORT

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

#### A. Report on the audit of the financial statements 2019 included in the annual report

##### Our opinion

We have audited the financial statements 2019, chapter 1.1 up to and including chapter 1.13, of Foundation Wetlands International based in Wageningen.

In our opinion the accompanying financial statements give a true and fair view of the financial position of Foundation Wetlands International as at 31 December 2019 and of its result for 2019 in accordance with the Guidelines for annual reporting 650 "Fundraising Organisations" of the Dutch Accounting Standards Board.

The financial statements comprise:

1. the balance sheet as at 31 December 2019;
2. the statement of income and expenditure for 2019; and
3. the notes comprising a summary of the accounting policies and other explanatory information.

##### Basis for our opinion

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

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

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

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

In addition to the financial statements and our auditor's report thereon, the annual report contains other information that consists of:

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

Oranje Nassaulaan 1  
1075 AH Amsterdam  
Postbus 53028  
1007 RA Amsterdam

Telefoon 020 571 23 45  
E-mail [info@dubois.nl](mailto:info@dubois.nl)  
[www.dubois.nl](http://www.dubois.nl)  
KvK nummer 34374865





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 the Guidelines for annual reporting 650 "Fundraising Organisations" of the Dutch Accounting Standards Board.

### 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 Guidelines for annual reporting 650 "Fundraising Organisations" of the Dutch Accounting Standards Board and the Policy rules implementation of the, 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 management either intends to liquidate the foundation or to cease operations, or has no realistic alternative but to do so.

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

The Supervisory Council is responsible for monitoring the financial reporting process of the organization.

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

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

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not detect all material errors and fraud during our audit.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these 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 e.g.:

- 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 foundation's internal control;
- evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board;
- concluding on the appropriateness of 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 an organization 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, 31 August 2020

Dubois & Co. Registeraccountants

Signed on original by:  
A.P. Buteijn RA



# 2

## ANNUAL ACCOUNTS ASSOCIATION WETLANDS INTERNATIONAL 2019

### 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 € 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 € 35,000 annually for the tri-annual General Members Meetings as of 2011. In December 2019 an e-GMM meeting was held instead of a face to face GMM meeting. Therefore only an amount of € 11,000 was contributed to the General Members Meeting reserve, which is now sufficient and amounting now to € 110,000.

## 2.3 Association Balance sheet and Income & expenditure statement

### Annual Accounts Association Wetlands International 2019

Balance sheet as per 31 December in Euros

	12/31/2019	12/31/2018
<b>ASSETS</b>		
Tangible fixed assets	0	0
Debtors and other receivables (1)	16.147	204.742
Cash and Banks (2)	961.993	754.354
	978.141	959.096
<b>Total assets</b>	<b>978.141</b>	<b>959.096</b>
<b>LIABILITIES</b>		
Continuity reserve (3)	865.400	854.030
General Members Meeting Reserve (4)	110.000	99.000
Short-term debts (5)	2.740	6.066
<b>Total liabilities</b>	<b>978.141</b>	<b>959.096</b>

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

	2019	2018
<b>Income</b>		
- Income from Governmental grants (6)	480.616	509.849
- Income from other non profit organisations (6)	14.764	17.934
Total of private and governmental income	495.380	527.783
- Other income	0	0
<b>Total revenue</b>	<b>495.380</b>	<b>527.783</b>
<b>Expenses</b>		
- Contribution to Foundation Wetlands Int.	393.500	425.573
- Provision debtors	52.146	45.769
- Management & administration Cost of management & administration	27.087	23.485
<b>Total Expenses</b>	<b>472.733</b>	<b>494.827</b>
<b>Earnings before financial income and costs</b>	<b>22.647</b>	<b>32.956</b>
Financial result	-277	-248
<b>Net result</b>	<b>22.370</b>	<b>32.708</b>
<b>Result appropriation</b>		
Increase/Decrease continuity reserve	11.370	21.708
Addition to General Members Meeting reserve	11.000	11.000
	<b>22.370</b>	<b>32.708</b>

**Budget 2019 and 2020 Association Wetlands International**

	2020	2019
<b>Income</b>		
- Income from own fundraising	0	0
- Income from Governmental grants	470.000	460.000
- Income from other non profit organisations	17.000	17.000
Total of private and governmental income	487.000	477.000
Other income	0	0
Total revenue	487.000	477.000
<b>Expenses</b>		
- Contribution to Foundation Wetlands Int.	433.500	394.000
- General Members Meeting 2018	0	0
Management & administration		
- costs of management & administration	24.000	24.000
Total expenses	457.500	418.000
Earnings before financial income and costs	29.500	59.000
Financial result	0	0
<b>Result</b>	29.500	59.000

**Explanatory Notes to the Balance sheet  
As per 31 December (in Euros)**
**(1) Debtors and other receivables**

	12/31/2019	12/31/2018
<b>Memberships contributions</b>		
- Governmental contributions	135.863	134.877
Provision for doubtful debtors	-116.021	-48.743
<b>Total debtors</b>	19.842	86.133
Current Account with Foundation Wetlands Int.	-3.695	118.608
<b>Total</b>	16.147	204.742

Contributions outstanding form more than 1 year are amortized  
For contributions outstanding 2 years or more, the policy is maintained to institute a provision for 100% because in practise it is impossible for the Association to enforce such payments

**(2) Cash & banks**

	12/31/2019	12/31/2018
Current account EUR	342.864	135.225
Deposit accounts EUR	619.129	619.129
Total	961.993	754.354

All liquidities are available on demand

**(3) Continuity reserve**

	12/31/2019	12/31/2018
Balance 1 January	854.030	832.322
Increase/Decrease	11.370	21.708
Balance 31 December	865.400	854.030

The result in the Association's annual account is added/subtracted to/from the continuity reserve, in accordance with the organisation's reserves policy as annexed

**(4) General Members meeting reserve**

	12/31/2019	12/31/2018
Balance 1 January	99.000	88.000
Dotation	11.000	11.000
Withdrawal GMM costs	0	0
Withdrawal surplus transfer to continuity reserve	0	0
Balance 31 December	110.000	99.000

Yearly a fixed amount is added to this reserve in order to cover the costs of the, relatively expensive face-to-face General members meeting. Next meeting expected to take place in 2019.

**(5) Short term debts**

	12/31/2019	12/31/2018
Other liabilities	2.740	6.066
	2.740	6.066

**Explanatory Notes to the Statement of Income and Expenditure (in Euros)**
**(6) Income**

Income consists of membership contributions from NGO members and Governmental members.

