

# Wetlands International - European Association

## Annual Report and Accounts 2023



*The elaboration of this report has been funded by the European Union and opinions expressed are however those of the author only and do not necessarily reflect those of the European Union. Neither the European Union nor the granting authority can be held responsible for them.*

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## Introduction

Wetlands International is the only global not-for-profit network dedicated to the conservation and restoration of wetlands. Wetlands International - European Association, (from hereon referred to as Wetlands International Europe), was established in 2013 as a membership-based Association aiming to improve European policy development and implementation to enhance practices and investments in wetlands protection, conservation and restoration. The implications of this mandate go well beyond Europe with its influence potentially extending to wherever Europe's footprint is impacting wetlands.

Wetlands International Europe is driven by the knowledge that safeguarding and restoring wetlands is urgent and vital for water security, biodiversity, climate regulation, sustainable development and human health. As a member-based organization, our working model is designed to connect knowledge at three levels: European, national and on-the-ground, creating a virtuous cycle of information flow between the Secretariat of the Association and member organizations. This cycle combines bottom-up and top-down approaches, and facilitates the collection of examples of best practices and lessons learned that are used to inform policy processes and decision-makers.

By the end of 2023, the Association had grown to 13 NGOs based in nine European countries (ES, IT, PL, DE, GR, LT, BE, FR, UK) with many of them playing a sub-regional, regional and even a global role. We were excited to see both MedINA and Natuurpunt join us further strengthening our Mediterranean and NW European focus.



Some important institutional development has also taken place. A strong and growing track record of success in resource development means that the team has grown significantly from 13 to 22 employees not including our interns or trainees. This has strengthened our capacity in project management, finance, communications and policy advocacy.

This encouraging growth and growing strength of the organisation's operations and governance meant that the Board endorsed some changes in internal governance. It was agreed to transfer legal responsibility to the Secretariat and a Director role was established and recruited in mid 2023 to facilitate this. Whilst the Global Office retains its seat in the Board, the Director and Secretariat staff now take responsibility for day to day operational and programmatic decisions.

## Summary of activities and achievements in 2023

The work undertaken by Wetlands International Europe contributes and is complementary to the global Strategic Intent of Wetlands International 2020-2030, which is built around three streams of work: Deltas and Coasts, Rivers and Lakes, and Peatlands. For the purpose of this report, we will refer to Freshwater when addressing Rivers and Lakes. We do not currently have a concerted programme(s) of work under coasts and deltas but plan to develop this in years to come. Moreover, the European strategy adds two cross-cutting work areas to these streams, namely Biodiversity and European External Action; for the purpose of this report the latter's new programme title "Global Europe" will be used.

During 2023 Wetlands International Europe has made a number of steps forward that deserve highlighting.

**Peatlands Restoration:** The Nature Restoration Law was a major effort for all environmental NGOs active in Brussels. We cooperated actively but also brought in a particular focus on peatlands. We have been successful in ensuring that peatlands are a key part of the final text. The overall process has been rocky and there remains significant doubt over what will emerge in the next year due to political polarisation on the file. However, peatlands usually overlooked, despite being vitally important to climate, water and biodiversity goals will now be an important part of the story.

**Climate and water resilience:** Over the past few years Europe has increasingly been plagued by weather extremes with unusual flood and drought events afflicting the environment, the economy and people's security. This is a complex issue and will only be solved by an integrated package of measures. As the landscape's water stores and regulators, wetlands are a nature-based solution that is cost effective, offers multiple benefits and should be part of this package. In this regard it is really exciting to see how our wetlands sponges programme is gaining traction. As well as continuing to engage with actors in Brussels to advocate for their inclusion in measures to increase our water resilience, we are working with local actors and partners to bring pilot projects to the ground to test and showcase their effectiveness.

**Migratory fish:** For many years migratory fish have not received the attention they merit. More recently partners such as World Migration Foundation have helped to shift awareness and mobilise local action on the ground. Working together with them and other front-running organisation such as IUCN and UNEP WCMC, World Fish Migration (WFMF) Wetlands International Europe has lead the development of the Trans-European Swimways Network (TEN-S) which has supported the development of a programme and the first set of criteria for identifying Swimways of European Importance (SEI). In the coming years we will continue this work with the aim to place this approach at the heart of designating, conserving and restoring these important rivers to safeguard our migratory fish.

**EU investment in large scale wetland restoration:** During 2023, we have really given the concept of Wetland Partnerships a big push and we are starting to see the initiative bear fruit. Globally wetlands are in desperate need of increased attention and investment. The CBD Global Biodiversity Framework, UN Water Summit and UNFCCC COP 28 served to further underline this. The Wetland Partnerships will be between the EU Member states and partner countries and designed to align major funding with wetland conservation and restoration needs outside Europe. Engaging with the Commission, member states and civil society organisations we are building agreement and support for the formalisation of a Wetland Partnerships commitment from the EU in years to come. Furthermore, working through our Wetlands International network we are engaging with a shortlist of potential partner countries with whom to make the first commitments. In 2024, we look forward to seeing a dialogue and MoUs emerging.

Wetlands International Europe has grown in leaps and bounds the past years largely through its ability to engage with and add value to Horizon Europe research and innovation projects (e.g. REWET, ALFAwetlands, WaterLANDS and WET Horizons). For the first time we felt confident to take on leadership of such a project in its entirety. At the end of the year we received the welcome news that the EUROLakes project has been approved and so in 2024 we will lead a major programme of this type for the first time.

In the following section, we would like to present in detail a description of the main activities and outcomes of the year for each work programme.

## Freshwater

### Policy

We have continued to work to improve the implementation of the European Union’s existing water and water-related policies whilst keeping an eye on future developments in this area. As in previous years, we have continued participating at WFD CIS Common Implementation Strategy and Strategic Coordination Group consultations and meetings, including the droughts task force, Floods Working Group and ECOSTAT expert group. In ECOSTAT our member CIRF represented us as the only NGO on the Free-Flowing rivers task force and helped lead the work to define how a river can be restored to meet the Biodiversity Strategy target of 25,000 km of free-flowing rivers restored by 2030. In October with CIREF we jointly presented at the Working Group on Floods in Madrid.

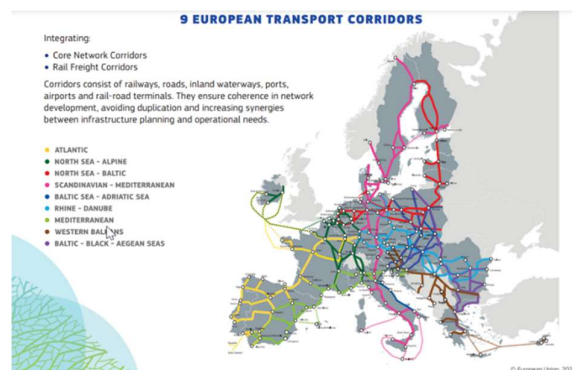
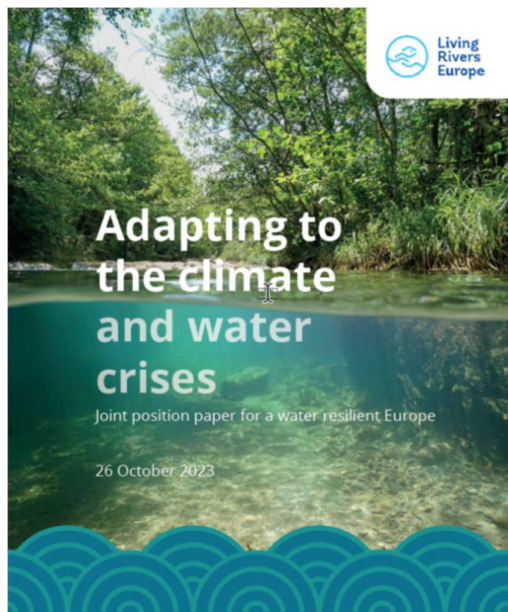
### Revision of the Renewable Energy Directive

#EUHaveyourSay



We built further on our strong relationship with the NGO coalition, Living Rivers Europe and this has proven an effective way to engage in a series of relevant policy areas. In February, ahead of the negotiations on the revision of the Renewable Energy Directive, we contributed to a joint open letter “Counting on new hydropower to accelerate Renewable Energy deployment in Europe is irresponsible” calling on EU policymakers to exclude hydropower from ‘go-to areas’ for renewable energy installations. In May, ahead of the EU trilogue negotiations on the final Trans-

European Transport Network Regulation, we worked on a letter asking for stronger protections for European rivers and to exclude the Elbe and Sava rivers from the regulation.



