

**STICHTING STOP ECOCIDE FOUNDATION
AT AMSTERDAM**

Annual Report 2024

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AUDITOR'S REPORT

To the members of the board and management of
Stichting Stop Ecocide Foundation
Keurenplein 41
1069 CD Amsterdam

Dear members of the board and management,

We hereby send you the report regarding the financial statements for the year 2024 of the foundation.

1 ENGAGEMENT

In accordance with your instructions we have compiled the annual account 2024 of the foundation, including the balance sheet with counts of € 103,781 and the profit and loss account with a result of € 14,284.

2 ACCOUNTANT'S COMPILATION REPORT

To: the management

The financial statements of Stichting Stop Ecocide Foundation at Amsterdam have been compiled by us using the information provided by you. The financial statements comprise the balance sheet as at December 31, 2024 and the profit and loss account for the year 2024 with 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 financial statements in accordance with the Richtlijnen voor de Jaarverslaggeving voor kleine fondsenwervende organisaties (RJK C2). 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 financial statements as a whole to consider whether the financial statements as presented correspond with our understanding of Stichting Stop Ecocide Foundation. 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 financial statements.

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 financial statements 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.

For further information on the nature and scope of a compilation engagement and the VGBA we refer you to www.nba.nl/uitleg-samenstellingsverklaring.

Voorburg, May 23, 2025

3 GENERAL

3.1 Foundation

The main activities of Stichting Stop Ecocide Foundation are to activate and develop global cross-sector support for an international crime of ecocide, including:

1. Having ecocide recognised as an international crime at the International Criminal court in The Hague.
2. Having ecocide recognised as a crime at a national and regional level.
3. Ensuring effective implementation of all legislation criminalising ecocide.
4. Performing all other activities which are connected with or may be conducive to the above in the broadest sense of the word.

3.2 Board

As of December 31, 2024 the board is formed by:

- Ella-Jo Mehta (chair);
- Michele Catherine Dominique Thole (secretary);
- Richard Leachman (treasurer).

3.3 Incorporation

Stichting Stop Ecocide Foundation was incorporated by notarial deed on November 28, 2019 at mr. R.C.A. van der Sandt, Houten as a foundation. The activities are performed as of the aforementioned date or an earlier date respectively at the risk and costs of Stichting Stop Ecocide Foundation.

3.4 Appropriation of the net result 2024

The profit for the year 2024 amounts to € 14,284 will be appropriated to the general reserves. The analysis of the result is disclosed on page 4.

4 RESULTS

4.1 Comparative overview

The result for 2024 amounts to (rounded off) € 14,000 compared to negative € 8,000 for 2023. The results for both years can be summarized as follows:

	2024	2023
	€	€
Income		
Donations Earth Protectors Trust Fund (private)	53,040	67,288
Donations	299,495	347,528
	<u>352,535</u>	<u>414,816</u>
Gross margin		
	352,535	414,816
Expenses		
Expenditure		
Earth Protectors Trust Fund expenses	53,040	99,270
Creating awareness expenses	252,765	288,473
	<u>305,805</u>	<u>387,743</u>
Management and administration		
Intangible fixed assets	6,463	6,463
Other operating expenses	26,028	25,421
	<u>32,491</u>	<u>31,884</u>
Total management and administration costs	32,491	31,884
Result	14,239	(4,811)
Financial income and expenses	45	(3,338)
	<u>14,284</u>	<u>(8,149)</u>
Balance	<u><u>14,284</u></u>	<u><u>(8,149)</u></u>

5 FINANCIAL POSITION

The balance sheet can be summarized as follows:

	<u>12/31/2024</u>	<u>12/31/2023</u>
	€	€
Long term funds:		
Reserves and funds	95,251	80,967
Long term investments:		
Intangible fixed assets	5,965	12,428
Working capital	<u>89,286</u>	<u>68,539</u>

This amount is applied as follows:

Receivables, prepayments and accrued income	2,197	8,519
Cash and cash equivalents	<u>95,619</u>	<u>70,717</u>
	97,816	79,236
Short-term debt	<u>8,530</u>	<u>10,697</u>
Working capital	<u>89,286</u>	<u>68,539</u>

MANAGEMENT REPORT

Composition of the Board and Management

As of the end of 2024, the board of the Stop Ecocide Foundation consists of the following members:

- Ella-Jo Mehta (Chair)
- Richard Leachman (Treasurer)
- Michele Thole (Secretary)

Fenny Roosa Schouten-Korwa and Karin Birgitte Drenth resigned from the board in 2024 and Michele Thole was appointed in November 2024.

