



Trees for All

Annual report 2022

# Reforesting the world together




For 24 years, Stichting Trees for All has been devoted to creating more forests in the world. We plant trees in the Netherlands and abroad. We also raise 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 photograph of a man and a woman in a field of green plants. The man, on the left, is wearing a blue cap and a grey t-shirt with a logo that reads 'Mangrove Laguna Sonre Comapan'. The woman, on the right, is wearing a white bucket hat and a light blue t-shirt. They are both looking at a small green plant seedling that the woman is holding. The background is filled with lush green foliage.

By **Stef Röell**  
Chairman of the board

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# Preface

**I look back on 2022 with great pride. Thanks to our donors, project partners and staff, we have once again raised Trees for All to new heights. As a result, we planted nearly 1.7 million trees worldwide. A new record in our existence!**

## **New projects**

We support more and more projects worldwide. In 2022, we signed no fewer than 38 new contracts with project partners all over the world. In addition, we facilitated 24 local greening initiatives in the Netherlands, through our *GroenDoen Fonds*.

Last year I visited our new projects in Mexico. I was very impressed with the results and the commitment of our project partners. At Trees for All, we spend a lot of time and attention to selecting and monitoring our projects. And we invest in the relationship with our project partners to ensure long-term impact. You can read more about our approach and our projects later in this annual report.





‘Thanks to a growing number of supporters, we can fulfil our mission.’

Stef Röell



### Growing support

I am also proud of our success in fundraising: we raised almost € 7,500,000 in total in 2022. This was possible due to the support we received from many businesses and private donors. Last year, we partnered up with over 2,200 businesses and 14,000 private donors. We are extremely grateful to them, as it is only through their support that we can fulfil our mission.

### Donation from the Dutch Postcode Lottery

Besides the contributions from corporate and private donors, we could also count on the support of the Dutch Postcode Lottery. At the end of December, we were pleasantly surprised once again by a cheque for € 1,000,000. This fantastic grant will help us develop new projects and programmes in the coming years.

### Visibility

Our dream is to make everyone in the Netherlands familiar with our work. We succeeded in attracting new ambassadors who help us spread our message, you couldn't miss our posters in the streets, and our Green Friday campaign also boosted brand awareness. We also organised the first planting day for private donors in the Green Friday Forest. The day was a great success and will be repeated this year!

### Organisation development

Our organisation has been professionalized again. Many processes have been optimised and automated in the interest of our growing organisation. By working more efficiently and hiring new staff, the pressure of work has been reduced, which was an important priority. It is admirable what all colleagues are achieving together. I am also proud of that!

### Board change

Finally, I would like to thank Hemke de Weijs for her dedication and commitment. Last summer she stepped down as chairman of Trees for All after more than five years. I have taken over the role of chairman from her and I do so with great pleasure and energy.

On behalf of the board and the team, I would like to thank everyone who supports Trees for All. Together we are committed to a world full of trees!

**Stef Röell**

*Chairman of the board Trees for All*

# Our results in 2022



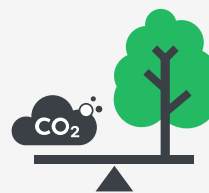
**1,670,550**

trees and shrubs  
planted worldwide



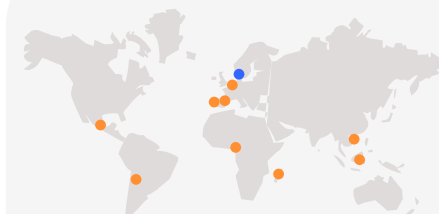
**965,110**

trees planted  
in forestry projects



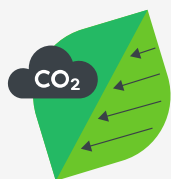
**705,445**

trees planted  
in CO2 projects



**38**

new projects  
in 11 countries



**122,072**

tons of CO2 offset  
through certified projects



**24**

local projects  
through our GroenDoen Fonds



**> 2,200**

corporate donors  
who support us



**> 14,000**

private donors  
who support us

# A brief recap

20  
22

high-  
lights

## March

We visited our **project partner Sicirec** in Bolivia. Together, we support local farmers in their transition to sustainable agroforestry. Since 2008, we have already planted over 1.9 million trees here!



