

Annual report 2023



Trees for All

The green future starts now





Trees for All Foundation has devoted 25 years to creating more forests in the world. We plant trees in the Netherlands and abroad, as well as raising people's awareness of the importance of trees. We are a Dutch non-profit organisation, which is registered as a Public Benefit Organisation (ANBI) with a CBF certificate.

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A smiling couple, a man and a woman, are standing outdoors in a grassy field. They are both wearing bright blue puffer jackets with 'Trees for All' written on the chest. The man is also wearing a white beanie and has his arm around the woman's shoulder. In the background, there are trees and a blue flag with a white logo.

On behalf of our board and directors

Foreword

2023 was a memorable year for Trees for All. We planted the 10 millionth tree since our foundation, thanks to the support of all our donors and partners! And that was by no means all. Acting chair of the board Mateo Mol and director Simone Groenendijk look back on the highlights and challenges.

What are you proud of?

Mateo: “Last year, we exceeded our targets. Thanks to the support of businesses, foundations, private individuals and the National Postcode Lottery, in 2023 we received a record number of donations totalling more than 10.1 million Euros. As a board, we are extremely proud of this ability to deliver and of the ambitions of Trees for All.”





Stef Röell made a remarkable switch: from chair of the board to a position with Trees for All.



Simone: “The fact that we were able to plant our 10 millionth tree last year is fantastic. But it’s even better that this number is increasing rapidly. We’ve planted almost 2 million trees in the Netherlands and abroad in 2023 alone.”

Mateo: “The wide support we receive shows that more and more people and businesses believe in our mission and want to plant trees for a sustainable future.”

Simone: “For us, quantitative growth is not a goal in itself. Our focus lies on quality and impact in the long term. That means planting the right tree in the right place, so that future generations can benefit from the trees and forests as well. That’s something that gives me great pride.”

What are the challenges?

Simone: “Even when it all goes well, the trick is to keep innovating the organisation. For instance, we’re very successful in our corporate fundraising, but we also want to attract more private donors. So that’s a good challenge for the coming years.”

Mateo: “We’re now supporting more than a hundred tree planting and reforestation projects worldwide. As the board, we’re regularly informed about developments. For instance, the consequences of climate change are becoming ever more concrete and apparent. Drought and forest fires, or else too much water, mean that we have to keep rethinking our plans or providing extra support. Fortunately, we’re closely involved in our projects and can adapt quickly.”

‘Our work is complex, but that lends it extra significance for people, wildlife and nature all over the world.’

Simone Groenendijk

Simone: “The fact that our work is complex also lends it extra significance. Through our projects, we can make a real difference to people and nature in various regions all over the world.”

Which moment should not go unremarked?

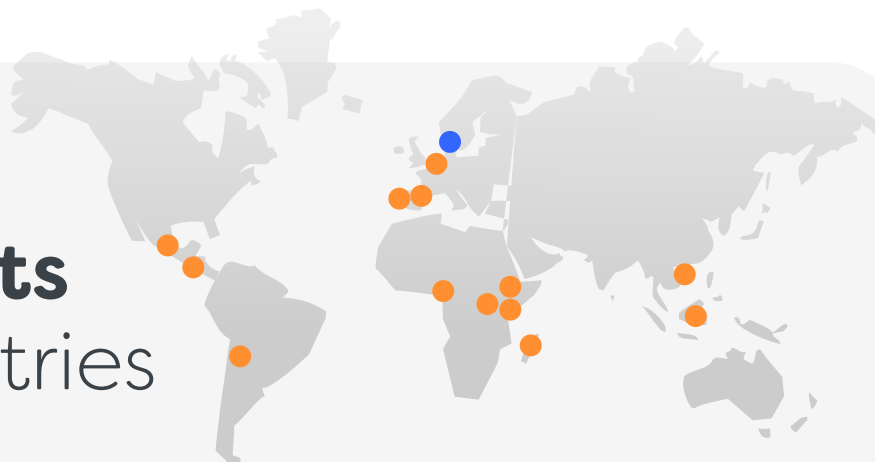
Mateo: “I’d like to thank Stef Röell for his years of dedication as chair and member of the board of Trees for All. He’s made a remarkable switch, taking up the position of Manager Forest & Climate with Trees for All on 1 November 2023. Stef’s knowledge and experience in the field of business development and forest and nature management make him the ideal candidate for the job. We’re delighted to have taken this step together.”

Simone: “Our move last year to a new office in the heart of Utrecht was also a milestone. I’m proud of this inspiring workplace, where we can also receive our donors and partners. And finally, on behalf of the board and Trees for All, I’d like to thank all our donors for their support, and of course my colleagues for their dedication and engagement. Together, we ensure more forests in the world!”

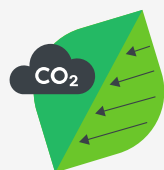
Our impact in 2023



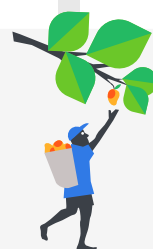
85 projects
in 14 countries



1,960,993
trees planted
in the Netherlands and abroad



176,701
tons of carbon offset
through certified projects



14,224
people
helped with work and income

Climate

Biodiversity

Living conditions

**SUSTAINABLE
DEVELOPMENT
GOALS**

Focus



We are Trees for All

We plant trees in the Netherlands and abroad, and make people aware of the importance of trees. We are registered as a Public Benefit Organisation (ANBI) with a CBF certificate.





Reforestation the world for 25 years already

Trees for All has already devoted 25 years to creating more forests in the world. We plant trees in the Netherlands and abroad, as well as raising people's awareness of the importance of trees. Every day, we work on ensuring a better climate, more biodiversity and healthier living conditions for all of us.

Broad impact

From the Netherlands to Spain, and from Mexico to Indonesia – with the help of our donors we were able to support 85 tree planting and reforestation projects in 2023. These projects have a broad impact. They contribute to a better climate, as trees sequester carbon. They increase biodiversity, as forests form the habitat for numerous plants and animals. And they ensure healthy surroundings, providing us with oxygen, fresh air, water, food, work and income.

Making a difference together

There is still a lot of work to do in order to create more forests in the world. But at Trees for All we believe that together we can make a difference. So we inspire and motivate as many people as possible to join us in doing so. From individuals to businesses: everyone can approach us to plant trees

or offset their carbon emissions. By combining forces in this way, we can increase our positive impact on the planet.

Quality over quantity

In our work, quality takes precedence over quantity. Yes, we want to plant as many trees as possible, but only if the right tree is planted in the right place. So we prefer to plant native species that belong in a specific region.

We also invest in long-term relationships with our project partners all over the world. We remain involved in a project for at least ten years, thus ensuring that the trees are managed well, both now and in the future, so that the next generations can benefit from the forest as well.

Our core values

At Trees for All, we believe in **sustainability** in all we do. We plant trees and forests responsibly, with a view to the long term. We do so as a **reliable**, recognised charity with a CBF certificate. Our team comprises **experts** who attach great value to **personal** contact with partners and donors and with one another. In addition, our outlook is always **positive**: together we can make a difference.

Impact is key

Selecting and testing our projects is an important part of **the way we work.** We also carefully **monitor** each project.



The way we work

Trees for All supports tree planting and reforestation projects all over the world. Key points in the way we work are quality and long-term vision, ensuring that the trees and forests have a positive impact on the climate, on biodiversity and on our surroundings.

Active all over the world

Trees for All is active all over the world. We support tree planting and reforestation projects in the Netherlands and abroad. This is a deliberate choice. Climate change, deforestation and the loss of biodiversity are global problems, so we want to take a global approach to tackling them.

Bridging party

We do so on the basis of our role as bridging party. We link support from society (private individuals and businesses) to professional parties (our project partners), who include landscape or nature conservation organisations in the Netherlands and abroad.

Our project partners either own the land or cooperate with private landowners or local communities, who make their land available. We then provide the funding and guidance needed for a project.

Quality first

Quality is an important principle in our work. We want to plant the right tree in the right place and ensure it is looked after in the right way. So all our project partners have a sound (re)forestation plan. They can provide high-quality and long-term management of trees and forests and have a track record in doing so. They also have sufficient capacity to implement a project well.



Quality is an important principle in our work. We want to plant as many trees as possible, but only if the right tree ends up in the right place.





In Indonesia, the progress of the forest is tracked permanently from a monitoring tower.



Selection and testing

All our projects and partners are carefully selected by our in-house project managers, using criteria that are discussed in more detail on [page 11](#). Our project managers have great expertise in forest and nature management and are closely involved in the various projects. This involves assessing planting and management plans, as well as monitoring the projects in the long term, as we remain involved in a project for at least ten years.

Monitoring and evaluation

We monitor and evaluate all our projects carefully. Our project partners are obliged to keep us regularly informed about the trees planted and to provide us with reports. In order to measure the short-term and long-term effects well, we sometimes make additional investments. In Indonesia, for example, the development of the forest is tracked permanently from an observation tower. And in Mexico, our project partner does various biodiversity measurements, which we discuss in more detail on [page 12](#). In addition, we monitor projects ourselves through several field visits. In principle, we visit our project partners abroad once every two years. You can find an example of such a field visit on [page 25](#).

Learning and adjusting

Although many things go well, sometimes it is necessary to make adjustments to projects. We try to avoid risks as far as possible, but we cannot predict every situation in advance. Through close involvement in our projects, we can step in promptly and take measures, along with our partners. Last year, for instance, we had to do so in Spain. You can read more about it on [page 13](#).



Our project criteria

An important part of the way we work is the selection and testing of our projects. We do so on the basis of certain criteria, which we outline below.

1 Broad impact

All the projects we support have a broad impact. That means they always contribute to a better climate, more biodiversity and healthier living conditions. The projects we support abroad also provide extra work and income for local villagers.

2 Focus on new forest and reforestation

We only contribute to projects in which trees are planted. This may be the restoration of existing forests or the planting of new ones. In the Netherlands, we also support the planting of landscape elements, food forests and urban greenery.

3 Native species

Our preference is for planting native species, and trees and shrubs that are typical of the area. These are species that occur naturally in the area or which have proved to thrive there over the centuries. They have a positive influence on local biodiversity and on the ecosystem as a whole.

4 Sustainable planting

We plant trees and forests for the long term. So for each area, we join our project partners in looking at what is needed for trees to grow into a healthy and climate-proof forest. That might include setting up a temporary enclosure, providing extra irrigation for the trees planted or carrying out soil tillage.

5 Long-term management

Our project partners are responsible for the long-term management of the trees and forests. Agreements about this are laid down in contracts. We remain involved in a project for at least ten years, during which time our partners keep us informed through monitoring reports. We also visit the projects ourselves.

6 Project partners with a track record

We work with project partners who have a good track record. This means that they have demonstrable experience in developing and



Our preference is for planting native tree species, which have a positive influence on local biodiversity and on the ecosystem as a whole.

implementing (re)forestation projects. Preferably, our partners have gained this experience in the region where the project is taking place.

7 Integral project financing

For projects abroad, we work on the basis of integral project financing. By this, we mean that we always look at the total package of a project, which may include setting up nurseries, protecting and irrigating young trees, long-term monitoring or training courses in forest management and fire prevention.

Measuring and monitoring

How we measure biodiversity



By planting trees, we ensure more habitats for numerous plants and animals. In short, our projects have a positive impact on the biodiversity in the area. But how do we measure that?

Different methods

Measuring biodiversity is not a simple matter, as there are different definitions of the term, making biodiversity difficult to quantify. However, there are still various ways we can measure biodiversity in project areas, along with our partners.

One traditional method that is often used is working with *transect lines*, where researchers take exactly the same route at set intervals (e.g. every month) and count all the species of wildlife they observe. This method was used to count mammals in the project area in Uganda and birds in the mangroves of Mexico. Another example is the application of *permanent sample plots*, where researchers count and register all the plant species, for instance, within a particular plot.

Camera traps

Some of our project partners use *camera traps*, where cameras automatically take a photo if they sense movement. So even the shyest animals can

be found. Another example is placing insect traps. This might be a bucket dug into the ground to catch beetles or a white luminous cloth spread out to attract moths. These methods allow us to track changes in populations and diversity.

Analysing sounds

Alongside these traditional techniques, we also use innovative methods, such as *bioacoustics monitoring* on Sulawesi and in Tanzania, where tiny microphones record sounds that help analyse which species of animal are present in an area. In addition, our partner SENDAS is conducting a pilot in Mexico with *environmental DNA* (eDNA), where animal droppings, saliva or hair are filtered from the air, water or soil. Then we can find out which species have been in the area.