Mission and objectives

Mission

Stop Ecocide Foundation is the main fundraising and commissioning vehicle for the global Stop Ecocide movement. It works in close alignment with Stop Ecocide International (SEI) Ltd, a non-profit company limited by guarantee, set up in the UK to launch a public campaign to make ecocide an international crime.

Its mission is to collectively raising awareness of the critical importance of protecting the Earth and increasing awareness that destroying the natural world has consequences. Creating a moral and legal mandate that will protect life on Earth and make ecocide unacceptable. Creating personal accountability for key decision-makers whose actions cause or threaten ecocide. Stop Ecocide Foundation aims:

- To have Ecocide recognized as an international crime at the International Criminal Court (ICC) and at national and regional levels
- To have Ecocide recognized as a crime at national and regional level and monitor the effective implementation of all legislation that criminalises Ecocide.
- To carry out all further actions that are related to or may be conducive to the above in the broadest sense.

Objectives

To achieve this mission, the Foundation focuses on:

- Securing recognition of Ecocide as an international crime;
- Encouraging the recognition of Ecocide as a crime at national and regional levels and monitoring the implementation of relevant legislation;
- Supporting any additional activities that serve or facilitate the above goals in the broadest sense.

Main Activities in the Reporting Year

Our advocacy is based around the Independent Expert Panel (IEP) legal definition of Ecocide, convened by the Stop Ecocide Foundation in 2021, and launched as a proposed consensus definition of Ecocide.

Throughout 2024, the Foundation undertook significant advocacy and diplomacy around Ecocide law. In collaboration with Stop Ecocide International we organized, co-hosted or spoke at 41 events including panel events, seminars and conferences as well as many private meetings with diplomats, politicians and other government representatives. We were instrumental in the following notable developments during throughout the year:

- In May 2024, the European Union adopted a revised Directive on Environmental Crime, explicitly referencing Ecocide for the first time in EU law, with text that closely aligned with the Independent Expert Panel (IEP) legal definition of Ecocide, convened by the Stop Ecocide Foundation in 2021. Member States are required to align their legal systems accordingly.
- Also in May 2024 the UN Joint Global Statement of Major Groups & Stakeholders presented at UN Environment Assembly meeting recommended the universal recognition of Ecocide law.
- July 2024 - UN Civil Society Forum recommends international crime of Ecocide
- July 2024 - Ecocide bill based upon the IEP definition was introduced to the Italian Parliament
- September 2024 - Vanuatu, Fiji, and Samoa formally submitted a proposal to include Ecocide in the Rome Statute.
- October 2024, the Democratic Republic of Congo became the first African nation to formally endorse the creation of an international crime of Ecocide.
- November 2024 - in Peru the Justice and Human Rights Commission approved a motion to criminalise Ecocide, incorporating key elements of the 2021 IEP definition.
- November 2024 - in Scotland an Ecocide bill was lodged in the Scottish Parliament based upon the IEP definition.

These activities reflect the Foundation's commitment to its mission and objectives, demonstrating significant international progress in the recognition and development of Ecocide law around the world.

Social Impact.

The Foundation's efforts have led to increased global awareness and legislative consideration of Ecocide as a serious environmental crime. In September 2024 a question we were invited to submit to the 2024 Global Commons Survey conducted by Ipsos UK found that 72% of people across G20 countries (excluding Russia) agree that the most severe forms of environmental harm - known as Ecocide - should be a crime. The introduction and advancement of Ecocide legislation in multiple countries, along with growing public support, indicate a shifting paradigm towards greater environmental accountability.

Business operations

Volunteers

The Stop Ecocide Foundation does not operate with volunteers, all volunteering activity is through the Foundation's sister organisation Stop Ecocide International.

Key Strategic Decisions and Financial Implications

In January 2024, the board of the Foundation made the strategic decision to transfer all paid contractor agreements to Stop Ecocide International. This move was implemented to:

- Simplify and streamline financial administration across the two entities,
- More accurately reflect the operational structure and collaboration between Stop Ecocide Foundation and Stop Ecocide International,
- Acknowledge that SEF primarily functions as the fundraising vehicle for the broader Stop Ecocide global movement.

