

annual accounts 2023

Transnational Institute
at Amsterdam

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A. Balance sheet

	<u>31-12-2023</u>	<u>31-12-2022</u>
	€	€
ASSETS		
Fixed assets		
- Tangible fixed assets	<u>1.547.267</u>	<u>1.598.015</u>
Total fixed assets	<u>1.547.267</u>	<u>1.598.015</u>
Current assets		
- Receivables	397.052	590.834
- Cash and cash equivalents	<u>3.636.101</u>	<u>3.372.550</u>
Total current assets	<u>4.033.153</u>	<u>3.963.384</u>
Total assets	<u><u>5.580.420</u></u>	<u><u>5.561.399</u></u>
LIABILITIES		
Reserves and funds		
- Continuity reserve	<u>1.603.476</u>	<u>1.392.148</u>
Total reserves and funds	<u>1.603.476</u>	<u>1.392.148</u>
Provisions	<u>86.977</u>	<u>88.015</u>
Long-term liabilities	<u>1.440.000</u>	<u>1.447.164</u>
Short-term liabilities	<u>2.449.967</u>	<u>2.634.072</u>
Total liabilities	<u><u>5.580.420</u></u>	<u><u>5.561.399</u></u>

B. Statement of income and expenditure

	<u>Realisation 2023</u>	<u>Budget 2023</u>	<u>Realisation 2022</u>
	€	€	€
<u>Income</u>			
Income from grants	6.830.763	4.306.739	4.962.494
Income from other sources	<u>237.742</u>	<u>227.499</u>	<u>253.146</u>
Total income	<u>7.068.505</u>	<u>4.534.238</u>	<u>5.215.640</u>
<u>Expenditure</u>			
Administration and fundraising			
- Personnel costs	473.730	423.312	347.345
- Building expenses	192.977	162.755	162.181
- Office and communication	<u>262.746</u>	<u>240.586</u>	<u>319.774</u>
Total administration and fundraising	<u>929.453</u>	<u>826.653</u>	<u>829.300</u>
Research and activities	<u>5.942.343</u>	<u>3.686.095</u>	<u>4.319.569</u>
Total expenditure	<u>6.871.796</u>	<u>4.512.748</u>	<u>5.148.869</u>
Balance of income and expenditure before financial income and expenditure	196.709	21.490	66.771
Financial income and expenditure	<u>14.619</u>	<u>-9.000</u>	<u>-8.984</u>
Balance of income and expenditure	<u>211.328</u>	<u>12.490</u>	<u>57.787</u>
Allocation of balance from income and expenditure			
- Continuity reserve	<u>211.328</u>	<u>12.490</u>	<u>57.787</u>
Balance from income and expenditure	<u>211.328</u>	<u>12.490</u>	<u>57.787</u>

C. Cash flow statement

	2023		2022	
	€	€	€	€
<u>Cash flow from operating activities</u>				
Result		211.328		57.787
Depreciations		65.136		64.328
		276.464		122.115
Mutations in work capital:				
- Receivables		193.782		-356.894
- Provisions		-1.038		12.217
- Short-term liabilities		-184.105		951.562
Total mutations in work capital		8.639		606.885
Total cash flow from operating activities		285.103		729.000
<u>Cash flows used in investing activities</u>				
Purchases		-14.388		-17.530
<u>Cash flows used in financing activities</u>				
Decrease in debt		-7.164		-7.444
Other long term liabilities		0		0
Total cash flows used in financing activities		-7.164		-7.444
Net increase in cash and cash equivalents		263.551		704.026
Cash and cash equivalents at year end		3.636.101		3.372.550
Cash and cash equivalents at beginning of year		3.372.550		2.668.524
Changes in cash and cash equivalents		263.551		704.026

Notes to the cash flow statement

The cash flow statement analyses the changes in cash and cash equivalents between 1 January 2023 and 31 December 2023 and is prepared according to the indirect method. Cash and cash equivalents have been converted into Euro using the exchange rate valid on the transaction date.

D. Accounting principles

General

Assets and liabilities are stated at face value unless a different valuation principle is mentioned.

Going concern

The accounting policies within the financial statements are based on the assumption that TNI will be able to continue as a going concern.

RJ C1

This presentation of the financial statements is in accordance with Dutch Accounting Standard Board's Guideline for Annual Reporting C1 for small not-for-profit organisations.

Currency

Transactions denominated in foreign currencies conducted during the reporting period are recognised in the annual accounts at the rate of exchange on the transaction date. Any resulting exchange differences are recognised through income and expenditure.