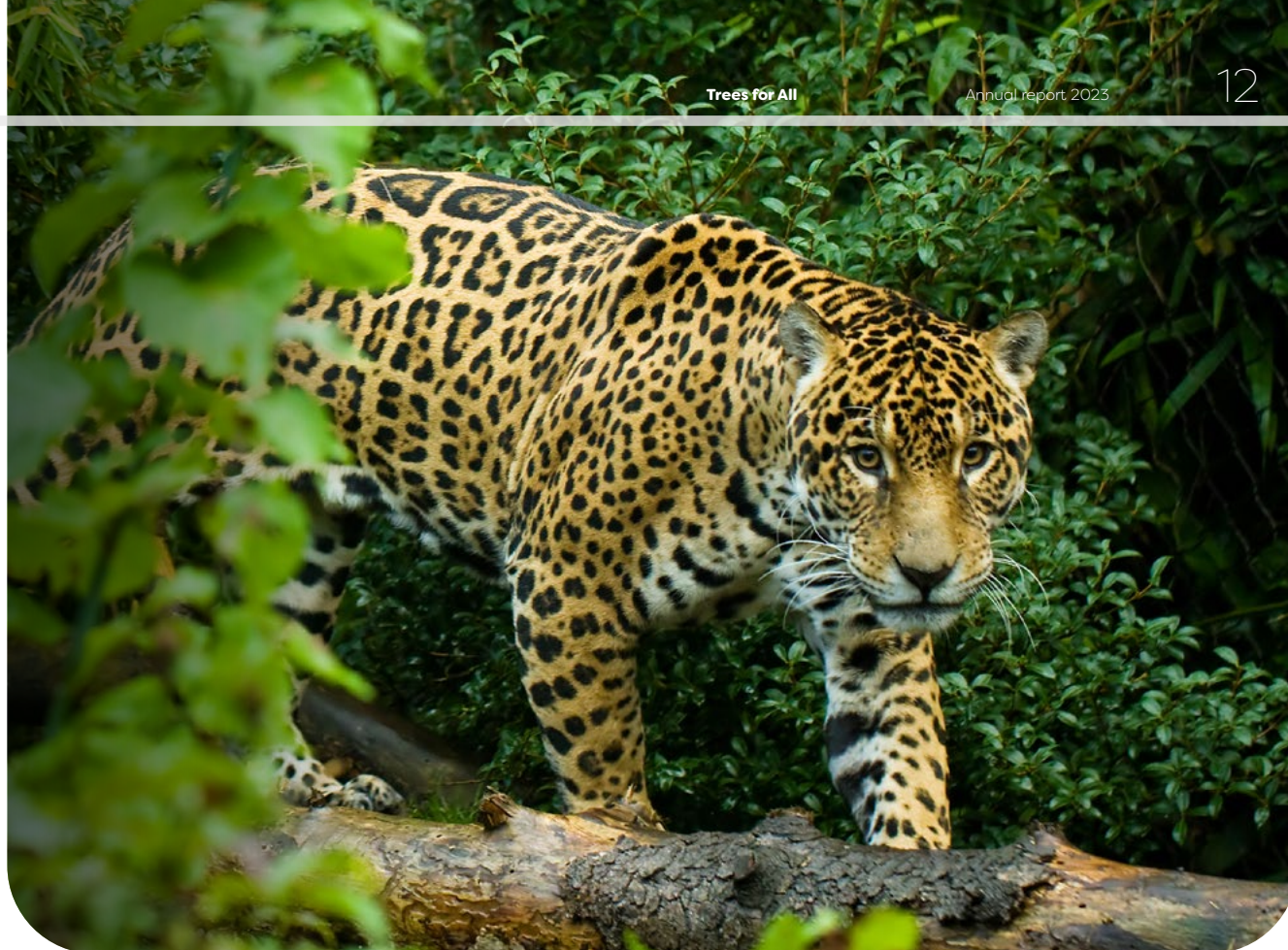
Continually developing

Whichever method is used, it is important to take repeated measurements. Moreover, biodiversity is dynamic. A forest is continually developing, and



By planting trees, we restore and expand the habitats of all sorts of wildlife, such as hornbills on Borneo.

different plants and animals are present in each phase. For instance, our project partner in Uganda, Face the Future, recently conducted research into butterfly populations in the forest. It turned out that as the forest grew, the composition of species of butterfly increasingly resembled that of a natural forest. That is a good indicator of the success of this project for local biodiversity!



Case study

How we learn from setbacks

Dealing with setbacks is part of our work. During the implementation of our project in Spain, for example, it became clear that we must learn to deal with the unpredictability of climate change. How did we tackle this with our project partner AlVelAl?

Red weather warning

In the summer of 2022, we were due to start planting over 43,000 trees in Andalusia. Our partner AlVelAl was all set to begin digging the planting holes when the first challenge arose. Due to prolonged heat and months without rain, the Spanish government issued a red weather warning for the risk of fire. So we had to stop all our work with machines. After a couple of months, AlVelAl was able to resume the preparations and we still managed to get the trees into the ground in time. We also added extra hydrogel crystals to the planting holes, so that the saplings could retain moisture better. That is no unnecessary luxury in this region!

Evaluating and adjusting

Although the planting appeared successful, a new setback followed. The winter turned out to be the driest and warmest in the history of Spain. Even the hydrogel crystals could not prevent high losses. Vulnerable species like holm oak were particularly hard hit. Fortunately, our partner had put 30,000 acorns in the ground, which germinated en masse in the autumn of 2023. And at the same time, more than 8,000 seedlings that had been lost were

replanted, including many species of juniper that turned out to be drought-resistant. And to top it off, AlVelAl dug fourteen ponds to increase water retention in the area.

Downpours

However, these hopeful reports were followed by a period of intense downpours, causing mudflows that led to ponds and dams in the area collapsing under the pressure. The project team then reinforced the ponds with climate-proof material, such as jute. This helped, and all fourteen were restored by the end of 2023. It was also a consolation that the planted trees were growing well due to the rain, so there was no need for extra irrigation.

Exploded rabbit population

But the setbacks were not over yet. AlVelAl had made several rabbit hills in the project area. Rabbits form a major source of prey for the golden eagle, eagle owl and Iberian lynx, which we would like to see return to the project area. However, the measure worked a little too well. The rabbit population exploded and they started gnawing at the saplings en masse.

Fortunately, a solution was soon found and the trees are now protected by bamboo tubes. This means the rabbits can remain in the area and the trees can grow on undisturbed. So despite everything, we have found ways to make a success of this project anyway!



Reforesting park landscape in Spain

What	Planting 43,800 native trees on degraded land
Where	Sierra de Maria-Los Velez Natural Park, Andalusia
In partnership with	AlVelAl, a Spanish society dedicated to landscape restoration



Our projects

Trees for All supports projects in the Netherlands and abroad. This enables us to make an impact worldwide.



67 projects in the Netherlands



New forests and reforestation

11 projects

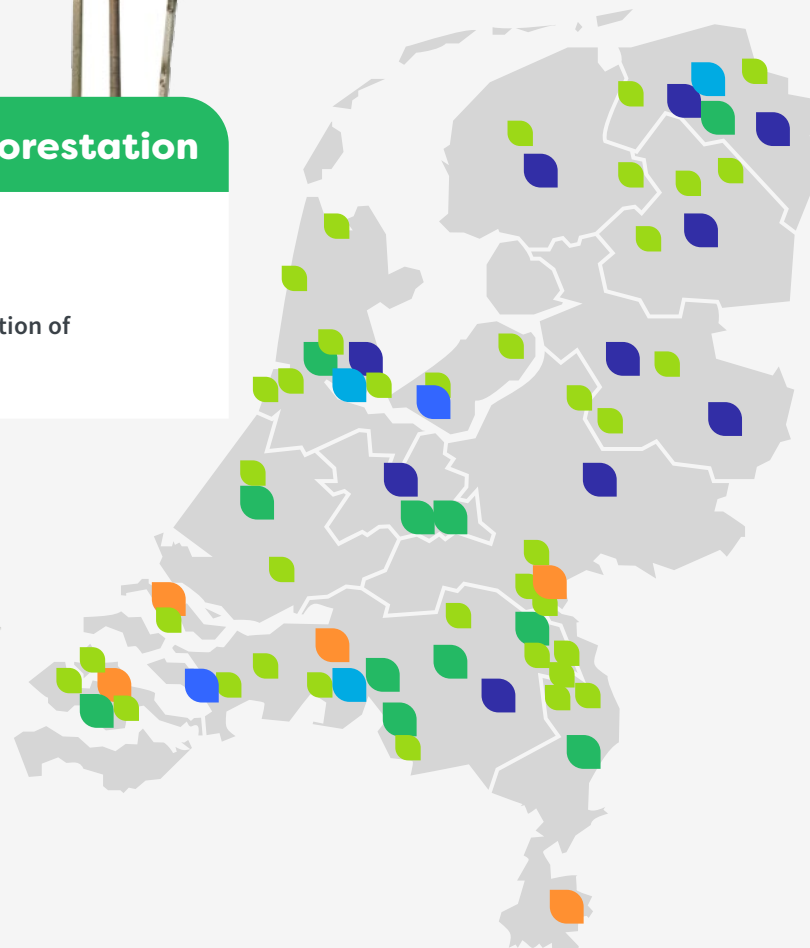
Planting new forests and restoration of existing forests.



Urban greenery

2 projects

Planting trees and shrubs in and around cities and municipalities.



Food forests

5 projects

Planting trees and shrubs that produce food, as a form of environmentally-friendly agriculture.



Landscape elements

10 projects

Planting trees and hedges in the countryside.



Trees for Schools

3 schools

Schools programme for senior secondary vocational education (mbo), whereby students green their school premises.



GroenDoen Fonds

38 projects

Supporting small-scale greening projects by local foundations and associations.

Projects in the Netherlands

From Groningen to Limburg: throughout the Netherlands, we support the planting of more trees and forests. In 2023, we facilitated no fewer than 67 different projects.

New forest and forest restoration

In 2023, we supported eleven projects to plant new forests and restore existing ones. For instance, we planted new loam forests in Het Groene Woud to connect up existing nature areas (see also [page 17](#)). We also restored existing forests that were damaged by drought, disease and pests. By planting a wide variety of tree and shrub species, we create vigorous forests that can take knocks today as well as in the future.

Landscape elements

The countryside also has potential for greening. This is why we are focusing on planting landscape elements: the structures in a landscape like rows of trees, hedges or small copses. Originally common features of the countryside, they are disappearing

more and more. Restoring landscape elements is essential, as they give an enormous boost to biodiversity. In 2023, we carried out ten projects to restore landscape elements, including the one in Overijssel (see [page 18](#)).

Food forests and urban greenery

We also helped realise five food forests, which will produce food like vegetables, fruit and nuts in a few years' time. They play an important role in the transition to environmentally-friendly agriculture, which is something we are eager to contribute to.

In addition, we worked on creating more urban greenery in the municipality of Bergen op Zoom and the municipality of Almere, for example. We hope to do the same in more cities in the coming years.



GroenDoen Fonds

Through our GroenDoen Fonds, we supported no fewer than 38 small-scale greening projects in 2023. Local initiators can apply to this fund for a donation to plant trees and shrubs. The GroenDoen Fonds is supported by donations from our partners Vandebron and the Univé Buurtfonds, which you can read more about on [page 19](#).

Trees for Schools

Finally, a new venture is Trees for Schools, our schools programme for senior secondary vocational education (mbo). Students take action to green their school premises by planting trees and shrubs. The first three schools took part in 2023, and it was so successful that a further ten schools will be taking part in 2024. You can read more about it on [page 20](#).

17 PARTNERSHIPS FOR THE GOALS



Our project partners in the Netherlands

In 2023, we implemented projects in partnership with: ARK Rewilding Nederland, Beheer Historische Groenmonumenten Utrechtse Heuvelrug, BoerenNatuur, Brabants Landschap, Dorpsbelangen, Kolham, Friese Milieu Federatie, Gebiedscoöperatie Noord-Holland Zuid U.A., Gemeente Almere, Gemeente Bergen op Zoom, Gemeente Borsele, Gemeente Eersel, Gemeente Land van Cuijk, Landschap Overijssel,

Landschapsbeheer Drenthe, Landschapsbeheer Gelderland, Landschapsbeheer Groningen, Orbis, Recreatieschap Twiske-Waterland, Staatsbosbeheer / Stichting Buitenfonds, Stichting Landschap Het Groene Woud, Stichting Landschapsfonds Alphen aan den Rijn e.o., Stichting Voedselbosbouw Nederland, Vereniging Bosbeheer Peel en Maas.

New forests

Expanding scarce loam forests

Since 2020, we have been planting new loam forests in Het Groene Woud, in Noord-Brabant, in partnership with ARK Rewilding Nederland. Together, we are expanding these scarce forests, which are home to numerous plant and animal species. And the positive results of the project are already visible!

Kick-start for new forest

Loam forests are known as the treasure trove of biodiversity. Many plants and animals thrive in their moist soil and they also play a major role in the battle against climate change. So it is important that we protect these forests and expand them further.

