

ANNUAL ACCOUNTS

2019-01-01--2019-12-31

of

**Coalition Clean Baltic
802015-1281**

This financial report is a translation from the official Swedish annual report.

ANNUAL ACCOUNTS OF COALITION CLEAN BALTIC

The board of Coalition Clean Baltic hereby submits the annual accounts for the financial year 2019-01-01 -- 2019-12-31 .

ADMINISTRATION REPORT

General information on the organization

CCB is a politically independent, non-profit association and at present, is a network of 24 organizations from Belarus, Finland, Russia, Estonia, Latvia, Lithuania, Poland, Germany, Denmark, Ukraine and Sweden. Combined, the CCB member organizations have over 850 000 members in all countries surrounding the Baltic Sea.

The main goal of CCB is to promote the protection and improvement of the environment and natural resources of the Baltic Sea Area.

Common objectives for the CCB network include seeking opportunities to encourage new and constructive approaches and engaging people to become part of the solution instead of part of the problem. Being an international network organization, CCB has the advantage of being able to work both at the international and national policy levels as well as with concrete field projects.

CCB has jointly decided on seven working areas that are important for all its members, including three priority ones, to strengthen its efforts and promote joint action to restore the marine environment of the Baltic Sea (see bolded below).

- 1) Water Protection in Agriculture
- 2) River Basin and Wastewater Management and
- 3) Fisheries and Aquaculture
- 4) Hazardous Substances and Marine Litter
- 5) Biodiversity and Nature Conservation
- 6) Sustainable Development in Coastal and Marine Areas
- 7) Harmful Installations and Maritime Transport

Within 2019, CCB has continued focusing its activities on support and promotion of reaching Good Environmental Status of the Baltic Sea and its catchment by actions within its working areas both addressing state of the environment and pressures upstream, as well as at sea itself. Some issues of CCB's work extend across Sea/Land thematic fields; such include e.g. migrating fish species, invasive alien species. With the understanding that climate change reduces even further the resilience of the sensitive Baltic Sea ecosystem to other man-induced pressures, climate change mitigation and adaptation strategies for the Baltic Sea catchment formed another crosscutting element of the CCB's work for 2019. These three Policy Areas will drive activities across all CCB's Working Areas, linking sea-, coast- and land-based solutions for protecting the Baltic Sea marine environment.

Within its work in 2019, CCB maintained its persistent and continued approach in ensuring *coherence* and *consistency* of the EU policies implementation with relevant environmental *acquis*, as well as channelling grass-root level feedback to the European Commission on gaps and breaches when implementing existing policies, and needs for additional instruments to address emerging issues. An adaptive management was also applied as needed in order to adjust realization of the Biannual Strategic Plan to potential changes in policies and processes.

Multi-year overview (Tkr)

	1901-1912	1801-1812	1701-1712	1601-1612
Net turnover	14 850	11 008	13 970	9 670
Profit/loss after financial items	-136	280	132	199
Equity/assets ratio %	46	31	26	25

Changes in equity

	Reserve fund	Unrestricted reserves	Net income for the year	Total
Amount brought forward	1 692 901	735 202	566	2 428 669
Appropriation of last years net income		566	-566	0
Allocation from Reserve fund	-136 000			-136 000
Net profit/loss for the year			485	485
Amount carried forward	1 556 901	735 768	485	2 293 154

Proposals for profit allocation

profit carried forward	735 768
profit the year	485
	736 253

be distributed so that they are: carried over	736 253
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The association's earnings and financial position in general are indicated in the following income statement and balance sheet with supplementary information.

INCOME STATEMENT

	Note	2019-01-01 2019-12-31	2018-01-01 2018-12-31
Operating incomes			
Member's contribution		3 649	170 141
Other operating income		0	5 115
Received allowances and utilization	1	14 845 876	10 826 886
Exchange rate differences		0	6 268
		14 849 525	11 008 410
Operating expenses			
Submitted allowance		-5 861 816	-3 369 520
Other external costs	2	-4 529 011	-3 351 323
Personnel costs	3	-4 590 884	-4 007 776
		-132 186	279 791
Financial items			
Interest income and similar profit/loss items		0	0
Interest expense and similar profit/loss items		-3 329	-225
		-135 515	279 566
Profit/ loss after financial items			
Allocation from Reserve fund		136 000	0
Allocation to Reserve fund		0	-279 000
		485	566
NET PROFIT/ LOSS FOR THE YEAR		485	566

BALANCE SHEET	Note	2019-12-31	2018-12-31
ASSETS			
Current receivables			
Other receivables	4	2 050 711	78 795
Prepaid expenses and accrued income		80 128	68 544
		2 130 839	147 339
Cash and bank balances		2 850 076	7 625 028
Total current assets		4 980 915	7 772 367
TOTAL ASSETS		4 980 915	7 772 367