Amounts denominated in foreign currency have been converted into Euro using the exchange rate valid on the transaction date. Exchange differences are accounted for in the statement of income and expenditure, unless a different rate is mentioned.

Changes in accounting principles

The valuation and the principles for determination of results remained unchanged compared to 2022.

Fixed assets

These are shown at historical cost. Depreciation and amortisation are calculated based upon these assets according to the straight line method on the expected useful life of the class of asset concerned. If there is deemed to be a permanent diminution in the value of an asset, the appropriate value adjustment is made.

Depreciation percentages are 33.3% for computer equipment, 25% for inventory, 10% for solar panels, 4% for interior renovation of the building and 2% for the structure building.

Receivables

Receivables are stated at face value with a net of provisions for doubtful debts where necessary.

Cash and cash equivalents

Cash and cash equivalents include cash in hand and bank balances. Cash and cash equivalents are stated at face value.

Provision

Provisions are formed for legally enforceable or actual obligations that exist on the balance sheet date, where it is likely that an outflow of resources will be necessary and the size of which can be estimated reliably. The provisions are valued at the best estimate of the amounts necessary to settle the obligations as of the balance sheet date. The provisions are valued at the nominal value of the expenses that are expected to be necessary to settle the obligations, unless stated otherwise.

Liabilities

Liabilities are initially recognised at fair value. Transaction costs directly attributable to the incurrence of the liabilities are included in the measurement on initial recognition. Liabilities are subsequently measured at amortised costs; this is the amount received plus or less any premium or discount and net of transaction costs. Long term liabilities have a due date longer than 1 year.

Income and expenditure

Income and expenditure are recognised as they are earned or incurred and are recorded in the financial statements of the period to which they relate. Losses are taken into account if they originate in the financial year and as soon as these are anticipated. Profit or loss is determined as the difference between realisable value of the services delivered and the costs and other charges for the year.

Grants are recorded as income in the financial statements of the period to which they relate. If a grant requires repayment of any unused funds within the grant period, income is recorded by matching it to the allocated expenditure of the grant. If no repayment is required, income is recorded in the period the grants relate to. Income recognition includes coverage for indirect expenditure as agreed within grant agreements.

Expenditure related to activities performed by partners or fiscal sponsorships are recognised as an expenditure based on the full contract amount in the period the agreement is made and signed. Expenditure by the partner is periodically reviewed based on reporting. If a partner is unable to execute the agreed activities in full, then the total recognised expenditure by TNI is reduced as per reporting date.

Salaries, wages and social security contributions are taken to the income statement based on the terms of employment, where they are due to employees.

OTHER INFORMATION

Allocation of results

The result has been allocated to the continuity reserve in accordance to the reserve policy.

E. Notes to the balance sheet

ASSETS

Tangible fixed assets

	<u>Buildings</u>	<u>Office equipment</u>	<u>Total</u>
	€	€	€
Opening balance	1.557.430	40.585	1.598.015
Investments	6.952	7.436	14.388
Minus: depreciation	-48.553	-16.583	-65.136
Depreciation desinvestments	0	0	0
Minus: desinvestments	<u>0</u>	<u>0</u>	<u>0</u>
Net book value per 31 December 2023	<u><u>1.515.829</u></u>	<u><u>31.438</u></u>	<u><u>1.547.267</u></u>
Accumulated investments	2.518.450 *	147.642	2.666.092
Minus: accumulated depreciations per 31 December 2023	<u>-1.002.621</u>	<u>-116.204</u>	<u>-1.118.825</u>
Net book value per 31 December 2023	<u><u>1.515.829</u></u>	<u><u>31.438</u></u>	<u><u>1.547.267</u></u>

* The building was appraised, in a valuation by 'MVGGM Vastgoedtaxaties' on 12 June 2020, at a value of € 3,770,000.

	<u>31-12-2023</u>	<u>31-12-2022</u>
	€	€
<u>Receivables</u>		
Grants	233.925	439.962
Prepayments and invoices received in advance	69.717	61.946
Accounts receivable	39.840	12.100
Other receivables	<u>53.570</u>	<u>76.826</u>
Total receivables	<u><u>397.052</u></u>	<u><u>590.834</u></u>

