



Institute for Environmental Security

Annual Report 2023

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1. REPORT OF THE BOARD

1. OBJECTIVES OF THE STICHTING (FOUNDATION)

The Stichting Institute for Environmental Security (IES) was founded in The Hague, the Netherlands, in 2002 in order to increase political attention to environmental security as a means to help safeguard essential conditions for peace and sustainable development.

The Institute's mission is to advance global environmental security by promoting the maintenance of the regenerative capacity of life-supporting eco-systems.

Its multidisciplinary approach integrates the fields of science, diplomacy, law, finance and education. Activities are designed to provide policy-makers with a methodology to tackle environmental security risks in time, in order to safeguard essential conditions for peace and sustainable development.

2. ACTIVITIES OF THE STICHTING

The following activities are undertaken by the Stichting in order to realize its objectives:

Science: Create enhanced decision tools for foreign policy makers, donors and their target groups on regional, national and local levels;

Diplomacy: Promote effective linkages between environment, security and sustainable development policies.

Law: Contribute to the development of a more effective system of international law and governance;

Finance: Introduce new and innovative financial mechanisms for the maintenance of the globe's life supporting ecosystems; and

Education: Build the environmental knowledge capital of people and organizations.

The Stichting is a non-profit organization with ANBI status (since 2010).

The office of the Stichting is located in The Hague, Groot Hertoginnelaan 221 A, The Netherlands.

3. CHAMBER OF COMMERCE REGISTRATION

The Stichting is registered at the Chamber of Commerce at The Hague, The Netherlands.

The official registration number is 27250733.

4. MEMBERS OF THE BOARD

Members of the Board as of 31 December 2023:

Mr. W.J. Veening	Chairman
Mr. S.J. Lovink	Treasurer / Secretary

5. ACTIVITY REPORT 2023

The main activities during 2023 consisted of continued policy analysis and advocacy, including public communication and sustained engagement on accountability for environmental harm, notably in relation to the war in Ukraine.

- Continued advocacy concerning the war crimes' dimension of environmental destruction associated with the war in Ukraine.
- Radio interviews, including "Met het Oog op Morgen" (2023).
- Continued focus on promoting ecocide as an accepted crime in the Rome Statute of the ICC and in Dutch criminal law, and commentaries on European environmental criminal law developments.
- Continued engagement and communications with relevant institutions and networks in The Hague, including ICC-related interactions and academic international law institutions.
- Continued participation in the Global Military Advisory Council on Climate Change (GMACCC).

For more information on the activities of the IES please visit our website at: www.envirosecurity.org.

The Institute is especially grateful to the many dedicated partner organizations, expert researchers and speakers and other governmental and non-governmental actors who so actively participated in our activities throughout the year.

6. RESULT 2023

The IES organization has managed a loss in 2023; € 4.653,--,-. In comparison with 2022 income dropped with € 17.194 (92%) while expenses dropped with € 22.834 (79%) Total income was 1.513 in 2023 (18.707 in 2022). Total expenses were 6.156,- during 2023 (€ 28.990,- in 2022)

2. COMPILATION REPORT

DE ARBEID

Stichting Institute for
Environmental Security,
Attention of the Board
Groot Hertoginnelaan 221 A
2517 ES Den Haag

ACCOUNTANT'S COMPILATION REPORT

The annual accounts 2023 information provided by you. The annual accounts comprise the balance sheet as at 31 December 2023, the income and expenditure statement for the financial year 2023 and the accompanying explanatory notes. These notes include a summary of the accounting policies which have been applied.

This compilation engagement has been performed by us in accordance with Dutch law, including the Dutch Standard 4410, "Compilation engagements", which is applicable to accountants. The standard requires us to assist you in the preparation and presentation of the annual accounts in accordance with Dutch generally accepted accounting principles. To this end we have applied our professional expertise in accounting and financial reporting.

In a compilation engagement, you are responsible for ensuring that you provide us with all relevant information and that this information is correct. Therefore, we have conducted our work, in accordance with the applicable regulations, on the assumption that you have fulfilled your responsibility. To conclude our work, we have read the annual accounts as a whole to consider whether the annual accounts as presented correspond with our understanding of Stichting Institute for Environmental Security. We have not performed any audit or review procedures which would enable us to express an opinion or a conclusion as to the fair presentation of the annual accounts.