Anticipating future discussions around water policy and in particular around water resilience, LRE developed and launched a joint position “Adapting to the climate change and water crisis” in October. This visionary document calls for a new water and climate resilience law and climate change adaptation proofing of all new EU legislative and non-legislative acts among other asks. It provided us with a core position from which to engage in the water resilience theme of the Belgian Presidency and to respond to the relevant issues in Ursula von der Leyen’s State of the Union



speech.

Recognising the importance of maintaining a broad engagement with the water sector to bring our priorities into the thinking of the water sector including commercial actors, we have maintained our engagement with Water Europe where we supported the organisation of a webinar on “Biologically inspired designed for a Water smart society”. Furthermore we have been invited to join discussions around the Blue Deal; an initiative driven by a diverse set of water sector actors in the European Economic and Social Committee who would like to see a similar focus on water as a parallel initiative to the Green Deal.

### Free-flowing rivers

Working with our close partners in the Dam Removal Europe (DRE) coalition (WWF, The Rivers Trust, The Nature Conservancy, the European Rivers Network, Rewilding Europe, Wetlands International Europe, and the World Fish Migration Foundation) we continued to play a strategic role in accelerating the EU Biodiversity Strategy’s free-flowing rivers ambition. We undertook advocacy and supported various events including the organisation of an online Free Flow webinar in May and provided support to the organisation of an international dam removal seminar in Romania to kick-start more dam removals in Eastern Europe.



We also co-organised a webinar for country members of LRE organisations, along with CIRF, to update them on the status of work on the free-flowing rivers target for them to understand the process going on at EU level to design a methodology for assessing free-flowing river stretches. In September, we were invited to participate in a panel to discuss the free-flowing rivers target as part of the Nature Restoration Law at the 5th European Conference on Biodiversity and Climate Change in Bonn, sponsored by the German Federal Agency for Nature Conservation.



As a member of the Open Rivers Programme (ORP), Advisory Group we met in Slovakia, and discussed hot topics for the ORP to invest in such as prioritisation of sections of rivers to remove dams, and the need for a stronger (evidence-based) narrative to fight disinformation and policy.

We were also privileged to be a member of the jury at the European Dam Removal awards which was won by Spain for its work in the Cabrillas River. We also supported the preparation of an online dam removal toolbox and the production of a video on dam removal featuring different practitioners.

Looking ahead we supported WFMF in the preparations for the Free Flow Conference in the Netherlands, which has proven to be a major event in spring 2024.



We led a proposal to the ORP with our LRE coalition focused on EU level advocacy and capacitating implementation on the ground to achieve the free-flowing rivers target. As of the end of 2023, we received notification that the proposal was approved but we were asked to reduce the budget. We expect further negotiations in 2024.



### The Mediterranean Programme

The Mediterranean is one of the regions which Wetlands International has identified as a priority given the high value of wetlands there and the implications of their degradation on biodiversity and societal resilience. We have continued to build our role and programming, largely working through the Mediterranean Alliance for Wetlands (MAW) and our role as a co-coordinator of the initiative with our member Tour Du Valat and IUCN Med. Within this cooperation the Red Alert initiative has really taken shape with a focused campaign around the Narta Lagoon in Albania which sits on the coast where the Vjosja River enters the Mediterranean. Infrastructure development to support an envisioned dramatic growth in tourism threatens the area's ecological value and the Alliance has raised awareness of this amongst European and national actors through a sustained communications campaign. Further red list sites are anticipated in 2024. The Green Light initiative, that seeks to promote opportunities for wetland restoration has also been launched. We have also actively promoted the MAW and its initiatives such as through attendance at the 5th European Conference on Biodiversity and Climate Change, Bonn and the IV Mediterranean Plant Conservation Week, October.

Wetlands International has also been pushing for a Mediterranean wetland landscape restoration initiative. After much dialogue with Alliance members over the past year we have a concept and associated brochure in place and we have been actively pursuing donors to mobilise it. The Wetlands 4 Mediterranean Resilience (W4MR) Initiative seeks to position wetlands as an integral solution to development challenges, such as climate change, rapid population growth and the effects of human displacement. It implies the mobilization of large scale wetland restoration and will work through a combination of pilot programmes to provide learning and inspiration across the region, coupled to policy and advocacy work to align partners and investors to help take initiatives to scale. Wetlands International has been talking to different donors to seek support for this initiative.

### Sponges

We saw our work on 'sponge' wetland landscapes take major steps forward this year, building on our strong positioning of the past years. Knowledge development in partnership with WWF-NL and Stroming, and our work promoting the concept and influencing policy has continued, including the preparation of our first peer-reviewed journal article, and scoping of new regions and landscapes where the approach has potential. This included participating in the Carpathian Convention COP in Belgrade, and a side event for the Carpathian Wetland Initiative. In 2023 we also took steps to get our feet on the ground with our Members and partners developing and initiating pilot projects to test and showcase the approach. Our quick work with Stroming and CIREF produced an analysis of floods in the Toledo region that was used to advocate for nature-based flood reduction measures.

Integration of the sponges concept into the LRE climate resilience policy paper has provided our communications and advocacy with some key foci which we have used to good effect in policy dialogues with the European Commission, European Parliament and stakeholders including the European Economic and Social Committee and their Blue Deal proposal (launched in October) and at high profile events such as Vienna Water Conference and the webinar co-organised with UNDRR, EC and Deltares “Wetland solutions to protect against droughts and floods”.

On the ground, we continued to build on desk work carried out on the Eifel region that suffered from the devastating floods in 2021. With the support of a private donation we engaged a field officer located in the region, started scoping a pilot landscape in Germany and hosted a stakeholder workshop in November.

As part of the REWET Horizon project, and working with our local partner Natagora and nature-based solutions expert Stroming, we started to restore an area of former plantation spruce forest in the upper reaches of the Bêche, a tributary of the Amblève catchment in Belgium of the Haute Ardennes that suffered severe flooding in 2021. Here we are blocking large drainage channels and reverting forested landcover back to its original moor habitat to improve biodiversity and i natural water retention. The project will monitor the benefits of this change to biodiversity, GHG emissions, carbon and water storage.

In addition, we succeeded in securing a planning grant from the European Landscape and Seascape Programme to develop a major restoration programme for the Latorica, a biodiverse transboundary river running from Ukraine into Slovakia. Past hydrological management and rural development have constrained the river, reducing its natural functioning and its resilience to climate change. This grant will be used to engage with government and community stakeholders to develop a knowledge base to underpin the development of a landscape scale restoration vision that will bring back biodiversity and provide a basis for sustainable economic development in the area.

We were also successful in further developing some major new opportunities. The Horizon SpongeBoost project lead by the Helmholtz Centre for Environmental Research in Leipzig was approved. It gathers a consortium of 10 partners from seven European countries with interdisciplinary backgrounds in research, policy and management, to collect and recommend the best solutions for effectively increasing or restoring the natural water retention function of sponge landscapes. By compiling available knowledge and best practice tools, combined with adapting and testing new innovative approaches, a roadmap will be developed to engage regions and communities in active implementing of transformative measures to improve resilience to extreme events. It is particularly exciting for us as we initiated the consortium to strengthen our partnerships in Germany and to deepen our collaboration with CIREF who are leading the pilot site work package, along with pilot sites in Spain and Portugal, and long-term collaborator Stroming. In October, we participated in the kick off of the “sister” project SpongeScapes led by Deltares.

## Lakes

Lakes are an important wetland type that has often received less attention than other freshwater systems in Europe and in our programming. Human activity is causing numerous pressures that negatively impact the good ecological status of European lakes, including excess abstraction, pollutants and eutrophication, and hydro-morphological pressures. While climate change is exacerbating these stresses, healthy lake ecosystems can help strengthen resilience to climate shocks for people and nature. In 2023 we decided to join a consortium focused on tackling these issues through a Horizon project. In consultation with the consortium, we decided to take on the leadership of the proposal. Late in 2023 we received the exciting news that the Horizon “EUROLakes” project was approved. We look forward with anticipation to the project’s initiation next year.



## Work with members

This year intensified our collaboration with our members, involving them more than ever in our activities and resource development.

On 22 March we celebrated World Water Day by supporting CIREF who organized the first-ever Walking Rivers Day, with a walk along the Manzanares river in Madrid. 100 people walked 30km to raise awareness of river related issues including the need for larger scale restoration. We hope to grow this initiative into an annual international event.

In June we supported our colleagues from CIREF in the organisation of their triannual RestauraRios conference. This event has grown significantly over the years and now convenes some 400+ decision-makers, practitioners and stakeholders in river restoration from across the Iberian peninsula and beyond. The scale and thematic breadth of the event showed that river restoration activity in the region is growing significantly and driven by a diverse and rich community of expertise.