	<u>31-12-2023</u>	<u>31-12-2022</u>
	€	€
- Grants		
Swedish Int. Developm. Agency	202.834	271.194
European Union	31.091	37.523
Swiss Developm. Cooperation	0	109.081
Friedrich Ebert Stiftung (FES)	0	9.584
Deutsche Gesell. für Int. Zusammenarb.	0	6.217
Erasmus+/Urgency	0	5.841
Rosa-Luxemburg-Stiftung	0	522
	<u>233.925</u>	<u>439.962</u>
Total grants *	<u>233.925</u>	<u>439.962</u>
* A more detailed overview of the fund movement for each grant is shown in 'G: Summary of projects 2023' on page 15.		
- Other receivables		
Advances projects, pending deliverables	36.643	40.972
Interest	14.545	3.587
Deposit	2.105	2.105
Miscellaneous receivables	277	30.162
	<u>53.570</u>	<u>76.826</u>
Total other receivables	<u>53.570</u>	<u>76.826</u>
<u>Cash and cash equivalents</u>		
ABN AMRO Deposito USD	1.811.900	0
ASN Bank	757.582	606.913
Accounts in foreign currencies	594.708	2.232.981
ABN AMRO Bank	263.900	337.310
Triodos Bank	203.620	191.719
PayPal	4.021	3.325
Petty cash	370	302
	<u>3.636.101</u>	<u>3.372.550</u>
Total cash and cash equivalents	<u>3.636.101</u>	<u>3.372.550</u>
- Accounts in foreign currencies		
ABN AMRO Bank USD	594.652	2.198.143
ABN AMRO Bank GBP	56	34.838
	<u>594.708</u>	<u>2.232.981</u>
Total accounts in foreign currencies	<u>594.708</u>	<u>2.232.981</u>

	<u>31-12-2023</u>	<u>31-12-2022</u>
	€	€
LIABILITIES		
<u>Continuity reserve</u>		
Balance 1 January	1.392.148	1.334.361
Allocation net result	<u>211.328</u>	<u>57.787</u>
Balance 31 December	<u><u>1.603.476</u></u>	<u><u>1.392.148</u></u>

The reserve exists to ensure that the organisation can also meet its obligations in the future. The reserve increases from € 1,392,148 to € 1,603,476 at year end. The liquid reserves, continuity reserve +/- net value of the building (€ 75,829), are therefore set at € 1,527,647. This constitutes 70% of the goal set by the Board of one year's fixed operational costs.

Provisions

- Building restoration

Balance 1 January	88.015	75.798
Provision	52.383 *	27.080
Restoration	<u>-53.421</u>	<u>-14.863</u>
Balance 31 December	<u><u>86.977</u></u>	<u><u>88.015</u></u>

* Provision building restoration is based on the estimated maintenance expenditure established in a multi-annual maintenance plan. The board as reviewed the maintenance plan and adopted a new plan for the period 2023 up to 2035.

Long-term liabilities

Mortgage Triodos Bank NL85 TRIO 0212 1493 42	1.440.000	1.440.000
Mortgage Triodos Bank NL10 TRIO 0212 1492 37	<u>0</u>	<u>7.164</u>
Total long-term liabilities	<u><u>1.440.000</u></u>	<u><u>1.447.164</u></u>

	<u>31-12-2023</u>	<u>31-12-2022</u>
	€	€
- Mortgage Triodos Bank NL85 TRIO 0212 1493 42		
Balance 1 January	1.440.000	1.440.000
Paid mortgage	<u>0</u>	<u>0</u>
Balance 31 December	1.440.000	1.440.000
Included in current liabilities	<u>0</u>	<u>0</u>
Total mortgage Triodos Bank NL85 TRIO 0212 1493 42	<u><u>1.440.000</u></u>	<u><u>1.440.000</u></u>
- Mortgage Triodos Bank NL10 TRIO 0212 1492 37		
Balance 1 January	14.890	22.334
Paid mortgage	<u>-7.446</u>	<u>-7.444</u>
Balance 31 December	7.444	14.890
Included in current liabilities	<u>-7.444</u>	<u>-7.726</u>
Total mortgage Triodos Bank NL10 TRIO 0212 1492 37	<u><u>0</u></u>	<u><u>7.164</u></u>
<u>Short-term liabilities</u>		
Grants (received in advance)	1.415.634	2.167.558
Liabilities to partners	525.720	6.205
Accounts payable	207.603	255.715
Provision vacation pay	58.954	48.113
Wage withholding tax	55.160	37.030
Provision vacation days	45.936	32.759
Payable VAT	11.146	9.804
Triodos Bank mortgages, redemption due in next year	7.444	7.726
Security on rent	6.284	7.361
Other short-term liabilities	<u>116.086</u>	<u>61.801</u>
Total short-term liabilities	<u><u>2.449.967</u></u>	<u><u>2.634.072</u></u>