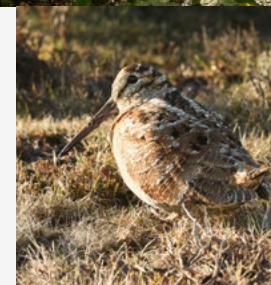
We are doing so in Het Groene Woud, in partnership with ARK. On the one hand, we are manually planting tree species that occur here naturally, such as elm, lime and alder. This gives the forest a kick-start. On the other hand, ARK is letting nature take its course, to see which trees and shrubs grow spontaneously in the area. It is a unique way of working, which we are happy to support.

Connecting up existing and new nature

We are planting new forests on former agricultural land. Each plot forms a sort of island that connects up the various loam forests in Het Groene Woud. This network of existing and new nature areas is extremely important for biodiversity. For instance, it makes it easier for (rare) animals like pine martens, white admirals and tree frogs to travel over greater distances.

Rare animals spotted

After planting out the trees, we monitor the forest carefully. And it is developing well! At last year's planting locations, the trees have already reached a height of around one and a half metres. They provide shelter for rare species of bird, like stonechats and whinchats. Other animals that have already been spotted in the young forest are badgers, foxes, stone martens, red kites, linnets and yellowhammers. A very special event is the arrival of the woodcock, which is a protected species of bird in the Netherlands. So we can safely say that nature is already benefiting greatly from this project!



New loam forests

How	Planting native species and naturally regenerating 36 plots
Where	Het Groene Woud, Noord-Brabant
In partnership with	Stichting ARK Rewilding Nederland

Het Groene Woud,
Noord-Brabant



The 100,000th tree

In January, we celebrated a special milestone, when we planted the 100,000th tree in Het Groene Woud since the start of our partnership with ARK. A beautiful hornbeam went into the ground. And it doesn't end there, as we are going to plant a further 300,000 trees together in the coming years!

Landscape elements

A green(er) countryside in Overijssel

Overijssel is one of the provinces where we are planting landscape elements. We are doing so in partnership with Landschap Overijssel and 400 landowners in the province. Together, we have already planted more than 230,000 trees for a greener and more sustainable countryside.

Essential trees and hedges

Landscape elements are the structures in a landscape like rows of trees, hedges or small copses. These natural features are essential for biodiversity in the Netherlands, as all sorts of plants and animals depend on them. Unfortunately, more and more landscape elements are disappearing due to urban expansion and the scaling-up of agriculture. So we are working on restoring them. Many farmers and landowners also want to restore trees to their land, but need some help in doing so. We are happy to lend that helping hand through our projects.

Customised plan

In Overijssel, landowners could apply to Landschap Overijssel to plant landscape elements on their land. The foundation selected all the participants and helped them get started with a customised planting and management plan that set out precisely

which trees and shrubs they could plant and how to manage them. Then we provided the trees and shrubs. The landowners are responsible for the planting and management. In the coming years, too, Trees for All will remain involved, in order to monitor the planting.

Boost for biodiversity

It is fantastic to restore the connection between the countryside and nature areas, in partnership with Landschap Overijssel and many motivated landowners. It allows all sorts of plants and animals to move around via the trees and hedges, which also provide food, shelter and a place to breed. So we are giving biodiversity a big boost through this project. Other good news is that we will be planting a further 60,000 trees and shrubs in Overijssel in 2024, thus making the countryside even greener and more future-proof.



Planting landscape elements

How	Planting 230,810 trees and hedges between 2021 and 2023
Where	Rural area in the province of Overijssel
In partnership with	Landschap Overijssel and 400 farmers and private landowners

Rural area in the province of Overijssel



All the landowners get a customised plan for greening their land with trees and shrubs.



GroenDoen Fonds

Green connects

Through our GroenDoen Fonds, we help local initiators to green their surroundings. Foundations and associations can apply for a donation of € 500 to € 5,000 for planting trees. In 2023, we realised 38 projects through the fund.

From picking garden to nature playground

In 2023, 'greeners' from all over the Netherlands took action for a green and healthy neighbourhood. Their initiatives ranged from creating a nature playground or picking garden to greening a village square or school playground. For instance, local residents in Twente transformed a former meadow into an experience forest: a thriving combination of food forest and picking garden, which brings local residents together and connects them to nature.

On the Caribbean islands as well

Applications for planting small food forests were popular once again, not just in the Netherlands, but even on the Caribbean islands. On Curaçao, for instance, Muriel's Kitchen Foundation planted a food forest next to a school in a poor district, where many children go to school hungry. Soon, they will literally be able to pluck the fruits of the project (and eat them!)

Big planting campaign in Brabant

Through the GroenDoen Fonds, we also supported a big planting campaign in Noord-Brabant, in partnership with Brabants Landschap and Plan Boom. Thanks to this campaign, over twenty local nature associations were able to plant trees and hedges (landscape elements) throughout the province. Volunteers are responsible for the planting and maintenance, which guarantees strong involvement and plenty of enthusiasm. Moreover, this approach enabled us to help many nature associations at once.

Facing the weather

When the planting work is completed, all the initiators send us a report. It is fantastic to see how people all across the country face the weather and plant trees with their friends, family and neighbours. They find it simple and accessible to submit an application to the GroenDoen Fonds, which is an important factor in the fund's success.



The GroenDoen Fonds is growing

Our GroenDoen Fonds is possible thanks to the support of our partners. Besides the energy provider Vandebron, in 2023 we welcomed a second partner: the Univé Buurtfonds. This support enables us to help even more initiators to green their neighbourhood.



vandebron

Trees for Schools

Students green school premises

Thanks to a contribution from the National Postcode Lottery, in 2023 we were able to launch our schools programme for senior secondary vocational education (mbo): Trees for Schools. Students take action to green their school premises by planting trees and shrubs.

Students in action

Through Trees for Schools, we want to make students aware of the importance of trees for the climate and our surroundings. In 2023, we kicked off with a pilot at three schools in Groningen, Amsterdam and Tilburg.

The programme starts with climate lessons, given by youngsters from the Jonge Klimaatbeweging. In these lessons, students learn more about the climate and the role that trees play in it. Then a group of enthusiastic students makes a design for green school premises, with the help of a landscape architect. They implement the design themselves, by planting trees and shrubs, whereby the schools receive assistance from a green contractor and from Trees for All. The pilot has already resulted in the first trees and shrubs being planted in Groningen, Amsterdam and Tilburg!

Bearing the brunt for schools

From experience, we know that many greening plans never materialise due to lack of time and money. So we want to bear the brunt as far as possible for the participating schools, through practical and financial support. And that works, as shown by the extremely positive reactions of the schools involved. Marion Brun, director of ROC Tilburg, School voor Zorg & Welzijn, says: "Trees for Schools gave us that last little push we needed to get started with greening. And we're still nowhere near finished. Alongside greening our patio, we're now also tackling the precincts at the front of the school."

And that is exactly what we want to achieve through Trees for Schools. We see the programme as a driving force for schools to continue their greening projects. In this way, we work together on creating healthy living conditions for today's students and those of the future!



'Trees for Schools gave us that last little push we needed to start greening our school premises.'

Marion Brun, director of ROC Tilburg
School voor Zorg & Welzijn

Especially for mbo

In 2024, ten new mbo schools can participate in Trees for Schools. If you would like to find out more about the programme or submit an application for your mbo school, take a look at [our website](#) (in Dutch).



18 international projects

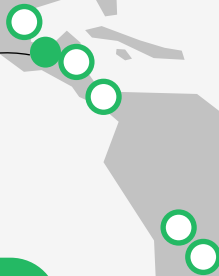
Europe

4 projects
in Belgium, Spain and Portugal.



Latin America

6 projects
in Mexico, Bolivia and Costa Rica.



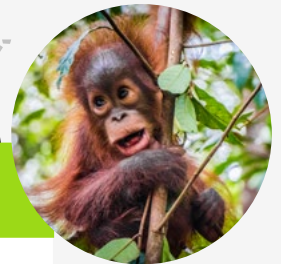
Africa

5 projects
in Ghana, Uganda, Ethiopia, Tanzania
and Madagascar.



Asia

3 projects
in Vietnam and Indonesia
(Sulawesi and Borneo).



International projects

Deforestation and the loss of biodiversity are global problems, which we also tackle beyond the borders of our own country. In 2023, we therefore supported 18 tree planting and reforestation projects abroad.

From Africa to Latin America

Our projects are not restricted to one continent. In Europe, we are helping to plant new forests in Belgium and to reforest landscapes in Portugal and Spain. In Latin America, Africa and Asia, we are facilitating the restoration of various types of forest. We are planting mangrove forests in Mexico, tropical rainforests in Costa Rica and Indonesia, dune forests in Vietnam, river forests in Ghana and lowland forests on Madagascar. In 2023, we also started new projects in Mexico and on Sulawesi. You can read more about these projects on [page 23](#) and [page 24](#).

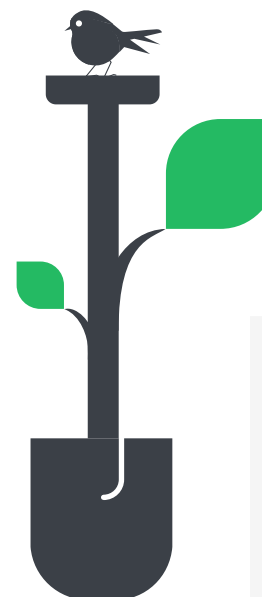
Sustainable agroforestry

We are also supporting several agroforestry projects, in countries like Bolivia, Ghana, Mexico and Ethiopia. Agroforestry is a mixture of agriculture and forestry, in which local farmers plant trees in combination

with crops like coffee or cacao. It is a sustainable alternative to traditional agricultural methods. Thanks to the trees, crops can grow in the shade, which improves their quality and increases their market value. And because the forest is profitable, local farmers are keen and motivated to protect and maintain the trees.

Integral approach

We take an integral approach to our projects abroad, meaning that we look at the different elements within a project, such as nature, culture and economy. So not only do we plant trees, but we also look at themes like sustainable land use or the water balance in an area. A good example of this is our project in Mexico, which you can read more about on [page 24](#).



Our international project partners

In 2023, we carried out projects with:

Adopt Rainforest Foundation (Costa Rica), AlVelAl / Aland Foundation (Spain), AMBIO (Mexico), ATNatureza (Portugal), Borneo Nature Foundation (Indonesia), Climate Lab (Ethiopia), Face the Future (Uganda), Masarang Foundation (Indonesia), Natuurvereniging Limburgs Landschap (Belgium), Natuurpunt (Belgium), PAMS Foundation (Tanzania), Samay Foundation (Bolivia), SENDAS A.C. (Mexico), Sicirec (Bolivia), Tree Aid (Ghana), UNIQUE and HUSTA (Vietnam), Zazamalala Foundation (Madagascar).

New project in Indonesia

From grassland to tropical rainforest

On Sulawesi, we are transforming grasslands into tropical rainforests, in partnership with Masarang Foundation. We are thus restoring the original forest and the habitat of unique plants and animals that are not found anywhere else in the world.

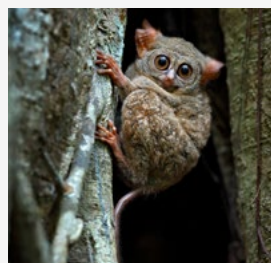
Tackling tenacious grass

On the Indonesian island of Sulawesi, a great deal of rainforest has disappeared, due to logging, forest fires and agriculture. What remains are grasslands where nothing grows apart from alang-alang. This grass forms a thick, choking mat, with no space for other trees and shrubs to grow. In addition, the grasslands are extremely vulnerable to fires, which puts the surrounding forests on Sulawesi at great risk. Time for action!

74 football pitches of forest

In partnership with Masarang Foundation, we are working on restoring tropical rainforest by transforming 50 hectares of grassland – around 74 football pitches! – into forest. Masarang Foundation has developed a method for doing so that has proved successful in recent years in sustainably restoring the forest.

Over a period of three years (2023-2025), we are planting 160,000 trees in two phases. We start by planting ten to fifteen fast-growing tree species, known as pioneer



The new forest creates more habitat for endangered species of animal, like the Celebes crested macaque.

species, which first drive back the invasive grass. Then we plant a further 150 native species of tree to restore the original forest. These include endangered tree species that occur here naturally or fruit trees that provide an extra source of income for the local population.

Endemic species

By planting new forests, we are restoring the habitats of all sorts of endemic plants and animals: species that are not found anywhere else in the world. They include the spectral tarsier and the crested macaque. Besides having a positive impact on biodiversity, the forest also sequesters carbon and ensures a better water balance in the region. An additional benefit of the project is that we are helping around fifty villagers by providing them with work and income. They work in the tree nursery, for example, or help with the planting. And we have appointed foresters who protect and monitor the forest, with the help of an observation tower, camera system, satellite images and drones.

