

The Hague Initiative for International Cooperation

Annual Report 2023

think.

ISRAEL *and* INTERNATIONAL LAW

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Activities

Staff and resources

Supervisory Board: as per 1 January 2023, the Supervisory Board consisted of Pieter Hoogendoorn (chairman), Michiel Malotaux (member), Hans Weissenböck (member) and Frank Fink-Jensen (secretary). In November 2023, Michiel Malotaux and Frank Fink-Jensen resigned as board members, whereas Luc Schraeverus joined the Supervisory Board as member in November 2023.

Advisory Board: Please see our website [The team - Israel and International Law \(thinc-israel.org\)](http://thinc-israel.org)

Management Team (Directors): consisted of Andrew Tucker (Director General), Prof. Gregory Rose (Director Research). Both directors were engaged on part-time basis.

Andrew Tucker (based in the Netherlands) functioned as Executive Director (avg. 65% fte), with responsibility for the day-to-day operations, as well as Education and Communication. He focused on developing the work of *thinc.* in Europe. Prof. Rose, based in Australia, had responsibility for Research and Publications, and represented and advanced the work of *thinc.* in the A/P region.

Senior Fellows: Dr. M. de Blois (Professor emeritus, University of Utrecht) and Dr. C.D. Wallace (former senior adviser to the UN, Geneva) and Prof. Dr. Wolfgang Bock.

Communications: End of August 2023 Jeannette Gabay resigned as Media and Communications Officer (part-time). She was replaced by Silvia Fainaro 2nd half 2023 (parttime).

Research: Olimpia Galiberti (Italy) joined *thinc.* as research assistant in October 2023

Administration and Finances: Frank Fink-Jensen Joined in August 2023 as volunteer on parttime basis as Manager Operation. Bertine van Vliet continued as volunteer (one day per week) to assist on administration and finances.

Friends of *thinc.* and *thinc.*-Partners: In 2023 we were funded entirely by donors, i.e. donors, 'Friends of *thinc.*' and '*thinc.*-Partners'

Partner organisations: In 2023 we continued our efforts to build cooperation and collaboration with three types of organisations: (i) professional organisations in the field of international law and international relations, (ii) academia and law schools, and (iii) organisations in the field of public diplomacy.

thinc. continued to enjoy the so-called 'ANBI status'. This is a non-profit tax designation in the Netherlands, issued by the Tax Office in accordance with the general tax laws. This coveted status is issued to organizations which meet the stringent ANBI criteria. The ANBI status entitles donors to certain tax benefits in the Netherlands.

thinc. Fellows and the members of the Supervisory and Advisory Boards receive no remuneration, expenses are compensated.



Research and Publications

Research themes 2023

In 2023 we published books, op-eds, articles and Briefing Papers on the following themes:

- Europe, the Israel-Palestine conflict and international law
- The United Nations, international law and “lawfare”
- Israel and the UN Human Rights Council
- Israel and the International Criminal Court
- Palestinian self-determination
- Gaza, terrorism and international law
- Israel, Amnesty and the apartheid claim
- Proportionality and the armed conflict between Israel and Hamas cum suis
- The Status of Jerusalem under international law

Research/Publications Projects

In 2023, our main research projects were on the following themes:

- Iran and the IRGC terrorist designation in the EU – a research project on the influence of IRGC in the Middle-East.
- The EU “Two states” policy: legal, policy and historical analysis
- The International Court of Justice Advisory Opinions and Israel
- The UN Human Rights Council and Israel.

Advice and advocacy

We continued to advise the [Israel Products Centre](#) (IPC) in its legal battle with the Dutch Consumer Commission (NVWA) about the labelling of products from the disputed territories and to provide advice to members of Parliament and policy advisers in several countries about the 2019 decision of the European Court of Justice in the *Psagot Wineries* case.

Education and Communications

Webinars

As a result of October 7th attack *thinc.* decided to start a series of bi-weekly webinars where experts were interviewed on relevant and up-to-date topics in the Gaza conflict. Law of proportionality, the future of the two-state solution, war crimes, the UN, International law and the Hamas-Israel conflict. Please check our website for more information.