Field visit to Bolivia

## June

Our new platform **actievoortreesforall.nl** went live. On it, our supporters can start their own campaigns to raise money for trees, such as walking or cycling tours.



Campaign platform

## July

We signed the first contract to support the planting of **landscape elements** in the Netherlands. By planting these trees and hedgerows, we are greening rural areas.



Greening the countryside

## October

We travelled to the African island of Madagascar to see how our project was doing. And of course we planted a tree ourselves as well: **the iconic baobab tree.**



Field visit to Madagascar

## November

Our Green Friday movement voices our opposition to Black Friday. Thanks to this campaign, we were able to plant 20,553 trees in the **Green Friday Forest**, in the Netherlands.



Green Friday campaign

## December

The **Dutch Postcode Lottery** surprised us with a cheque for € 1,000,000! This will enable us to start up our new schools programme, Trees for Schools, for greening post-secondary schools. The donation will also help us to set up new projects for carbon offsetting.

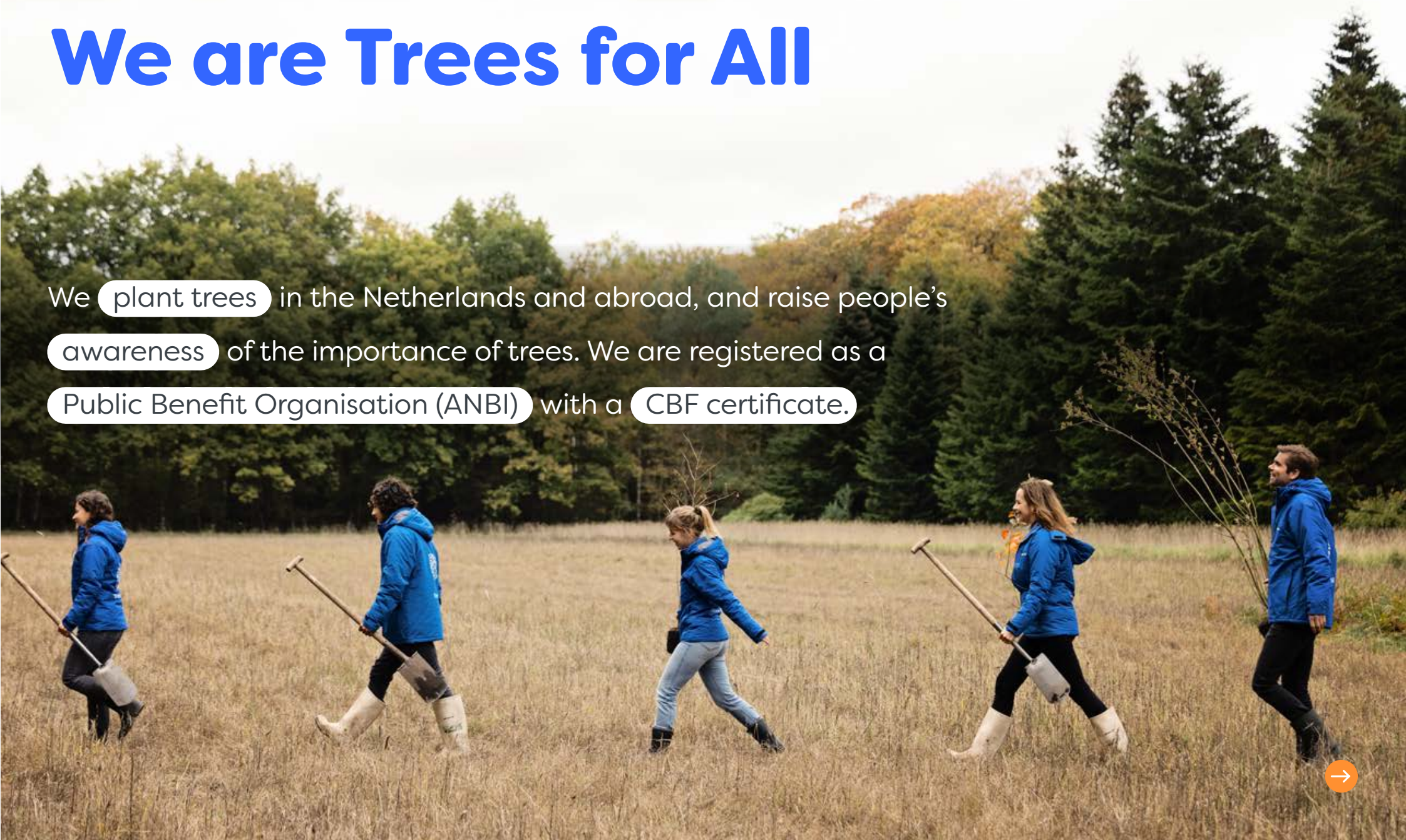


Donation of € 1,000,000



# We are Trees for All

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







# Reforeesting the world together

**Our world needs more forests. Trees have a positive impact on the climate, on biodiversity and on our surroundings. This is why we have devoted almost 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.**

## Broad impact

Thanks to the donations we receive as a charity, we are able to support various forestry projects worldwide. These projects always have a broad impact. They contribute to a better climate, as trees sequester carbon. They increase biodiversity on the earth, as forests form the habitat for numerous plants and animals. And they ensure healthy surroundings, as trees provide us with oxygen, fresh air, water and food.