Restoring tropical rainforest on Sulawesi

What	Transforming alang-alang grassland into tropical rainforest by planting 160,000 trees
Where	Sulawesi (Indonesia)
In partnership with	Masarang Foundation and local villagers of Sulawesi



Integral approach

Reforesting in Mexico

Since 2022, we have been working with our partner SENDAS A.C. on restoring mangrove forests in Los Tuxtlas. Last year, we expanded this collaboration by supporting livestock farmers and indigenous communities in making their land sustainable. The goal is to reinforce the whole reserve by planting trees!

Enormous diversity

From dune forests on the coast to cloud forests high up on volcanos: the diversity of nature in Los Tuxtlas is gigantic. There are also eight villages in this reserve, where the residents all rely on nature for agriculture, livestock farming and fishing. The growth in livestock farming, in particular, has caused a great deal of deforestation between 1960 and 2000.

This has resulted in water shortages, severe soil erosion and depleted land, which has had an impact on the whole reserve. For instance, deforestation on the volcano can cause more erosion, which leads to a decline in the coral reefs off the coast. And when farmers choose to use exotic grass species as livestock feed, it can lead to further degradation of the mangrove forests located kilometres away.

Integral landscape approach

So in implementing a project, it is important that we do not just look at local factors, but take account of the whole landscape. And that is exactly what we are doing by expanding our collaboration with SENDAS.

Besides planting trees, we encourage residents of the reserve to make their land more sustainable.

We are no longer just focusing on restoring the mangrove forests, but also on a more sustainable use of the land by residents in the reserve. In short, our work is based on an integral landscape approach.

Reforestation

Roughly speaking, we have two ways of working in Los Tuxtlas. In partnership with SENDAS and a local network of sustainable livestock farmers, we are making the farmland more sustainable, by planting trees on deforested slopes. The farmers also plant living hedges and trees whose leaves serve as livestock feed. The planting restores fertility to the soil and makes livestock farming profitable. This approach has already increased the sustainability of the land belonging to ten farmers!

Reforesting in Los Tuxtlas

What	Planting 50,300 trees on land belonging to livestock farmers and round springs used by the indigenous communities
Where	Los Tuxtlas biosphere reserve, Mexico
In partnership with	Our project partner SENDAS A.C., ReGaSo (local network of sustainable livestock farmers) and indigenous families



In addition, we plant trees around springs used by the indigenous communities. These springs are gradually drying up, due to persistent drought and erosion. The planting will ensure that water availability increases throughout the year – not only at the location where we plant the trees, but also in other villages and towns in the reserve. In the coming years, we will roll out this landscape approach even further, so that bit by bit the land use in Los Tuxtlas will become more sustainable.

On our website you can read more about this project.



Field visit

We visited our project on Borneo

In September, we travelled to Indonesia for a visit to our project on Borneo. Last year, we planted 125,000 trees there with our partner Borneo Nature Foundation (BNF), in order to restore the tropical rainforest. That involves more than you might think.

Restoring the peat swamp forest

In Sebangau National Park, we are restoring part of the peat swamp forest that was destroyed by forest fires. This is extremely important, as peat swamp forests sequester huge amounts of carbon. If the forest disappears, then all that carbon is released. Furthermore, by planting the trees we are expanding the habitat of all sorts of endangered plants and animals, such as orang-utans.

In September, we took a look at the different planting locations. We were impressed by the professional way BNF has implemented the work. The trees have been planted following a clear approach and structure, and plenty of attention has been given to monitoring. For instance, many saplings have been labelled, so that BNF can monitor their growth well.

Planting location with challenges

Planting trees is a big challenge in this area. For most of the year, the peat swamp forest is under water

and the various planting locations are very remote. The villagers who plant the trees have to cover great distances over land and water – while carrying baskets of trees weighing around thirty kilos, at temperatures of 38 degrees or more!

In 2023, the challenges were compounded by the natural phenomenon El Niño. The effects of this on Borneo were low water levels and heavy drought, meaning that the trees can easily catch fire. It goes without saying that we want to prevent that happening. Water management and fire prevention are therefore essential to the success of this project.

Dams and fire patrol teams

BNF is working on fire prevention by ‘rewetting’ the project area. Project staff are building natural dams to block water channels and retain as much water as possible in the project area. In addition, based on our project visit, we made an extra donation to BNF for setting up eight fire patrol teams. These teams scan the surroundings for new fires and

Restoring peat swamp forest on Borneo

What	Planting 125,000 native trees and restoring over 300 hectares of land
Where	Kalimantan, Borneo
In partnership with	The non-profit organisation Borneo Nature Foundation and the local population



Sebangau National Park

Protecting trees is at least as important as planting trees.

have the right equipment to extinguish the fires quickly. Because while planting trees is important, it is possibly even more important to conserve and protect the forests!

You can read a complete report of our visit on our website.



Fundraising & communication

Thanks to the dedicated **support** of our donors, we are able to fulfil **our mission.**



Our profits in 2023

**Total
profits
€ 10,15
million**

+32%



€ 1,415,000

of 15,000 private individuals
who donate to us



€ 8,225,000

of > 2,000 businesses
and organisations
who support us



€ 400,000

donation from the
National Postcode Lottery
(Part of a one-off grant of 1 million Euro for three years).

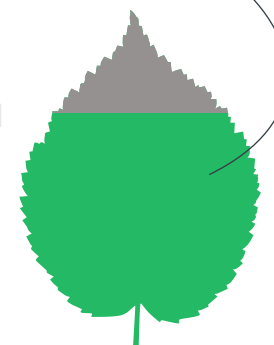


€ 110,000

from legacies
to hand down a green planet

82.6%

of each Euro
spent on objectives



Our business supporters

From start-ups to corporate organisations: in 2023, once again we could count on lots of support from the business world. In total, 2,030 companies did their bit – or rather, planted their tree – for creating more forests on the planet. And they each did so in their own way.

Building up long-term relationships

Every year, we are delighted to see an increase in the number of donations we receive from the business world. This shows that more and more organisations want to do their bit for a green and healthy planet. And that is really necessary.

In our partnerships with businesses, our preference is for lasting relationships for the long term. Good examples of such partnerships are: Arla, Jaarbeurs, Accenture, ENGIE, Bever, Lowlander, Arriva, DHL, Vandebroun, Sogeti, Dura Vermeer, Conclusion and Synchroon, with whom we have been collaborating for many years already. We also celebrated a special milestone with Hotels for Trees, a foundation that works with hotels all over the world on planting a tree for each time a guest chooses to forego the daily cleaning of their room. Hotels for Trees have already donated more than 290,000 trees through this system – and the number is rising daily!

From corporate forest to a customised partnership

Businesses can collaborate with us in a variety of ways. Organisations wanting to contribute a large sum can plant a corporate forest in their own name. Organisations with a smaller budget can become a tree partner. Another option is a customised partnership. And companies who would like to demonstrably offset their carbon emissions through certified projects can become our CO2 partner, by first submitting a reduction plan. Our motto is: first reduce, and then offset.

Finally, in 2023 we added the option of becoming a landscape partner. Companies who choose this option support the planting of landscape elements in the Netherlands: trees and hedges in the countryside. It is a concrete option for companies that want to contribute to more greenery on a local scale.

‘As a start-up, we donate 1% of our turnover for planting trees. Don’t wait until you’re very big to make an impact, but take a look at what you can do already.’

The Lekker Company, tree partner





A tree as a promotional gift

An increasing number of companies approach us in order to give trees as promotional gifts. Through our website, there is a simple digital process for doing so, but we are also seeing a growing demand for a physical gift for the long term. We have been able to respond to this demand thanks to our partnership with Treemore, which has resulted in the Trees for All 'letterbox tree'. The name says it all: this little tree fits through the letterbox. And for each letterbox tree, we also plant a tree in one of our projects.

Programmes and lotteries

Donations from the business world also help us to realise programmes that contribute to creating more forests. With the support of Univé Buurtfonds, for instance, we can facilitate more local greening projects through our GroenDoen Fonds. Another example is Arla's ReNature programme. In partnership with this dairy cooperation and the organisation BoerenNatuur, we support organic dairy farmers in planting trees and shrubs on their land. In April 2023, we launched the programme at Irma Zegers' dairy farm, in Schijndel. Since then, 40 dairy farmers have already taken part in the ReNature programme!

Finally, in early 2023 we received a donation of 1 million Euros from the National Postcode Lottery, for the period 2023-2025. A donation like this is invaluable to us and enables us set up new initiatives, like our schools programme Trees for Schools.

Partner policy

It goes without saying that we are extremely grateful for so much support from the business world. We believe in the power of collaboration, in order to accelerate the transition to a more sustainable world. At the same time, we are critical in assessing new partnerships. We want to avoid greenwashing, whereby organisations try to appear greener than they really are. So we test new partners under our partner policy, in which credibility and motivation are important criteria. This guideline helps us make well-considered decisions, so that every month we are able to collaborate with new motivated partners. You can see all our partners on [our website](#).

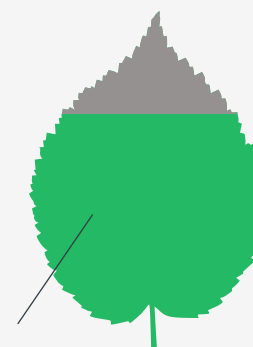


'As a Dutch energy provider, we want to make an impact locally. Together with our customers, we planted our own Vandebron forest in Groningen.'

Vandebron, customised partnership

Costs of fundraising

As a charity, we feel a great responsibility to spend every donation well. That means we want to keep our costs as low as possible. And we succeeded in doing so once again in 2023. For each Euro we received, we spent 82.6% on planting trees and raising people's awareness of the importance of trees. However, in order to carry out our work well and professionally, we do, of course, incur organisational costs. You can read more about this in our Accountability Statement on [page 39](#).



82.6%

of each Euro received
spent on objectives

Our tree planting days

During our tree planting days, our corporate forest partners and landscape partners roll up their sleeves to create more forests in the world. There is nothing so fickle as the weather on these days, but you can always count on one thing: the enthusiasm for planting trees!

2023

18
tree planting
days

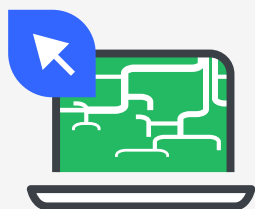
92
participating
companies



>1,100
participants



Our loyal supporters



253,000

website visits
in 2023



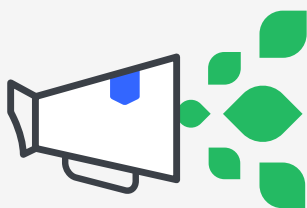
22,661

subscriptions
to our newsletter



>27,000

followers
on LinkedIn, Instagram and Facebook



7

ambassadors
who spread our message



5

new campaigns
for trees and raising awareness



152

new campaigns
for trees through our campaign platform

Our private donors

Planting trees is a concrete way of contributing to a better climate. An increasing number of individuals often give that as an important reason for supporting our work. In 2023, we received donations from over 15,000 private donors. How do we involve them in our work?

Reforesting the world together

Planting trees online, gifting trees or calculating and offsetting your carbon emissions: as an individual, there are all sorts of ways you can contribute to reforesting the world. Every year, an increasing number of people join us in doing so. And we are delighted about that, as the more people who get to know Trees for All, the more impact we can make worldwide.

This is why we introduced our campaign 'Reforesting the world together', in 2023. For the first time in our history, a Trees for All commercial was shown on NPO Start and various websites. In addition, a catchy radio spot was broadcast on Qmusic and Spotify. We were also visible on the streets, on our new posters, which did not go unnoticed. Throughout the year, we received messages from people who had run into us in the most arbitrary places. This would not have been possible without

our partners ESH Media and ClearChannel, to whom we are very grateful.

Green Friday campaign

We were also visible in November, with our Green Friday campaign. For the fifth year in a row, we voiced our green opposition to over-consumption in relation to Black Friday. We called on people to ignore the Black Friday deals and give something back to the planet instead. This statement was widely shared on social media, and 2,700 people and companies joined our Green Friday movement. And to top it all, we planted our second Green Friday Forest in the Netherlands, along with around 200 enthusiastic donors.

Campaigns for trees

Besides our own campaigns, other people also sprang into action – literally and figuratively – for more trees. Through [our campaign platform](#),

152 campaigns for tree donations were set up last year. The ORCA student association rowed for money, and our ambassador Niek van den Adel toured from the Netherlands to Birmingham on his handbike. In addition, many trees were requested as a new baby gift or to celebrate an anniversary. All in all, these campaigns raised € 74,295, which is almost 15,000 trees!

'It's time to take action for a better climate. That's why I walked the Pacific Crest Trail - a journey of 4,265 kilometres through the United States - to raise money for trees.'

Susan van Weperen

who started a campaign for trees



Actress Melissa Drost campaigns for trees

Last year, we welcomed several new ambassadors, who are joining us in reforesting the world. One of them is actress Melissa Drost. We would like to introduce her to you!