In the autumn we also supported CIREF and the University of Compostela in Galicia to run a course on Sponges as regulators of the water cycle.

As part of a partnership lead by World Fish Migration Foundation, Wetlands International Europe and our new member MedINA were successful in securing a new project under the Open Rivers Programme designed to help enable the dam removal movement. Focused on south-east Europe, it intends to accelerate the growing dam removal movement in the region by putting dam removal on the political agenda, inspiring people about the power of dam removal as a nature restoration measure and by initiating a series of dam removals

## Peatlands

### Policy

As in previous years, the analysis of legislative proposals, creating advocacy materials and engaging with EU stakeholders through events was a standing action to ensure that peatlands are rightly placed in key EU laws and initiatives. This year we had a number of particularly important policy areas to engage in.

The NRL was a major focus for the organisation during 2023, and particularly for peatlands. Cooperating with our members, we worked to make sure that peatland restoration was included in the legislation, with ambitious targets. We influenced the negotiations by [directly reaching out](#) to key stakeholders in the European Parliament and Member States with voting recommendations, writing a [policy Q&A](#) with our members with precise demands to include mandatory peatlands restoration targets, and increased our communications [coverage](#) to influence negotiations.



As a consequence peatland restoration targets became a hot topic in the 2023 NRL negotiations and their inclusion in the [provisional agreement](#) should be



### Questions & Answers: Bringing Clarity on Peatland Rewetting and Restoration

This joint paper, drafted by the Grefswald Mire Centre and Wetlands International Europe, addresses key questions raised in the European Parliament and the EU Council with respect to peatland restoration, in the context of the negotiations for the Nature Restoration Law (NRL) and the Soil Health Law. The paper deals with the difference between rewetting and restoration, the costs and benefits of these activities, the availability of data on peatland distribution and condition, the compatibility of rewetting with productive land use and food security and the issue of methane emissions after rewetting.

1) Q: What is the difference between peatland rewetting and peatland restoration?  
A: Rewetting is bringing the water table back to that of the original, peat-accumulating peatland. Peatland restoration is bringing a degraded peatland back to a (better) state as it existed before degradation.

Because drained peatlands formerly always have been wet, peatland restoration must always include rewetting. Without rewetting, drained peatlands eventually lose all their peat and will no longer be peatlands. Peatland restoration should thus as a minimum aim at and result in the conservation of the peat. Whereas rewetting of drained peatlands is necessary to stop their huge CO<sub>2</sub> emissions, rewetting does not necessarily bring the peatland back to the state as it was before human-induced degradation. This might be due to the nutrient legacy of long-term intensive agricultural use, or because of irreversibly changed hydraulic conditions (decrease in peat porosity, hydraulic conductivity and storage coefficient) because of long-term drainage.<sup>1</sup> The reason might also be that you do not want to restore the peatland to its former "natural/wild" condition, because you need it to produce commodities – in this case under peat conserving, wet conditions ("peaticulture").<sup>2</sup>

As co-sponsors of the [Power to the Peatlands conference](#), which was the largest gathering of peatlands experts ever in the EU, we jointly developed a [peatlands declaration](#) outlining key urgent measures needed to preserve natural peatlands, but also accelerate rewetting and support alternative to drainage-based practices.

*Pushing for an ambitious Nature Restoration Law in EU inter-institutional negotiations*

considered as a major achievement and a definite improvement compared to the status quo (even if our original ambitions are somewhat watered down).



To increase our outreach, we also strengthened our collaboration with organisations coordinating to support the realization of the European Peatlands Initiative, an alliance of “peatlands-friendly” EU Member States, attending events and stakeholder workshops supporting the development of the Initiative.



### EU Carbon credits scheme

The Carbon Removal Certification Framework (CRCF), intended to provide a European standard for carbon financing. We published [voting recommendations](#), attended relevant events and meetings and organised an [event](#) to influence the CRCF in cooperation with our member FGN. The latest proposal for a CRCF includes emission reduction from peatland farming under its certification of carbon farming activities, which is a positive development, while the precise methodologies will have to be further defined by implementing acts, should this file be adopted.

On the Soil Monitoring Law, a few amendments included favourable provisions for peatlands which were aligned with our [recommendations](#), and some were suggested by MEPs we had met before these proposals were drafted, highlighting the strength of our influence. For this file, we joined the [EU Mission Soil Manifesto](#), cooperated with other NGOs and joined several initiatives calling for [ambition](#) in the text. However, impact will be measured in the final version of the text, which is still subject to negotiations.

### Paludiculture

Paludiculture is of growing interest in the EU, despite pushback on environmental policy and solutions. Much of our work has focused on influencing policy and raising awareness in the policy areas outlined above (NRL, CRCF, SML), all files for which we engaged to obtain safeguard measures for peatlands to deliver on existing climate and biodiversity commitments. Our work specifically in the NRL mobilised supportive references to paludiculture.

We also organised a [workshop](#) targeting Member States representatives during World Peatlands Day in June 2023, celebrating peatlands and communicating their importance to representatives of EU countries. Speakers shared knowledge, science and data about peatlands, outlining the potential for different policies affecting them in Europe, with a session on “Upscaling paludiculture and economic viability”.

We continued facilitating paludiculture’s uptake as we supported our members with activities at national level, notably with the organisation of a large-scale event in Poland on World Wetlands Day on 2 February. With our support, several paludiculture lectures and contributions to events were conducted in Poland.

In the last quarter of 2023, we seized the opportunity to jointly apply for Horizon Europe funds in collaboration with our members MSF, CMok and Pelkiu Fondas and Wetlands International Global Office. The proposal aims at upscaling paludiculture centred around large-scale paludiculture sites, and our role will be to facilitate paludiculture-friendly policies, and mobilising decision-makers on sites and developing a framework for paludiculture and restoration that aligns with the Four Returns Framework for landscape restoration that the Wetlands International network collaborates on.

### Peat extraction for horticulture

2023 marked a shift in our approach towards our objective to help accelerate peat phase-out in horticulture. Dialogues with our members, networks and representatives of the growing media sector made us realise that we needed to adjust and clarify our position to ask for more ambition from the sector. Despite some commitments over the last decade by the private sector to reduce their pressure, the issue remains contentious. In fact, peat production is actually increasing despite commitments to only source from degraded peatland. Increasing demand for growing media from greenhouse and private markets coupled with a marked reluctance to move away from peat despite the growing range of alternatives is driving this. We undertook dialogues and reflections, leading to a shared internal position, considering the optimum way forward, and taking into account the various stakeholders' views expressed, including from our members MSF - Germany, Pelkiu Fondas - Lithuania, CMok - Poland. Whilst concrete commitments are yet to materialise from the sector, it is our perception from ongoing discussions that some industry representatives are willing to align their political ambition with climate objectives (shifting away from a biodiversity-only focus). In 2024 we will seek to concretise commitments as a condition for our continued engagement with the sector.

### Restoration

Over the past two years a series of Horizon projects have started up (REWET, ALFA wetlands, WET Horizons and WaterLANDS) in which our peatland team are playing a strong role. These focus on a range of ecosystems including peatlands and more widely wetlands. They cover a range of issues related to restoration including wetland geospatial knowledgebase development, exploring how to minimise carbon emissions whilst maximising carbon uptake, understanding how to mobilise restoration through stakeholder co-creation, practical and policy tools and a whole series of on the ground demonstration sites. The projects play an important role in making the link between knowledge development and policy, and also increase our knowledge on ground work restoration, which we aim to further develop in the coming years. This supports action on the ground, helps to cement our reputation and strengthens our voice in policy dialogues.

### Work with members

On World Wetlands Day, February 2<sup>nd</sup> we supported CMok in the organization of a conference together with the development and delivery of different presentations focusing on debate around a 'Pact for Wetlands' in Poland.

On the 2<sup>nd</sup> June, World Peatlands Day Wetlands International held an online workshop celebrating peatlands and communicating their importance to representatives of EU countries. Our member MSF who made a keynote and was followed presentations and discussions around peatland restoration and paludiculture.

As part of our efforts to bring peatlands more concretely into the NRL and Soil Monitoring Law we published a Q&A document in June on Peatlands rewetting and restoration with MSF, addressing key questions raised in the European Parliament and the EU Council.

In November we supported our member FGN to share the findings from their LIFE project, Mediterranean Wetlands Management and Restoration as Carbon Sinks. Event The event, "Mediterranean Wetlands as Carbon Sinks", was held in Brussels and convened representatives different DGs, NGOs and government.