## Making a difference together

There is still a lot of work to do in order to create more forests in the world. We believe that together we can make a difference. We inspire and motivate as many people as possible to join us in doing so.

From individuals to large companies: everyone can help us to plant trees or offset their inevitable carbon emissions. By combining forces in this way, we can increase our positive impact.

## The way we work

Our top priority is quality and impact in the long term. We do want to plant as many trees as possible, but only if the right tree ends up in the right place. To achieve this, we enter into long-term collaborations with our project partners all over the world, thus ensuring that forests are managed well – both now and in the future. You can read more about this from [page 9](#) onwards. Because you plant a tree not just for a while, but for life.

## Our core values

We believe in **sustainability** in all we do. We plant trees and forests responsibly, placing quality above quantity. We work with **experts** and we are a **reliable** charity with a CBF certificate. We attach great value to **personal** contact with colleagues, partners, donors and volunteers. 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, as is monitoring and evaluating the results.





# The way we work

**Although planting a tree is relatively easy, creating a forest is a different story altogether. It requires long-term vision, so that our trees and forests have a positive impact on the climate, on biodiversity and on our surroundings. So how do we work on this?**

## Worldwide impact

Trees for All supports (re)forestation projects in the Netherlands and abroad. This is a deliberate decision. Climate change and deforestation are worldwide problems, so we want to take a global approach to tackling them. We do so through our role as connector. We link the support from society (private individuals and businesses) to professional parties like landscape or nature protection organisations.

