



# annual accounts 2022

Stichting Forest Peoples Programme  
at Anderen

**date** 27 September 2023  
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## Table of contents

	<u>Page</u>
<u>Financial statements</u>	
A. Balance	1
B. Statement of income and expenditure	2
C. Cash flow statement	3
D. Accounting principles	4
E. Notes to the balance sheet	6
F. Notes to the statement of income and expenditure	9

## A. Balance

<u>Ref.</u>	<u>31-12-2022</u>	<u>31-12-2021</u>
	€	€
<b>ASSETS</b>		
	Current assets	
1.	84.783	6.617
2.	57.908	176.536
	<u>142.691</u>	<u>183.153</u>
	<b>Total current assets</b>	
	<u><b>142.691</b></u>	<u><b>183.153</b></u>
<b>LIABILITIES</b>		
	Reserves and funds	
3.	20.474	39.953
4.	34.160	30.975
	<u>54.634</u>	<u>70.928</u>
	<b>Total reserves and funds</b>	
	<u>54.634</u>	<u>70.928</u>
	Short-term liabilities	
5.	88.057	112.225
	<u>88.057</u>	<u>112.225</u>
	<b>Total liabilities</b>	
	<u><b>142.691</b></u>	<u><b>183.153</b></u>

## B. Statement of income and expenditure

<u>Ref.</u>		<u>Realization 2022</u>	<u>Budget 2022</u>	<u>Realization 2021</u>
		€	€	€
	INCOME			
6.	Grants	152.368	170.004	195.374
7.	Donations	<u>39.008</u>	<u>115.000</u>	<u>52.417</u>
	Total income (A)	<u>191.376</u>	<u>285.004</u>	<u>247.791</u>
	EXPENDITURE			
8.	Staff expenses	114.303	135.735	96.605
9.	Activity costs	69.022	64.646	70.815
10.	Office costs	<u>21.994</u>	<u>24.078</u>	<u>8.126</u>
	Total expenditure (B)	<u>205.319</u>	<u>224.459</u>	<u>175.546</u>
	Balance of income and expenditure before financial income and expenditure (A - B)	-13.943	60.545	72.245
11.	Financial income and expenditure	<u>-2.351</u>	<u>376</u>	<u>-1.317</u>
	<b>Balance of income and expenditure</b>	<b><u>-16.294</u></b>	<b><u>60.921</u></b>	<b><u>70.928</u></b>
	Allocation of balance from income and expenditure:			
	- Continuity reserve	-19.479	8.813	39.953
	- Restricted funds	<u>3.185</u>	<u>52.108</u>	<u>30.975</u>
	Total	<u>-16.294</u>	<u>60.921</u>	<u>70.928</u>

## C. Cash flow statement

	<u>2022</u>		<u>2021</u>	
	€	€	€	€
<u>Cash flow from operational activities</u>				
Balance of income and expenditure		<u>-16.294</u>		<u>70.928</u>
		-16.294		70.928
Mutations in work capital				
- Receivables		-78.166		-6.617
- Short-term liabilities		<u>-24.168</u>		<u>112.225</u>
Total mutations in work capital		<u>-102.334</u>		<u>105.608</u>
Total cash flow from operational activities		<u>-118.628</u>		<u>176.536</u>
<b>Changes in cash and cash equivalents</b>		<b><u>-118.628</u></b>		<b><u>176.536</u></b>
Cash and cash equivalents 1 January		176.536		0
Cash and cash equivalents 31 December		<u>57.908</u>		<u>176.536</u>
Changes in cash and cash equivalents		<u>-118.628</u>		<u>176.536</u>

## D. Accounting principles

### General information

The reporting entity, Stichting Forest Peoples Programme (FPP), was founded on 11 April 1997. It has its registered office in Anderen and is registered at the Dutch chamber of commerce under registration number 41265889.

The objectives of the Foundation are to support the rights of peoples who live in forests and depend on them for their livelihoods. FPP works to create political space for forest peoples to secure their rights, control their lands and decide their own futures.

The financial statements are prepared in accordance with accounting principles generally accepted in the Netherlands titel 9 Boek 2 BW and the Guideline C1 of the Dutch Accounting Standards Board, the guideline for small not-for-profit organizations.

Unless otherwise indicated, assets and liabilities are entered at nominal value under the historical cost convention and are used for the Foundation's objectives.

### Going concern

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

### Changes in accounting principles compared to the previous year

The valuation and the principles for determination of results remained unchanged compared to 2021.

### Accounting principles for the balance sheet

#### *Receivables*

Receivables are recognized at face value.

#### *Cash and cash equivalents*

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

*Continuity*

The subsidy commitments assume a continuation of the Foundation and in these annual accounts the principles of valuation and determination of the result are based on the assumption of continuity of the Foundation. The continuity reserve is created to ensure that the Foundation can meet its legal and moral obligations in case of a significant fall in income in the future. The continuity reserve is meant to cover annual costs of the staff and operating expenses. The target set by the Supervisory Board is four months.

*Restricted funds*

The restricted funds are to cover for additional expenditure in the coming financial period. The restricted funds per balance date are sufficient for these purposes. Restricted funds are equal to the unused balance of received restricted grants. Restrictions have been agreed with the grantor and are to be used within the agreed grant period.

*Liabilities*

Liabilities are initially recognized at fair value.