	2019	2018
Governmental members	480.616	509.849
NGO members	14.764	17.934
	495.380	527.783

**(7) Contribution to Foundation Wetlands International**

	2019	2018
Organisational subsidy	200.000	200.000
Subsidy Biodiversity projects	113.000	100.000
Additional subsidy Strategic Resource Development	50.000	38.637
Corporate communications and Internal Governance / Org. Cultur	30.500	35.808
Membership expenses	0	51.128
	393.500	425.573



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

### Consolidated Accounts Association and Foundation Wetlands International

#### Consolidated Balance sheet as per 31 December in Euros

	12/31/2019	12/31/2018
<b>ASSETS</b>		
Tangible fixed assets	60.664	56.893
Debtors and other receivables	2.217.320	2.274.535
Cash and Banks	4.649.727	4.937.169
	6.867.047	7.211.704
Total assets	<u>6.927.711</u>	<u>7.268.597</u>
<b>LIABILITIES</b>		
Continuity reserve	1.026.352	1.181.922
Wetlands for a safer World (NPL)	307.050	542.990
General Members Meeting Reserve	110.000	99.000
Subsidies	12.420	9.444
Short-term debts	5.471.890	5.435.240
Total liabilities	<u>6.927.711</u>	<u>7.268.596</u>

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

	2019	budget 2019	2018
<b>Income</b>			
- Income from private individuals	3.043	2.583	2.315
- Income from companies	90.173	278.164	249.281
- Income from Lottery organisations	0	0	1.019.263
- Income from Government grants	6.745.724	6.397.136	5.830.514
- Income from affiliated non-profit organisations	25.432	204.433	95.723
- Income from other non profit organisations	1.615.922	1.652.138	1.483.290
Total of private and governmental income	8.480.293	8.534.454	8.680.386
- Other income	27.828	0	279
Total revenue	<u>8.508.121</u>	<u>8.534.454</u>	<u>8.680.386</u>
<b>Expenses</b>			
- Expenses on objectives			
1. Healthy Wetland Nature	1.944.926	1.690.292	1.522.026
2. Vibrant Coasts & Deltas	2.065.113	1.567.561	1.411.514
3. Blue lifelines in the Desert	1.903.242	2.290.894	2.062.841
4. Water Stores	567.022	959.639	864.110
5. Peatland Treasures	1.195.522	1.125.176	1.013.168
	7.675.825	7.633.562	6.873.659
- Costs of generating funds			
Cost of fundraising	362.710	238.534	333.865
	362.710	238.534	333.865
- Management & administration			
Cost of management & administration	851.133	1.088.066	893.983
Total Expenses	<u>8.889.667</u>	<u>8.960.162</u>	<u>8.101.507</u>
Earnings before financial income and costs	-381.546	-425.708	579.158
Financial result	1.036	0	-2.400
<b>Net result</b>	<u>-380.510</u>	<u>-425.708</u>	<u>576.758</u>
<b>Result appropriation</b>			
Increase (+)/Decrease (-) continuity reserve	-155.570	-436.708	22.768
Increase (+)/Decrease (-) reserve Wetlands for a Safer World	-235.940	0	542.990
Increase (+)/Decrease (-) General members meeting reserve	11.000	11.000	11.000
	<u>-380.510</u>	<u>-425.708</u>	<u>576.758</u>

Consolidated Cashflow Statement Wetlands International (in Euros)

	2019	2018
<b>Cash flow from operating activities</b>		
Result	-380.510	576.758
Depreciation	24.420	45.393
Cash flow	<u>-356.090</u>	<u>622.151</u>
Changes in work capital		
- Change in receivables	57.215	1.072.663
- Change in short-term debts	<u>36.650</u>	<u>1.264.619</u>
	93.865	2.337.282
- Change in continuity reserve	0	0
- Change in other reserves	2.976	-18.293
- Change in provisions	<u>0</u>	<u>-30.000</u>
Cash flow from operating activities	-259.250	2.911.140
<b>Cash flow from investing activities</b>		
Investments in fixed assets	<u>-28.192</u>	<u>-21.927</u>
Cash flow from investing activities	-28.192	-21.927
	<u>-287.441</u>	<u>2.889.213</u>
Cash & banks		
- as per 1 January	4.937.169	2.047.956
- as per 31 December	<u>4.649.727</u>	<u>4.937.169</u>
<b>Change in cash &amp; banks</b>	<u>-287.442</u>	<u>2.889.213</u>

## 2.5 General Accounting Principles

The annual accounts 2019 have been drawn up according to generally accepted accounting principles in the Netherlands and RJ 650 for Fundraising organisations. Assets and liabilities in the balance sheet are valued at nominal value. Cash and bank balances are freely disposable, unless stated otherwise.

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. Income and expenditure are accounted for in the year the obligations are related to. Costs are determined in accordance with the accounting policies applied to the balance sheet. Accounting principles for the different elements of balance sheet and statement of income and expenditure are explained in the notes.

## 2.6 Provisions

The organisation makes a provision for the for the tri-annual General Members Meetings (GMM). This provision is depleted in the year the actual meeting is held to finance the costs incurred in that year.

## 2.7 Use of estimations

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.

## 2.8 Principles of consolidation

The consolidated financial statements include the financial statements of the Association (Vereniging Wetlands International) and the Foundation (Stichting Wetlands International). All intercompany transactions, balances and gains or losses on transactions between these organisations are eliminated as part of the consolidation process.

#### INDEPENDENT AUDITOR'S REPORT

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

#### A. Report on the audit of the financial statements 2019 included in the annual report

##### Our opinion

We have audited the financial statements 2019, from chapter 2.1 up to and including chapter 2.8, of Association Wetlands International based in Wageningen.

In our opinion the accompanying financial statements give a true and fair view of the financial position of Association Wetlands International as at 31 December 2019 and of its result for 2019 in accordance with the Guidelines for annual reporting 650 "Fundraising Organisations" of the Dutch Accounting Standards Board.

The financial statements comprise:

1. the company and consolidated balance sheet as at 31 December 2019;
2. the company and consolidated statement of income and expenditure for 2019;
3. the notes comprising a summary of the accounting policies and other explanatory information.

##### Basis for our opinion

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

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

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

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

In addition to the financial statements and our auditor's report thereon, the annual report contains other information that consists of:

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

Oranje Nassaulaan 1  
1075 AH Amsterdam  
Postbus 53028  
1007 RA Amsterdam

Telefoon 020 571 23 45  
E-mail [info@dubois.nl](mailto:info@dubois.nl)  
[www.dubois.nl](http://www.dubois.nl)

KvK nummer 34374865

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





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 the Guidelines for annual reporting 650 "Fundraising Organisations" of the Dutch Accounting Standards Board.

### 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 Guidelines for annual reporting 650 "Fundraising Organisations" of the Dutch Accounting Standards Board. Furthermore, the Board is responsible for such internal control as the Board determines is necessary to enable the preparation of the 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 organization'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 management either intends to liquidate the organization 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 organization's ability to continue as a going concern in the financial statements.

The General Members' meeting is responsible for monitoring the financial reporting process of the organization.