This decision is expected to enhance clarity, efficiency, and financial transparency across the global initiative.

Future information

For the year 2025, the Stop Ecocide Foundation has budgeted an estimated income of €354,000 and projected expenditure of €348,670. This reflects a carefully managed financial approach, ensuring that planned activities are supported while maintaining financial stability.

All received funds will be allocated directly to activities aligned with the Foundation's mission and objectives. Currently the Foundation doesn't hold any investment and there is no reason to change this.

ANNUAL ACCOUNTS 2024

Balance sheet as at December 31, 2024

Profit & loss account from 2024

Notes to the balance sheet as of December 31, 2024

Notes to the profit & loss account from 2024

1 BALANCE SHEET AS AT DECEMBER 31, 2024

(after appropriation of result)

	December 31, 2024		December 31, 2023	
	€	€	€	€
ASSETS				
Fixed assets				
Intangible fixed assets		(1)		
Website		5,965		12,428
Current assets				
Receivables, prepayments and accrued income		(2) 2,197		8,519
Cash and cash equivalents		(3) 95,619		70,717
		<u>97,816</u>		<u>79,236</u>
		<u>103,781</u>		<u>91,664</u>

	December 31, 2024		December 31, 2023	
	€	€	€	€
EQUITY AND LIABILITIES				
Reserves and funds				
	(4)			
General reserves		95,251		80,967
Current liabilities				
	(5)			
Trade creditors		3,130		4,697
Other liabilities and Accruals and deferred income		5,400		6,000
		<u>8,530</u>		<u>10,697</u>
		<u>103,781</u>		<u>91,664</u>

2 PROFIT AND LOSS ACCOUNT OVER 2024

	Balance 2024	Budget 2024	Balance 2023
	€	€	€
Income			
Donations Earth Protectors Trust Fund (private)	53,040	60,000	67,288
Donations	(6) 299,495	325,000	347,528
Sum of income	<u>352,535</u>	<u>385,000</u>	<u>414,816</u>
Spent on objectives			
Earth Protectors Trust Fund expenses	53,040	60,000	99,270
Creating awareness expenses	252,765	280,000	288,473
	<u>305,805</u>	<u>340,000</u>	<u>387,743</u>
Management and administration			
Amortisation and depreciation	(7) 6,463	6,463	6,463
Other operating expenses	(8) 26,028	24,770	25,421
	<u>32,491</u>	<u>31,233</u>	<u>31,884</u>
Balance before financial income and expense	<u>14,239</u>	<u>13,767</u>	<u>(4,811)</u>
Financial income and expenses	(9) 45	(3,000)	(3,338)
Result	<u><u>14,284</u></u>	<u><u>10,767</u></u>	<u><u>(8,149)</u></u>

3 NOTES TO THE FINANCIAL STATEMENTS

GENERAL

Activities

The main activities of Stichting Stop Ecocide Foundation are to activate and develop global cross-sector support for an international crime of ecocide, including:

1. Having ecocide recognised as an international crime at the International Criminal court in The Hague.
2. Having ecocide recognised as a crime at a national and regional level.
3. Ensuring effective implementation of all legislation criminalising ecocide.
4. Performing all other activities which are connected with or may be conducive to the above in the broadest sense of the word.

Registered office, legal form and registration number at the chamber of commerce

The registered and actual address of Stichting Stop Ecocide Foundation is Keurenplein 41, 1069 CD in Amsterdam and is registered at the chamber of commerce under number 76532054.

Estimates

In applying the principles and policies for drawing up the financial statements, the board and director of Stichting Stop Ecocide Foundation make different estimates and judgments that may be essential to the amounts disclosed in the financial statements. If it is necessary in order to provide the transparency required under Book 2, article 362, paragraph 1, the nature of these estimates and judgments, including related assumptions, is disclosed in the notes to the relevant financial statement item.

GENERAL ACCOUNTING PRINCIPLES FOR THE PREPARATION OF THE ANNUAL ACCOUNTS

The annual accounts have been prepared in accordance with "Richtlijnen voor de jaarverslaggeving voor kleinere fondswervende organisaties" RJK C2.