Accounting principles for the statement of 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.

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

Accounting principle for the cash flow statement

The cash flow statement analyses the changes in cash and cash equivalents between 1 January 2022 and 31 December 2022 and is prepared according to the indirect method.

## E. Notes to the balance sheet

	<u>31-12-2022</u>	<u>31-12-2021</u>
	€	€
1. <u>Receivables</u>		
Grants	71.118 *	6.250
Accounts receivable	<u>13.665</u>	<u>367</u>
Total receivables	<u><u>84.783</u></u>	<u><u>6.617</u></u>

\* The final payment for the KETA project has been received from the European Commission in February 2023.

All receivables have a maturity shorter than one year.

2. <u>Cash and cash equivalents</u>		
Triodosbank - current account	<u>57.908</u>	<u>176.536</u>

All cash and cash equivalents can be withdrawn upon demand.

3. <u>Continuity reserve</u>		
Balance at 1 January	39.953	0
Allocation balance income and expenditure	<u>-19.479</u>	<u>39.953</u>
Balance at 31 December	<u><u>20.474</u></u>	<u><u>39.953</u></u>

The Supervisory Board decided to build up a continuity reserve to cover the annual costs of the staff and the operating expenses in 2022. These expenses are € 111.503; the continuity reserve covers 2,2 months of the annual costs. The target is 4 months.



	<u>31-12-2022</u>	<u>31-12-2021</u>
	€	€
4. <u>Restricted funds</u>		
- European Climate Foundation - EU Advocacy 2022 - 2023		
Balance at 1 January	0	0
Allocation balance income and expenditure	<u>34.160</u>	<u>0</u>
Balance at 31 December	<u><u>34.160</u></u>	<u><u>0</u></u>

On 1 July 2022 ECF granted an additional € 100.000 for the period from 1 August 2022 to 31 July 2023. Up to 2022 an amount of € 50.000 has been received. The balance at 31 December 2022 contains unused funding received in 2022 (expenditure 2022 € 15.840). The fund will be used to cover additional activity costs and salary expenses in 2023.

- European Climate Foundation - EU Advocacy 2021 - 2022		
Balance at 1 January	29.665	0
Allocation balance income and expenditure	<u>-29.665</u>	<u>29.665</u>
Balance at 31 December	<u><u>0</u></u>	<u><u>29.665</u></u>

The project ended on 31 July 2022.

- European Commission - KETA 2019 - 2022		
Balance at 1 January	1.310	0
Allocation balance income and expenditure	<u>-1.310</u>	<u>1.310</u>
Balance at 31 December	<u><u>0</u></u>	<u><u>1.310</u></u>

The project ended on 31 March 2022 and is audited on 10 October 2022. The final payment of € 71.118 has been received in February 2023.

	<u>31-12-2022</u>	<u>31-12-2021</u>
	€	€
5. <u>Short-term liabilities</u>		
Intercompany Forest People Programme UK	88.057	111.018
Accounts payable	<u>0</u>	<u>1.207</u>
Total short-term liabilities	<u><u>88.057</u></u>	<u><u>112.225</u></u>

All short-term liabilities have a maturity shorter than one year.

#### Contingent rights and liabilities

Other than the unused funding of the projects there are no rights and obligations after balance date.

#### 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

	<u>Realization 2022</u>	<u>Budget 2022</u>	<u>Realization 2021</u>
	€	€	€
INCOME			
6. <u>Grants</u>			
European Commission	71.118		151.624
European Climate Foundation	<u>81.250</u>		<u>43.750</u>
Total grants	<u><u>152.368</u></u>	<u><u>170.004</u></u>	<u><u>195.374</u></u>
7. <u>Donations</u>			
Forest Peoples Programme UK	<u><u>39.008</u></u>	<u><u>115.000</u></u>	<u><u>52.417</u></u>

	<u>Realization 2022</u>	<u>Budget 2022</u>	<u>Realization 2021</u>
	€	€	€
<b>EXPENDITURE</b>			
<b>8.</b>	<b><u>Staff expenses</u></b>		
	101.700	92.451	96.605
	<u>12.603</u>	<u>43.284</u>	<u>0</u>
	<u><u>114.303</u></u>	<u><u>135.735</u></u>	<u><u>96.605</u></u>
<b>9.</b>	<b><u>Activity costs</u></b>		
	33.641	28.696	59.161
	14.604	12.350	3.787
	10.218	6.000	2.100
	7.903	7.600	4.209
	<u>2.656</u>	<u>10.000</u>	<u>1.558</u>
	<u><u>69.022</u></u>	<u><u>64.646</u></u>	<u><u>70.815</u></u>
<b>10.</b>	<b><u>Office costs</u></b>		
	9.797	12.366	0
	1.697	0	5.360
	9.487 *	7.712	0
	<u>1.013</u>	<u>4.000</u>	<u>2.766</u>
	<u><u>21.994</u></u>	<u><u>24.078</u></u>	<u><u>8.126</u></u>
<b>11.</b>	<b><u>Financial income and expenditure</u></b>		
	-1.928	-243	-955
	<u>-423</u>	<u>619</u>	<u>-362</u>
	<u><u>-2.351</u></u>	<u><u>376</u></u>	<u><u>-1.317</u></u>

\* The project administration costs are funded by the UK foundation and settled with intercompany payments.