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

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

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not detect all material errors and fraud during our audit.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these 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 e.g.:

- 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 organization's internal control;
- evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board;
- concluding on the appropriateness of 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 organization'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 company 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, 31 August 2020

Dubois & Co. Registeraccountants

Signed on original by:  
A.P. Buteijn RA



# 3

# ANNEXES



## 3.1 List of Projects

Global Office project number	Lead office (country)	Stream	Project Title	Donor	Donor type		
WI-NL.1239	Global	Peatland Treasures	Peatland Ecosystem Rehabilitation	Permian Global	Corporate	5.952	5.952
WI-NL.1246	Global	Peatland Treasures	Peat Rusia	International Climate Initiative (IKI) German Ministry for the Environment, Nature Conservation and Nuclear Safety	Government Institution	0	0
WI-NL.1249	Global	Peatland Treasures	Responsible Peat	Responsible Peat Foundation	Government Institution	1.400	1.400
WI-NL.1291	Global	Healthy Wetland Nature	Biodiversity and Livelihood Advisory Committee Uganda	Total Uganda	Corporate	51.379	51.379
WI-NL.1315	Global/Sahel	Blue Lifelines	BAMGIRE	The Dutch Embassy in Bamako, Mali	Government Institution	622.211	126.737
WI-NL.1318	Global	Coasts and Deltas	The Building with Nature Indonesia	The Netherlands Sustainable Water Fund (FDW)	Government Institution	129.587	129.587
WI-NL.1324	Global	Blue Lifelines	SWOS	EU Horizon 2020	Government Institution	5.059	5.059
WI-NL.1329	Global	Blue Lifelines	IPFRI	IPFRI	Non-Profit organization	-1.407	-1.407
WI-NL.1331	Global	Healthy Wetland Nature	Climate Resilient Flyways	International Climate Initiative (IKI) German Ministry for Environment, Nature Conservation and Nuclear Safety	Government Institution	545.283	545.283
WI-NL.1335	Global	Healthy Wetland Nature	IWC-AEWC 2016	WI Association (Japan funded)	Government Institution	50.000	50.000
WI-NL.1337	Global	Blue Lifelines	Partners for Resilience 2	Netherlands Ministry of Foreign Affairs (DGIS)	Government Institution	2.332.631	2.332.631
WI-NL.1339	Global	Water Stores	Watershed	Netherlands Ministry of Foreign Affairs (DGIS)	Government Institution	719.610	719.610
WI-NL.1348	Global	Peatland Treasures	RSPO Modules	Roundtable on Sustainable Palm Oil (RSPO)	Corporate	10.620	10.620
WI-NL.1351	Global	Peatland Treasures	Indonesian Peatland Partnership Fund	Good Energies Foundation	Non-Profit organization	66.849	66.849
WI-NL.1352	Global	Healthy Wetland Nature	Water Bird Fund Management	FOEN (Swiss Government)	Government Institution	48.021	48.021
WI-NL.1354	Global	Coasts and Deltas	IKI-Building with Nature	International Climate Initiative (IKI) German Ministry for Environment, Nature Conservation and Nuclear Safety	Government Institution	760.587	760.587
WI-NL.1358	Global/West Africa	Coasts and Deltas	Mangrove Capital Africa Phase I	DOB Ecology	Non-Profit organization	150.156	150.156
WI-NL.1359	Global	Coasts and Deltas	One Resilient Team Tacloban	Global Resilience Partnership	Non-Profit organization	8.820	8.820
WI-NL.1363	Global	Peatland Treasures	PeatRus II 2017 – 2019	International Climate Initiative (IKI) German Ministry for Environment, Nature Conservation and Nuclear Safety	Government Institution	157.948	157.948
WI-NL.1367 & 1414	Argentina	Water Stores	Saving High Andes Wetlands for People and Nature I & II	DOB Ecology	Non-Profit organization	304.023	22.278
WI-NL.1369	Global	Healthy Wetland Nature	WASH SDG	Netherlands Ministry of Foreign Affairs (DGIS)	Government Institution	180.966	180.966
WI-NL.1371 & 1415	Argentina	Water Stores	Corredor Azul I & II	DOB Ecology	Non-Profit organization	902.034	87.506
WI-NL.1373	Global	Healthy Wetland Nature	Mediterranean Capacity Platform on Water Management and Abstraction	MAVA Foundation	Non-Profit organization	175.847	175.847
WI-NL.1376	Global	Peatland Treasures	Restoring Peatlands in Rusia for Fire Prevention and Climate Change Mitigation	International Investment Bank (IIB)	Corporate	6.613	6.613
WI-NL.1378	Global	Healthy Wetland Nature	Barr Al Hikman Survey	AEWA, Steinweg and SIPC, WIWO, Vogelbescherming, Mobilift	Non-Profit organization	7.799	7.799
WI-NL.1383	Global	Water Stores	Ridge to Coast, Rain to Tap	The Netherlands Enterprise Agency (RVO), The Netherlands Sustainable Water Fund (FDW)	Government Institution	102.498	102.498
WI-NL.1384	Global	Healthy Wetland Nature	Barr Al Hikman Book	Shell	Corporate	5.872	5.872
WI-NL.1385	Global	Healthy Wetland Nature	Otter Oman	Stichting Otter Fonds	Non-Profit organization	14.399	14.399
WI-NL.1386	Global	Peatland Treasures	Paladiculture Platform SEAsia	Stichting Otter Fonds	Non-Profit organization	30.973	30.973
WI-NL.1387	Global	Blue Lifelines	Ziway-Shalla: Basin in Balance	Netherlands Sustainable Water Fund (FDW)	Government Institution	101.467	101.467
WI-NL.1388	Global	Coasts and Deltas	Water as Leverage	The Netherlands Enterprise Agency (RVO)	Government Institution	11.029	11.029
WI-NL.1389	Global	Healthy Wetland Nature	AWC Coordinator Meeting	East Asian - Australasian Flyway Partnership (EAAFP)	Government Institution	17	17
WI-NL.1390	Global	Healthy Wetland Nature	Sharjah Regional Workshop Waterbirds Monitoring Strategy	Environment & Protected Areas Authority United Arab Emirates	Government Institution	5.475	5.475
WI-NL.1391	Global	Blue Lifelines	Smart Agricultural Water use for Sahelian Wetlands Inception	Swiss Agency for Development and Cooperation (SDC)	Government Institution	461.449	461.449
WI-NL.1392	Global	Healthy Wetland Nature	Flyway bottlenecks for the Yellow Sea	Arcadia Fund	Non-Profit organization	190.959	190.959
WI-NL.1393	Global	Healthy Wetland Nature	ASEAN 2019 Phase I	ASEAN Centre Biodiv	Government Institution	10.904	10.904
WI-NL.1395	Global	Water Stores	Water Peace and Security Initiative	Netherlands Ministry of Foreign Affairs (DGIS)	Government Institution	197.176	197.176
WI-NL.1396	Global	Blue Lifelines	Young Expert Position (YEP) Ziway-Shalla-Basin in Balance	Netherlands Water Partnership / World Waternet	Government Institution	51.632	51.632
WI-NL.1397	Global	Coasts and Deltas	Panama City Coast Design Impression	Boskalis and Van Oord	Corporate	7.119	7.119
WI-NL.1398	Global	Healthy Wetland Nature	IUCN SPDC Nigeria	IUCN	Non-Profit organization	5.734	5.734
WI-NL.1399	Global	Peatland Treasures	Nile Basin Initiative	Institute of Sustainable Development of Landscapes of the Earth (DUENE)	Non-Profit organization	35.310	35.310
WI-NL.1400	Global	Water Stores	Inner Niger Delta ESS Modeling	World Bank	Government Institution	200.387	200.387
WI-NL.1401	Global	Water Stores	Sebou River Basin Morocco	MAVA Foundation	Non-Profit organization	51.804	51.804
WI-NL.1402	Global	Healthy Wetland Nature	Flyways West Africa	MAVA Foundation	Non-Profit organization	11.223	11.223
WI-NL.1403	Global	Healthy Wetland Nature	IWC 2019	(WI Association Japan funded)	Affiliated non-profit org	63.000	63.000
WI-NL.1404	Global	Water Stores	MAVA Mujib Basin	MAVA Foundation	Non-Profit organization	18.454	18.454
WI-NL.1405	Global	Healthy Wetland Nature	ASEAN Flyway Network Meeting	ASEAN Centre Biodiv	Government Institution	3.054	3.054
WI-NL.1406	Global	Coasts and Deltas	Kleirijperij - Greenhouse gas emissions during the ripening of fine dredged sediments	Ecoshape	Corporate	862	862
WI-NL.1407	Global	Blue Lifelines	Upscaling Eco-DRR	EU DevCo	Government Institution	200.380	200.380
WI-NL.1408	Global	Healthy Wetland Nature	ASEAN ACB 2019 Phase II	ASEAN Centre Biodiv	Government Institution	138	138
WI-NL.1409	Global	Healthy Wetland Nature	RPMS Training WI	MAVA Foundation	Non-Profit organization	63.231	63.231
WI-NL.1410	Global	Healthy Wetland Nature	WPE Portal Preparation	Environment Agency - Abu Dhabi	Government Institution	23.798	23.798
WI-NL.1411	Global	Coasts and Deltas	Global Mangrove Watch	OAK Foundation / TNC	Non-Profit organization	76.040	76.040
WI-NL.1412	Global	Coasts and Deltas	Mangrove Capital Africa Phase II	DOB Ecology	Non-Profit organization	414.848	414.848
WI-NL.1413	Global	Water Stores	GIZ Freshwater ecosystems	GIZ	Government Institution	4.158	4.158
WI-NL.1416	Global	Coasts and Deltas	End Game Echoshape	Ecoshape	Corporate	2.026	2.026