Lectures, Seminars and Workshops

The Directors and Senior Fellows gave lectures and spoke at events in Australia, Norway, Czech Republic, United States, Singapore, UK, Netherlands and Germany.

Israel On Trial Conference

End of March 2023 thinc. organized a large conference in The Hague in cooperation with Christians for Israel. The conference was held on March 29th – 30th. More than 125 people from about 25 countries were present to listen to exciting speakers and workshops.

Communications

We published monthly Bulletins on our new website (launched May 2023), containing updates on our activities as well as reports on current developments concerning Israel and international law. The database grew to > 2000 entries by the end of 2023.

For more information, see the website www.thinc-israel.org

Basic information about *thinc*.

Regulations

The Hague Initiative for International Cooperation (*thinc*.) is a non-profit organization (charitable trust) under Dutch law, a foundation with ANBI-status.

The mission of *thinc*. is to challenge the misuse of international law to delegitimize the State of Israel and to advocate fair and reasonable use of international law to promote peace and security between Israel and her neighbors.

thinc. is registered at the Chamber of Commerce under number: 68830084.

The board has 2 members appointed by the Supervisory Board:

viz. Andrew Tucker, Director General and Prof. Gregory Rose, Director of Research

Supervisory Board

The board has 3 members, viz.

Pieter Hoogendoorn, Chairman

Hans Weissenböck, Member

Luc Schraeverus, Member

Balance sheet as at 31 December 2023

after appropriation of result

Assets

(in euros)	2023	2022
Non-current assets		
Financial assets (1)	860	860
Total of non-current assets	860	860
Current assets		
Inventory (2)	0	4.292
Receivables (3)	31.021	982
Cash at bank and in hand (4)	26.802	54.035
Total of current assets	57.823	59.309
Total assets	58.683	60.169

Equity and liabilities

(in euros)	2023	2022
Own equity (5)	52.536	59.873
Current liabilities (6)	6.147	296
Total of equity and liabilities	58.683	60.169

Income statement for the year ended 31 December 2023

Income

(in euros)	2023	2022
Gross operating result (7)	164.886	110.538
wages and salaries (8)	129.464	75.257
other operating expenses (9)	41.949	67.401
Total of sum of expenses	172.223	142.658
	-6.527	-32.120
financial income and expenses	-810	-353
Result	-7.337	-32.473

Appropriation of results

General reserve at January 1, 2023	59.873
Result 2023	-7.337
General reserve at December 31, 2023	52.536

Statement of Cash Flows for the year ended 31 December 2023

(in euros)	2023	2022
Operating income for the year	-6.527	-32.120
Adjustments for:		
Finance costs (bank costs)	-810	-353
Net profit/(loss) before changes in working capital	-7.337	-32.473
Changes in working capital:		
Decrease/(increase) in Inventory (2)	4.292	-227
Decrease/(increase) in trade and other receivables (3)	-30.039	10.296
Increase/(decrease) in trade and other payables (6)	5.851	105
Net cash flows from operating activities	-27.233	-22.299
Net cash flows from investing activities	0	0
Net cash flows from financing activities	0	0
Movement in cash and cash equivalents including bank overdrafts	-27.233	-22.299
Net increase in cash and cash equivalents	-27.233	-22.299
Net foreign exchange difference		
Cash and cash equivalents at 1 January	54.035	76.334
Cash and cash equivalents at 31 December	26.802	54.035

Accounting policies used in preparing the financial statements

General

The registered office according to the Articles of Association of The Hague Initiative for International co-operation (*thinc.*) is in The Hague. *thinc.* is registered in the Register of the Chamber of Commerce under the file number: 68830084.

The address of *thinc.* is Bergstraat 33, 3811NG AMERSFOORT

The financial statements for the year ended 31 December 2023 have been prepared in accordance with Part 9 of Book 2 of the Dutch Civil Code. The financial statements were prepared on February 27th 2023.

thinc. is a Foundation (Stichting) under Dutch Law.

Framework

thinc. uses the RJK C1 framework for this Annual Accounts. This framework was first adopted in 2022 and is presented by: The council of Annual reporting in the Netherlands (Raad voor de Jaarverslaggeving).

