



To the board of
Stichting CCCA
Trompstraat 3180
2518 BS s-Gravenhage

2022 Annual Accounts

Accountmanager:
Date established:

Mark Bastiaans
24 November 2023

Stichting CCCA
Trompstraat 318 0
2518 BS s-Gravenhage

Haarlem, 24 November 2023

Dear Stichting CCCA board of directors,

We hereby report on the activities in the fiscal year 2022 of your organization. Within this report you will find the balance per 31 December 2022, the statement of income and expenditure over 2022 and the explanations thereof. Combined they form the 2022 financial statements.

Assignment

We have prepared the enclosed 2022 financial statements of Stichting CCCA located in s-Gravenhage. These financial statements are prepared based on the data provided by Stichting CCCA.

Activities

The activities conducted in order to fulfil the assignment, consisted mainly of the collection, processing, classifying and summarizing of financial data. Additionally, we have evaluated the admissibility of the policies as applied in the composition of the financial statements, based on the data as provided by the company.

Confirmation

Based on the provided data, we have prepared the financial statements according to generally accepted policies for financial reporting in the Netherlands. In doing so, we trust to have complied with your assignment. We are gladly willing to provide further elaboration if so desired.

Sincerely,

Mark Bastiaans

Dutchtaxadvice B.V.
Mark Bastiaans

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1 General

These financial statements are based on fiscal figures.

The foundation Stichting CCCA has the following trade names: Stichting CCCA.

The foundation seat is located in s-Gravenhage.

The foundation is registered with the Chamber of Commerce under file number 70909474.

Date of determination financial statements

The financial statements 2022 has been established in the General Meeting held on 24-11-2023.

2 Financial statements

2.1 Balance per 31-12-2022

| Assets | 31-12-2022 | | after appropriation of results 31-12-2021 | |
|----------------------------------|------------|----------------|--|----------------|
| | € | € | € | € |
| Tangible fixed assets | | | | |
| Other tangible fixed assets | 12,542 | | 2,122 | |
| | | 12,542 | | 2,122 |
| Receivables | | | | |
| Receivables from debtors | 0 | | 3,202 | |
| Other receivables | 6,881 | | 0 | |
| | | 6,881 | | 3,202 |
| Cash and cash equivalents | | 434,646 | | 575,719 |
| Total assets | | 454,069 | | 581,043 |
| Equity and Liabilities | | | | |
| | € | € | € | € |
| Equity | | | | |
| Retained earnings | 445,198 | | 574,029 | |
| | | 445,198 | | 574,029 |
| Short-term debts | | | | |
| Trade payables | 5,667 | | 359 | |
| Other short-term debts | 3,204 | | 6,655 | |
| | | 8,871 | | 7,014 |
| Total liabilities | | 454,069 | | 581,043 |

2.2 Statement of income and expenditure 2022

| | <u>2022</u> | | <u>2021</u> | |
|--|----------------|------------------------|------------------|-----------------------|
| | € | € | € | € |
| Income | | | | |
| Other revenues | <u>650,197</u> | | <u>1,043,596</u> | |
| | | 650,197 | | 1,043,596 |
| Costs of raw materials and contracted work etc. | | | | |
| Cost of work contracted and other external expenses | <u>677,194</u> | | <u>519,538</u> | |
| | | -677,194 | | -519,538 |
| Gross margin | | <u>-26,997</u> | | <u>524,058</u> |
| Depreciations | | | | |
| Other tangible fixed assets | <u>1,537</u> | | <u>678</u> | |
| | | -1,537 | | -678 |
| Other operating expenses | | | | |
| Sales expenses | 4,796 | | 0 | |
| Other costs | <u>93,765</u> | | <u>12,827</u> | |
| | | -98,561 | | -12,827 |
| Financial income and expenses | | | | |
| Cost of debts, other interest charges and similar expenses | <u>-1,734</u> | | <u>0</u> | |
| | | -1,734 | | 0 |
| Balance result | | <u>-128,829</u> | | <u>510,553</u> |

2.3 Basis of the financial statement

Explanation on annual reporting for micro entities

Additional information to art. 2:395a BW

Following the legal requirements specified in article 2:395a BW, Stichting CCCA qualifies as a Micro entity in 2022.

Information provision on debts

In 2022, Stichting CCCA has not incurred any debt to financial institutions or lenders. Any debt specified in the Annual accounts of 2022, is strictly related to contracted work with suppliers.

2.3.1 Basis for balance sheet assets

Tangible fixed assets

Other tangible fixed assets are valued at historical cost or production cost including directly attributable costs, less straight-line depreciation based on a 5 year period.

Receivables

Trade receivables are recognised initially at fair value. If payment of the receivable is postponed under an extended payment deadline, fair value is measured on the basis of the discounted value of the expected revenues. Interest gains are recognised using the effective interest method. When a trade receivable is uncollectible, it is written off against the allowance account for trade receivables.