Global Office project number	Lead office (country)	Stream	Project Title	Donor	Donor type		
	Argentina	Healthy Wetland Nature	Neotropical Waterbird Census 2018-2019	Environment Canada - Canadian Wildlife Service	Government Institution	11.000	0
	Argentina	Healthy Wetland Nature	Restoration of the Guanacache lagoons	AVINA-Coca Cola	Corporate	20.000	0
	Europe	Coasts and Deltas	Communication campaign on the value of coastal wetlands	MAVA Foundation	Non-Profit organization	900	
	Europe	Blue Lifelines	LIFE NGO operating grant 2019 SGA	European Commission	Government Institution	353.037	54.800
	Europe	Blue Lifelines	Co-financing LIFE NGO operating grant 2019 SGA	European Commission	Non-Profit organization	37.095	
	Europe	Blue Lifelines	EU Horizon2020 Project - BRIGAID	European Commission	Government Institution	20.325	
	Europe	Blue Lifelines	Other project revenues	Members and partners contributions	Non-Profit organization	21.082	
	Europe	Water Stores	Halting Hydropow Developments in the Mediterranean Basin	MAVA Foundation	Non-Profit organization	26.500	
	Europe	Water Stores	Reduce the impact of water abstraction Vjosa-Aoos River Basin	MAVA Foundation	Non-Profit organization	12.000	
	Europe	Water Stores	Reduce the impact of water abstraction Douro River Basin	MAVA Foundation	Non-Profit organization	13.500	
	India	Healthy Wetland Nature	Scoping study for the proposed Ramsar sites	GIZ	Government Institution	7.296	
	India	Healthy Wetland Nature	Developing a Model Conservations Planning Framework for High Attitude Wetlands in Sikkim	United Nations Development Programme (UNDP)	Government Institution	23.991	
	India	Healthy Wetland Nature	Developing a Model Conservations Planning Framework for High Attitude Wetlands in Himachal Pradesh	United Nations Development Programme (UNDP)	Government Institution	24.402	
	India	Healthy Wetland Nature	Wetlands Management for Bio-diversity and Climate Protection	GIZ	Government Institution	21.541	
	India	Healthy Wetland Nature	Developing a Climate Change Adaptation Framework for Indian Wetlands	Inspire Network for Environment (India, New Delhi)	Non-Profit organization	3.235	
	Indonesia	Peatland Treasures	Feasibility Study Carbon Project at Badas, Kuala Belait, Brunei Darussalam	Brunei Shell Petroleum Co Sdn Bhd (BSP)	Corporate	28.521	
	Indonesia	Peatland Treasures	Restoration action plan for the Indonesian Peat Restoration Agency	WRI DC	Non-Profit organization	423.856	
	Indonesia	Peatland Treasures	Carbon Stock and Potential Reduction of Emission Study In Peat Swamp Forest in West Kalimantan	Tropenbos Indonesia	Non-Profit organization	13.100	
	Indonesia	Peatland Treasures	Mitigation and Adaptation through Sustainable Livelihoods in Indonesia's Peat and Mangrove Ecosystem	International Climate Initiative (IKI) German Ministry for Environment, Nature Conservation and Nuclear Safety	Government Institution	67.605	
	Indonesia	Peatland Treasures	Peatland Ecosystem Restoration in Katingan, Central Kalimantan	PT RFMI (Restoration Forest Management in Indonesia)	Corporate	191.707	
	Indonesia	Peatland Treasures	Rehabilitasi dan Konservasi Lahan Gambut, Program Desa Peduli Gambut	Kemitraan Foundation	Non-Profit organization	23.770	
	Indonesia	Peatland Treasures	Peatlands Restoration Impact Monitoring Systems - PRIMIS	WRI DC	Non-Profit organization	132.036	
	Japan	Healthy Wetland Nature	Nationwide long-term monitoring survey in rocky shores and tidal flats	The Ministry of the Environment, Government of Japan	Non-Profit organization	176.191	
	Japan	Healthy Wetland Nature	Nationwide long-term monitoring survey in seagrass beds and algal beds	The Ministry of the Environment, Government of Japan	Government Institution	152.126	
	Japan	Healthy Wetland Nature	Nationwide long-term monitoring survey in inland waters	The Ministry of the Environment, Government of Japan	Government Institution	154.704	
	Japan	Healthy Wetland Nature	Public awareness to promote wise use in Ramsar sites	The Ministry of the Environment, Government of Japan	Government Institution	21.487	
	Japan	Healthy Wetland Nature	Promoting Ramsar Convention's Programme on CEPA 2016-2024 in Japan and Asia	Keidanren Nature Conservation Fund (KNCF)	Corporate	49.505	
	Japan	Healthy Wetland Nature	Development of an environmental education program on tidal flats for the Ariake Sea	Japan Fund for Global Environment (JFGE)	Government Institution	41.976	
	Japan	Healthy Wetland Nature	Management of the website for the Domestic Ramsar Committee for Relevant Municipalities	Domestic Ramsar Committee for Relevant Municipalities (Japan)	Government Institution	5.587	
	Japan	Healthy Wetland Nature	Learning and exchange event of Domestic Ramsar Committee for Relevant Municipalities	Domestic Ramsar Committee for Relevant Municipalities (Japan)	Government Institution	11.173	
	Japan	Healthy Wetland Nature	A study on wetland information sharing system utilizing the Internet	Niigata University	Non-Profit organization	8.595	
	Kenya	Coasts and Deltas	Strengthening Marine Protected Area Management in Rufiji-Mafia-Kilwa, Tanzania	Blue Action Fund	Non-Profit organization	5.597	
	Kenya	Healthy Wetland Nature	Wetland Namagement Plans for three wetland landscapes in Kenya, Uganda, Tanzania and Democratic Republic of Congo	International Climate Initiative (IKI) German Ministry for Environment, Nature Conservation and Nuclear Safety	Government Institution	480.938	
	Kenya	Blue Lifelines	Geo-data in Water Resources Management for Sustainable Ecosystems and Livelihoods in the Mid-Athi Catchment, Kenya	USAID	Government Institution	18.637	
	Kenya	Healthy Wetland Nature	Creating shared value over water resources in Upper Tana, Kenya - CEPF	CEPF	Government Institution	48.345	
	Malaysia	Healthy Wetland Nature	Wetland Design, Operation and Maintenance Guidelines for Elmina city	Sime Darby Elmina Development Sdn Bhd	Corporate	8.790	
	Malaysia	Peatland Treasures	Canal Blocking along Jalan Badas project - Phase 2	Brunei Shell Petroleum Co Sdn Bhd (BSP)	Corporate	25.166	
	Malaysia	Peatland Treasures	Wetlands Advisory & Awareness Raising Services	Gamuda Land	Corporate	15.888	
	Malaysia	Peatland Treasures	Corporate Social Responsibility-Mangrove Replanting	various Corporate donors	Corporate	8.507	
	Malaysia	Peatland Treasures	Nurse Development	Brunei Shell Petroleum	Corporate	75.643	
	Malaysia	Peatland Treasures	Seed Collection	Brunei Shell Petroleum	Corporate	84.232	
	West Africa	Healthy Wetland Nature	International Waterbirds Census Africa	MAVA Foundation	Non-Profit organization	144.542	
	West Africa	Coasts and Deltas	PRISE 1 - Project to Reduce the Impact of Coastal infrastructure in West Africa	MAVA Foundation	Non-Profit organization	362.403	
	West Africa	Coasts and Deltas	Management of mangrove forests from Senegal to Benin	EU - PAPBio	Government Institution	17.719	
	West Africa	Coasts and Deltas	ResilienSea Research	MAVA Foundation	Non-Profit organization	79.527	
	Panama	Coasts and Deltas	Diálogos del Agua. Fase 3. Componente legal.	Panama Municipality	Government Institution	45.159	
	Panama	Coasts and Deltas	Wetlands restoration. Isla Galeta, Panama	AES / GAS NATURAL ATLÁNTICO, S. de R.L.	Corporate	69.257	
	Panama	Coasts and Deltas	Stakeholders engagement for Nature Based Solutions for flooding in Juan Diaz Basin	The Nature Conservancy	Non-Profit organization	2.698	
	Panama	Coasts and Deltas	Coastal erosion diagnosis and community action plan for Garachine, Darien	GEF UNDP-Small Grants Programme	Non-Profit organization	4.246	