## Biodiversity

### Policy

This year the policy agenda was largely dominated by the Nature Restoration Law (NRL), a significant piece of legislation that if approved could really give a major push to the restoration of European ecosystems and is aligned with the CBD Global Biodiversity Framework. It has been a roller coaster process with several moments when the process seemed to be stalled or in doubt. As well as choosing to give a very specific focus on peatlands we have actively engaged with the legislative process through our member organisations at national and EU levels directly and as part of the European Habitats Forum (EHF) and of the #NatureRestore campaign. We believe that the collective efforts of NGOs have contributed to countering the scaremongering by the right-wing political parties in the European Parliament (EP), which resulted in a close passing of the proposal in the first reading in June. Nevertheless, the final compromise proposal emerging from the triilogue is still less ambitious than the original proposal of the Commission.

## #RESTORENATURE

### European Habitats Forum



In addition to the NRL we have closely collaborated with other international NGOs in the EHF to engage with the voluntary pledging process. However, it has received rather little attention both from the national governments and the NGOs at the time when debates about the NRL received all the attention. Furthermore we have continued to work in the Nature Directives Sub-Expert Group (NADEG) in particular focussing on reporting under the Nature Directives and the working

group on the recovery of bird species listed in annex II of the Birds Directive.

### Waterbirds

We have continued to maintain our efforts and network across the African Eurasian Agreement area (that includes EU and Europe as a whole) in order to support the flyway-scale conservation of migratory waterbirds. We have maintained and coordinated the International Waterbird Census (IWC) network and database in the African-Eurasian flyway in collaboration with our members TdV and EuroNatur and the wider African-Eurasian Waterbird Monitoring Partnership which Wetlands International coordinates. This underpinned a major waterbird counting effort in the East Atlantic and Mediterranean flyways, which will be used in the next AEWA status assessment process in 2024. Annual count totals and trend reports for wintering waterbirds were published. We helped harmonise reporting processes on the status of bird populations and key sites between the EU and the AEWA. Together this provides ongoing support to the Conservation Status Reports under the African Eurasian Waterbird Agreement (AEWA) and Member State reporting under article 12 of the EU Birds Directive.



Our expertise and knowledgebase have also been key to the business of various technical groups related to AEWA and EU waterbird conservation. We have continued to support and participate in the AEWA Technical committee,



covering issues such as the delineation of populations, monitoring and reporting, prioritisation of species for action and management

planning, development of the AEWA Flyway Site Network. Furthermore we have engaged in species specific Task Forces such as the Greenland/Svalbard Barnacle Goose, Taiga Bean Goose and Greylag Goose. We also took part in the European Bird Census Council (EBCC) Board meetings in March and October and took part in the European Parliament event **Sustainable Hunting and Conservation in Europe** organized by FACE in June.



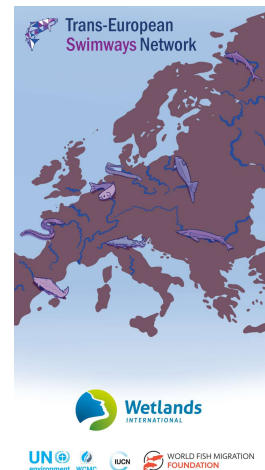
In a welcome new development the Biodiversa SPEAR project began. This multi partner initiative is seeking to compile pan-European data

on seabirds, waterbirds, and landbirds amongst other things to understand the impacts of environmental change on priority sites and management.

A major undertaking this year the development of a LIFE Aquatic Warbler (AWOM) project. This was submitted in September 2023. The LIFE AWOM project will focus on developing a comprehensive, coherent and climate resilient flyway site network for the species.

## Swimways

Swimways is a comparatively new area of work for the organisation and the Wetlands International network as a whole that we are particularly excited about. The fate of our migratory fish has long gone under the mainstream radar and together with our partners we are now making real headway to lay the foundations and a structure that should underpin their systematic conservation in years to come. To really carry this work forward we foresaw the need for closer collaboration and we developed the Trans-European Swimway Network (TEN-S) bringing together a growing number of organisations interested in the conservation of migratory freshwater fish. This group has initiated the co-development of a strategy for migratory fish which will be completed in early 2024. Furthermore they have helped in the development of the biological criteria to identify of Swimways of European Importance (SEI). Based on this we produced a technical report based on the available species distribution information which gives a first list of SEIs that will; be further developed in 2024 to include cultural and economic importance. Further improving, ground-truthing and bringing this tool into mainstream conservation and restoration



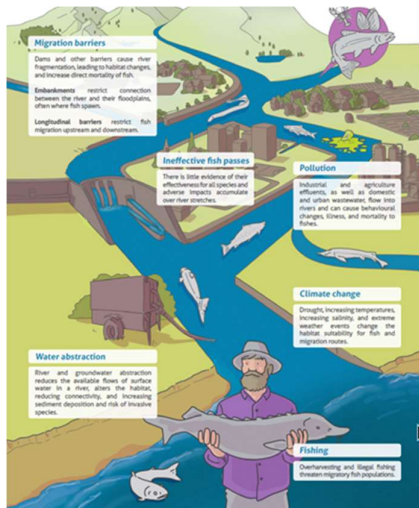
policy and implementation will be a major undertaking and so we have been busy developing materials to support this such as a **leaflet**, a **logo** and a **banner**.

Together with our partners we have continued to bring visibility and attention to the issue of migratory fish and swimways hosting a series of webinars celebrating **World Fish Migration Day**, to discuss the first results of the biological criteria development, on monitoring European swimways and generally keeping our network informed and up to date. We have also started to explore how the approach and tools could be used to prioritise river restoration of SEIs through the work of some programmes such as that of the Open Rivers Programme

## Work with members

Throughout our work we have liaised with our members but we have also supported them in some specific work areas.

We have collaborated closely with our members on waterbird conservation and monitoring issues. TdV acts as the subregional coordinator of the IWC in the Mediterranean, EuroNatur focuses on the Adriatic flyway, while WWT leads flyway communications activities in the East Atlantic flyway and also leads the CEPA work under AEWA. We also work with WWT on animal health issues such as banning lead in ammunition and fishing tackles in the EU and the UK and the Highly Pathogenic Avian Influenza.



**Fish Migration Day** on the Palancia River in Castellón, Spain.

We have developed the LIFE AWOM project with our members Fundación Global Nature, Tour du Valat and Natuurpunt and eight other organisations. During the development of this project, we have collaborated closely with another consortium co-lead by EuroNatur focusing on the conservation and restoration of the breeding grounds of the Aquatic Warbler.

We supported the development of a booklet about managing wetlands by grazing building on the long experience of TdV that will be shared with other Natura 2000 site managers

With regard to the swimways work, the Trans-European Swimways Network includes several of our members: ZSL, WWT, SEG, TdV, CIREF and we have collaborated with ZSL on updating the Living Planet Index for migratory freshwater fishes. We joined forces with Rios con Vida and CIREF to organise an event marking

## Global Europe

### Influencing external policy, planning and investments

We continued to promote the importance of wetlands in sustainable development, human peace and security as well as DRR in relation to EU external policy documents. We participated in multiple consultations on geographical and thematic Annual Action Plans (AAPs) and thematic events. We succeeded in having wetlands mentioned in the AAP of the Americas and the Caribbean. In part III, 2024 Argentina, there is special mention of the Parana River and water stress. Also, Wetlands International's "Building with Nature" project has been mentioned as a best case in the report of the Civil Society Organisation (CSO) consultation on the Regional Multi-annual Indicative Programme for Asia Pacific. Likewise, wetlands are mentioned in the report of the two day Climate Change and Security Dialogue in Brussels on 22 and 23 November 2023.

We have continued to work towards allocation of resources towards wetlands as part of the Neighbourhood, Development and International Cooperation Instrument (NDICI) and related instruments. Several AAPs, and Multiannual Indicative Programmes refer to wetlands indirectly. They mention water resources, watersheds, rivers, lakes. Some mention wetlands in the rationale.

The EU has planned investment packages for Africa and Latin America as part of its Global Gateway Strategy. Many of these investments aiming at leveraging private sector finance, might have a negative impact on wetlands. To monitor the flagship initiatives and projects approved under this strategy, we applied to be part of the Global Gateway CSO and Latin America Dialogue Platforms.

Our advocacy efforts for a greener EU footprint on wetlands around the world revolved around the Commission's proposal for a Regulation on Deforestation-Free Products and public consultation on Critical Raw Materials Act. During the negotiations in the European Parliament and during the trilogue, we signed two NGO statements asking for the inclusion of wetlands in the Deforestation Regulation. We also joined forces with the Environmental Justice Foundation and drafted amendments to be tabled for the plenary and coordinated closely with Wetlands International's offices in Latin America. We sought to influence the Critical Raw Material Act to include safeguards for wetlands by participating in the EU Raw Material Week and organising a session postponed in 2024 on "The environmental and human rights impact of lithium extraction in Argentina". We became member of the EU Raw Materials Coalition led by EEB.