	<u>31-12-2023</u>	<u>31-12-2022</u>
	€	€
- Grants (received in advance)		
Found. Open Soc. Inst. New York	352.756	187.149
S2B network	159.530	187.267
European Union	143.910	0
Found. Open Soc. Policy center	124.065	1.136.046
Foundation for a Just society	120.164	48.431
Rockefeller Foundation	100.539	184.150
New Venture Fund	93.039	0
Women Win	81.584	0
Agroecology fund	78.708	0
Dutch Ministry of Foreign Affairs	54.786	266.439
Handel Anders	33.422	11.961
Wallace Group Fund	22.058	0
Climate Emergency Collaboration Group	15.766	20.116
Benevolentia	12.521	0
EU- CELAC	8.927	0
PLAAS, Univ. of Western Cape	7.421	7.421
Swiss Developm. Cooperation	4.052	0
Swansea University	1.920	1.920
Anonymous donor A	465	47.216
Anonymous donor B	0	40.539
CommonsPolis	0	13.313
Thousand Currents	0	8.459
European Cultural Foundation	0	6.894
Tides	<u>0</u>	<u>237</u>
Total grants (received in advance) *	<u><u>1.415.634</u></u>	<u><u>2.167.558</u></u>

* A more detailed overview of the fund movement for each grant is shown in 'G: Summary of projects 2023' on page 15.

- Other short-term liabilities

Payables expenses	115.634	56.656
Credit card	<u>452</u>	<u>5.145</u>
Total other short-term liabilities	<u><u>116.086</u></u>	<u><u>61.801</u></u>

RIGHTS AND OBLIGATIONS NOT INCLUDED IN THE BALANCE SHEET

Contingent rights and liabilities

TNI rents out nine office units to several tenants. The monthly rental fee gives TNI an income of € 15,801, excluding service fee, if all units are rented out. The rental fee is updated yearly with inflation as of May 1st. As of 31 December, eight out of nine units were rented out. Of these eight rental contracts, two have a minimum of two months notice, six a minimum of six months, and one unit requires a minimum of twelve months notice before the contract can be terminated.

Post balance sheet events

There have been no significant events post balance date which would materially affect the annual accounts.

F. Notes to the statement of income and expenditure

	Realisation 2023		Budget 2023		Realisation 2022	
	€		€		€	
INCOME						
<u>Income from grants</u>						
Dutch government	40%	2.691.540	51%	2.195.536	44%	2.159.270
Other governments	14%	977.445	24%	1.045.098	28%	1.413.929
European Union	2%	153.878	3%	107.485	3%	156.731
Other philanthropic funds	44%	<u>3.007.900</u>	22%	<u>958.620</u>	25%	<u>1.232.563</u>
Total income from grants	100%	<u><u>6.830.763</u></u>	100%	<u><u>4.306.739</u></u>	100%	<u><u>4.962.494</u></u>
<u>Income from other sources</u>						
Income from rent		195.256		193.719		175.332
Donations and contributions		4.886		10.000		7.648
Other income		<u>37.600</u> *		<u>23.780</u>		<u>70.166</u>
Total income from other sources		<u><u>237.742</u></u>		<u><u>227.499</u></u>		<u><u>253.146</u></u>

* Concerns income from research/consultancy services, book sales and secondment of staff.

	<u>Realisation 2023</u>	<u>Budget 2023</u>	<u>Realisation 2022</u>
	€	€	€
EXPENDITURE			
<u>Administration and fundraising</u>			
- Personnel costs			
Salaries	1.443.872	1.470.601	1.187.617
Social security	240.265	259.490	204.653
Pension premiums	125.049	129.576	109.432
Arbo/sickness insurance	28.774	19.000	14.989
Other personnel costs	<u>53.582</u>	<u>51.137</u>	<u>38.879</u>
Subtotal personnel costs	1.891.542	1.929.804	1.555.570
Minus: personnel costs research and activities	<u>-1.417.812</u>	<u>-1.506.492</u>	<u>-1.208.225</u>
Total personnel costs	<u><u>473.730</u></u>	<u><u>423.312</u></u>	<u><u>347.345</u></u>
<i>FTE (average over the year)</i>	26,69	26,64	23,90
<i>Number of employees per December 31st</i>	28,16	26,64	24,04
- Building expenses			
Depreciation	48.553	48.400	48.380
Interest mortgage	40.449	41.000	40.635
Provision building maintenance	52.383	23.287	27.080
Maintenance, cleaning and purchase	44.487 *	22.500	40.176
Energy and water	16.441 **	40.000	12.084
Insurance, lease and taxes	32.524	31.200	31.369
Contribution tenants/service charges	<u>-41.860</u>	<u>-43.632</u>	<u>-37.543</u>
Total building expenses	<u><u>192.977</u></u>	<u><u>162.755</u></u>	<u><u>162.181</u></u>

* TNI has approved a new multi-annual maintenance plan, which included additional work. Therefore the provision to the maintenance plan is higher than budgeted.