Why did you become an ambassador?

— “At the end of 2022, I planted trees in the Green Friday Forest, along with my daughter. The fact that the climate is worsening makes me sad. But an organisation like Trees for All gives me hope. By planting trees, I can do something that’s within my means to bring about change. It’s hopeful, constructive and concrete.”

Why do you think it’s important to get your daughter involved?

— “My mother always said: the earth is on loan to us. And that’s how I feel too. I’m very concerned with the question of what sort of world I’ll leave behind for my daughter. Trees play an incredibly big role in that. I think it’s important to pass that on to her.”

How did you learn that as a child?

— “Respect for nature was something I grew up with. I was a member of a youth nature club in

Schagen, where we made brushwood hedges for hedgehogs. Every Sunday, my whole family went to the Pettekerbos woods. And with my mother I set up herbaria, for which I collected my own plants and leaves. From childhood on, I realised that trees are living things, equal in worth to a cow, for example, or a human being. So you had to look after them well.”

How sustainable is your own lifestyle?

— “I’m a conscious consumer, but I’m not perfect. I have a car and I sometimes fly. On the other hand, I seldom eat meat, I green my garden and I take part in clean-up campaigns in the neighbourhood. I’m on the right path, but I’d like to do more – in my work, for example. In the film world, a branch has been set up to produce films as sustainably as possible. And you can achieve a lot on a smaller scale too: printing fewer scripts, getting to film locations by electric transport or avoiding food wastage on set. I want to contribute to all of that.”

What are your plans as an ambassador?

— “Sometimes I think I should go to the barricades more. The problem with that is that I think people don’t always want to be confronted by climate change. That’s why planting trees is so great. It focuses on what we can do, rather than on what we shouldn’t do. It’s a wonderful message to spread, and that’s what I like using my platforms for – so that even more people get to know Trees for All.”

Proud of our ambassadors

Our ambassadors are invaluable in communicating our mission. We are very grateful to Melissa Drost, Sanne Vogel, Elize Been, Niek van den Adel, Louise Vet, Reinier van den Berg and Team DSM that they have joined us in raising even more people’s awareness of the importance of trees. You can read more about our ambassadors on [our website](#).



Bequests

Handing down a green planet

It may not be something you do every day, but did you know you can include Trees for All in your will? This allows our donors to hand down a world with more forests to the next generations. And that's a wonderful thought.

Bequeathing to Trees for All

Over the last two years, several people have chosen to include Trees for All in their will. This means you can continue to contribute to our work even when you are no longer with us. We think it is a wonderful thought that people choose to do so and we are very grateful for this special support. So what is involved in including Trees for All in a will?

Two ways

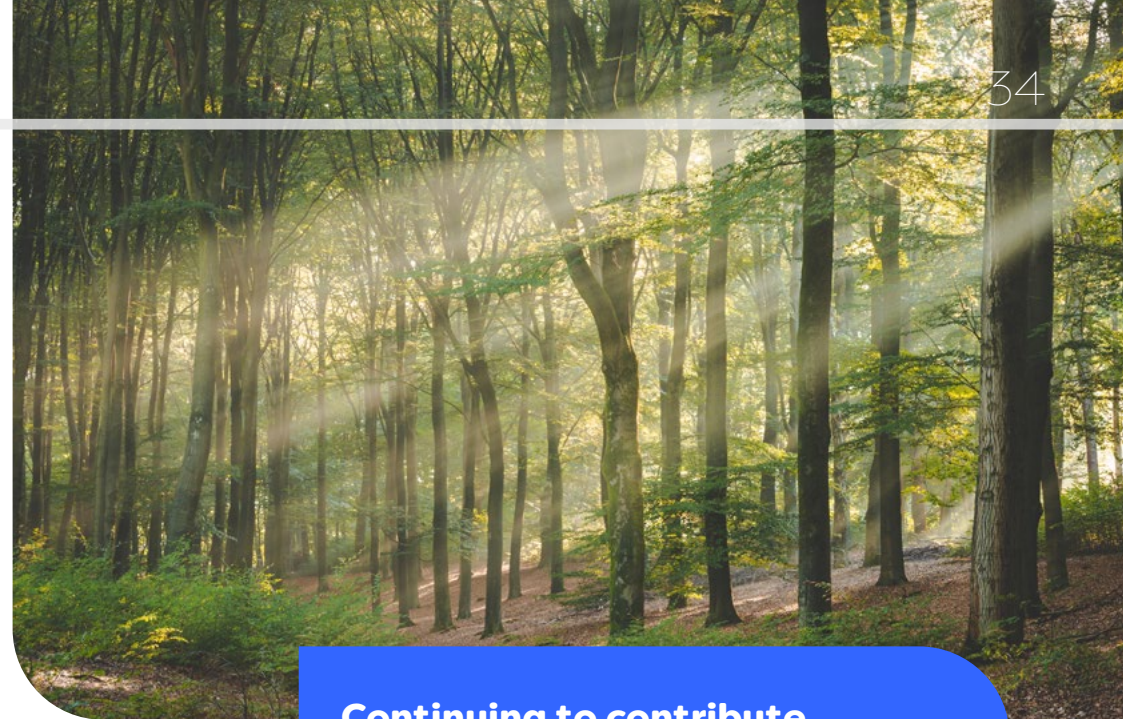
There are two ways of including Trees for All in a will. The first option is to name Trees for All as a beneficiary (or co-beneficiary). Then we receive a certain percentage of your inheritance. This is known also known as a 'testamentary disposition'. You decide on the percentage yourself. The second option is to bequeath a legacy to Trees for All. This means that you leave a set amount of money, a set percentage of your inheritance or a specific part of



your estate (e.g. a house, a plot of land or a share portfolio) to Trees for All. It is also possible to include several legacies in the will.

Planting more trees

Trees for All is a Public Benefit Organisation (ANBI), which means we do not have to pay inheritance tax on the amount bequeathed to us. This allows us to plant more trees in our worldwide forestry projects. We are only too happy to lend a hand to people who would like to include Trees for All in their will. You can find more information and the contact details on [our website](#). If you would prefer to make your own arrangements, you can include Trees for All in your will through NuNotariaat and draw up a deed yourself.

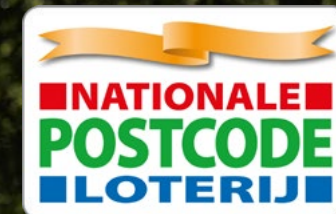


Continuing to contribute

Wilbert Schouten and Miep Kessler chose to include Trees for All in their will. Sustainability is already a priority in their life today. Even when they are no longer with us, they want to contribute to a better world. "By making a bequest to Trees for All, not only are we contributing to a better climate and more biodiversity, but we are also investing indirectly in people, as forests ensure a world that is more liveable. It's a nice idea that our last bit of possessions will go towards that."



**We would like to thank the participants
of the National Postcode Lottery!**
Your contribution enables us to run
our Trees for Schools programme.



Risk management

Managing risks is an important part of our daily work.



Dealing with risks

Our work involves risks and uncertainties. What are they and how do we manage these risks optimally?

Risk management procedure

Trees for All has listed and documented the main risks, using a risk analysis matrix, with the goal of being able to manage them in a structured way. The management team, the director and the board were involved in drawing up the list. They looked at external risks (outside-in impact) as well as internal risks (inside-out impact). The risk dossier was compiled in accordance with the principle: “impact = chance x effect”. It includes the listed risks along with the following components:

- Risk category (fundraising, reputation, projects, organisation and financial)
- Description of risk
- Chance
- Impact
- Current management measures
- Additional measures

The management team and the director keep the dossier up to date. Every year, the risk analysis is discussed with the whole board and adjusted where necessary. From this year on, the risk analysis forms the basis for the amount of continuity reserve deemed desirable by the board.

Our main risks

1. Risk of insufficient fundraising

Fundraising is strategically important to the continuity of our organisation and the achievement

of our goals. For fundraising, we are largely dependent on donations from private individuals and businesses. Most of the funds we raise are designated, i.e. they are appropriated for planting forests and offsetting carbon emissions.

The donation we have received from the National Postcode Lottery also give us the scope to invest in new projects, awareness campaigns and our own organisation. The undesignated character of this donation makes it an important addition to the regular income from our own fundraising.

The greater part of our income comprises donations from businesses. Various external factors can have a negative influence on the willingness of businesses to support our objectives. These may include over-simplified reports on carbon offsetting, setting different priorities with regard to sustainability measures, or less favourable economic prospects. We therefore continually work on our relationship management, on emphasising the big positive impact of our work on nature and the climate, on expanding our propositions and on diversifying our donor database.

2. Risk of reputation damage

Damage to our reputation can undermine the willingness of private individuals, businesses or other organisations to support our objectives. Reputation



damage may occur through improper dealings or integrity issues within our own organisation or in connection with our ambassadors or project partners. Our reputation can also be damaged if a data leak should occur.

Our tolerance regarding the risk of reputation damage is low. We continually ensure that our organisation is in order, by implementing a careful personnel policy and using clear work processes and procedures. The powers are set out in articles of association and regulations. We have a good management structure, with a critical board, covering all the areas of expertise that are important to our organisation. We also comply with all the legal norms and sector-related agreements, such as privacy laws, and ANBI and CBF qualification systems. And finally, we ensure compliance with our integrity policy and anti-money laundering policy. External parties, such as project partners and ambassadors, are carefully screened before we enter into collaboration with them.





3. Project risks

Tree planting and forestry projects always involve risks. For instance, planting may be delayed due to unforeseen circumstances or saplings may be lost because of extreme drought. In the case of projects abroad, political or geo-political risks may arise. And there may be changes to local laws and regulations, which might not be covered by contracts in all situations.



Projects are usually carried out on the basis of pre-financing. It is not usually possible for us to obtain financial guarantees in advance. We are prepared to accept some of these risks in order to achieve our mission. However, we always strive to keep the risks within acceptable limits.

All our projects undergo extensive assessment and screening before we start (due diligence), drawing on our in-house expertise or that of third parties. We monitor progress carefully through reports, contact moments and project visits. We set payment terms that depend on the progress of the project (“activities and output milestones”).

Since mid 2021, we only provide carbon offsetting through certified tree planting and reforestation projects for which we have financed the planting

ourselves. This method means that the period of pre-financing is longer and that the associated risks are higher. All the carbon offsetting projects currently supported by Trees for All are certified by [Plan Vivo](#), which guarantees the carbon sequestered or still to be sequestered to a large extent. Plan Vivo is a reputable standard with a clear focus on broad impact and local involvement. Previously, Trees for All also worked with carbon credits that came from projects certified by VCS-CCB.

4. Organisational risks

Organisational risks concern circumstances that impede or damage the effectiveness of the organisation, e.g. fire or water damage, IT malfunctions or cybercrime. We regularly assess the cover of our insurance policies. We have good contractual agreements for IT support and maintenance. Due to the increasing risk of cybercrime, in 2024 we will pay extra attention to this risk, to ensure that our security remains up to date.

Our own work organisation is relatively small compared to the scope of our activities, as we work extensively with external project partners. This gives us the flexibility to quickly upscale activities if possible, or downscale them if necessary. On the other hand, this is a vulnerability, for example if staff in critical positions are temporarily absent or leave employment. We therefore continually work on reinforcing and optimising our organisation and we invest in the training and development of our employees.

Financial risks

1. Liquidity risk

For our tree planting and reforestation projects, we depend on the extent to which suitable projects become available. If we enter into several large-scale projects at the same time, it leads to considerable project expenses that may not run parallel to our

income from donations. We therefore continually monitor the total of the project obligations we have entered into, balancing them against the liquid assets available to us and the donations that are pledged to us and which we expect to receive.

We take a careful approach to this. All the project obligations entered into are included on our balance sheet as liabilities. Donations from fundraising are only included when they have been received or when they have been invoiced to corporate partners. At the end of 2023, all our project obligations were covered by the donations received.

Our liquid assets in Euros are held by two sustainable Dutch banks: Triodos Bank and ASN Bank. Triodos Bank has a BBB rating with a stable outlook (Fitch). ASN Bank is owned by the Dutch state.

2. Currency risk

Trees for All runs a currency risk on contractual obligations entered into in USD. For contractual obligations in USD, we hold an equivalent amount of liquid assets in a USD account with ABN AMRO in order to cover the risk.

3. Illegal transactions risk

The Dutch state has drawn up legislation to counter money laundering and financing terrorism. This legislation is intended to prevent the misuse of the financial system for these purposes. Trees for All is a foundation without a profit motive. In accordance with the Dutch Anti Money Laundering (AML) regulations, we are not subject to the Money Laundering and Terrorist Financing (Prevention) Act (Wwft). However, we do strive to meet the relevant AML conditions as far as possible. We think this is important, as we receive financial donations from, and give financial support to forestry projects in high-risk countries. We have therefore set up an anti-money laundering policy.