Our growing engagement with EPLO was highly relevant to promote the inclusion of wetlands as sources for stability, human peace



and security in relevant EU policies and planning. We were panellists in the event "The EU, climate change and conflict: Conflict sensitivity as an entry point for integrated engagement" as part of the Stockholm Peace and Development Forum and facilitated the participation of Wetlands International's Director for Eastern Africa in the policy meeting of the Civil Society Dialogue Network on "Water, Peace and Conflict: Exchanging on opportunities and best practices". This work was complemented with our active participation in events like "Enhancing Water Security for Better Resilience to Climate Threats" organized in partnership with the French Presidency of the EU and "Building resilience for people through sustainable food systems, tackling climate and environmental crises, and humanitarian action" at the Europe-Africa Commission.



On wetland solutions for Climate Change Adaptation and Disaster Risk Reduction, we organized sessions during the UNFCCC COP27 and the Global Platform for Disaster Risk Reduction focusing on the results of the EU-funded project "Upscaling community resilience through Eco-DRR" of which Wetlands International is a partner and on "Embedding Risk in Investment Decisions". Likewise, we stressed the role of healthy wetlands as natural buffers against disasters and as precious ecosystems to strengthen community to the EU Commissioners ahead of the EU- Africa Commission to Commission meeting in November.

We contributed to an article in the Peatlands Atlas stressing how EU’s consumption is a major threat not only for deforestation but also for peatland degradation.



Wetlands can strongly support the EU in the implementation of the external dimension of the EU Green Deal. This is one of the reason why we pushed for wetlands to be incorporated in the EU Blue Deal call that the European Economic and Social Committee raised for the next Commission. Protecting and restoring wetlands is now the second guiding principle of the EU Blue Deal declaration.

### Wetland Partnerships

Throughout the year we have been developing a major new initiative designed to establish partnerships between the EU and partner countries called Wetland Partnerships. These are foreseen to provide a framework for major investment by EU member states in large scale restoration around the world in major wetland systems. Discussions have been held with DG INTPA, the Government of Slovenia (a key supporter of this initiative) as well as rolling engagement with our network of offices globally. By the end of the year all were supportive of the initiative and willing to help mobilise it in 2024. A video animation to serve as a promotional vehicle has been commissioned and a plan is in preparation.



### Supporting the Wetlands International network

Networking with EU delegations and Team Europe partners on wetlands’ importance for the planetary goal of the EU Consensus on Development remained a constant besides our facilitation role to strengthen communication between Wetlands International network offices and EU external related institutions. Thanks to this work, we were invited to different events and meetings and to take part in two missions: on blue economy in Tanzania and on Copernicus in Argentina. Additionally, we produced a briefing on the EU’s priorities for Africa that will be shared with EU delegations in 2023 and used by our regional colleagues as a guidance document for advocacy.



We continued supporting Wetlands International’s programme "Save the High Andes Wetlands" led by Wetlands International’s office in Argentina to advocate for more sustainable lithium mining practices in the EU which included the organisation, during the European Development Days, of the event “Lithium Triangle in Latin America and High Andean Wetlands<sup>1</sup>” In May we also co-hosted a side event with IUCN-NL during the Resource Wende conference in Amsterdam which was examining the constraints and opportunities for the green transition during which we highlighted the threats Lithium mining is posing

the High Andes region.

<sup>1</sup> Article written by Fred Pierce on this issue after the event <https://e360.yale.edu/features/lithium-mining-water-andes-argentina>



## Working with Members

In September the Peatland Atlas 2023 - Facts and figures on wet climate guardians was published with support of the Global Peatlands Initiative, and our Member MSF. We contributed a section to the publication and participated in the launch in Brussels with Wetlands International Europe's director as a panellist, alongside Jutta Paulus a member of the European Parliament.

## Functioning and governance

### The Board

The general management of Wetlands International Europe has been entrusted to its Board members.

In 2023, the Board met twice to approve the 2022 Annual Report and Accounts, Forecast Budget 2024, Board member succession and planning for the General Members Meeting. Other relevant topics discussed related to general management of the Secretariat and approval of new member applications. We also discussed the need for some refinement of our institutional strategy overall and a communications strategy which we have agreed to focus on in 2024.

2023 composition of the Board<sup>2</sup>:

Member Organisation	Representative	Position on Board
Michael Succow Foundation	Jan Peters	Chair
Wetlands International	Han de Groot	Vice-Chair
Fundación Global Nature	Eduardo de Miguel	Secretary
Zoological Society of London	Alison Debney	Treasurer
Centro Italiano per la Riqualificazione Fluviale	Andrea Goltara	Member

The Chair of the Board, Jane Madgwick decided to leave her role as global CEO of Wetlands International and so ended her term on the Board of the Europe Office per 1 May 2023. In June 2023 Jan Peters took on the position of Chair and Han de Groot (the new CEO of Wetlands International) the role of vice-Chair.. Whilst we are sad to see Jane go after so many years of hard work for the Association we look forward to a new and fruitful relationship with Jan and Han at the helm! The Board's membership was further reinforced in December 2023 when Andrea Goltara, from CIRF joined the Board as member bringing us to our full complement.

### Our members

Wetlands International Europe's governance is supported by its members who guide the Secretariat's work and strategic direction. On an annual basis, our members gather for the General Members Meeting to discuss and assess the Association's progress and identify new lines of action for the future.

In 2023, the Members Meeting took place in December 2023 in Bolzano (Italy). As well as the mandatory activities the members engaged in an open exchange on priorities and areas of cooperation looking forward and undertook a first consultation on communications to underpin the development of our new strategy

<sup>2</sup> Note: Board members are not remunerated for their work.



*General Members Meeting 2023*

Besides this yearly event, the Wetlands International Europe Secretariat’s team nourishes the relation with members on a bilateral basis or through the organisation of sessions with a group of members on specific issues. In 2023, thematic discussions focused on topical issues such as the Nature Restoration Law, engagement with the growing media sector, the establishment of the Trans-European Swimways Programme and Carbon Markets.

List of Wetlands International Europe’s members:

Since	Country	Name	Abbreviation
2013	Spain	Centro Ibérico de Restauración Fluvial	CIREF
2013	Poland	Centrum Ochrony Mokradel	
2013	UK	The Wildfowl and Wetlands Trust	WWT
2013	UK	Zoological Society of London	ZSL
2013	UK	Sustainable Eel Group	SEG
2013	France	Fondation Tour du Valat	TdV
2015	Italy	Centro Italiano per la Riqualificazione Fluviale	CIRF
2013	Germany	EuroNatur	EuroNatur
2019	Germany	Michael Succow Foundation	MSF
2019	Spain	Fundación Global Nature	FGN
2022	Lithuania	Pelkių atkūrimo ir apsaugos fondas	
2023	Greece	Mediterranean Institute for Nature and Anthropos	MedINA
2023	Belgium	Natuurpunt	

## Networks and partnerships

So much of what Wetlands International Europe does is also achieved through cooperation with networks and partner organisations. These provide us with an extended network of organisations with whom we can help bring change to policy and practice, provide us with state of the art and up to date knowledge and help raise awareness and mobilise action.

This year we have engaged increasingly frequently in our work with Eurosite, a network of organisations and individuals working on and caring for land and nature conservation in governmental and civic society organisations, within and outside the EU and agreed to become a Strategic Partner in the future. We anticipate a strong focus in this relationship on our peatlands and sponges work in years to come.

As noted above we continued to play an active role in Dam Removal Europe a movement of river enthusiasts, volunteers, activists, river practitioners, biologists, environmental agencies, and other actors related to water management and freshwater ecosystem restoration. This supports in particular our work influencing the enabling environment for barrier removal in Europe.

We have continued to work with the Mediterranean Wetlands Alliance, a partnership of 32 environmental NGOs and research organizations from 17 countries that strengthens the role of civil society in the protection of wetlands in the Mediterranean. Furthermore we have maintained our membership of the European Centre for River Restoration.

As well as these institutional relationships we have a rapidly growing network of knowledge institutions through our involvement in multiple consortia of knowledge and research institutes, NGOs and SMEs involved the Horizon Europe programmes. As a partner in REWET, WET HORIZONS, ALFA Wetlands, MYRIAD, WaterLANDS and SpongeBoost we have access to a total of 83 partners giving us a rich and diverse set of knowledge, practice and policy partners on which to build our advocacy and communications!