During this engagement we have complied with the relevant ethical requirements prescribed by the "Verordening Gedrags- en Beroepsregels Accountants" (VGBA). You and other users of these annual accounts may therefore assume that we have conducted the engagement in a professional, competent and objective manner and with due care and integrity and that we will treat all information provided to us as confidential.

Den Haag, 01-10-2024



Mr. Peter De Leijster

Administratiekantoor De Arbeid, Valkenboslaan 299, 2563 CZ Den Haag

3. ANNUAL ACCOUNTS 2023

7. BALANCE SHEET AS AT 31 DECEMBER 2023

(after anticipated appropriation of result)

	31-12-2023		31-12-2022	
	Euro	Euro	Euro	Euro
ASSETS				
FIXED ASSETS				
1. Tangible fixed assets		1		1
CURRENT ASSETS				
2. Receivables	0		0	
3. Cash at bank	<u>2.442</u>		<u>7.095</u>	
		<u>2.442</u>		<u>7.095</u>
TOTAL ASSETS		<u>2.443</u>		<u>7.096</u>
CAPITAL AND LIABILITIES				
CAPITAL				
4. Reserves		-14.787		-10134
LONG TERM LIABILITIES				
5. Loans from Mr W.J. Veening	17.230		17.230	
		17.230		17.230
CURRENT LIABILITIES				
8. Deferred income	0		0	
9. Accrued expenses and creditors	<u>0</u>		<u>0</u>	
		<u>0</u>		<u>0</u>
TOTAL CAPITAL AND LIABILITIES		<u>2.443</u>		<u>7.096</u>

8. INCOME AND EXPENDITURE STATEMENT FOR THE FINANCIAL YEAR OF 2023

	<u>Total 2023</u> <u>Euro</u>	<u>Total 2022</u> <u>Euro</u>
INCOME		
10. GRANTS	0	0
11. GRANT SUB-CONTRACTS	1.513	32.500
12. DONATIONS AND OTHER INCOME		
TOTAL INCOME	<u>1.513</u>	<u>32.500</u>
EXPENDITURE		
13. EMPLOYMENT COSTS	0	0
14. DEPRECIATION	0	0
15. ACTIVITY COSTS	5.990	42.447
TOTAL EXPENDITURE	<u>5.990</u>	<u>42.447</u>
16. FINANCIAL COSTS	175	336
RESULT FOR THE YEAR	<u>-4.653</u>	<u>-10.283</u>

9. NOTES ACCOMPANYING THE ANNUAL ACCOUNTS

In drawing up the annual accounts, required by book 2 of the Dutch Civil Code (article 10), Dutch generally accepted accounting principles (RJ) have been followed.

Basis of Valuation

All assets and liabilities have been recorded using the historical cost convention and are stated at their face value unless mentioned otherwise.

Tangible fixed assets are stated at historical costs, less straight line depreciation, based on the estimated economic life.

Determination of the result

The result for the year is the difference between the income and the total expenditure increased with financial income.

Foreign Currency Conversion

All amounts stated in the report are in EURO. Transactions in currencies other than EURO are recorded using the approximate rate of exchange at the date of the transaction.

Gain or losses on conversion are included in the Income and Expenditure Statement for the year.

Income Recognition/deferred income (current liabilities)

Grants (subcontracts) for projects are recognized as income in the year for which they have been granted. Grants received before balance sheet date in respect of future years are stated in the balance sheet as deferred income at nominal value.

Donations, contributions and other income received in the current calendar year and in respect of the year under report are recognized as income for the year under report.

Activity Costs

Direct costs that are attributable to project activities are disclosed separately in the Explanatory notes accompanying the Income and Expenditure Statement.

Revenue Reserve

The surplus or deficit in the Income and Expenditure Statement for the year is added to reserves. The accumulated reserve at December 31st, 2023 amounts to a deficit of Euro 14.787,-.

For 2024 the Board is confident that the activities for further project participation of the Institute will result in a sound operational and financial basis to continue operations as a "going concern".