** Costs for energy and water are lower than budgeted as it was concluded that TNI's actual energy usage was lower than charged. Therefore a restitution was paid.

	<u>Realisation 2023</u>	<u>Budget 2023</u>	<u>Realisation 2022</u>
	€	€	€
- Office and communication			
Office supplies & communications	68.779	72.545	119.183
Office materials	5.167	3.000	2.810
Other organisational costs	39.840	24.041	39.093
External assistance	143.704	124.500	164.547
Auditor	27.735	30.000	27.286
Depreciation inventory	16.583	16.500	15.948
Fundraising	<u>10.938</u>	<u>20.000</u>	<u>907</u>
Subtotal office and communication	312.746	290.586	369.774
Direct office and communication costs charged to projects	<u>-50.000</u>	<u>-50.000</u>	<u>-50.000</u>
Total office and communication	<u><u>262.746</u></u>	<u><u>240.586</u></u>	<u><u>319.774</u></u>

Research and activities

Personnel costs	1.417.812	1.506.492	1.208.225
Activity costs	1.369.793	920.524	1.280.411
Travel and accommodation	721.186	285.636	588.856
Publication, documentation and communication	433.881	411.495	425.405
Miscellaneous project costs	323.827	374.087	416.577
Research partner fees	1.751.588 *	213.641	411.315
Contributions by third parties	<u>-75.744</u>	<u>-25.780</u>	<u>-11.220</u>
Total research and activities	<u><u>5.942.343</u></u>	<u><u>3.686.095</u></u>	<u><u>4.319.569</u></u>

* Research partner fees are higher than budgeted as TNI started working with partners as a fiscal sponsor to assist them in reaching common goals.

Financial income and expenditure

Interest received	61.417	0	3.613
Banking fee	-13.859	-9.000	-11.480
Exchange gains & losses	-32.939	0	6.433
Paid interest	<u>0</u>	<u>0</u>	<u>-7.550</u>
Total financial income and expenditure	<u><u>14.619</u></u>	<u><u>-9.000</u></u>	<u><u>-8.984</u></u>