## The Secretariat

All Wetlands International Europe's operations are possible thanks to the hard work carried out by the Secretariat. With the growing portfolio and increasing maturity of the organisation it has grown to comprise a team of 22 staff alongside interns, associated experts and consultants. This represents significant growth (nearly double) in the past year. With the upscaling of the organisation, we made huge steps in terms of project monitoring and reporting. Quarterly management reports are drafted and presented to management and board. Projects are being monitored on a regular basis in terms of budgets versus actuals with project managers. To give insight in the organisation's liquidity position cash flow is regularly monitored. To maintain all these activities, the organisation has invested in a project module including time registration in 2023.

To further support project implementation and professionalise and strengthen the organisation's operations we have recruited a Project Coordinator, Carbon Policy Officer, Natural Sponges Coordinator, European Swimways network Assistants, Nature-Based Solutions Project Officer and Partnerships Officer. With the anticipated startup of new initiatives outlined above such as EUROLakes, it is likely that the Secretariat will grow further on 2024.

With the growth of the team we have started to further develop the organisation's operations. Human resources support remains a paid service from the Global Office and we will initiate a discussion next year to explore how we can bring it in house in the future. With staff we undertook a training for an online performance assessment system called Dialogue; in 2024 we will explore the use of this further with staff.

The growing portfolio is demanding an increased capacity to manage, coordinate and administrate the projects and supervise staff. The recruitment of the project coordinator has helped to address this. The former European Programme Manager role has been adjusted to create a Head of Programmes role with the responsibility to oversee and guide programme development and management whilst working with

Programme Managers for them to take on increased supervision and project management responsibilities.



*Secretariat Nov 2023*

Of particular note in 2024 was the Board's decision in 2023 to shift day to day operational responsibility to the Secretariat, reducing the role that the Global Office has provided since the start of the Association.

To enable this the Board established a Director position in the Association's Secretariat and this was filled in mid-May 2023 by Dr Chris Baker. The Director has lead responsibility for strategic and executive management of the European office thanks to a Power of Attorney signed by the Executive Board. With this change the previous post of European Programme Manager was adjusted to become a Head of Programmes position with Yurena Lorenzo transitioning into this role.

The Global Office continues to provide services to the European Office such as human resources, office management and maintains a space for the Europe Office in the Global Office.

### **Summary of finance and resourcing**

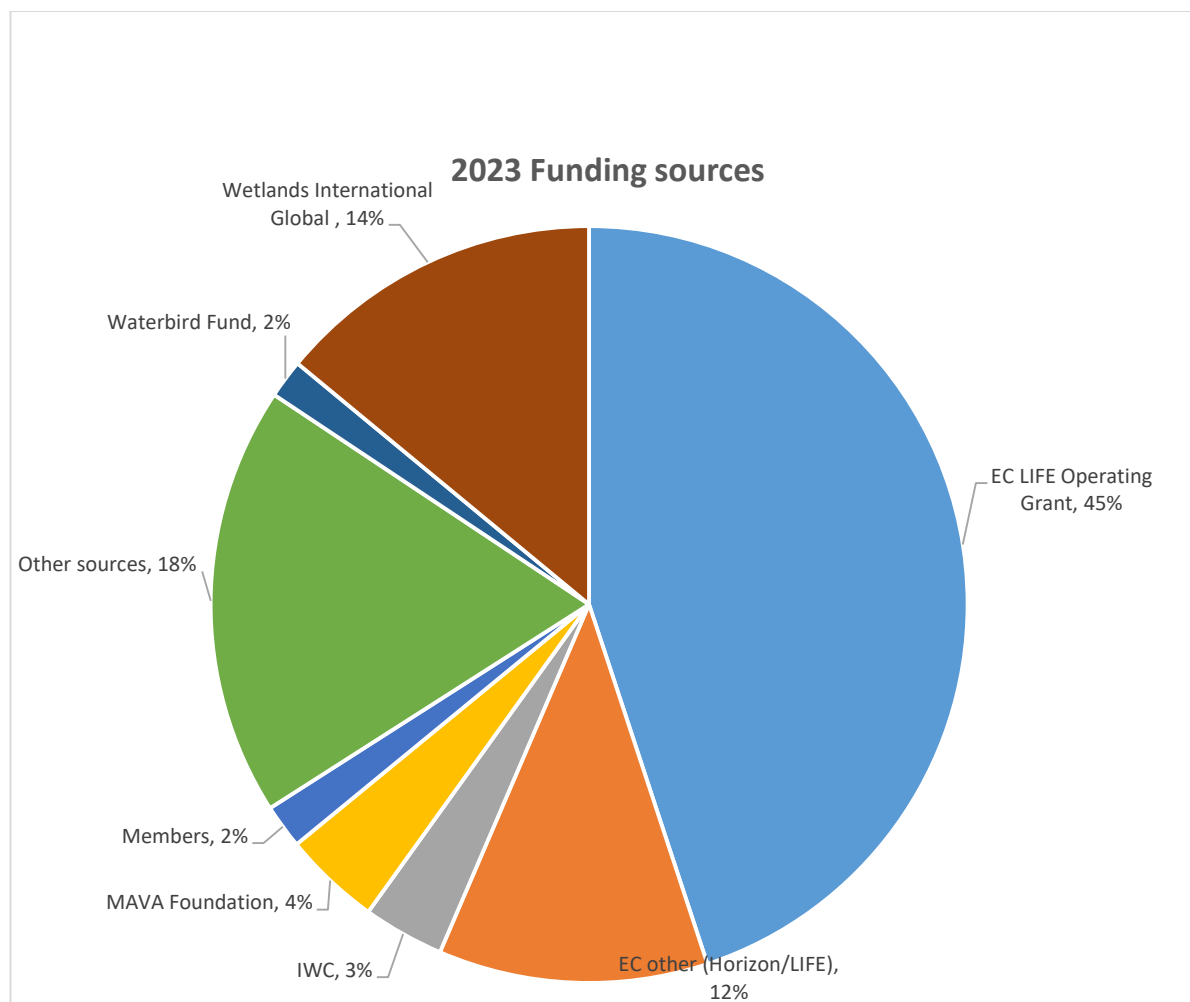
Since 2016, Wetlands International Europe has been granted a LIFE NGO Operating Grant under the EU's LIFE Programme. This grant has co-financed the running costs of the Association. In 2023, following the application to conclude a Specific Grant Agreement (SGA), we signed a new agreement. The Framework Partnership Agreement (FPA) connected to this runs till the end of 2024. In 2024 a new call was issued for the LIFE NGO Operating grant for the period 2025-2026.

In 2023 we were fully implementing 5 Horizon projects. We signed a new Horizon project (SpongeBoost) which will start from the beginning of 2024. Next, we started a Sponges project scoping a pilot landscape in Upper Rhine Basin in Germany funded through a private donor.

In 2023, we submitted different project applications to public donors such as the European Commission and private donors on topics such as sponges, swimways and biodiversity. From this we have been awarded two Horizon projects of which one starts in September 2024 (EUROLakes) and the other one in January 2025 (Aquatic Warbler).

As reflected in the graphic below, in 2023, the main sources of funding came from the LIFE NGO Operating Grant, Wetlands International Foundation and European Commission (Horizon Europe). Other sources are projects with a total income of less than € 50.000 and these include projects contracted through Wetlands International Global but sourced from other donors for work by Wetlands International Europe.

The total income in 2023 was € 1.445.965 of which € 202.544 came from the Wetlands International Foundation. See pie chart below. The total expenses amounted to € 1.423.780. As a result, the year ended with a surplus of € 22.176 which has been added to the Association’s Continuity reserves which now totals €104.126 at the end of 2023. This reserve is mainly used for future obligations when there is a decrease in income. Furthermore the reserves are savings that are used to invest in strategic and institutional development.



### Actuals and Budget 2023

In the table below the actuals 2023 are compared with the budget 2023:

	Actuals (€)	Budget (€)	Deviation
Income			
Subsidies	816.286	812.264	4.022
Other income	<u>629.678</u>	<u>598.347</u>	<u>31.331</u>
	1.445.964	1.410.611	35.353
Expenses			
Staff costs	1.016.185	1.024.938	-8.753
Direct project costs	282.015	242.104	39.911
Housing costs	25.925	29.283	-3.358
General costs	70.672	111.748	-41.076
Depreciation	<u>28.991</u>	<u>2.538</u>	<u>26.453</u>
	1.423.788	1.410.611	13.177
Result	<u>22.176</u>	<u>0</u>	<u>22.176</u>

### Result

The result is €22.176 higher than foreseen.

