



Masman Bosman
fiscaal financieel adviseurs

Stichting Himalayan Tiger Foundation
located, Utrecht

Report on the annual accounts
2023



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Stichting Himalayan Tiger Foundation
Mr. E. van der Pol
Corneillelaan 22
3533 CW UTRECHT

The Hague, 21 June 2024

Jr2382930/PK/MR

Dear Mr Van der Pol,

1.1 ACCOUNTANT'S COMPILATION REPORT

1.2 GENERAL

ANBI

The foundation has a tax exempt status, the so called ANBI status (Algemeen Nut Beogende Instelling; freely translated: An entity with the focus on the general well-being of society in the full sense of the word). The ANBI status is granted based on the Dutch Income Tax Law 2001 article 6.33 sub 1, item b. As a result of this ANBI status gifts, legacies and testamentary dispositions can be received free of gift tax or inheritance tax. For the grantor the gifts to the foundation are tax deductible as a result of this ANBI status (see article 6.32 and further of the Dutch Income Tax Law 2001 or article 16 Corporate Income Tax Law 1969). As of 5th September 2013 this status was given to the Foundation by the Dutch Tax Authorities.

We are available to provide further explanation, should you have any questions or comments.

Yours sincerely,

Masman Bosman
fiscaal financieel adviseurs

drs. P.A. Kreukniet

2.1 BALANCE SHEET AS AT 31 DECEMBER 2023

		31 December 2023		31 December 2022	
		€	€	€	€
ASSETS					
Fixed assets					
Property, plant and equipment	1		4.215		8.428
Current assets					
Cash and cash equivalents	2		31.407		27.053
			35.622		35.481
EQUITY AND LIABILITIES					
Capital					
Other reserve	3		30.623		29.482
Current liabilities, accruals and de-ferred income	4		4.999		5.999
			35.622		35.481

2.2 STATEMENT OF ACTIVITIES FOR THE YEAR 2023

		Budget 2023	2022
	2023		2022
	€	€	€
Benefits	56.965	57.000	18.340
Expenditures			
Charities	5 49.931	50.113	21.113
Operating expenses	6 5.623	5.750	2.959
Total of sum of expenses	<u>55.554</u>	<u>55.863</u>	<u>24.072</u>
Total of operating result	1.411	1.137	-5.732
Financial income and expense	7 -270	-300	-431
Total of net result	<u><u>1.141</u></u>	<u><u>837</u></u>	<u><u>-6.163</u></u>

2.3 NOTES TO THE FINANCIAL STATEMENTS

ENTITY INFORMATION

Registered address and registration number trade register

The registered and actual address of Stichting Himalayan Tiger Foundation is Corneillelaan 22, 3533 CW in Utrecht, NL. Stichting Himalayan Tiger Foundation is registered at the Chamber of Commerce under number 58712895.

GENERAL NOTES

The most important activities of the entity

The Himalayan Tiger Foundation (HTF) is a Dutch private non-profit charity that aims to support organisations, institutes and persons engaged in activities to protect endangered species such as tigers and leopards in the Himalayan area. The Foundation tries to achieve this objective by raising money and bringing people and organisations active in research and management of tiger and leopard populations together.

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Disclosures about estimates, judgements, assumptions and uncertainties

The preparation of the financial statements requires that management make judgements and use estimates and assumptions that affect the application of the accounting principles and the reported value of the assets and liabilities and the income and expenses. Actual results may differ from these estimates in the case of the loan. The estimates and underlying assumptions are continually reviewed. Revised estimates are stated in the period in which the estimate is revised and in future periods for which the revisions have consequences.

GENERAL ACCOUNTING PRINCIPLES

The accounting standards used to prepare the financial statements

The financial statements of Stichting Himalayan Tiger Foundation are prepared in conformity with general accounting principles accepted in the Netherlands and the guidelines for annual reporting in the Netherlands as issued by the Dutch Accounting Standards Board, in particular guideline RJK C1 'Small not-for-profit organisations'.

The financial statements are denominated in euros. The financial statements have been prepared for a reporting period of one year.

Conversion of amounts denominated in foreign currency

The financial statement is presented in euros, which is the functional and presentation currency of Stichting Himalayan Tiger Foundation.

ACCOUNTING PRINCIPLES

Property, plant and equipment

Property, plant and equipment are valued at acquisition costs or production costs plus additional costs less straight-line depreciation based on the expected life, unless stated otherwise.

Impairments expected on the balance sheet date are taken into account.

Subsidies on investments will be deducted from the historical cost price or production cost of the assets to which the subsidies relate.

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 valued at nominal value.

Current liabilities

On initial recognition current liabilities are recognised at nominal value.

Accounting principles for determining the result

Income and expenses are taken into account when they occur. Allocation of income and expenses to the period to which the amounts relate takes place on a consistent basis.

Income from gifts and from fundraising

Revenue is defined as the received amounts during the year and also commitments in writing, also including received amounts for services rendered, donations and gifts from third parties. Unpaid work or donations in kind are valued at fair value in the Netherlands. Services rendered free of charge are financially accounted for if this concerns gifts from companies which can be valued at a certain price.

Expenses

Grants and Foundation-managed projects are considered incurred at the time of approval. When entering into an obligation the full amount of the obligation is accounted through the statement of income and expenditure at the expense of the result, regardless of the duration of the grant. This accounting treatment is in accordance with accounting policy as stated in RJK C1. A grant is a (multi-) year commitment, whereas a Foundation-managed project is a contract whereby the Foundation manages the expenditure of a project.

Other operating expenses

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

Financial income and expenses

Financial income and expenses consist of interest received from third parties respectively interest paid to third parties.