Cash and cash equivalents

Cash at banks and in hand represent cash in hand, bank balances and deposits with terms of less than twelve months. Overdrafts at banks are recognised as part of debts to lending institutions under current liabilities. Cash at banks and in hand is carried at nominal value.

2.3.2 Basis for balance sheet liabilities

Short-term debts

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.

2.3.3 Policies for result determination

Other revenues

These revenues are allocated to the reporting period in accordance with the content of the grant agreements and relative amendments.

Cost of work contracted and other external expenses

Costs of outsourced work are in conformity with the agreed service fee with the relevant contractors.

Depreciations on tangible fixed assets

Tangible fixed assets are depreciated using straight-line depreciation over 5 years.

2.3.4 General disclosures

Main activities

The activities of Stichting CCCA, established in s-Gravenhage, consists mainly of:

- Triggering and supporting investigations and prosecutions of illegal activities that are associated with the emission of significant amounts of greenhouse gases, and coordinating and supporting a multifaceted law enforcement and climate litigation campaign.

Events after the balance date

No other events since 31 December 2022 occurred which may have a material effect on the financial situation of Stichting CCCA as of the date.

2.4 Profit appropriation

The Board of directors approves during the General Meeting that the result for the financial year should be fully offset against the other reserves.

2.5 Additional information on balance sheets assets per 31-12-2022

2.5.1 Tangible fixed assets

| | <i>Purchase costs</i> | <i>Residual value</i> | <i>31-12-2022</i> | <i>31-12-2021</i> |
|------------------------------------|-----------------------|-----------------------|-------------------|-------------------|
| Other tangible fixed assets | 15,347 | 0 | 12,542 | 2,122 |

2.5.2 Receivables

| | <i>Nominal value</i> | <i>31-12-2022</i> | <i>31-12-2021</i> |
|---------------------------------|----------------------|-------------------|-------------------|
| Receivables from debtors | 0 | 0 | 3,202 |

Other receivables

| | <i>31-12-2022</i> | <i>31-12-2021</i> |
|------------------|-------------------|-------------------|
| Prepaid expenses | 6,881 | 0 |
| | 6,881 | 0 |

Accounts receivable all have a remaining term to maturity of less than one year, unless stated otherwise.

2.6 Additional information on balance sheets liabilities per 31-12-2022

2.6.1 Equity

Retained earnings

| | <i>31-12-2022</i> | <i>31-12-2021</i> |
|----------------|-------------------|-------------------|
| Reserves | 574,028 | 63,476 |
| Result of year | -128,830 | 510,553 |
| | <u>445,198</u> | <u>574,029</u> |

2.6.2 Short-term debts

Other short-term debts

| | <i>31-12-2022</i> | <i>31-12-2021</i> |
|------------------------|-------------------|-------------------|
| Credit card payable | 45 | 0 |
| Provision for expenses | 0 | 6,655 |
| Accrued liabilities | 3,159 | 0 |
| | <u>3,204</u> | <u>6,655</u> |

The current liabilities have a remaining term of maturity of less than one year.

2.7 Additional information statement of income and expenditure 2022

2.7.1 Income

Other revenues

| | <i>2022</i> | <i>2021</i> |
|---------------|-------------|-------------|
| Revenue Moore | 0 | 347,385 |
| Revenue OSF | 144,128 | 415,787 |
| Revenue FILE | 447,779 | 210,685 |
| Revenue TWF | 58,290 | 58,007 |
| Revenue ECF | 0 | 2,188 |
| Revenue BFA | 0 | 9,544 |
| | 650,197 | 1,043,596 |

Other operating income includes funding received from grantors in 2022. No subsidies are received in 2022.

2.7.2 Other operating expenses

Other costs

| | <i>2022</i> | <i>2021</i> |
|-------------------------------------|-------------|-------------|
| 3rd Party services | 38,373 | 0 |
| Other costs | 1,170 | 0 |
| Small Inventory | 942 | 0 |
| Software costs | 24,342 | 0 |
| Training costs | 5,118 | 0 |
| Travel costs | 11,560 | 0 |
| Interpretation costs | 1,009 | 0 |
| Internet and website costs | 5,088 | 0 |
| Communication costs | 0 | 2,319 |
| Accounting and administration costs | 2,716 | 9,815 |
| Insurance costs | 1,188 | 0 |
| Bank costs | 2,080 | 693 |
| Exchange rate differences | 179 | 0 |
| | 93,765 | 12,827 |

2.8 Other explanations

Prepaid Expenses

Prepaid Expenses are recognised initially at fair value.

Accrued Liabilities

Accrued Liabilities are recognised initially at fair value.

Signing Financial Statements

The Hague, 24 November 2023

Signature

R. Gallmetzer
Current director

Reinhold Gallmetzer

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The Hague, 24 November 2023

Signature

E.R. Iverson
Current director

Eric Iverson

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