#### Income

Income is 2,5% higher than budgeted. The main reason for this are increases in income from donors and partners and an increase in the organisational subsidy received from the Global Office. The contribution of the Life Operating grant for 2023 was only 0,5% higher than budgeted.

#### Expenses

The overall expenses increased with a total of € 13.177 against the budget. On the one hand there is the increase in the direct project cost. Mainly due to more travel than was budgeted. Next there is the decrease in the general cost of activities and cost that didn't happen in 2023. For instance, advise cost on the registration in Belgium which are postponed to 2024.

## Considerations looking ahead

Looking ahead to 2024 we have an exciting programme of work and some notable internal ambitions to follow up on.

Continuation and further development of cooperation with our members in our programmes remains a high priority with significant steps having been made during 2023. The GMM expressed a desire that this continue and deepen and we will seek to do that during 2024, with the opportunity to lend practical support to this in the next LIFE Operating Grant application and our wider programming.

Programmatically we foresee that the growing focus on water resilience, driven by climate change and the growing incidence of serious flood and drought across the region will be a priority in 2023. Whilst the political manoeuvring around the elections may push such issues further in the background we anticipate that it will be back on the agenda in the second half of the year. We will continue to push for wetlands to be an integral part of the solutions and work in particular through our signature sponges and peatlands programmes to do so. Similarly we hope that the NRL will continue to navigate the many obstacles currently being put in its path and we will maintain our roles in the various alliances and the focus on peatlands.

After discussion in the Secretariat, with the Board and Members we have agreed to revisit our European Strategy in 2024. We will seek to undertake some refinements that will clarify our individual stream strategies to help bring more focus to our planning, resource and membership development. We will also seek to clarify our geographical scope and priority regions. We will aim to improve the quantification of our goals to bring them more in line with the Wetlands International Strategic Intent which will assist in network cooperation and associated planning, reporting and business planning. In the second half of the year we will seek to develop a clearer membership strategy aligned with this and with the help of the Global Office engage more systematically with philanthropic donors to help diversify our funding base and seek an improvement in the core institutional support that we receive.

This year we will also take time to mark our 10<sup>th</sup> anniversary. The organisation was first established in 2013 and we will hold an event in Brussels to celebrate with our members, allies and staff. We foresee a networking event where we can show the strength of our organisation and celebrate the successes that we have achieved over the years.

Another intriguing possibility that we plan to explore further is to strengthen the engagement with the Wetlands International networks European government members. This long standing group of governments, convened as the Association of Members includes 14 European governments. We already have good relations with Slovakia through our focal point and there is enthusiasm in the Secretariat to build on this further. In 2024 we will scope this further and together with the Global Office think about how we might develop this relationship further.

On behalf of Wetlands International – European Association:



Jan Peters  
Chair of the Board

Greifswald, 13.06.2024



Chris Baker  
Director

11.06.2024

## Annual Accounts Wetlands International - European Association 2023

### Balance sheet as per 31 December

(in Euros)

	31/12/2023	31/12/2022
<b>ASSETS</b>		
<b>Tangible fixed assets</b>		
Tangible fixed assets (1)	114.841	6.967
<b>Current assets</b>		
Debtors and other receivables (2)	469.048	241.490
Cash and Banks (3)	<u>39.598</u>	<u>37.232</u>
	508.646	278.722
<b>Total assets</b>	<u><u>623.487</u></u>	<u><u>285.689</u></u>
<b>LIABILITIES</b>		
<b>Reserves and funds</b>		
Continuity reserve (4)	104.126	81.950
Subsidies (5)	102.290	0
<b>Short term Liabilities</b>		
Creditors (6)	37.513	10.885
Taxes and social security (7)	51.232	33.594
Other short terms liabilities (8)	<u>328.326</u>	<u>159.260</u>
	417.071	203.738
<b>Total liabilities</b>	<u><u>623.487</u></u>	<u><u>285.689</u></u>



**Statement of Income and Expenditure Wetlands International - European Association 2023**

(in Euro's)

	<b>2023</b>	<b>Budget 2023</b>	<b>2022</b>
<b>Income</b>			
Subsidies (9)	816.286	812.264	574.113
Other income (10)	629.678	598.347	752.543
	<u>1.445.964</u>	<u>1.410.611</u>	<u>1.326.656</u>
<b>Expenses</b>			
Staff costs (11)	1.016.185	1.024.938	678.670
Direct project costs (12)	308.361	242.104	492.700
Housing costs (13)	25.925	29.283	21.057
General costs (14)	70.672	111.748	59.107
Depreciation (15)	2.645	2.538	1.442
	<u>1.423.788</u>	<u>1.410.611</u>	<u>1.252.976</u>
<b>Result</b>	<u>22.176</u>	<u>0</u>	<u>73.680</u>
<b>Result appropriation</b>			
Decrease / Increase continuity reserve	22.176	0	73.680
	<u>22.176</u>	<u>0</u>	<u>73.680</u>

## Cashflow Statement

(in Euros)

	2023	2022
<b>Cash flow from operating activities</b>		
Result	22.176	73.680
Depreciation	28.991	1.442
Cash flow	<u>51.167</u>	<u>75.122</u>
Changes in work capital		
- Change in receivables	-227.558	-93.521
- Change in short-term debts	<u>213.333</u>	<u>-78.967</u>
	-14.225	-172.488
Changes in subsidy fixed assets	102.290	0
Cash flow from operating activities	<u>139.231</u>	<u>-97.366</u>
<b>Cash flow from investing activities</b>		
Investments in fixed assets	<u>-136.865</u>	<u>-4.906</u>
Cash flow from investing activities	-136.865	-4.906
<b>Change in cash &amp; banks</b>	<u>2.366</u>	<u>-102.272</u>
Cash & banks		
- as per 1st January	37.232	139.504
- as per 31st December	<u>39.598</u>	<u>37.232</u>
<b>Change in cash &amp; banks</b>	<u>2.366</u>	<u>-102.272</u>

## General accounting principles

Wetlands International - European Association is established on 25 September 2013 and is registered with the Dutch Chamber of Commerce with number 58891641.

Since 2018 Wetlands International - European Association has the ANBI status.

The financial statements are prepared according to the following principles:

The annual accounts 2023 have been drawn up in accordance with Dutch Accounting Guidelines.

Valuation of assets and liabilities and determination of the result are calculated under historical cost convention.

Unless presented otherwise at the relevant principle for the specific item, assets and liabilities are valued at nominal value.

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 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. Cash and bank balances are freely disposable, unless stated otherwise.

The financial year runs from January 1st to December 31st.

### Currency

All amounts are expressed in Euro.

### Principles of valuation of assets and liabilities

#### Tangible Fixed assets

Tangible Fixed assets are presented at cost less accumulated depreciation and, if applicable, less impairments in value. Depreciation is based on the estimated useful life of 3-5 years and calculated as a fixed percentage of cost, taking into account any residual value. Depreciation is applied from the date an asset comes into use.

#### Projects in progress

Projects in progress started before 31 December 2023 and continue into the next financial year.

Project grants are generally determined after the end of the project, upon submission of a report on the use of the funds made available. Insofar the received tranches from donor exceed the costs spent on the project, this surplus is recognised as a grant liability and presented under "Projects to be executed", as part of the short term debts. If the costs spent exceed the grants received, the difference is recognised as a claim on the donor and presented under "Project funds to be received", as part of the short term receivables. In valuing the costs spent on projects, account is taken of whether or not the costs are eligible and the maximum amount of the grant.

#### Taxes

The tax authorities decided that the organization is not subject to VAT tax and company tax.

### Principles of determination of results

Income and expenses are accounted for in the profit and loss account at the time of supply of the relevant goods or services. Results are determined by the difference between income and expenses concerning the financial year.

### Principles of determination of the Cash Flow

The cash flow is drawn up based on the indirect method.

**Other off-balance sheet assets and liabilities**

The European Commission granted us a LIFE NGO Operating Grant “Framework Partnership Agreement” for a three-year period 2022-2024, with only an indicative budget. For each year a separate agreement is signed. For the years 2025-2026 a new call has been published by the European Commission in April 2024.

Wetlands International European Association has a rental agreement for the office in Brussel till the end of December 2025.

## Explanatory Notes to the Balance sheet

(in Euros)

<b>(1) Tangible fixed assets</b>	<b>ICT Hardware</b>	<b>Furniture</b>	<b>Projects</b>	<b>Total</b>
Balance 1st January				
Purchase value	13.293	768	0	14.061
Accumulated depreciation	7.030	64	0	7.094
Book value 1st January	<u>6.263</u>	<u>704</u>	<u>0</u>	<u>6.967</u>
Investments	8.230	0	128.635	136.865
Desinvestments Purchase value	0	0	0	0
Desinvestments Accumulated depreciation	0	0	0	0
Depreciation	2.492	154	26.346	28.991
Balance 31st December				
Purchase value	21.523	768	128.635	150.926
Accumulated depreciation	9.522	218	26.346	36.085
Book value 31 December	<u>12.001</u>	<u>550</u>	<u>102.290</u>	<u>114.841</u>

Fixed assets financed by projects and in use by Wetlands International Europe staff are activated. The counter value of these assets is accounted for under 'subsidized fixed assets' which are decreased in line with the depreciation of the assets.