Valuation of assets and liabilities and determination of the result takes place under the historical cost convention. Unless presented otherwise at the relevant principle for the specific balance sheet item, assets and liabilities are presented at nominal value.

Income and expenses are accounted for on accrual basis. Profit is only included when realized on the balance sheet date. Losses originating before the end of the financial year are taken into account if they have become known before preparation of the financial statements.

Comparison with previous year

The valuation principles and method of determining the result are the same as those used in the previous year, with the exception of the changes in accounting policies as set out in the relevant sections.

Foreign currency

Functional currency

The financial statements are presented in euros, which is the functional and presentation currency of Stichting Stop Ecocide Foundation.

Transactions, receivables and liabilities

Transactions in foreign currencies are stated in the financial statements at the exchange rate of the functional currency on the transaction date.

Monetary assets and liabilities in foreign currencies are converted to the closing rate of the functional currency on the balance sheet date. The translation differences resulting from settlement and conversion are credited or charged to the income statement, unless hedge-accounting is applied.

ACCOUNTING PRINCIPLES APPLIED TO THE VALUATION OF ASSETS AND LIABILITIES

Intangible fixed assets

Intangible fixed assets are presented at cost less accumulated amortisation and, if applicable, less impairments in value. Amortisation is charged as a fixed percentage of cost, as specified in more detail in the notes to the balance sheet. The useful life and the amortisation method are reassessed at the end of each financial year.

Amortisation rates

Asset	%
Website	20

Receivables, prepayments and accrued income

Upon initial recognition, the receivables are valued at fair value and then valued at amortised cost. The fair value and amortised cost equal the face value. Provisions deemed necessary for possible bad debt losses are deducted. These provisions are determined by individual assessment of the receivables.

Cash and cash equivalents

The cash is valued at face value. If cash equivalents are not freely disposable, then this has been taken into account in the valuation.

Current liabilities

On initial recognition current liabilities are recognised at fair value. After initial recognition current liabilities are recognised at the amortised cost price, being the amount received taking into account premiums or discounts and minus transaction costs. This is usually the nominal value.

ACCOUNTING PRINCIPLES FOR THE DETERMINATION OF THE RESULT

General

The result is the difference between the realisable value of the received donations and the costs and other charges during the year. The results on transactions are recognized in the year in which they are realized.

Donations

Donations, gifts and grants are accounted for in the year in which they are received or committed.

Expenses general

Costs are determined on a historical basis and are attributed to the reporting year to which they relate.

Spent on objectives

Expenditure within the framework of the objectives is recognized in the year in which it is committed or, insofar as this is not the case with a commitment, in the year that the size of the obligation can be reliably determined. Contingent liabilities are recognized in the year in which it is established that the conditions will be met.

Amortisation and depreciation

The depreciation on intangible fixed assets is calculated by using a fixed rate on the acquisition cost based on the expected life cycle.

Future depreciation and amortisation is adjusted if there is a change in estimated future useful life.

Financial income and expenses

Currency translation differences

Currency translation differences arising upon the settlement or conversion of monetary items are recognised in the income statement in the period that they are realised, unless hedge accounting is applied.

4 NOTES TO THE BALANCE SHEET AS OF DECEMBER 31, 2024

ASSETS

FIXED ASSETS

1. Intangible fixed assets

	2024	2023
	€	€
Website		
Purchase price	32,314	32,314
Cumulative depreciation and impairment	(19,886)	(13,423)
Carrying amount as of January 1	<u>12,428</u>	<u>18,891</u>
<i>Movement</i>		
Amortization	<u>(6,463)</u>	<u>(6,463)</u>
Purchase price	32,314	32,314
Cumulative depreciation and impairment	(26,349)	(19,886)
Carrying amount as of December 31	<u>5,965</u>	<u>12,428</u>

CURRENT ASSETS

2. Receivables, prepayments and accrued income

	<u>12/31/2024</u>	<u>12/31/2023</u>
	€	€
Other receivables, deferred assets		
Prepayment and other receivables	<u>2,197</u>	<u>8,519</u>
Prepayment and other receivables		
Pledged donations	-	6,109
Prepayments	<u>2,197</u>	<u>2,410</u>
	<u>2,197</u>	<u>8,519</u>