G. Summary of the projects 2023

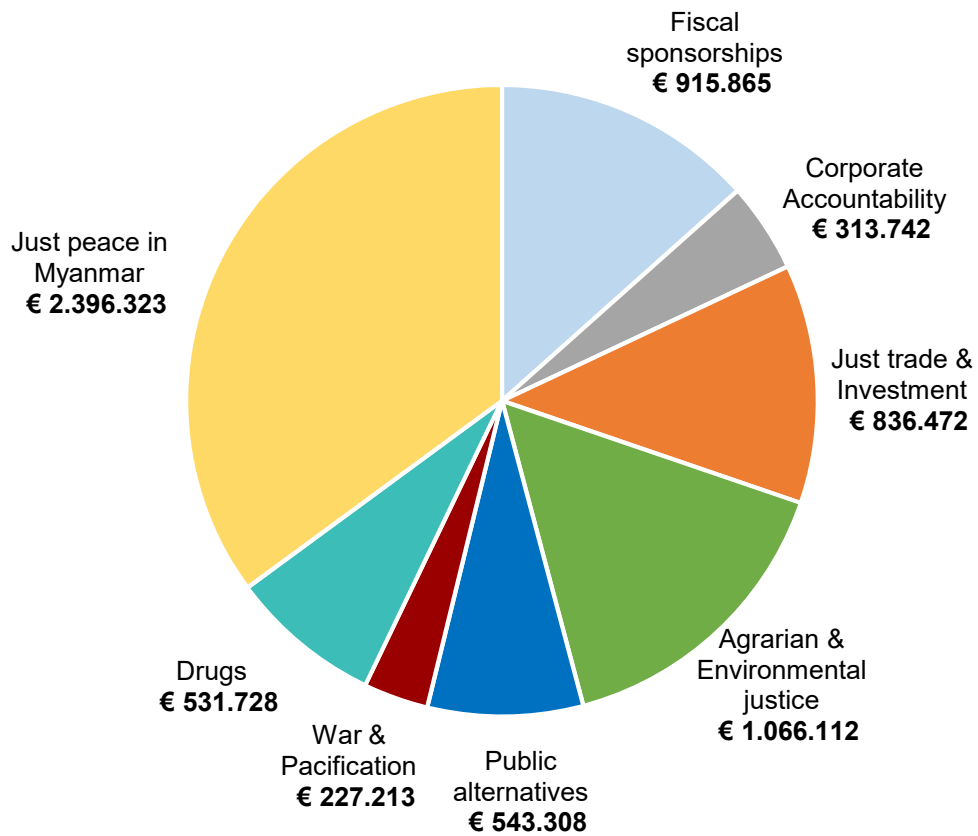
		Liabilities 31-12-2022	Receivables 31-12-2022	New grants 2023	Expenditure on salaries 2023	Expenditure on activities 2023	Expenditure on overhead 2023	Total expenditure 2023	Income 2023	Reva- luations	Own contributions	Liabilities 31-12-2023	Received 2023	Receivables 31-12-2023	Balance liabilities and receivables
		€	€	€	€	€	€	€	€	€	€	€	€	€	€
		A	B	C	D	E	F	G	H	I	I	J = A+C-H+I	K	L = B+C-K+I	M = L-J
Dutch Ministry of Foreign Affairs	Fair, Green & Global 2021-2025	6.057.301	5.841.850	65.750	887.193	1.037.235	241.131	2.165.559	2.165.559			3.957.493	2.052.393	3.855.207	102.286
Dutch Ministry of Foreign Affairs	Ethnic Conflict Myanmar	75.988	25.000	450.000	124.664	357.888	43.430	525.982	525.982			0	427.500	47.500	-47.500
Swedish Int. Developm. Agency	Ethnic Conflict Myanmar	984.491	1.255.685	0	67.535	503.580	51.400	622.515	622.515	-26.059		335.917	690.876	538.750	-202.834
Swiss Developm. Cooperation	Prom. Ethn. Rights Burma	590.919	700.000	0	58.999	250.474	27.853	337.326	337.326		-458	254.052	450.000	250.000	4.052
Deutsche Gesell. für Int. Zusammenarb.	Global Partn. Drug Pol. & Dev.	19.959	30.000	-1.713	9.875	6.134	1.595	17.604	17.604		641	0	28.287	0	0
European Union	mPower	0	56.000	0	0	0	0	0	0			0	56.000	0	0
European Union	South African small-scale fishers	28.135	31.091	0	4.403	21.640	1.427	27.470	27.470		665	0	0	31.091	-31.091
European Union	Making Agriculture Trade Sustainable	140.390	118.957	0	43.804	23.899	16.926	84.629	84.629			55.761	86.979	31.978	23.783
European Union	Greenpaths	0	0	335.000	32.508	9.270	0	41.778	41.778			293.222	161.906	173.094	120.128
Erasmus+/Urgency	Community-supported fisheries	0	5.841	0	0	0	0	0	0			0	5.841	0	0
Found. Open Soc. Inst. New York	Drugs & Democracy	62.981	0	529.452	179.979	59.698	0	239.677	239.677			352.756	529.452	0	352.756
Found. Open Soc. Inst. New York	Right to breath	27.514	0	0	0	23.513	4.000	27.513	27.513		1	0	0	0	0
Found. Open Soc. Inst. New York	Reclaim Hope	34.503	0	0	21.775	12.700	0	34.474	34.474		29	0	0	0	0
Found. Open Soc. Inst. New York	Reclaim Education	65.975	0	0	24.233	42.282	0	66.515	66.515		-540	0	0	0	0
Found. Open Soc. Policy center	Myanmar core grant	933.764	0	0	0	730.388	180.113	910.501	910.501			23.264	0	0	23.264
Found. Open Soc. Policy center	Drug Policy Advocacy Group VI	0	0	0	0	0	0	0	0			0	0	0	0
Found. Open Soc. Policy center	Europ. Network of Corp. Observatories	202.282	0	0	43.286	58.194	0	101.481	101.481			100.801	0	0	100.801
Anonymous donor A	Energy Charter Treaty	47.216	0	0	14.710	33.933	0	48.642	48.642		-1.891	465	0	0	465