<b>(2) Debtors and other receivables</b>	<b>31/12/2023</b>	<b>31/12/2022</b>
Debtors	812	23.641
Other donor funds	221.645	199.037
Current Account WI Foundation	206.808	0
Prepayments	29.718	15.915
Other receivables	6.920	0
Rent Deposit	1.398	1.398
Staff advances	1.747	1.500
	<u>469.048</u>	<u>241.490</u>

Contributions outstanding for 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.

<b>(3) Cash &amp; banks</b>	<b>31/12/2023</b>	<b>31/12/2022</b>
ABN AMRO Current account EUR	39.598	37.232
	<u>39.598</u>	<u>37.232</u>

All liquidities are available on demand

<b>(4) Continuity reserve</b>	<b>31/12/2023</b>	<b>31/12/2022</b>
Balance 1 January	81.950	8.270
Result appropriation	22.176	73.680
Balance 31 December	<u>104.126</u>	<u>81.950</u>

The result in the Association's annual account is added to the continuity reserve, in accordance with the organisation's reserves policy.

<b>(5) Subsidized fixed assets</b>	<b>31/12/2023</b>	<b>31/12/2022</b>
Balance 1st January	0	0
Assets financed by projects	128.635	0
Depreciation subsidized assets	26.346	0
Balance 31st December	<u>102.290</u>	<u>0</u>

Subsidized tangible assets are amortized in line with other tangible assets.

<b>(6) Creditors</b>	<b>31/12/2023</b>	<b>31/12/2022</b>
Creditors	37.513	10.885
	<u>37.513</u>	<u>10.885</u>

<b>(7) Taxes and social security</b>	<b>31/12/2023</b>	<b>31/12/2022</b>
Tax & Social costs on salaries	50.868	33.285
Pension	365	309
	<u>51.232</u>	<u>33.594</u>

<b>(8) Other short term liabilities</b>	<b>31/12/2023</b>	<b>31/12/2022</b>
Current Account WI Foundation	0	48.236
Projects to be executed	223.594	59.663
Creditors Subcontractors commitments	46.502	7.437
Holiday reserve	23.536	15.329
Reserve holiday hours outstanding	12.912	9.904
Auditors	15.357	15.097
Other	6.424	3.594
	<u>328.326</u>	<u>159.260</u>

Subcontractor commitments are contracted amounts due to subcontractors for the execution of projects.

## Explanatory Notes to the Statement of Income and Expenditure

(in Euros)

<b>(9) Subsidies</b>	<b>2023</b>	<b>Budget 2023</b>	<b>2022</b>
European Commission LIFE Operating Grant	649.794	640.080	548.135
European Commission Horizon 2020 / LIFE	166.492	172.184	25.978
	<u>816.286</u>	<u>812.264</u>	<u>574.113</u>

The LIFE Operating Grant financial report for the year 2022 has been submitted and approved by the EC. For 2023, the financial report has been submitted (March 2024), but has not yet been approved.

<b>(10) Other income</b>	<b>2023</b>	<b>Budget 2023</b>	<b>2022</b>
Project income from donors/partners	288.388	239.232	511.494
Other sources of co-financing	315.044	268.906	209.820
Project income co-funding by members	24.347	22.700	17.463
Project income other revenues	0	0	12.166
Membership fees	1.900	1.600	1.600
Extraordinary profit and losses	0	65.909	0
	<u>629.678</u>	<u>598.347</u>	<u>752.543</u>

<b>(11) Staff costs</b>	<b>2023</b>	<b>Budget 2023</b>	<b>2022</b>
Wages & salaries	819.949	0	523.808
Social security costs	144.805	0	97.359
Pension costs	39.779	0	23.371
	<u>1.004.534</u>	<u>1.000.344</u>	<u>644.538</u>
Sickness / maternity benefits	-21.165	0	0
Other personnel costs	32.816	24.594	34.133
Total staff costs	<u>1.016.185</u>	<u>1.024.938</u>	<u>678.670</u>

<b>(12) Direct project costs</b>	<b>2023</b>	<b>Budget 2023</b>	<b>2022</b>
Subcontracting	168.827	162.351	278.306
Travel costs	49.264	21.400	90.654
Depreciation project investment	26.346	0	0
General Publication costs	2.300		6.047
Meetings/workshops	6.535		2.512
Events	16.823		51.453
Conference fees	1.030		847
ICT costs	5.827	6.682	6.842
Project audit costs	8.010	9.117	8.800
Other project running costs	23.400	10.577	47.238
	<u>308.361</u>	<u>242.104</u>	<u>492.700</u>

<b>(13) Housing costs</b>	<b>2023</b>	<b>Budget 2023</b>	<b>2022</b>
Rent	25.925	29.283	21.057
	<u>25.925</u>	<u>29.283</u>	<u>21.057</u>

<b>(14) General costs</b>	<b>2023</b>	<b>Budget 2023</b>	<b>2022</b>
General Publication costs	0	0	29
Office costs	40.075	44.500	39.449
Travel costs	0	5.000	49
Auditors	4.314	6.240	6.000
Other advice	496	5.000	0
Banking costs	392	500	573
Subscription service providers	16.271	8.790	7.902
Others	9.124	41.718	5.105
	<u>70.672</u>	<u>111.748</u>	<u>59.107</u>

<b>(15) Depreciation costs</b>	<b>2023</b>	<b>Budget 2023</b>	<b>2022</b>
ICT Hard- & Software	2.492	2.384	1.378
Furniture	154	154	64
	<u>2.645</u>	<u>2.538</u>	<u>1.442</u>



## Budget 2024 Wetlands International - European Association

On **24 January 2024** the following budget for 2024 was approved by the General Members Meeting. For comparison reasons the actuals 2023 have been added.

(in Euro's)

	<b>Budget 2024</b>	<b>Actuals 2023</b>
<b>Income</b>		
Subsidies	935.332	816.286
Other income	604.683	629.678
	<u>1.540.015</u>	<u>1.445.964</u>
<b>Expenses</b>		
Staf costs	1.125.422	1.016.185
Direct project costs	224.851	308.361
Housing costs	42.220	25.925
General costs	144.179	70.672
Depreciation	3.343	2.645
	<u>1.540.015</u>	<u>1.423.788</u>
<b>Result</b>	<u>0</u>	<u>22.176</u>
<b>Result appropriation</b>	<b>Budget 2024</b>	<b>Actuals 2023</b>
Decrease / Increase continuity reserve	0	22.176
	<u>0</u>	<u>22.176</u>



## INDEPENDENT AUDITOR'S REPORT

To: the management of Wetlands International European Association.

### **A. Report on the audit of the financial statements 2023 included in the annual report**

#### **Our opinion**

We have audited the financial statements 2023 of Wetlands International European Association based in Ede.

In our opinion the accompanying financial statements give a true and fair view of the financial position of Wetlands International European Association as at 31 December 2023 and of its result for 2023 in accordance with Part 9 of Book 2 of the Dutch Civil Code.

The financial statements comprise:

1. the balance sheet as at 31 December 2023;
2. the profit and loss account over 2023; 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 Wetlands International European Association 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 management board's report;
- other information as required by Part 9 of Book 2 of the Dutch Civil Code.

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Based on the following procedures performed, we conclude that the other information:

- is consistent with the financial statements and does not contain material misstatements;
- contains the information as required by Part 9 of Book 2 of the Dutch Civil Code.

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 Part 9 of Book 2 of the Dutch Civil Code and 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 management board's report in accordance with Part 9 of Book 2 of the Dutch Civil Code and other information as required by Part 9 of Book 2 of the Dutch Civil Code.

## **C. Description of responsibilities regarding the financial statements**

### **Responsibilities of management for the financial statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore, management is responsible for such internal control as management 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, management is responsible for assessing the company's ability to continue as a going concern. Based on the financial reporting framework mentioned, management should prepare the financial statements using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

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

### **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.

# Pro Novum Accountants



We have exercised professional judgement and have maintained professional skepticism 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 company's internal control;
- evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- 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 company'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.

Utrecht , 14 June 2024

Bonants Accountancy & Advies

P.A.J.M. Bonants RA  
Partner