Accountability statement

The accountability statement describes how Trees for All functions at **managerial**, **executive** and **financial** levels, in accordance with the **requirements** set by The Netherlands Fundraising Regulator (CBF).



Our organisation

Legal form and articles of association

Trees for All Foundation has its registered office in Utrecht. Our articles of association are published on [our website](#).

Board

Trees for All has an independent board of a minimum of five and a maximum of seven members. The composition of the board changed in 2023. On 1 November, Stef Röell left the board and took up the position of Manager Forest & Climate in our organisation. On the same date, Mateo Mol was appointed acting chairman. At the end of 2023, the board temporarily comprised four members.

Trees for All works in accordance with the board model, which means that the board holds final responsibility and has appointed a director with delegated powers. The board's tasks include adopting the long-term policy, the annual plan, the budget and the annual accounts. It also supervises the functioning of the directors and the work organisation, and is involved in drawing up the strategy and the policy to be followed. The board also takes decisions about entering into new project obligations that exceed the mandate of the director.

The board of Trees for All is actively involved in the organisation. In 2023, the board came together eight times for a board meeting. The annual self-evaluation of the board's performance took place in the December meeting.

Committees

Three committees are active, on which board members sit, based on their expertise: the project committee, the financial committee and the fundraising committee.

The project committee assesses new project proposals that are being prepared by the work organisation. This committee advises the board on entering into new project obligations. The members function as a sounding board for the project strategy and the project policy.

The financial committee monitors the quality of the provision of financial information and internal control. The members, including the treasurer, advise the board on financial-economic matters and function as a sounding board for the director and the financial controller.

The fundraising committee functions as a sparring partner for the director and the team, in matters that concern corporate and private fundraising.

Remuneration

In 2023, the board members received a volunteer fee to the maximum permissible amount (€ 1,900 per year, pro rata). It is not advisable that board members carry out paid assignments for the foundation, and this did not take place.

Managing director

The director is responsible for formulating the strategy, the policy and the annual plan, and for achieving the objectives. The director also ensures an effective and efficient organisation. The responsibilities and authorities are set out in the director's regulations.

Remuneration

The board appoints the director, carries out the annual assessment and sets the salary. In determining the remuneration policy and setting the salary, Trees for All complies with the *Regeling beloning directeuren van goededoelenorganisaties*



(Remuneration of directors of charity organisations regulation). This regulation gives a maximum norm for the annual income, based on weighted criteria, which leads to a 'BSD' score (see [page 52](#)). On the basis of the BSD score, the foundation is classed in job group G in 2023 (the same as in 2022). The maximum gross income is € 120,741. The actual salaries remained within the applicable maximums. No loans or guarantees are given to the director. The annual income, too, including the taxed allowances, additions to the taxable income, pension costs and other remuneration, remained with the maximum of € 149,420 per year that is included in the regulation. For more specific details, see [page 52](#).

Volunteers

Alongside its regular team, Trees for All can call on a number of volunteers. Their rights and obligations are set out in a volunteer agreement. Two volunteer agreements were concluded in 2023.



At the end of 2023

Team



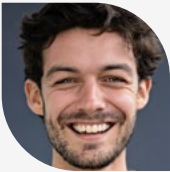
Simone Groenendijk
Director



Stef Röell
Manager Forest & Climate



Jeroen van der Horst
Programme Manager International Projects



Gijs Kloek
Project Manager International Projects



Rolinde de Haan
Project Manager Dutch Projects



Anika de Groot
Head of Marketing & Fundraising



Aletta Janssen
Relations Manager & Fundraiser



Joly Bogers
Relations Manager & Fundraiser and Project Manager



Rik Roskam
Relations Manager & Fundraiser



Timo Stemerding
Relations Manager & Fundraiser



Ellen Oskam
Relations Manager & Fundraiser



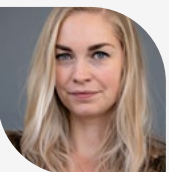
Annelotte Matser
Senior Online Marketeer



Laura Baas
Online Marketeer



Marchien Kampen
Communications Specialist



Elaine Fleur
Content Specialist



Marlous ten Berge
Content Specialist



Jacqueline van den Berg
Office Manager



Jitske Coesel
Office Manager



Bart de Knikker
Financial Controller



Willemijn Teelker
CRM Administrator



Nelly Samardzic-Ipenburg
Financial Administrative Assistant

Board



Mateo Mol
Acting Chair and Fundraising Committee Member
Primary and secondary post(s):

- DGA Infotron B.V.
- Board Member, De Concertzender



Kees Romme
Treasury Manager and Financial Committee Member
Primary and secondary post(s):

- Member of Supervisory Board, ProRail B.V. and Railinfratrust B.V.
- Member of Supervisory Board, Stichting International Dispensary Association
- Member of Supervisory Board, Nederlandse Vereniging Voor Cardiologie
- Member of the local client council for a few residential care centres, Stichting Thebe Zorggroep West- en Midden-Brabant



Cor von Meijenfeldt
Board Member and Project Committee Member
Primary and secondary post(s):

- Chair, Stichting Wijkteam Nieuwe Park, Gouda



Frederike Hummel
Board Member and Project Committee Member
Primary and secondary post(s):

- Investment Manager Wire Group



Frederique de Jong Schouwenburg
Board Member since 1 April 2024
Primary and secondary post(s):

- Investment Director Indofin Group
- Co-owner estate Jachthuis Schijf near Rucphen
- Member of the Board of Commissioners Ambachtsheerlijkheid Cromstrijen
- Board Member Ambachtsheerlijkheid Cromstrijen Foundation
- Chair Advisory Council Anders Invest Food & Agri Fund

Our policy

Annual plan and budget

The annual plan and the budget are drawn up under the responsibility of the director and adopted by the board following discussion. For the year 2024, income and expenses are budgeted at around € 11 million. The annual plan and/or the budget are adjusted where necessary.

Long-term policy

Once every three years, the board adopts a long-term policy that sets out the focus points and directional goals. The long-term programme is formulated and implemented through annual plans and budgets.

Integrity

Integrity is a fundamental hallmark of a professional and reliable organisation. Not only does it promote internal transparency and cooperation, but it also gains the trust of all the stakeholders. We therefore work with an integrity policy and a code of conduct. This is a document that sets out the norms that we believe are important in acting with integrity within the organisation, as well as in dealings with other parties involved with Trees for All.

We have also appointed an integrity officer and an external confidential advisor. And finally, there is an [Integrity Helpdesk](#) on our website.

Unacceptable behaviour

As a recognised charity, we are obliged to report unacceptable behaviour to the Central Bureau on Fundraising (CBF). The CBF thus supervises the development and application of the integrity system. No reports were made in 2023.

Sustainability

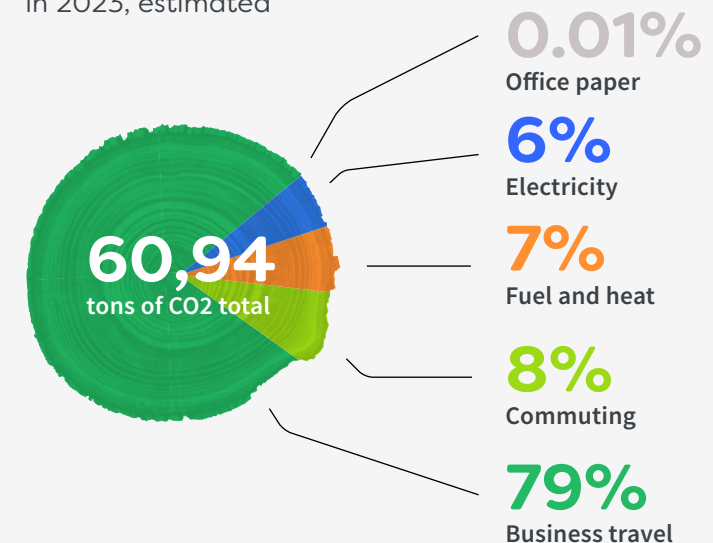
We believe in sustainability in all we do. Our colleagues travel as often as possible by public transport, or in groups to the tree planting days. Our lunches are vegetarian, we use as little paper as possible and we have a new sustainable office with an A+ energy label within walking distance of Utrecht Central Station.

Our international project visits account for most of our carbon emissions. So we visit the international projects once every two years, in principle, and combine project visits wherever possible. In 2023, seven international project tours took place, whereby ten projects were visited.

In 2023, our carbon emissions were 60,94 tons. We calculated our footprint using the Envirometer tool provided by the foundation Stimular and based on CO2 emission factors of Milieu Centraal. We offset our total emissions through our project in Bolivia.

We have offset our 2023 carbon emissions through our project in Bolivia.

Distribution of emissions Trees for All
in 2023, estimated



Financial accountability

The annual accounts are drawn up completely in accordance with the Directive for Fundraising Institutions (RJ650), published by the Dutch Council for Annual Reporting.

Spending on objectives, and costs

Trees for All strives towards optimal spending of the resources, so that we work on achieving our goals effectively and efficiently. In doing so, we use a number of ratios as financial management tools.

Our goal is to spend a minimum of 75% of the total expenditure on the objectives of our foundation. In 2023, this figure was 87.9%.

The percentage of income spent on the objectives was 82.6% in total. This ratio is the total of the spending on objectives divided by the total income. In 2023, the ratio of the costs of our own fundraising and the income generated by it was 7.8%. The CBF guideline used to be a maximum of 25%.

In 2023, a total of 3.5% of the expenditure was spent on management and organisation. These are the organisational costs that cannot be attributed directly to the spending on objectives or to fundraising (overheads). Our target percentage is a maximum of 10%.

Stock balance sheet

On a stock balance sheet, we record how many trees have been donated and how many tons of carbon must be sequestered (number of carbon credits). This is set against the obligations arising from contracts with project partners, which set out how many trees will be planted and how much carbon will be demonstrably sequestered. We aim for a correct proportion of donations received and contractual obligations entered into. Our accountant checks this stock balance sheet and has given an audit opinion.

Continuity reserve

The continuity reserve serves to guarantee the continuity of the work organisation and objectives. On the basis of a risk analysis, the board has set the desired amount of the continuity reserve at € 2.5 million. In the risk analysis, the risks are weighed on the basis of an estimate of the chance that this risk will occur and an estimate of the impact of the consequences on achieving the organisation's goals.

Spending on objectives, and costs

Allocation 2023

82.6%

Spent on objectives

7.8%

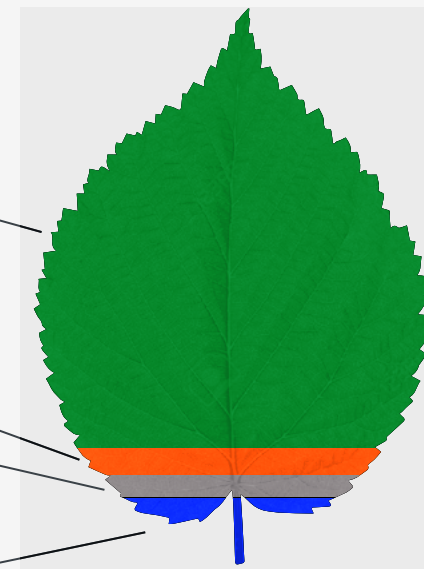
Costs of our own fundraising

3.5%

Costs of management and administration

6.1%

Reserve (continuity reserve and earmarked fund)



Short-term and long-term liabilities

The short-term and long-term liabilities are mainly the project obligations still to be paid under the contracts concluded or binding declarations of intent with our project partners.

Investments and loan capital

We have no financial investments or loan capital owed to third parties.

Annual accounts

The **annual accounts** of Trees for All are drawn up in accordance with the Directive for Fundraising Institutions (RJ650), published by the **Dutch Council for Annual Reporting**.