## 3.2 Publications

### Journals and Scientific Publications

Liersch, S., Fournet, S., Koch, H., Djibo, A.G., Reinhardt, J., Kortlandt, J., Van Weert, F., Seidou, O., Klop, E., Baker, C. and Hattermann, F.F., 2019. Water resources planning in the Upper Niger River basin: Are there gaps between water demand and supply? *Journal of Hydrology: Regional Studies*, 21, pp.176-194.

Huang, Z. Y. X., Xu, C., van Langevelde, F., Ma, Y., Langendoen, T., Mundkur, T., Yali Si, Huaiyu Tian, Kraus, R.H.S., Gilbert, M., Guan Zhu Han, Xiang Ji, Herbert H.T. Prins, HHT., de Boer, WF. 2019. Contrasting effects of host species and phylogenetic diversity on the occurrence of HPAI H5N1 in European wild birds. *Journal of Animal Ecology*, 88(7), 1044-1053. <https://doi.org/10.1111/1365-2656.12997>

Fraixedas S, Galewski T, Ribeiro-Lopes S, Loh J, Blondel J, Fontès H, et al. 2019. Estimating biodiversity changes in the Camargue wetlands: An expert knowledge approach. *PLoS ONE* 14(10): e0224235. <https://doi.org/10.1371/journal.pone.0224235>

Waterloo M.J., A. Gevaert, A. Kersbergen, M. Hegnauer, B. Becker, S.A.W. de Roover. 2019. Wetland restoration impact on streamflow in the Rhine River Basin. Technical report for Wetlands International European Association. <https://eu-rope.wetlands.org/download/3694/>

Sutherland, W.J., M.P. Dias, L.V. Dicks, Tonneijck F.H., Wentworth J., et al. 2020. A Horizon Scan of Emerging Global Biological Conservation Issues for 2020. Vol 35, Issue 1, 81-90. <https://www.wetlands.org/news/biodiversity-threats-and-opportunities-in-2020-horizon-scan/>

Ryuta Terada, Mahiko Abe, Takuzo Abe, Masakazu Aoki, Akihiro Dazai, Hikaru Endo, Mitsunobu Kamiya, Hiroshi Kawai, Akira Kurashima, Taizo Motomura, Noboru Murase, Yoshihiko Sakanishi, Hiromori Shimabukuro, Jiro Tanaka, Goro Yoshida, and Misuzu Aoki. 2019. Japan's nationwide long-term monitoring survey of seaweed communities known as the "Monitoring Sites 1000": Ten-year overview and future perspectives, *Phycological Research*. <https://onlinelibrary.wiley.com/doi/abs/10.1111/pre.12395>

La Sala, L.F., J.M. Burgos, D.E. Blanco, K.B. Stevens, A.R. Fernández, G. Capobianco, F. Tohmé y A.M. Pérez. 2019. Spatial modelling for low pathogenicity avian influenza virus at the interface of wild birds and backyard poultry. *Trans-bound and Emerging Diseases* 2019: 1–13.

### Technical Assessments and Reports

EU Policy: Feedback to the EU Fitness Check of the Water Framework Directive <https://europa.wetlands.org/publications/feedback-eu-fitness-check-water-framework-directive/>

Risk Assessment North Coast Java: <https://www.wetlands.org/publications/risk-assessment-north-coast-java/>

Sustainable Technologies and Aquaculture Field Schools to increase Indonesian's Shrimp and Milkfish Production [https://www.ecoshape.org/uploads/sites/2/2020/02/PolicyBrief-PASMI-IMTA-BSC\\_CFS\\_English.pdf](https://www.ecoshape.org/uploads/sites/2/2020/02/PolicyBrief-PASMI-IMTA-BSC_CFS_English.pdf)

Technical report on the Paraguay-Paraná Waterway "Nova Hidrovia Paraguai-Paraná: uma análise abrangente" (In Portuguese).

Kadiwéu Indigenous Territory Management Plan: "Plano de Vida Kadiwéu". (In Portuguese)

Giacosa, B., compiladora. 2019. Plan de Manejo del Sitio Ramsar Delta del Paraná. Programa Corredor Azul. Fundación Humedales / Wetlands International. Buenos Aires, Argentina.

Kandus, P., P. Minotti, N. Morandeira y M. Gayol. 2019. Inventario de Humedales de la Región del Complejo Fluvio-litoral del Bajo Paraná. Programa Corredor Azul. Fundación Humedales / Wetlands International y Universidad Nacional de San Martín. Buenos Aires, Argentina. (In Spanish).