Activities

The main activities of *thinc.* are research, education and advocacy.

Foreign currency

Functional currency

The financial statements are prepared and presented in euros, which is also the functional currency of the organization.

Foreign currency translation

Transactions denominated in foreign currencies are initially recorded at the functional currency exchange rates on the date of transaction. Monetary balance sheet items denominated in foreign currencies are translated at the functional currency exchange rates on the balance sheet date. Non-monetary balance sheet items that are measured at historical cost in a foreign currency are translated at the functional exchange rates ruling on the date of transaction. Non-monetary balance sheet items that are measured at current value are translated at the functional exchange rates ruling on the date of valuation.

Foreign currency exchange rate results arising on the settlement or translation of monetary items denominated in foreign currencies are recognized in the income statement.

Exchange differences arising on the translation of non-monetary assets and liabilities denominated in foreign currencies that are carried at current value are recognized directly in the revaluation reserves in equity.

Financial instruments

Financial instruments include both primary financial instruments, such as receivables, securities and payables, and derivative financial instruments.

For the accounting policies applicable to primary financial instruments, please refer to the treatment of individual balance sheet items.

thinc. does not have derivatives.

Financial assets

Other financial assets

Non-current receivables

Non-current receivables and loans granted to participating interests as well as other receivables granted are recognized initially at fair value plus directly attributable transaction costs, and subsequently stated at amortized cost based on the effective interest method, minus impairment where applicable. Gains and losses are recognized in the income statement when the receivables are transferred to a third party or an (reversal) impairment is recognized, as well as through the amortization process.

Receivables

Receivables under current assets are initially recognized at fair value plus transaction costs and subsequently stated at amortized cost based on the effective interest method net of a provision for doubtful debts when necessary.

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, bank balances, notes and cheques are carried at face value. It also includes deposits if these are effectively at *thinc.*'s free disposal, even if interest income may be lost.

Cash at bank and in hand not expected to be at *thinc.*'s free disposal for longer than twelve months is classified as financial assets under the non-current assets. Cash at bank and in hand are carried at face value.

Impairment of non-financial assets

thinc. assesses, at each reporting date, whether a non-financial asset or group of non-financial assets is impaired. *thinc.* assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, *thinc.* estimates the asset's recoverable amount. If it is not possible to determine the recoverable amount of the individual asset, the recoverable amount of the cash-generating unit to which the asset belongs is determined.

An impairment occurs when the carrying amount of an asset is higher than the recoverable amount; the recoverable amount is the higher of the net realizable value and the value in use. An impairment loss is directly recognized in the income statement while the carrying amount of the asset concerned is concurrently reduced.

The net realizable value is initially based on a binding sale agreement; if there is no such agreement, net realizable value is determined based on the active market, whereby usually the prevailing bid price is taken as market price. In cases where there is no active market, the net realizable value is derived from generally accepted valuation models. The costs deducted in determining the net realizable value are based on the estimated costs that are directly attributable to the sale and are necessary to realize the sale.

thinc. assesses, at each reporting date, whether there is an indication that previously recognized impairment losses no longer exist or have decreased. If such an indication exists, *thinc.* estimates the asset's or cash-generating unit recoverable amount. A previously recognized impairment loss is reversed only if there has been a

change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized.

Classification of equity and liabilities

A financial instrument or its separate components are classified in the financial statements as liability or as equity, in accordance with the substance of the contractual agreement underlying the financial instrument. In *thinc.*'s financial statements, a financial instrument is classified in accordance with the legal reality. Interest, dividends, gains and losses relating to a financial instrument, or part of a financial instrument, are included in the financial statements in accordance with the classification of the financial instrument as liability or equity.

Current liabilities

On initial recognition, current liabilities are carried at fair value less directly attributable transaction costs. After initial recognition, current liabilities are carried at amortized cost. This is usually the face value for current liabilities.

Income

General

thinc.'s income is mainly donations, sponsoring of studies, consulting services and book sales.