Balance sheet

as at 31 December 2023

Assets		31-12-2023	31-12-2022
FIXED ASSETS			
Fixed assets	€	57,497	23,978
CURRENT ASSETS			
Taxes	€	0	0
Receivables, prepayments and accrued income	€	1,068,394	525,898
Liquid assets	€	7,243,658	5,160,500
Total assets	€	8,369,549	5,710,376

Liabilities		31-12-2023	31-12-2022
RESERVES AND FUNDS			
Continuity reserve	€	1,501,056	1,222,223
Earmarked fund	€	356,649	0
LONG-TERM LIABILITIES	€	1,012,724	1,138,468
SHORT-TERM LIABILITIES	€	5,499,120	3,349,685
Total liabilities	€	8,369,549	5,710,376

Statement of income and expenditure

for 2023

Income		Results 2023	Budget 2023	Results 2022
Income from private individuals	€	1,524,431	1,411,512	1,140,853
Income from businesses	€	6,893,385	6,775,020	5,345,527
Income from lottery organisations	€	400,000	400,000	333,333
Income from other non-profit organisations	€	1,331,174	1,013,468	666,624
Total income	€	10,148,990	9,600,000	7,486,337
Expenditure				
SPENT ON OBJECTIVES				
Objective planting forests and trees	€	7,786,296	7,589,167	5,556,096
Objective awareness-raising	€	591,016	670,267	437,041
Total spent on objectives	€	8,377,312	8,259,434	5,993,137
Costs of own fundraising	€	790,851	889,146	593,916
Costs of management and administration	€	358,584	398,187	378,431
Total expenditure	€	9,526,747	9,546,767	6,965,484
Balance before financial income and expenditure	€	622,243	53,233	520,853
Financial income and expenditure	€	13,239	-12,500	-14,664
Profit/loss	€	635,482	40,733	506,189
Profit/loss is added to/deducted from:				
Continuity reserve	€	278,833	40,733	506,189
Earmarked fund	€	356,649	0	0

Notes to the balance sheet

as of 31 December 2023

Activa		31-12-2023	31-12-2022
FIXED ASSETS			
Acquisition value	€	33,463	19,033
Cumulative depreciation	€	-9,485	-14,014
Book value at 1 January	€	23,978	5,019
Investments	€	44,498	25,181
Disposals	€	-290	-10,751
Depreciations	€	-10,979	-6,222
Cumulative depreciation disposals	€	290	10,751
Book value at 31 December	€	57,497	23,978
Receivables, prepayments and accrued income			
Contributions to be received	€	1,072,302	510,933
Provision for possible irrecoverability	€	-25,874	-9,011
Prepaid pension contribution	€	7,397	5,298
Prepaid costs	€	6,396	18,013
Other receivables and prepayments and accrued income	€	8,173	665
Total	€	1,068,394	525,898
Liquid assets			
Balance at 31 December	€	7,243,658	5,160,500

The liquid assets are at the free disposal of Trees for All Foundation and serve, among other things, to meet outstanding project obligations. Of the assets, € 19,188.87 was not freely disposable as at 31 December 2023 due to the bank guarantee issued for the office rental.



Notes to the balance sheet

as of 31 December 2023

Liabilities		31-12-2023	31-12-2022
RESERVES AND FUNDS			
Continuity reserve			
Balance at 1 January	€	1,222,223	614,022
Direct movement due to change in accounting policy	€	0	102,013
Adjusted balance at 1 January	€	1,222,223	716,035
Profit appropriation	€	278,833	506,188
Balance at 31 December	€	1,501,056	1,222,223
GroenDoen Fonds			
Balance at 1 January	€	0	0
Credit: donations	€	550,000	0
Debit: expenditure	€	-193,351	0
Balance at 31 December	€	356,649	0
Total reserves and funds	€	1,857,705	1,222,223
LONG-TERM LIABILITIES			
Advance contribution from the National Postcode Lottery	€	250,000	0
Project obligations still to be paid	€	762,724	1,138,468
Total long-term liabilities	€	1,012,724	1,138,468
Which duration:			
> 1 year and < 5 years: € 928,521			
> 5 years: € 84,203			
SHORT-TERM LIABILITIES			
Accounts payable	€	83,566	47,248
Wage tax and social security contributions	€	40,007	28,255
Holiday allowance and holiday entitlement	€	86,304	69,624
Advance contribution from the National Postcode Lottery	€	350,000	0
Project obligations still to be paid	€	4,491,179	3,194,058
Programme costs still to be paid	€	424,939	0
Other liabilities and accruals and deferred income	€	23,125	10,500
Total short-term liabilities	€	5,499,120	3,349,685

Rights and obligations not included on the balance sheet

Contractual obligations regarding donations received

Trees for All provides donations to its project partners in the Netherlands and abroad for the realisation of tree planting and reforestation projects. Usually, the foundation enters into a contractual obligation before the necessary donations have been raised. This was also the case in the 2023 financial year.

On the balance sheet date, planting obligations had been contracted for a number of trees that was greater than the number for which donations had already been received. The same applied to carbon credits. As the receipt of future donations is never set in advance, the surpluses are not recognised on the balance sheet. On the other hand, all the contractual obligations entered into are included on the balance sheet as liabilities.

In the past (2007-2011), the foundation invested in a larger certified reforestation project. Based on the

assumptions made, around 81,000 credits could be obtained. The initial verification was planned to take place in 2020, following which the first credits to then become available would be used for offsetting carbon for the foundation's donors.

To date, the verification has still not taken place, so the number of carbon credits produced by the project is still uncertain, both for the short term and the long term. As no reliable estimate of the realised and expected carbon sequestration can be made at the moment, and thus neither of any deficits, no provision for this has been included as yet.

Rental obligations

For the use of workplaces at Voetiusstraat 2, in Utrecht, a rental agreement was concluded for five years. The rent and service costs for 2024 amount to € 76,755.





Notes to the statement of income and expenditure

for 2023

Income		Actual 2023	Budget 2023	Actual 2022
INCOME FROM PRIVATE INDIVIDUALS				
Donations for planting trees	€	760,116	758,047	660,345
Donations for carbon offsetting	€	399,826	398,738	305,353
Legacies	€	109,066	0	0
Undesignated income*	€	255,423	254,727	175,155
Total	€	1,524,431	1,411,512	1,140,853
INCOME FROM BUSINESSES AND OTHER NON-PROFITORGANISATIONS				
Donations for planting trees	€	4,108,039	4,232,263	4,213,686
Donations for carbon offsetting	€	2,785,274	2,869,498	1,527,584
Donations for programmes	€	1,150,000	500,000	0
Undesignated income*	€	181,246	186,727	270,881
Total	€	8,224,559	7,788,488	6,012,151
INCOME FROM LOTTERY ORGANISATIONS				
Income from lottery organisations	€	400,000	400,000	333,333
Total	€	400,000	400,000	333,333

* Trees for All donors can indicate that their donation is for specific projects (designated) or for the organisation in general (undesignated).
If no allocation is specified, Trees for All allocates the donation to the projects available.

Expenditure				
DIRECT COSTS OF THE OBJECTIVE				
Project costs for abroad	€	4,970,599	4,535,325	2,134,961
Project costs for the Netherlands	€	2,299,909	2,390,000	2,972,592
Other project costs	€	96,078	188,500	64,477
Total	€	7,366,586	7,113,825	5,172,030
PERSONNEL COSTS				
Gross wages	€	1,032,639	1,101,279	917,122
Social security contributions	€	167,790	209,243	156,180
Pension contributions	€	36,742	40,440	35,052
Absenteeism insurance	€	48,131	50,000	39,815
Other personnel costs	€	108,901	224,484	164,245
Traveling expenses	€	43,687	45,000	33,145
Total	€	1,437,890	1,670,446	1,345,559
Number of FTE staff at 31 December		17,65		17,64
Staff employed this year and/or parts of the year		25		25
ACCOMMODATION COSTS				
Office rent	€	65,564	62,118	56,586
Other accommodation costs	€	15,035	10,000	0
Total	€	80,599	72,118	56,586
OFFICE COSTS				
Office expenses	€	9,745	16,500	8,666
IT expenses and systems licences	€	90,560	119,877	103,380
Total	€	100,305	136,377	112,046
DEPRECIATION COSTS				
Equipment	€	2,412	2,500	1,121
IT	€	8,567	7,000	5,101
Total	€	10,979	9,500	6,222
FUNDRAISING COSTS				
Marketing and communication	€	398,993	425,000	191,924
Consultancy fees	€	0	0	20,093
Total	€	398,993	425,000	212,017
GENERAL COSTS				
Bank costs	€	22,235	25,000	19,173
Accountants' fees	€	22,087	22,000	6,919
Consultancy fees	€	22,792	25,000	15,872
Contributions and subscriptions	€	20,914	22,500	12,842
Release of uncollectible contributions previous financial year	€	-3,031	0	0
Provision for possible uncollectible contributions	€	25,874	0	-12,559
Board costs**	€	9,183	9,500	9,150
Other general costs	€	11,340	15,500	9,628
Total	€	131,394	119,500	61,026

** For its work, the board received a volunteer allowance (pro rata) of € 1,900 per person (2022: € 1,800).
The board members have no secondary posts (remunerated or unremunerated) that might conflict with the activities and/or objectives of Trees for All.
There are two volunteers who do occasional work for the foundation.

Notes to the distribution of expenditure

for 2023

		Objective carbon offsetting and planting forests	Objective awareness- raising	Costs of fundraising	Costs of Management & administration	Total result 2023	Total budget 2023	Total result 2022
EXPENDITURE								
Direct costs of the objective	€	7,366,586	0	0	0	7,366,586	7,113,825	5,172,029
Personnel costs	€	329,788	379,051	450,056	278,996	1,437,890	1,670,446	1,345,559
Accommodation costs	€	17,445	23,004	25,281	14,869	80,599	72,118	56,586
Office costs	€	21,710	28,628	31,462	18,504	100,305	136,377	112,046
Depreciation costs	€	2,376	3,134	3,444	2,025	10,979	9,500	6,222
Financing costs	€	4,813	6,346	6,974	4,102	22,235	25,000	19,173
Fundraising costs	€	19,950	119,698	239,396	19,950	398,993	425,000	212,017
General costs	€	23,627	31,155	34,239	20,138	109,159	94,500	41,853
Total	€	7,786,296	591,016	790,851	358,584	9,526,747	9,546,766	6,965,485
Cost allocation								
Personnel costs		23%	26%	31%	19%	100%		
Accommodation costs		22%	29%	31%	18%	100%		
Office costs		22%	29%	31%	18%	100%		
Depreciation costs		22%	29%	31%	18%	100%		
Financing costs		22%	29%	31%	18%	100%		
Fundraising costs		5%	30%	60%	5%	100%		
General costs		22%	29%	31%	18%	100%		

The cost allocations for 2023 are determined on the basis of job profiles and time spent on activities. The outcomes of the time spent on activities are linked to these profiles, following which the allocation of the organisation's activities is made, on the basis of the hours worked.

Remuneration of the director

Remuneration of the director		2023	2022
Name		S. Groenendijk	S. Groenendijk
Position		managing director	managing director
EMPLOYMENT CONTRACT			
Nature (duration)		indefinite period	indefinite period
Hours			
Part-time percentage		100	100
Period		1 January – 31 December	1 January – 31 December
REMUNERATION			
Annual income			
Gross wage/salary	€	94,800	82,800
Holiday allowance	€	7,024	6,188
Other	€	660	660
Total annual income	€	102,484	89,648
Pension costs (employer's share)	€	5,164	4,477
Total annual income incl. pension costs	€	107,648	94,125
BSD SCORE			
Criterion		395	390

Accounting policies for the annual accounts

General

Trees for All Foundation has its registered office at Voetiusstraat, 3515 JM in Utrecht, and is registered with the Chamber of Commerce under number: 34124154. The annual accounts are drawn up in accordance with the *Richtlijn voor de jaarverslaggeving 650 fondsenwervende organisaties* (Directive for annual reporting 650 for fundraising organisations). The annual accounts are presented in Euros, this being the foundation's functional and presentation currency.

Use of estimates

Drawing up the annual accounts requires the board to form judgements and make estimates and assumptions that influence the application of accounting policies and the reported value of assets and obligations, and of income and expenditure. The actual results may differ from these estimates. The estimates and underlying assumptions are assessed continually. Amendments to the estimates are included in the period in which the estimate is reviewed and in future periods for which the amendment has consequences.

Comparison to the previous year

The accounting policies applied for the valuation and determination of results were the same as for the previous year, with the exception of the change outlined below.

Change to accounting policy

In 2021 and 2022, when entering into contractual obligations for international tree planting and

reforestation projects, Trees for All Foundation included a project provision of 5% of the contract sum. This was to cover any later additional costs for compensating for loss of trees. At the end of 2022, this project provision (accounted for under the project obligations) amounted to € 170,046. The additional costs did not materialise and were mostly determined by Trees for All itself. So at the beginning of 2023, it was decided to account for these costs as expenses as and when they occurred. The balance at the end of 2022 was released from the continuity reserve. The comparative figures for 2022 were adjusted. The effect of this adjustment to the income for 2023 is € 33,000 positive.

Continuity

These annual accounts have been drawn up on the basis of the going concern assumption.

Earmarked fund GroenDoen

Contributions received for our GroenDoen Fonds are added to this earmarked fund. Expenditure from participating projects is deducted from this.

Foreign currencies

Since the middle of 2021, for outstanding project obligations concluded in US Dollars, an equivalent amount in US Dollars is reserved in liquid assets, thus covering the difference in exchange rate. On the balance sheet date, both positions are converted to Euros at the exchange rates applicable on that date.



Accounting policies for the valuation of assets and liabilities

General

The annual accounts are drawn up completely in accordance with the Directive for Fundraising Institutions (RJ650), published by the Dutch Council for Annual Reporting. Assets and liabilities are valued at nominal value, unless another accounting policy is stated.