Wetlands International. 2019. Una mirada sobre los impactos de la Hidrovía en los humedales del Corredor Fluvial Paraguay-Paraná. Programa Corredor Azul. Fundación Humedales / Wetlands International. Buenos Aires, Argentina. (In Spanish).

Amaya, N. E., D.E. Blanco, A. F. Chamorro Cuestas, J. M. Gonet, C. Hegoburu y H. J. Sosa. 2019. Conservación y manejo de vegas altoandinas en Argentina y Perú. Dos estudios de caso. Fundación Humedales / Wetlands International. Buenos Aires, Argentina. (In Spanish). <https://lac.wetlands.org/publicacion/conservacion-y-manejo-de-vegas-altoandinas-en-argentina-y-peru>

### Further Programmatic Publications

Publications High Andes Wetlands Programme <https://lac.wetlands.org/publicacion/conservacion-y-manejo-de-vegas-altoandinas-en-argentina-y-peru/>

Publications Corredor Azul Programme <https://lac.wetlands.org/publicacion/publicaciones-corredor-azul/>

### 3.3 Members of the Association 2019

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

### 3.3 Members of the European Association 2019

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

## 3.4 Counsellors of Honour

Michael Moser - 1988  
Chris Kalden - 2002  
Max Finlayson - 2007  
Stewart Morrison - 2007  
Jan Ernst de Groot - 2015  
Marcel Silvius - 2017

## 3.5 Supervisory Council & Board of Association

Start of term	Members	End of term	Supervisory Council	Board of Association	Position(s)
2015	Prof. Emeritus André van der Zande (2nd term)	2021	Chair	Chair	Other positions: <ul style="list-style-type: none"> <li>- Chairman of The Zuid-Hollands Landscape Foundation (Stichting Het Zuid-Hollands Landschap)</li> <li>- Member of the Board of the Foundation for Innovation of Peatlands Centre Zegveld (Stichting Veenweiden Innovatie Centrum/VIC)</li> <li>- Member the Advisory Committee Prof. Pieter van Vollenhoven on National Parks and Landscapes</li> <li>- President of the International Association of Public Health Institutes (IANPHI).</li> <li>- Member of the Advisory Council for Environment and Transport (Rli) to the National Government</li> <li>- Chairman of the National Foundation for Data on Flora and Fauna (NDFF)</li> <li>- Chairman of the Technical Committee on Soils (TCB)</li> </ul>
2011	Dr Gonzalo Castro de la Mata (3rd term)	Nov 2019	Member	Secretary	- General Manager for External Affairs, Pluspeterol, Lima, Peru
2016	Drs. Angelique van de Beeten (2nd term)	2022	Member	Treasurer	- Chief Executive Officer, Wouter de Graaf Bakeries
2015	Prof Kazuaki Hoshino (2nd term)	2021	Member	Member	- Project Professor, Kagoshima Center for Community Development at Kagoshima University Other position: <ul style="list-style-type: none"> <li>- Visiting Professor at UNU Institute for the Advanced Study of Sustainability</li> </ul>
2011	Dr Kathy Mackinnon (3rd term)	2021	Member (Vice Chair)	Member	- Chair, IUCN / World Commission on Protected Areas Other positions: <ul style="list-style-type: none"> <li>- Board Member, Botanic Gardens Conservation International</li> <li>- Member, Cambridge Conservation Science Group, University of Cambridge</li> <li>- Trustee UN Environment -World Conservation Monitoring Centre</li> </ul>
2012	Dr Dan Martin (3rd term)	June 2019	Member	Member	- Consultant in fund-raising and foundation management Other positions: <ul style="list-style-type: none"> <li>- Trustee, Micronesia Conservation Trust</li> <li>- Board of Directors, Environmental Film Festival, Washington, DC</li> <li>- Trustee, Knox College</li> <li>- Board of Directors, Friends of Costa Rica</li> <li>- Board of Directors, Cuso International (Canada)</li> </ul>



### 3.5 Supervisory Council & Board of Association

Start of term	Members	End of term	Supervisory Council	Board of Association	Position(s)
2014	Dr Eliot Taylor (2nd term)	2020	Member	Member	<ul style="list-style-type: none"> <li>- Team Leader, Implementation Service Provider for Catchment Management, Shire River Basin Management Program</li> </ul> Other positions: <ul style="list-style-type: none"> <li>- Director, Mott MacDonald Blantyre (Malawi) Ltd</li> <li>- Honorary member of the International Society for Limnology (SIL)</li> <li>- Member of the Freshwater Biological Association</li> <li>- Member of the Chartered Institute of Water and Environmental Management (MCIWEM)</li> <li>- Chartered Scientist (C. Sci)</li> <li>- Chartered Environmentalist (C. Env.)</li> <li>- Chartered Water and Environmental Manager (C. WEM)</li> </ul>
2016	Edward S. Ayensu (2nd term)	June 2019	Member	Member	<ul style="list-style-type: none"> <li>- Chairman of the Board of Trustees of the African Institute for Mathematical Sciences (AIMS), Ghana</li> </ul>
2019	Carlos Saavedra	2022	Member	Treasurer	<ul style="list-style-type: none"> <li>- Independent consultant</li> </ul> Other positions: <ul style="list-style-type: none"> <li>- National Geographic's Reviewer Circle</li> <li>- The Summit Foundation – biodiversity conservation grantmaking programme</li> <li>- Mott's Foundation</li> <li>- WWF - US</li> </ul>
2019	Maggie White	2022	Member	Member	<ul style="list-style-type: none"> <li>- Senior Manager International Policy, Stockholm International Water Institute</li> </ul> Other positions: <ul style="list-style-type: none"> <li>- Co-Chair Alliance for Global Water Adaption</li> <li>- SC member CIW Climateiswater</li> <li>- Founder and Board Member – Water Right Makers</li> </ul>
2019	Hastings Chikoko	2022	Member	Member	<ul style="list-style-type: none"> <li>- Regional Director for Africa – C40 Cities Climate Leadership Group</li> </ul> Other positions: <ul style="list-style-type: none"> <li>- Programme Manager SADC/DANIDA</li> <li>- Various positions at IUCN</li> <li>- Member of the Advisory Board of African Centre for Cities</li> <li>- Advisory Board Member for the Responsible Business Forum</li> <li>- Board Member for Africa World Heritage Fund</li> <li>- Member of the Regional Technical Committee for the Global Water Partnership</li> </ul>

## 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, Fundacion para la Conservacion y el Uso Sustentable de los Humedales, Argentina
- Chair, Wetlands International - European Association, the Netherlands