3. Cash and cash equivalents

Triodos Bank current account (SEF)	19,721	57,854
Suspense account Transferwise (SEF)	59,177	7,329
Suspense account Paypal UK (EPTF)	5,521	1,685
Suspense account Paypal NL (SEF)	4,715	2,199
Triodos Bank NL (EPTF)	2,108	962
Triodos Bank UK (EPTF)	4,377	688
	<u>95,619</u>	<u>70,717</u>

EQUITY AND LIABILITIES

	<u>12/31/2024</u>	<u>12/31/2023</u>
	€	€
4. Reserves and funds		
General reserves	95,251	80,967
	<u><u>95,251</u></u>	<u><u>80,967</u></u>

All donations received into the Earth Protector Trust Fund (EPTF) are spent on financing activities directly related to changing the law, with particular focus on support for climate-vulnerable states, legal expertise, diplomatic work, travel, engagement with relevant international events, and events at the Assembly of States Parties of the ICC. EPTF funds must be spent within the fiscal year they are received.

	<u>2024</u>	<u>2023</u>
	€	€
General reserves		
Carrying amount as of January 1	80,967	89,116
Allocation year result	14,284	(8,149)
Carrying amount as of December 31	<u><u>95,251</u></u>	<u><u>80,967</u></u>

5. Current liabilities

	<u>12/31/2024</u>	<u>12/31/2023</u>
	€	€
Trade creditors		
Creditors	<u>3,130</u>	<u>4,697</u>
Accruals and deferred income		
Administrative and accounting expenses	<u>5,400</u>	<u>6,000</u>

5 NOTES TO THE PROFIT AND LOSS ACCOUNT 2024

	Balance 2024	Budget 2024	Difference budget	Balance 2023
	€	€	€	€
6. Donations				
Donations (business)	3,000	30,000	(27,000)	63,294
Donations (private)	80,510	85,000	(4,490)	73,900
Donations (charities)	215,985	210,000	5,985	210,334
	<u>299,495</u>	<u>325,000</u>	<u>(25,505)</u>	<u>347,528</u>

Staff

At year end 2024 the foundation had no employees (2023:0).

7. Amortisation and depreciation

Intangible fixed assets	<u>6,463</u>	<u>6,463</u>	<u>-</u>	<u>6,463</u>
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8. Other operating expenses

Office expenses	1,286	370	916	1,473
Branding and development expenses	1,640	1,200	440	375
General expenses	23,102	23,200	(98)	23,573
	<u>26,028</u>	<u>24,770</u>	<u>1,258</u>	<u>25,421</u>

Office expenses

Office supplies	879	-	879	1,139
IT and web expenses	262	220	42	221
Telephone	-	-	-	(22)
Contributions and subscriptions	145	150	(5)	135
	<u>1,286</u>	<u>370</u>	<u>916</u>	<u>1,473</u>

Branding and development expenses

Travelling expenses	<u>1,640</u>	<u>1,200</u>	<u>440</u>	<u>-</u>
Transport	1,640	1,200	440	-

Stichting Stop Ecocide Foundation, Amsterdam


	Balance 2024	Budget 2024	Difference budget	Balance 2023
	€	€	€	€
Transport	1,640	1,200	440	-
Events	-	-	-	375
	<u>1,640</u>	<u>1,200</u>	<u>440</u>	<u>375</u>
General expenses				
Administrative and accounting expenses	9,916	10,000	(84)	13,301
Consultancy fees	6,432	4,000	2,432	3,703
Insurance	5,198	8,000	(2,802)	5,278
Bank charges	1,556	1,200	356	1,291
	<u>23,102</u>	<u>23,200</u>	<u>(98)</u>	<u>23,573</u>
9. Financial income and expenses				
Exchange rate differences	<u>45</u>	<u>(3,000)</u>	<u>3,045</u>	<u>(3,338)</u>

Signed by the board and management for approval

Amsterdam, ..27..May 2025

A handwritten signature consisting of a series of vertical strokes followed by a horizontal line.

E.J.M. Mehta

A handwritten signature in cursive script, appearing to read 'R.G.G. Leachman'.

R.G.G. Leachman

A handwritten signature consisting of a large loop followed by a horizontal line.

M.C.D. Thole