Fixed assets

The fixed assets are valued at the cost price (acquisition or manufacturing cost), after deduction of depreciation. Depreciation is calculated in accordance with the linear method based on the estimated economic life, taking account of any residual value. Depreciation takes effect from the time of being taken into use. Depreciation on tangible fixed assets is calculated on the basis of the estimated useful life. The estimated useful life of the fixed assets is:

- Equipment and refurbishment: 5 years
- IT hardware: 3 years

Receivables, prepayments and accrued income

Receivables, prepayments and accrued income are initially recognised at fair value and subsequently at amortised cost price. Provision for bad debts is deducted from the book value of the receivable.

Liquid assets

The liquid assets are recognised at nominal value.

Reserves and funds

The foundation's reserves and funds are divided into different reserves and funds:

- Continuity reserve: A continuity reserve is formed for covering risks in the short term and to ensure that Trees for All Foundation can also meet its obligations in the future.
- Appropriated reserve: The board of Trees for All Foundation can set aside part of the reserves in an appropriated reserve for a special objective.

Provisions

Provisions are included for a legal or constructive obligation that is the result of an event in the past for which a reliable estimate can be made and where it is probable that an outflow of funds will be necessary to settle the obligation.

Liabilities and accruals and deferred income

Liabilities and accruals and deferred income are initially recognised at fair value and subsequently at amortised cost price. Project obligations still to be paid include all contractual obligations concluded and formal declarations of intent (constructive obligations) regarding project financing. A subdivision is made whereby the long-term part is included in the long-term liabilities and the short-term part in the short-term liabilities. Short-term liabilities have a duration of less than one year, and long-term liabilities have a duration of more than one year.



Pension scheme

The pension scheme of the employees of Trees for All Foundation is insured with a.s.r. The old-age pension is a pension scheme based on individual defined contribution agreements. The contribution to be paid to the pension provider is recognised as an expense in the statement of income. Insofar as the contribution to be paid to the pension provider has not yet been paid, it is included on the balance sheet as an obligation. On the balance sheet date, if the contributions already paid exceed the contributions owed, then a deferred asset item is included. Trees for All Foundation has no obligation to pay supplementary contributions in the case of a pension scheme deficit. For this reason, the contributions relating to a particular period are charged to the result in that period.

Accounting policies for the determination of results

General

The income and expenditure are recognised in the period to which they relate. In applying the policies, caution is exercised. Income is recognised only insofar as it is realised by the balance sheet date. Expenditure and risks that originated before the end of the financial year are recognised if they became known before drawing up the annual accounts.

Result

The result is determined as the difference between the income and expenses for the reporting year, taking into account the valuation principles already mentioned above.

Income from fundraising

Income from private individuals, businesses and non-profit organisations that is received through one-off online donations, periodic donations and gifts is recognised in the year in which it is received. Income from businesses and other non-profit organisations that is received through long-term partnerships is recognised in the year it is pledged, as agreed.

Income from lotteries

The income is received from the National Postcode Lottery. These contributions from lotteries are recognised in the year in which the costs are incurred.

Income from legacies

Income from legacies is recognised throughout the financial year, insofar as the scope of the legacy can be reliably determined. Advances are recognised in the year in which the respective amounts are received on the bank account.

Spending on objectives

Project and programme obligations entered into or formal declarations of intent (constructive obligations) regarding them are recognised in this item at the time they are entered into. If the funds raised for a project exceed the project obligations entered into, the difference is also recognised in this item as an obligation still to be entered into.

Allocation of expenditure

The internal costs include personnel, accommodation, office, fundraising and general costs. These internal costs of the work organisation are allocated to the objectives, costs of fundraising, and management and administration. The costs of management and administration are costs incurred by the organisation in relation to (internal) business operations. The internal costs are divided up on the basis of the following principles:

- Costs that can be directly allocated are also directly passed on to the objective.
- Costs that cannot be directly allocated are divided up on the basis of the average number of FTEs.



Personnel costs

The personnel costs are the costs of permanent and hired staff. They form the greater part of the internal costs. Personnel costs are incorporated in the statement of income and expenditure on the basis of the conditions of employment, insofar as they are payable to employees.

Financial income and expenditure

Interest income is recognised in the period to which it relates. Interest expenditure and similar expenditure are also recognised in the period to which they relate.

Events after the balance sheet date

Events that provide further information about the actual situation on the balance sheet date and which appear up to the date of drawing up the annual accounts are incorporated in the annual accounts. If such events do not pertain to the actual situation on the balance sheet date, but are important for users of the annual accounts to form judgements, then their nature and their estimated financial consequences are explained in the annual accounts as events after the balance sheet date.



Signature

Drawn up and signed by the director of Trees for All Foundation:

Utrecht, 3 June 2024

Simone Groenendijk

Director

Adopted and signed by the board of Trees for All Foundation:

Utrecht, 3 June 2024

Mateo Mol

Acting chair of the board

Kees Romme

Treasurer

Cor von Meijenfeldt

Member of the board

Frederike Hummel

Member of the board

Frederique de Jong Schouwenburg

Member of the board

Audit report on annual accounts



CONTROLEVERKLARING VAN DE ONAFHANKELIJKE ACCOUNTANT

Aan: het bestuur van Trees for All Stichting

Verklaring over de in het jaarverslag opgenomen jaarrekening 2023

Ons oordeel

Wij hebben de jaarrekening 2023 van Trees for All Stichting te Utrecht gecontroleerd.

Naar ons oordeel geeft de in dit jaarverslag opgenomen jaarrekening een getrouw beeld van de grootte en de samenstelling van het vermogen van Trees for All Stichting op 31 december 2023 en van het resultaat over 2023 in overeenstemming met Richtlijn voor de jaarverslaggeving 650 'Fondsenwervende organisaties'.

De jaarrekening bestaat uit:

1. de balans per 31 december 2023;
2. de staat van baten en lasten over 2023; en
3. de toelichting met een overzicht van de gehanteerde grondslagen voor financiële verslaggeving en andere toelichtingen.

De basis voor ons oordeel

Wij hebben onze controle uitgevoerd volgens het Nederlands recht, waaronder ook de Nederlandse controlestandaarden vallen. Onze verantwoordelijkheden op grond hiervan zijn beschreven in de sectie 'Onze verantwoordelijkheden voor de controle van de jaarrekening'.

Wij zijn onafhankelijk van Stichting Trees for All zoals vereist in de Verordening inzake de Onafhankelijkheid van accountants bij assurance-opdrachten (ViO) en andere voor de opdracht relevante onafhankelijkheidsregels in Nederland. Verder hebben wij voldaan aan de Verordening Gedrags- en Beroepsregels Accountants (VGBA).

Wij vinden dat de door ons verkregen controle-informatie voldoende en geschikt is als basis voor ons oordeel.

Verklaring over de in het jaarverslag opgenomen andere informatie

Het jaarverslag omvat andere informatie, naast de jaarrekening en onze controleverklaring daarbij.

Op grond van onderstaande werkzaamheden zijn wij van mening dat de andere informatie:

- met de jaarrekening verenigbaar is en geen materiële afwijkingen bevat;
- alle informatie bevat die op grond van Richtlijn voor de jaarverslaggeving 650 'Fondsenwervende organisaties' is vereist voor het bestuursverslag en de overige gegevens.



Wij hebben de andere informatie gelezen en hebben op basis van onze kennis en ons begrip, verkregen vanuit de jaarrekeningcontrole of anderszins, overwogen of de andere informatie materiële afwijkingen bevat.

Met onze werkzaamheden hebben wij voldaan aan de vereisten in de Nederlandse Standaard 720. Deze werkzaamheden hebben niet dezelfde diepgang als onze controlewerkzaamheden bij de jaarrekening.

Het bestuur is verantwoordelijk voor het opstellen van het bestuursverslag en de overige gegevens in overeenstemming met Richtlijn voor de jaarverslaggeving 650 'Fondsenwervende organisaties'.

Beschrijving van verantwoordelijkheden met betrekking tot de jaarrekening

Verantwoordelijkheden van het bestuur voor de jaarrekening

Het bestuur is verantwoordelijk voor het opmaken en getrouw weergeven van de jaarrekening in overeenstemming met Richtlijn voor de jaarverslaggeving 650 'Fondsenwervende organisaties'. In dit kader is het bestuur verantwoordelijk voor een zodanige interne beheersing die het bestuur noodzakelijk acht om het opmaken van de jaarrekening mogelijk te maken zonder afwijkingen van materieel belang als gevolg van fouten of fraude.

Bij het opmaken van de jaarrekening moet het bestuur afwegen of de stichting in staat is om haar werkzaamheden in continuïteit voort te zetten. Op grond van genoemd verslaggevingsstelsel moet het bestuur de jaarrekening opmaken op basis van de continuïteitsveronderstelling, tenzij het bestuur het voornemen heeft om de stichting te liquideren of de activiteiten te beëindigen of als beëindiging het enige realistische alternatief is.

Het bestuur moet gebeurtenissen en omstandigheden waardoor gerede twijfel zou kunnen bestaan of de stichting haar activiteiten in continuïteit kan voortzetten, toelichten in de jaarrekening.

Onze verantwoordelijkheden voor de controle van de jaarrekening

Onze verantwoordelijkheid is het zodanig plannen en uitvoeren van een controleopdracht dat wij daarmee voldoende en geschikte controle-informatie verkrijgen voor het door ons af te geven oordeel.

Onze controle is uitgevoerd met een hoge mate maar geen absolute mate van zekerheid waardoor het mogelijk is dat wij tijdens onze controle niet alle materiële fouten en fraude ontdekken. Afwijkingen kunnen ontstaan als gevolg van fouten of fraude en zijn materieel indien redelijkerwijs kan worden verwacht dat deze, afzonderlijk of gezamenlijk, van invloed kunnen zijn op de economische beslissingen die gebruikers op basis van deze jaarrekening nemen. De materialiteit beïnvloedt de aard, timing en omvang van onze controlewerkzaamheden en de evaluatie van het effect van onderkende afwijkingen op ons oordeel.

Wij hebben deze accountantscontrole professioneel kritisch uitgevoerd en hebben waar relevant professionele oordeelsvorming toegepast in overeenstemming met de Nederlandse controlestandaarden, ethische voorschriften en de onafhankelijkheidseisen.

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Onze controle bestond onder andere uit:

- het identificeren en inschatten van de risico's dat de jaarrekening afwijkingen van materieel belang bevat als gevolg van fouten of fraude, het in reactie op deze risico's bepalen en uitvoeren van controlewerkzaamheden en het verkrijgen van controle-informatie die voldoende en geschikt is als basis voor ons oordeel. Bij fraude is het risico dat een afwijking van materieel belang niet ontdekt wordt groter dan bij fouten. Bij fraude kan sprake zijn van samenspanning, valsheid in geschrifte, het opzettelijk nalaten transacties vast te leggen, het opzettelijk verkeerd voorstellen van zaken of het doorbreken van de interne beheersing;
- het verkrijgen van inzicht in de interne beheersing die relevant is voor de controle met als doel controlewerkzaamheden te selecteren die passend zijn in de omstandigheden. Deze werkzaamheden hebben niet als doel om een oordeel uit te spreken over de effectiviteit van de interne beheersing van de organisatie;
- het evalueren van de geschiktheid van de gebruikte grondslagen voor financiële verslaggeving en het evalueren van de redelijkheid van schattingen door het bestuur en de toelichtingen die daarover in de jaarrekening staan;
- het vaststellen dat de door het bestuur gehanteerde continuïteitsveronderstelling aanvaardbaar is. Tevens het op basis van de verkregen controle-informatie vaststellen of er gebeurtenissen en omstandigheden zijn waardoor gerede twijfel zou kunnen bestaan of de organisatie haar activiteiten in continuïteit kan voortzetten. Als wij concluderen dat er een onzekerheid van materieel belang bestaat, zijn wij verplicht om aandacht in onze controleverklaring te vestigen op de relevante gerelateerde toelichtingen in de jaarrekening. Als de toelichtingen inadequaat zijn, moeten wij onze verklaring aanpassen. Onze conclusies zijn gebaseerd op de controle-informatie die verkregen is tot de datum van onze controleverklaring. Toekomstige gebeurtenissen of omstandigheden kunnen er echter toe leiden dat een organisatie haar continuïteit niet langer kan handhaven;
- het evalueren van de presentatie, structuur en inhoud van de jaarrekening en de daarin opgenomen toelichtingen;
- het evalueren of de jaarrekening een getrouw beeld geeft van de onderliggende transacties en gebeurtenissen.

Wij communiceren met het bestuur onder andere over de geplande reikwijdte en timing van de controle en over de significante bevindingen die uit onze controle naar voren zijn gekomen, waaronder eventuele significante tekortkomingen in de interne beheersing.

Was getekend te Amersfoort, 5 juni 2024.

WITH Accountants B.V.
Drs. J. Snoei RA



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Trees for All