## Funding and guidance

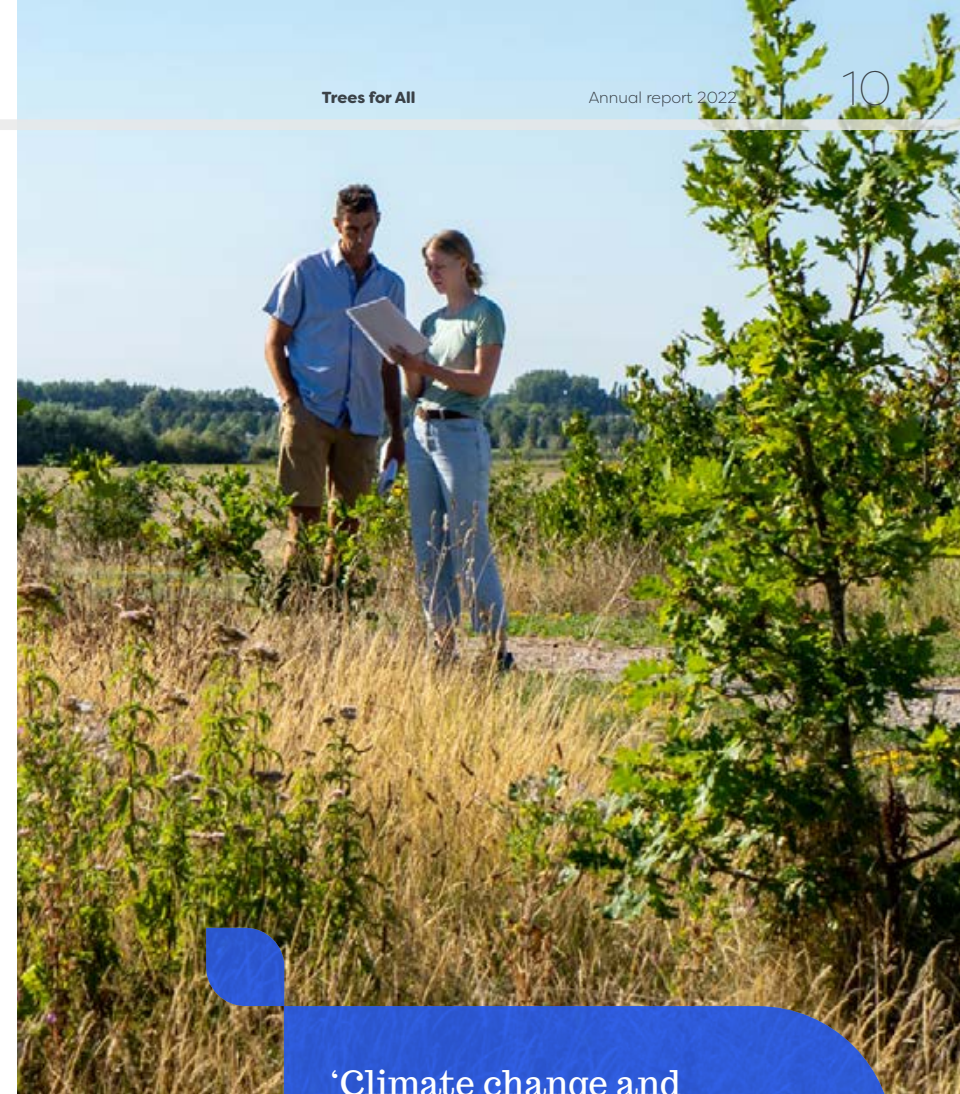
Our partners have a sound (re)forestation plan and the capacity to implement a project well. They either own the land or cooperate with private landowners or local communities, who make their land available. So Trees for All is not the owner of the land, but we take care of the funding and guidance needed for a project.

## Quality over quantity

Our project partners in the Netherlands and abroad can provide high-quality and long-term management of trees and forests. They share our vision of planting and managing forests, and have a track record in doing so. One important principle is that quality takes precedence over quantity. We want to plant as many trees as possible, but only if the right tree ends up in the right place and is properly managed.

## Selection and monitoring

Our own project managers take the utmost care in selecting our projects and partners. They have great expertise in forest and nature management and are closely involved in the content of the projects. This involves drawing up planting and management plans, as well as monitoring the trees and forests in the long term.