10. EXPLANATORY NOTES ACCOMPANYING THE BALANCE SHEET AS AT 31 DECEMBER 2023

	<u>31-12-2023</u>	<u>31-12-2022</u>
	<u>Euro</u>	<u>Euro</u>
ASSETS		
1. TANGIBLE FIXED ASSETS		
Office equipment*	1	1
Initial investment	0	0
Investment	0	0
Total depreciation	<u>0</u>	<u>0</u>
Book value as at 31 st December 2019	<u><u>1</u></u>	<u><u>1</u></u>
*The depreciation percentage is 33,33%.		
2. RECEIVABLES		
Grants	0	0
Nett wages	0	0
Others	<u>0</u>	<u>0</u>
	<u><u>0</u></u>	<u><u>0</u></u>
3. CASH AT BANK		
Triodos 2546.48.738	830	1.101
Triodos savingaccount	<u>1.612</u>	<u>5.994</u>
	<u><u>2.441</u></u>	<u><u>7.095</u></u>

The accounts are directly available.

2.4 EXPLANATORY NOTES ACCOMPANYING THE BALANCE SHEET AS AT 31 DECEMBER 2023
(continuation)

	<u>31-12-2023</u>	<u>31-12-2022</u>
	Euro	Euro
CAPITAL AND LIABILITIES		
4. RESERVES		
Balance as at December 31st, previous year	-10.134	149
Add: result for the year under report	<u>-4.653</u>	<u>-10283</u>
	<u>-14.787</u>	<u>-10.134</u>
5. LOANS FROM Mr W.J. Veening	<u>17.230</u>	<u>17.230</u>
Neither interest nor repayment schedule applicable.		
Total long term liabilities	17.230	17.230
7. DEFERRED INCOME		
Project funds received in advance	<u>0</u>	<u>0</u>
8. ACCRUED EXPENSES AND CREDITORS		
Creditors	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

3.5 EXPLANATORY NOTES ACCOMPANYING THE INCOME AND EXPENDITURE STATEMENT FOR THE FINANCIAL YEAR 2023

	2023	2022
	Euro	Euro
10. Grants		
		0
		<u>0</u>
Subtotal	0	0
11. Grant Sub-Contracts	0	0
12. Donations & Other income		
Service agreement Dutch Ministry of Foreign Affairs	0	0
Other	<u>1.513</u>	<u>18.707</u>
Subtotal	1.513	18.707
Total income	1.513	18.707
13. EMPLOYMENT COSTS		
Wages and salaries	0	0
Social charges	0	0
Subtotal	0	0
Other employment costs	0	0
Employment costs Belgium		<u>0</u>
Total employment costs	0	0

During 2023 overall, 0 staff members were employed (2022: 0).

14. DEPRECIATION

	2023	2022
	Euro	Euro
Office equipment	0	0

15. ACTIVITY COSTS

Consultants	1.242	8.485
Other sub-contracts	0	0
Travel & meeting costs	998	795
Communications costs	204	249
Publications & website	0	0
Rent and services	0	712
Documents & supplies	0	0
Equipment & small furniture	0	0
Financial & legal costs	113	106
Other programme costs	3.433	18.556
Total	5.990	28.903

16. FINANCIAL COSTS

Costs bank accounts	175	336
RESULT	-4.653	-10.283

4. OTHER INFORMATION

11. AUDIT

No assignment was given to an accountant for the audit of the financial statements, as the organization is exempt from this obligation pursuant to book 2 of the Dutch Civil Code. An audit opinion by the external accountant is therefore not included.

12. ALLOCATION OF RESULT

The statement of income and expenses for the financial year 2023 shows a negative result of Euro 4.653,- (2022 Euro 10.283,- negative).

In anticipation of a decision to be taken by the Board, this amount has been added to the reserves in the balance sheet.

13. EVENTS THAT HAVE TAKEN PLACE AFTER THE END OF THE FINANCIAL YEAR

There have been no material subsequent events after the reporting date that would require adjustment to, or disclosure in, the financial statements.

14. APPROVAL OF ANNUAL ACCOUNTS

The Institute's 2023 financial statements with a negative result of Euro 4.653,- have been approved by the members of the Board.

The Hague, 01-10-2024

A handwritten signature in black ink, appearing to be 'W.J. Veening', written in a cursive style.

Mr. W.J. Veening, chairman

Mr. J.S. Lovink, Secretary /Treasurer