### Management Team of the Global office Netherlands

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

## 3.7 Partners 2019

Name	Name
1 Aarhus University	37 CMS Flyways Working Group
2 Aberystwyth University	38 CNOOC Uganda
3 Acacia Water	39 Commonland
4 African Eurasian Waterbird Agreement Secretariat	40 Conservation International
5 African Eurasian Waterbird Monitoring Partnership	41 Cordaid
6 African Union	42 De Vrije Koe
7 Akvo Foundation	43 Delft University of Technology (TU Delft)
8 Altenburg and Wymenga	44 Delta Alliance
9 Amref Flying Doctors	45 Deltares
10 Aquatic Resource Authority of Panamá (ARAP)	46 Development Organisation of the Rural Poor (DORP)
11 Arcadis Nederland	47 DFS Deutsche Forstservice GmbH
12 Argentina Ministry of Environment and Sustainable Development	48 Diponegoro University (UNDIP)
13 Asia-Pacific Network for Global Change Research	49 District of Demak, Indonesia
14 Asociacion de Comunidades del Corregimiento de Juan Diaz	50 East Asian-Australasian Flyway Partnership (EAAFP)
15 Atelier Ten	51 ECO Uganda
16 Bioprocess Pilot Facility B.V. (BPF)	52 EcoAlbania
17 Bird Conservation Society of Thailand	53 ECOAN (Asociacion Ecosistemas Andinos)
18 BirdLife International	54 EcoShape Consortium
19 Blue Forests	55 EKBY (Greek Biotope/Wetland Centre)
20 Bogor Agricultural University, Indonesia	56 Environmental Paper Network (EPN)
21 Boskalis	57 Environmental Science for Social Change (ESSC) Philippines
22 Both ENDS	58 Ethiopian Wildlife and Natural History Society (EWNHS)
23 Brockmann Geomatics	59 Ethiopian Wildlife Conservation Authority (EWCA)
24 Brunei Liquefied Natural Gas	60 Ethiopian Wildlife Conservation Authority
25 Brunei Shell Petroleum Co Sdn Bhd (BSP)	61 Euro-Mediterranean Information System on know-how in the Water sector (EMWIS)
26 Buenos Aires Provincial Government	62 EURONATUR
27 Cagayan de Oro City Water District	63 European Union Development Committee (EU DevCo)
28 Cagayan de Oro River Basin Management Council	64 Eyes on the Forest
29 CARE	65 FERN
30 Caritas	66 Food and Agricultural Organisation of the United Nations (FAO)
31 Caritas Bihar, India	67 Forest and Peoples Programme
32 Cenderet, India	68 Foundation for Responsible Peat
33 Center for International Forestry Research (CIFOR)	69 Free University of Amsterdam (VU)
34 Centre for Water Resources Development and Management, India	70 Friedrich-Schiller-Universität (FSU) JENA
35 China State Forestry Authority	71 Fundacion Biosfera
36 Climate Action Network	72 Fundacion Torcuato di Tella

## 3.7 Partners 2019

Name	Name	Name
73 Geokinetics	109 International Peatland Society (IPS)	145 Mongolian Academy of Sciences
74 Global Environment Centre	110 International Rescue Committee (IRC)	146 Mongolian Forest Research Association
75 Global Water Partnership (GWP)	111 International Union for Conservation of Nature (IUCN)	147 Mongolian Ministry of Environment, Green Development and Tourism
76 Government of India	112 International Water Management Institute (IWMI)	148 NASA
77 GreenPeace	113 IQBAL Reza Cindy Riswantyo	149 National Cooperative Bank Indonesia
78 Greifswald Mire Centre	114 IRC - International Water and Sanitation Center	150 Nature Mauritanie
79 Greifswald University	115 ISL Engineering	151 Nature Uganda
80 GRID Arendal	116 JAXA	152 Natuurverduubelaars
81 Grupo de Estudos de Ordenamento do Território e Ambiente (GEOTA)	117 Jena Optronik	153 Nederlands Veengenootschap
82 Guinea-Bissauan Institute for Biodiversity and Protected Areas (IBAP)	118 Jikalauhari	154 NETCOAST, CSO network Odisha, India
83 Guinea-Bissauan Ministry of Natural Resources and Environment	119 Joint Effort to Save the Environment - JESE Uganda	155 Niger Basin Authority (NBA)
84 Guinée Ecologie	120 Joytech	156 Niigata University
85 Hanze Wetlands	121 Kalvi Kendra (Tamil Nadu, India)	157 Nile Basin Initiative
86 Himalayan Action Research Centre (HARC), Uarakand, India	122 Kassel University	158 One Architecture
87 Hineleban Foundation	123 Katingan Mentaya Project	159 Oregon State University
88 Horn of Africa Regional Environment Centre and Network (HoA-REC&N)	124 Kenyan Ministry of Water and Irrigation, Water Resource Management Authority (WRMA)	160 Organization for the Defence of Wetlands (ODZH)
89 Hutan Kita Institute	125 Kota Kita	161 Palm Oil Innovation Group (POIG)
90 Hysteria	126 LPN - Liga para a Proteccao da Natureza	161 Panamanian Marine Resources Authority
91 IHE Delft Institute for Water Education	127 Malaysian Environmental NGOs (MENGO)	163 Panamanian Ministry of Environment
92 IMPACT	128 Malaysian Ministry of Natural Resources and Environment, Forest Research Institute Malaysia (FRIM)	164 Parliamentary Alliance on coast protection
93 Indian Ministry of Environment and Forests and Climate Change	129 Malaysian Water Partnership (MyWP)	165 Partnership for Environment and Disaster Risk Reduction (PEDRR)
94 Indian Red Cross	130 Mali Ministry of Energy and Water	166 PARTOS
95 Indian State governments (Odisha, Bihar, Gujarat, others)	131 Mali Ministry of Water and Energy	167 Penn
96 Indonesian Government Centre for Marine Resource Survey	132 Mali National Directorate of Water and Forests (DNEF)	168 Perkumpulan SaMPan
97 Indonesian Ministry of Environment and Forestry	133 Mangroves for the Future	169 Philippine Reclamation Authority (PRA)
98 Indonesian Ministry of Marine Affairs and Fisheries (MMAF)	134 McGill University	170 Potsdam Insitute for Climate Impact Research
99 Indonesian Ministry of Public Works and Housing (PU)	135 Mediterranean Institute for Nature and Anthropos MedINA	171 Practica
100 INDUCAR	136 Mediterranean Wetlands Alliance	172 Production Uganda
101 Industrial Trading Corporation	137 Mediterranean Wetlands Observatory	173 PT Rimba Makmur Utama
102 Innovatie Programma Veen	138 MedWet - Mediterranean Wetlands Initiative	174 RABO Bank
103 Institute of Botany and Geoecology, Greifswald University	139 Meki Batu Cooperative Farmer's Union	175 Radboud University
104 Institute of Forest Science,	140 Mendoza Provincial Government, Argentina	176 RAIN Foundation
105 INTA Parana - National Institute of Agricultural Technology	141 Merti Integrated Development Programme (MID P)	177 Rainforest Action Network
106 International Federation of the Red Cross (IFRC)	142 Michael Succow Foundation	178 RAMPPO - Reseau Regional D'Aires Marines Protegees en Afrique de l'Ouest
107 International Institute for Sustainable Development (IISD)	143 Ministry of Environment and Climate Affairs (MECA) Oman	179 Ramsar Convention Secretariat and Regional Centres
108 International Mire Conservation Group (IMCG)	144 Ministry of Public Works and Housing	180 Ramsar Network, Japan