Anonymous donor B	Energy Charter Treaty	40.539	0	0	14.677	25.862	0	40.539	40.539			0	0	0	0
Funders for Fair Trade	S2B network	187.267	0	40.000	0	64.511	3.226	67.736	67.736			159.530	40.000	0	159.530
Funders for Fair Trade	Handel Anders	11.961	0	154.750	52.747	36.606	8.935	98.289	98.289			68.422	119.750	35.000	33.422
Gower Street	EU-CELAC	0	0	63.000	0	49.157	4.916	54.073	54.073			8.927	63.000	0	8.927
Rockefeller Foundation	Advance Democratic Practices	184.150	0	358.844	101.146	164.814	0	265.960	265.960		-166	277.200	182.183	176.661	100.539
European Cultural Foundation	M2M Solidarity	6.894	0	0	0	0	0	0	0		6.894	0	0	0	0
PLAAS, Univ. of Western Cape	Emancipatory Rural Politics Initiative	6.412	0	0	0	0	0	0	0			6.412	0	0	6.412
PLAAS, Univ. of Western Cape	Webinars	1.009	0	0	0	0	0	0	0			1.009	0	0	1.009
Rosa-Luxemburg-Stiftung	North Africa food sovereignty	0	522	40.000	0	37.027	3.000	40.027	40.027		-27	0	40.000	0	0
Friedrich Ebert Stiftung (FES)	Energy Transition in North Africa	0	9.584	0	0	0	0	0	0			0	9.584	0	0
Thousand Currents	North Africa	8.459	0	0	0	3.155	5.293	8.448	8.448		11	0	0	0	0
CommonsPolis	European Munciplist Network	13.313	0	0	0	13.650	0	13.650	13.650		-337	0	0	0	0
Benevolentia via Porticus	Siyada network	0	0	33.000	0	18.618	1.862	20.479	20.479			12.521	33.000	0	12.521
Climate Emergency Collaboration Group	Climate Justice North Africa	20.116	0	50.000	0	49.119	4.912	54.031	54.031		318	15.766	50.000	0	15.766
Movement Support & Covid-19 Relief Fun	Noor	237	0	91.907	0	86.993	5.151	92.144	92.144			0	91.907	0	0
Foundation for a Just society	Noor	48.431	0	289.905	0	43.498	4.933	48.431	48.431			289.905	120.164	169.741	120.164
Nebula Fund via New Venture Fund	Noor	0	0	93.039	0	0	0	0	0			93.039	93.039	0	93.039
Open Society Institute NY	Noor	0	0	457.920	0	450.152	7.768	457.920	457.920			0	457.920	0	0
Nebula Fund via New Venture Fund	IJSC	0	0	93.039	0	91.957	1.082	93.039	93.039			0	93.039	0	0
Open Society Institute NY	IJSC	0	0	183.882	0	180.061	3.821	183.882	183.882			0	183.882	0	0
Wallace Group Fund	IJSC	0	0	23.360	0	1.240	62	1.302	1.302			22.058	23.360	0	22.058
Movement Support & Covid-19 Relief Fun	IJSC	0	0	90.595	0	0	0	0	0			90.595	0	90.595	0
Nebula Fund via Women Win	IJSC	0	0	91.354	0	9.305	465	9.770	9.770			81.584	91.354	0	81.584
Agroecology fund	Land in our Hands network	0	0	108.084	0	27.977	1.399	29.376	29.376			78.708	108.084	0	78.708
Swansea University	Cultivating Change	1.920	0	0	0	0	0	0	0			1.920	0	0	1.920
Total		9.802.127	8.074.531	3.641.168	1.681.534	4.524.531	624.699	6.830.763	6.830.763*	-26.059	5.140	6.581.328	6.289.500	5.399.619	1.181.708

