

**Action4Justice**

**ANNUAL REPORT**

**2023**

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At 31 December 2023:

Board Members of Action4Justice

R. D. Lord	(appointed 19/12/2018)	(United Kingdom)
J.S. Saunders	(appointed 19/12/2018)	(United Kingdom)
C. Mbazira	(appointed 19/12/2018)	(Uganda)
I. Tello	(appointed 19/12/2021)	(Mexico)
M. de Jong	(appointed 19/12/2021)	(Netherlands)
O. Lagi	(appointed 19/12/2021)	(Nigeria)

Registered office of Stichting Action4Justice

Schotersingel 109, 2023AA Haarlem, Amsterdam, The Netherlands

Registered number of Action4Justice

CCI number 73392987, Kamer van Koophandel, Amsterdam, The Netherlands

**Balance Sheet as at 31 December 2022**

	<b>2022</b>
	<u><b>2</b></u>
	<b>Note</b>
	<b>e</b>
<b>ASSETS</b>	
<b>Current Assets</b>	0
Cash	
<b>Total Assets</b>	<u><b>0</b></u>
<b>FUND BALANCE AND LIABILITIES</b>	
<b>Fund balance</b>	0
<b>Current liabilities</b>	
Amounts due to related parties	0 <sup>1</sup>
<b>Total current liabilities</b>	<u>          </u>
<b>Total fund balance and liabilities</b>	<u><b>0</b></u>

**Statement of Income and Expenditure 2023 in GBP**

	<b>2023</b>	
<b>INCOME</b>		
Grant from GPI 01/2022-05/2022		
Donations/grant from Action4justice UK		
<b>Total income</b>		
<b>EXPENDITURE</b>		
Services of Co-ordinators (Fatou Jeng, and Emma Lazell)	9,524.4	
Hosting services	475.06	
G-Suite	16.02	
<b>Total expenditure</b>	10.015.4 8	
<b>Net/surplus (deficit)</b>	0.00	

Notes

### Statement of changes in Equity

	<u>Share capital</u>	<u>Retained earnings</u>	<u>Total</u>
Balance as at 1 January	0	0	0
Add movement over the year	<u>0</u>	<u>0</u>	<u>0</u>
Balance at 31 December	<u>0</u>	<u>0</u>	<u>0</u>

## **Notes to the Financial Statements 2022**

### **1. GENERAL**

#### **Reporting entity**

Stichting Action4Justice the Stichting, was incorporated under Dutch law on 19 December 2018. The visiting address of the organisation is Schotersingel 109, 2023AA Haarlem, Amsterdam, The Netherlands. The Stichting is registered under CCI number 73392987, RSIN number 859508559, Kamer van Koophandel, Amsterdam, The Netherlands.

The objective of the Stichting both nationally and internationally is:

- to promote the use of legal action, in the broadest sense of the word, which is aimed at general interest. The foundation seeks to, either alone or in collaboration with others, achieve this by using information and communication technology in order to provide information to a wide audience how legal action can be used in the promotion of the general interest and to do that is related or conducive thereto, with the objects to be given their most expansive possible interpretation.

#### **Financial Reporting period**

These financial statements cover the year 2023, which ended at the balance sheet date of 31 December 2023.

#### **Basis of Preparation**

The financial statements have been prepared in accordance with Title 9, Book 2 of the Netherlands Civil Code and International Financial Reporting Standards for Small and Medium Sized Entities (IFRS SMEs).

The accounting policies applied for measuring assets and liabilities and the determination of result are based on the historical cost convention, unless otherwise stated in the further principles.

#### **Going concern**

The financial statements have been prepared on the basis of the going concern assumption.

### **2. ACCOUNTING POLICIES**

#### **General**

Assets and liabilities are measured at historical value, unless otherwise stated in the further principles.

An asset is recognised in the balance sheet when it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the cost of the asset can be measured reliably. A liability is recognised in the balance sheet when it is expected that the settlement of an existing obligation will result in an outflow of resources embodying economic benefits and the amount of the obligation can be measured reliably.

An asset or liability that is recognised in the balance sheet, remains on the balance sheet if a transaction (with respect to the asset or liability) does not lead to a major change in the economic reality with respect to the asset or liability.

An asset or liability is no longer recognised in the balance sheet when a transaction results in all or substantially all rights to economic benefits and all or substantially all of the risks related to the asset or liability being transferred to a third party.

Income is recognised in the Statement of Income and Expenditure when an increase in future economic potential related to an increase in an asset or a decrease of a liability has arisen, the size of which can be measured reliably. Expenses are recognised when a decrease in the economic potential related to a decrease in an asset or an increase of a liability has arisen, the size of which can be measured with sufficient reliability.

Income and expenses are allocated to the period to which they relate. Further information on when revenue is recognised can be found in the Accounting Policy section "Income."

The financial statements are presented in British Pound Sterling, the organisation's functional currency.

## **Income**

The majority of general income relates to funds provided by Greenpeace International and donations. Income is recognised to the extent that it is probable that the economic benefits will flow to Stichting Action4Justice and the revenue can be reliably measured, regardless of when the payment is received. Revenue is measured at the fair value of the consideration received or receivable. A grant from FILE which funded a specific project in West Africa is treated as income and corresponding expenditure.

## **Principles for the translation of foreign currency**

### *Transactions in foreign currencies*

At initial recognition, transactions denominated in foreign currency are translated into the relevant functional currency (GBP) of the Stichting at the exchange rate applying on the transaction date.

Monetary assets and liabilities denominated in foreign currency are translated at the balance sheet date into to the functional currency at the exchange rate applying on that date. Exchange differences resulting from the settlement of monetary items, or resulting from the translation of monetary items denominated in foreign currency, are recognised in the Statement of Income and Expenditure in the period in which they arise.

Non-monetary assets and liabilities denominated in foreign currency that are measured based on historical cost, are translated into GBP at the exchange rates applying on the transaction date.



### 3. LONG TERM LIABILITIES

None.

### 4. CURRENT LIABILITIES

None

(All amounts in GBP)

	<u>2023</u>	<u>2022</u>
Loans	0	0
	<u>0</u>	<u>0</u>

## 5. BOARD MEMBERS

The Company had 6 board members at the end of 2023. None of the board members received any compensation for costs during 2023. Mr Edmund Foley was appointed to the board after the year end, on 20 February 2024.

### Board Members of Action4Justice

R. D. Lord	(appointed 19/12/2018)	(United Kingdom)
J.S. Saunders	(appointed 19/12/2018)	(United Kingdom)
C. Mbazira	(appointed 19/12/2018)	(Uganda)
G. Sowe	(appointed 19/12/2018)	(Gambia)
I. Tello	(appointed 19/12/2021)	(Mexico)
M. De Jong	(appointed 19/12/2021)	(Netherlands)
O. Lagi	(appointed 19/12/2021)	(Nigeria)

## APPROVAL OF FINANCIAL STATEMENTS

Amsterdam August 2024

I. Tello  
Co-Chair

M. De Jong  
Board Member

O. Lagi  
Board Member

R. Lord  
Co-Chair

C. Mbazira  
Board Member

J. S. Saunders  
Board Member

E. Foley

Board Member