BALANCE SHEET	Note	2019-12-31	2018-12-31
EQUITY AND LIABILITIES			
Equity			
Reserve fund		1 556 901	1 692 901
Profit/loss brought forward		735 768	735 202
Profit/loss for the year		485	566
		2 293 154	2 428 669
Total equity		2 293 154	2 428 669
Current liabilities			
Accounts payable - trade		2 825	8 373
Income tax liability		116 305	110 333
Allowances not utilized	5	1 822 139	4 472 945
Other liabilities		281 880	353 457
Accrued expenses and deferred income		464 612	398 590
		2 687 761	5 343 698
TOTAL EQUITY AND LIABILITIES		4 980 915	7 772 367

ADDITIONAL INFORMATION

General accounting principles

The financial statements are prepared in accordance with the Swedish Annual Accounts Act and the guidelines issued by the Swedish Accounting Standards Board. The Act is based on the European Community directives.

The association follows the Swedish Accounting Standards Board guidance on accounting for cash contributions to non-profit organizations. This means that conditional contributions that are received but not used before year end are not recognized as revenues but are rather recorded as provisions. Revenue is recognized as the provision is used.

Receivables are accounted for at the amount expected to be received.

Assets and liabilities are stated at historical cost unless otherwise stated.

Note 1 Received allowance, awards and utilization

Allowance from:	2019	2018
Sida-WWF-Russia	1 867 995	2 326 680
Sida-Belarus	3 601 859	1 245 344
Sida-Forum Syd	2 204	467 608
Member's contribution-Sweden	3 649	110 417
Swedish Environmental Protection Agency	201 300	1 240 918
Nordic Council of Ministers	216 762	271 204
European Commission	5 338 012	2 929 623
Swedish Agency for Marine and Water Management	1 274 895	1 251 803
The Swedish Postcode Foundation	1 329 459	189 706
BALTCF	773 858	793 242
ASCOBANS	239 532	0
Total	14 849 525	10 826 545

Note 2 Other external costs

	2 019	2 018
Rent, manufacturing supplies	354 965	251 533
Travel expences	1 284 440	943 844
Advertising	76 900	55 646
Office equipment	0	2 120
Printed matter	19 992	8 361
Telecommunication	34 191	29 288
Insurance	4 151	4 118
Audit fee	214 147	158 510
Accounting	609 244	415 497
IT services	87 130	38 717
Consultant fee	1 777 513	1 284 584
Other external costs	66 338	159 005
Total	4 529 011	3 351 223

Note 3 Employees and personnel costs

	2019	2018
Average number of employees, distribution between men and woman		
Women	3	3
Men	4	3
Total	7	6
Distribution of men and women in the board		
Women	6	6
Men	6	6
Total	12	12

Salaries and remunerations amount to
Employees

Employees	3 123 742	2 735 349
Total salaries and remunerations	3 123 742	2 735 349
Pension costs	309 267	240 345
Social security charges	1 014 953	896 146
Other employee costs	142 922	135 936
Total salaries, remunerations, social security charges and pension costs	4 590 884	4 007 776

Note 4 Other receivables

	2 019	2 018
European Commission	1 691 254	0
BALTCF	167 257	0
ASCOBANS	76 010	0
Accounts receivables	2 172	77 621
Other receivables	114 018	1 174
Total	2 050 711	78 795

Note 5 Allowances not utilized

	2019	2018
European Commission	0	1 626 092
The Swedish Postcode Foundation	554 797	915 294
Sida-Belarus	919 368	21 227
Sida-Forum Syd	0	2 204
BALTCF	347 974	35 096
Sida-WWF-Russia	0	1 847 995
Nordic Council of Ministers	0	25 037
Total	1 822 139	4 472 945

Note 6 Events after the Reporting Period

CCB may expect certain impacts of Covid-19 pandemic on its activities and the Board cannot estimate the significance of potential impact at this time.

Coalition Clean Baltic

802015-1281

Rostock 20 April 2020

Jakub Skorupski, Chairman of the Board
Poland

Henning Mørk Jørgensen
Denmark

Maret Merisaar
Estonia

Jussi Laaksonlaita
Finland

Bettina Taylor
Germany

Janis Matulis
Latvia

Edmundas Greimas
Lithuania

Maria Weber
Poland

Anna Kryukova
Russia

Stina Tano
Sweden

Petro Hrytsyshyn
Ukraine

Irina Sukhy
Belarus

My auditor's report is submitted on 20 April 2020

Lars Erik Engberg
Authorized Public Accountant