## 3.7 Partners 2019

Name	Name	Name
181 Red Cross and Red Crescent National Societies	217 The Ministry of the Environment, Government of Japan	253 WASTE
182 Red Cross Red Crescent Climate Center	218 The Nature Conservancy	254 Wildlife Conservation Society
183 REDD Safeguards Working Group	219 The Netherlands Ministry of Foreign Affairs (DGIS)	255 Witteveen + Bos
184 Reducing Emissions from Deforestation and Degradation (REDD) -platform Netherlands	220 The Netherlands Water Partnership (NWP)	256 Wolfs Company
185 Remote Sensing Solutions	221 The Pacific Institute	257 Woods and Wayside International
186 RHP - European Knowledge Centre for Growing Media	222 The Tanzania Forest Service	258 World Waternet
187 Rift Valley Lakes Basin Authority (RVLBA)	223 The Wildfowl and Wetlands Trust	259 World Wildlife Fund (WWF)
188 Rimba Makmur Utama	224 The World Resources Institute	260 Yayasan Auriga
189 River Watch	225 TINEGUENA Universities of Cabo Verde, Nouakchott, Nzérékoré	261 Zoological Society of London (ZSL)
190 Round Table on Responsible Soy (RTRS)	226 Total Exploration	
191 Roundtable on Sustainable Palm Oil (RSPO)	227 Tour du Valat	
192 Royal Society for the Conservation of Nature, Jordan	228 UN Environment Program	
193 RUAF Foundation	229 UNEP-WCMC	
194 Rubicon Foundation (Stichting)	230 UNESCO-IHE	
195 Russian Academy of Science	231 UNIFRUTTI	
196 Russian Ministry of Natural Resources and Environment	232 Universidad de Buenos Aires (Argentina)	
197 Satelligence	233 Universidad Nacional de San Martin (Argentina)	
198 SAVE Brazil	234 University of Bonn	
199 SEEDS, India	235 University of Dakar	
200 Senegal River Basin Development Authority (OMVS)	236 University of Gadjah Mada (Indonesia, UGM)	
201 Servicio Nacional de Áreas Naturales Protegidas por el Estado (SERNAMP)	237 University of Ottawa	
202 Sherwood Engineers	238 University of Tierra del Fuego (Argentina)	
203 Simavi	239 UNNATI, India	
204 soloEO	240 UT Semide	
205 South-east Johor Development Authority (KEJORA), Malaysia	241 Van Oord	
206 SOVON	242 Veenweide Innovatie centrum	
207 Staatsbosbeheer	243 VEI Dutch Water Operators	
208 Stichting Bargerveen	244 Vitens Evitens	
209 Stichting Probos	245 Von Lieberman	
210 Tata chemicals	246 Wageningen Environmental Research (Alterra)	
211 Tauw	247 Wageningen Marine Research (IMARES)	
212 Tecona	248 Wageningen University	
213 TerraSphere	249 Wahana Bumi Hijau	
214 Tetra Tech	250 Walhi Riau	
215 The Association of Southeast Asian Nations	251 WARSI	
216 The Hague Centre for Strategic Studies	252 WASH Alliance International	

### 3.8 Associate Experts

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

### 3.9 Specialist Groups

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

*All 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 2019

	Name	Type of organisation
1	AES-GAS NATURAL ATLÁNTICO, S.R.L.	Corporate
2	Agreement on the Conservation of African-Eurasian Migratory Waterbirds AEWA	Non-Profit organization
3	Arcadia Fund	Non-Profit organization
4	ASEAN Centre for Biodiversity	Government Institution
5	Asian Development Bank - Japan Fund for Poverty Reduction	Corporate
6	AVINA - Coca Cola	Corporate
7	BAUER Nimr	Corporate
8	BirdLife International	Non-Profit organization
9	Blue Action Fund	Non-Profit organization
10	Boskalis and Van Oord	Corporate
11	Brunei Shell Petroleum	Corporate
12	BTL Bomendienst bv	Corporate
13	C. Steinweg - Handelsveem B.V.	Corporate
14	Critical Ecosystems Partnership Fund (CEPF)	Government Institution
15	DOB Ecology	Non-Profit organization
16	East Asian - Australasian Flyway Partnership (EAAFP)	Government Institution
17	Ecoshape	Corporate
18	Environment & Protected Areas Authority United Arab Emirates	Government Institution
19	Environment Agency - Abu Dhabi	Government Institution
20	Environment Canada - Canadian Wildlife Service	Government Institution
21	EU - PAPBio	Government Institution
22	EU DevCo - International Cooperation and Development	Government Institution
23	EU Horizon 2020	Government Institution
24	European Commission	Government Institution
25	Gamuda Land	Corporate
26	GEF UNDP - Small Grants Programme	Non-Profit organization
27	GIZ - German Agency for Development & International Cooperation	Government Institution
28	Global Resilience Partnership	Non-Profit organization
29	Good Energies Foundation	Non-Profit organization
30	InsPIRE Network for Environment (India)	Non-Profit organization
31	Institute of Sustainable Development of Landscapes of the Earth (DUENE)	Non-Profit organization
32	International Climate Initiative (IKI) German Ministry for Environment, Nature Conservation and Nuclear Safety	Government Institution
33	International Food Policy Research Institute (IFPRI)	Non-Profit organization
34	International Investment Bank (IIB)	Corporate
35	IUCN - International Union for Conservation of Nature	Non-Profit organization
36	Japan Domestic Ramsar Committee for Relevant Municipalities	Government Institution
37	Japan Fund for Global Environment (JFGE)	Government Institution
38	Keidanren Nature Conservation Fund (KNCF)	Non-Profit organization
39	Kemitraan Foundation	Non-Profit organization



## 3.10 Donors 2019

Name	Type of organisation
40 KFW Bank	Corporate
41 Mark Constantine	Corporate
42 MAVA Foundation	Non-Profit organization
43 Mobilift	Corporate
44 Municipality of Panama City	Government Institution
45 Nationale Postcode Loterij (Dutch National Postcode Lottery)	Non-Profit organization
46 Netherlands Water Partnership / World Waternet	Government Institution
47 Niigata University	Non-Profit organization
48 OAK Foundation	Non-Profit organization
49 Permian Global	Corporate
50 Responsible Peat Foundation	Government Institution
51 Restoration Forest Management in Indonesia RFMI-PT	Corporate
52 Roundtable on Sustainable Palm Oil (RSPO)	Corporate
53 Sime Darby Elmina Development Sdn Bhd	Corporate
54 Stichting Otter Fonds	Non-Profit organization
55 Swiss Agency for Development and Cooperation (SDC)	Government Institution
56 Swiss Federal Office for the Environment (FOEN)	Government Institution
57 The Ministry of the Environment, Government of Japan	Government Institution
58 The Nature Conservancy	Non-Profit organization
59 The Netherlands Embassy in Mali	Government Institution
60 The Netherlands Enterprise Agency (RVO)	Government Institution
61 The Netherlands Ministry of Foreign Affairs	Government Institution
62 The Netherlands Sustainable Water Fund (SWF/FDW)	Government Institution
63 Top Consortia for Knowledge and Innovation	Non-Profit organization
64 Total Uganda	Corporate
65 Touring Foundation	Non-Profit organization
66 Tropenbos Indonesia	Non-Profit organization
67 United Nations Development Programme (UNDP)	Government Institution
68 USAID	Government Institution
69 Vogelbescherming	Non-Profit organization
70 Waterloo Foundation	Non-Profit organization
71 World Bank	Government Institution
72 World Resources Institute	Non-Profit organization



**Wetlands**  
INTERNATIONAL

[www.wetlands.org](http://www.wetlands.org)