Sale of goods

Income from the sale of goods is recognized in the income statement once all the major rights to economic benefits and significant risks relating to the goods have been transferred to the buyer, the income can be reliably measured, and the income is probable to be received.

Services

If the result of a transaction relating to a service can be reliably estimated and the income is probable to be received, the income relating to that service is recognized in proportion to the service delivered. Stage of completion is based on the costs incurred in providing the services up to the balance sheet date in proportion to the estimated costs of the total services to be provided.

Interest

Interest income is recognized pro rata in the income statement, considering the effective interest rate for the assets concerned.

Expenses

General

Expenses are determined with due observation of the accounting policies and allocated to the financial year to which they relate. Foreseeable and other obligations as well as potential losses arising before the financial year-end are recognized if they are known before the financial statements are prepared and provided all other conditions for forming provisions are met.

Personnel

Wages, salaries and social security charges are recognized in the income statement according to the terms of employment, to the extent they are due to either employees or the tax authorities.

thinc. recognizes an obligation if it has demonstrably committed to paying a termination benefit or transition payment. If the termination is part of a reorganization, *thinc.* includes the costs of a termination benefit or transition payment in a provision for reorganization costs. Jubilee benefits are recognized as an expense in the year in which they are paid.

Interest

Interest is allocated to successive financial reporting periods in proportion to the outstanding principal. Premiums and discounts are treated as annual interest charges so that the effective interest rate, together with the interest payable on the loan, is recognized in the income statement, with the amortized (net) cost of the liabilities being recognized in the balance sheet. Period interest expense and similar related expenses are recognized in the year in which they fall due.

Notes to the balance sheet as at 31 December 2023

Financial assets (1)

(in euros)	2023	2022
Rental deposit (Bergstraat 33, Amersfoort)	860	860
Total Financial Assets	860	860

Inventory (2)

The Inventory consists of books at purchase-price

Books	0	4.292
Total Inventory	0	4.292

Receivables (3) EUR

Trade receivables, specified as:	31.021	982
Donations via CFI-AU (Greg Rose)	5.869	
Donations CFI-NL (IRGC Project)	24.000	
Donations via Stripe op 31 December	421	
Kristen Koalisjon Norge (travel costs)	731	
Total receivables	31.031	982

Cash at bank and in hand (4)

ING NL15INGB0007821539	25.036	51.773
Cash	1.054	885
Paypal	712	1.377
Cash at Bank and in hand	26.802	54.035

Own equity (5)

Opening amount January 1st	59.873	92.346
Result of the financial year	-7.337	-32.473
Closing amount at 31 December	52.536	59.873

Current liabilities (6)

Creditors	1.687	-
Taxes	-	68
Creditcard	-	228
Outstanding payables	4.460	-
Total current liabilities	6.147	296

Notes to the income statement for the year ended 31 December 2023**Gross operating result (7)**

(in euros)	2023	2022
Book sales	699	3.197
Donations	157.675	105.859
Consulting services	5.000	-
Other services	1.511	-
Other income	-	1.482
	164.885	110.538

Wages and salaries (8)

Wages and Salaries	-	22.949
Self-employed personel	129.464	52.308
	129.464	75.257

Other operating expenses (9)

(in euros)	2023	2022
Other personel costs	1.626	786
Board costs		452
Rent and cost of housing	6.685	6.832
Office costs	1.413	3.129
Freelance personnel		7.249
Accounting and Legal costs	679	511
Advice		22.073
Travel expenses	13.954	964
Costs of booksales	7.759	1.591
Website	3.854	566
Publicity and communications	5.584	20.901
Membership and fees	-	1.089
Other	395	1.258
	41.949	67.401

Events after the balance sheet date for the consolidated financial statements

There are no events after the balance sheet date.

Signatories to the financial statements

A handwritten signature in blue ink, appearing to read 'Andrew Tucker', with a long horizontal stroke extending to the right.

Andrew Tucker, Director General

Other information

Statutory remarks about Appropriation of results

The Statutes mention that the General Assembly has the authority to decide the appropriation of the results (Article 10). In anticipation of the decision of the General Assembly the result of 2023 of € -7.337 has been deducted from the General reserve.