* Following submission of final reports, grants are settled with funders. The grant income presented here includes projects not yet concluded, and therefore part of the income has still to be approved pending final reporting on expenditure.

H. Summary of the projects per theme 2023

		Expenditure on salaries 2023	Expenditure on activities 2023	Expenditure on overhead 2023	Total expenditure 2023
		€	€	€	€
Fiscal sponsorships					
Movement Support & Covid-19 Relief Fund via Tides	Noor	0	86.993	5.151	92.144
Foundation for a Just society	Noor	0	43.498	4.933	48.431
Nebula Fund via New Venture Fund	Noor	0	0	0	0
Open Society Institute NY	Noor	0	450.152	7.768	457.920
Nebula Fund via New Venture Fund	IJSC	0	91.957	1.082	93.039
Open Society Institute NY	IJSC	0	180.061	3.821	183.882
Wallace Group Fund	IJSC	0	1.240	62	1.302
Movement Support & Covid-19 Relief Fund via Tides	IJSC	0	0	0	0
Nebula Fund via Women Win	IJSC	0	9.305	465	9.770
Agroecology fund	Land in our Hands network	0	27.977	1.399	29.376
Total Fiscal sponsorship projects		0	891.184	24.681	915.865
Corporate Accountability					
Dutch Ministry of Foreign Affairs	FGG: Corporate Capture & Binding Treaties	71.259	117.368	23.635	212.262
Found. Open Soc. Policy center	Europ. Network of Corp. Observatories	43.286	58.194	0	101.481
Total Corporate Accountability		114.546	175.562	23.635	313.742
Just trade & Investment					
Dutch Ministry of Foreign Affairs	FGG: Trade & Investment Treaties	80.256	76.683	19.664	176.604
European Union	Making Agriculture Trade Sustainable	43.804	23.899	16.926	84.629
Funders for Fair Trade	S2B network	0	64.511	3.226	67.736
Funders for Fair Trade	Handel Anders	52.747	36.606	8.935	98.289
Anonymous donor B	Energy Charter Treaty	14.677	25.862	0	40.539
Anonymous donor A	Energy Charter Treaty	14.710	33.933	0	48.642
Gower Street	EU-CELAC	0	49.157	4.916	54.073
Rockefeller Foundation	Advance Democratic Practices	101.146	164.814	0	265.960
Total Just trade & Investment		307.339	475.466	53.667	836.472
Agrarian & Environmental justice					
Dutch Ministry of Foreign Affairs	FGG: Natural Resource Rights	108.294	181.085	36.259	325.639
Dutch Ministry of Foreign Affairs	FGG: Agro-ecological Alternatives	60.477	147.966	26.118	234.561
Dutch Ministry of Foreign Affairs	North Africa	64.193	214.557	34.927	313.678
European Union	South African small-scale fishers	4.403	21.640	1.427	27.470
European Union	Greenpaths	32.508	9.270	0	41.778
Erasmus+/Urgency	Community supported fisheries	0	0	0	0
AGRARIAN & ENVIRONMENTAL JUSTICE	Emancipatory Rural Politics Initiative	0	0	0	0
AGRARIAN & ENVIRONMENTAL JUSTICE	Webinars	0	0	0	0
Rosa-Luxemburg-Stiftung	North Africa food sovereignty	0	37.027	3.000	40.027
Friedrich Ebert Stiftung (FES)	Energy Transition in North Africa	0	0	0	0
Thousand Currents	North Africa	0	3.155	5.293	8.448
Benevolentia via Porticus	Siyada network	0	18.618	1.862	20.479
Climate Emergency Collaboration Group	Climate Justice North Africa	0	49.119	4.912	54.031
Total Agrarian & Environmental justice		269.875	682.438	113.798	1.066.112
Public alternatives					
Dutch Ministry of Foreign Affairs	FGG: Public Alternatives	238.283	142.655	47.731	428.669
Found. Open Soc. Inst. New York	Reclaim Hope	21.775	12.700	0	34.474
Found. Open Soc. Inst. New York	Reclaim Education	24.233	42.282	0	66.515
European Cultural Foundation	M2M Solidarity	0	0	0	0
European Union - H2020	mPower	0	0	0	0
CommonsPolis	European Municipalist Network	0	13.650	0	13.650
Total Public alternatives		284.290	211.287	47.731	543.308
War & Pacification					
Dutch Ministry of Foreign Affairs	Civic Space & Human Rights Defenders	91.084	86.379	22.236	199.700
Found. Open Soc. Inst. New York	Right to breath	0	23.513	4.000	27.513
Total War & Pacification		91.084	109.892	26.236	227.213
Drugs					
Dutch Ministry of Foreign Affairs	Fair Trade Medicinal Plants	173.347	70.541	30.559	274.447
Deutsche Gesell. für Int. Zusammenarb.	Global Partn. Drug Pol. & Dev.	9.875	6.134	1.595	17.604
Found. Open Soc. Inst. New York	Drugs & Democracy	179.979	59.698	0	239.677
Found. Open Soc. Policy center	Drug Policy Advocacy Group VI	0	0	0	0
Swansea University	Cultivating Change	0	0	0	0
Total Drugs		363.201	136.373	32.154	531.728
Just peace in Myanmar					
Dutch Ministry of Foreign Affairs	Ethnic Conflict Myanmar	124.664	357.888	43.430	525.982
Swedish Int. Developm. Agency	Ethnic Conflict Myanmar	67.535	503.580	51.400	622.515
Swiss Developm. Cooperation	Prom. Ethn. Rights Burma	58.999	250.474	27.853	337.326
Found. Open Soc. Policy center	Myanmar core grant	0	730.388	180.113	910.501
Total Just peace in Myanmar		251.199	1.842.329	302.795	2.396.323
Total		1.681.534	4.524.531	624.699	6.830.763

Project expenses per theme



Other information

Independent auditor's report

The independent auditor's report is included at the next page of the annual accounts.