**‘Climate change and deforestation are worldwide problems. This is why we plant trees in the Netherlands and abroad.’**



# Our project criteria

Each project we support is assessed on the basis of certain criteria, which can be outlined as follows: **broad impact, focus on new forest and reforestation, native species, sustainable planting, long-term management, partners with a track record, and integral project financing.**

## 1 Broad impact

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 the local population.

## 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 tree species and trees 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 support projects in which trees and forests are planted for the long term. For each area, we look at what is needed for trees to grow into a healthy and climate-proof forest. This includes, for example, realising a temporary enclosure, extra irrigation for the trees planted or cultivation of the area.

## 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, and our partners keep us informed through monitoring reports. We also pay several visits to 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 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.



‘Our main focus is to plant the right tree in the right place.’



## The differences

# Tree donations and carbon offsetting

**The general public sometimes regards planting trees as synonymous with carbon offsetting. However, these are two different things. What is the difference between our tree donation projects and our carbon offset projects?**

### Two types of projects

Trees for All donors can support various projects with us. We distinguish between tree donation projects and carbon offset projects. The trees we plant in both types of project sequester carbon. But the difference is that you can officially call it carbon offsetting only when a project meets the requirements of a certification standard.

### Certification standard

For this certification, Trees for All works with Plan Vivo. This internationally renowned standard guarantees that the amount of carbon emitted by a donor is actually sequestered by trees.

A project that is certified can offer carbon credits. One credit is equivalent to one ton of sequestered carbon. So a credit is proof of carbon offsetting. Of the many projects we support, only two – in Mexico and Bolivia – are intended for carbon offsetting. You can read more about them on [page 14](#).

**‘For us, planting trees is not just about carbon offsetting, but also about improving biodiversity and living conditions.’**

### No profit motive

It is important to know that Trees for All works on a non-profit basis. So unlike many other commercial carbon credit providers, we have no profit motive. We think it is important that the local population participates in our projects and that a large part of the carbon income is intended for them. Plan Vivo takes care of this. Plan Vivo also checks on other matters, like land rights, sustainable land use and biodiversity.

### Broad impact

By no means every project is suitable for carbon offsetting. Some types of project, for example, sequester more carbon than others. And by no



means can every project be certified, as it may be too small-scale in relation to the costs involved. Furthermore, some countries do not permit the sale of carbon credits.

At Trees for All, making impact is our top priority. We therefore deliberately choose to support both tree donation projects and carbon offset projects. Because we think that planting trees is not just about carbon sequestration, but also about increasing biodiversity and creating healthy living conditions. And that is what all of our projects do.



‘The impact of the dry summer on the plantings fortunately remained limited.’



## Monitoring and evaluation

**We are involved in all our projects for at least ten years. This ensures that the trees and forests also have a positive impact on the climate, biodiversity and living conditions in the long term. How do we measure this?**

### Reports and field visits

We monitor and evaluate all our projects carefully. Our project partners are obliged to keep us informed about the trees planted and to provide us with reports. We also monitor the project and the plantings ourselves through field visits.

### Dry summer in the Netherlands

In our projects in the Netherlands last year, for instance, one question was how the young plantings would respond to the extreme weather and dry summers. The good news is that this negative impact remained limited.

Various project partners had taken preventive measures, for example sowing the land with a grain mixture. This protected the soil better against drought. Only the planting in Almere suffered from the weather conditions. Here, the gaps that opened up have been replanted in accordance with the agreements.

Other good news is that our partners' reports show that the biodiversity at various planting locations is already on the rise. Our partner Limburgs Landschap has even carried out manual counts and observed dozens of plant and animal species in the area where we planted trees!

### Monitoring at a distance

Usually, we visit our project partners abroad once every two years. You can read more about these field visits on [page 14](#). In the meantime, our partners keep us informed through reports and regular online contact.

Some project partners work with (new) monitoring tools. In Indonesia, for example, an observation tower is being erected, in order to permanently monitor the development of the forest. And in Mexico, our project partner SENDAS is working with camera traps, to register which animals show up in a project area.

### Adjustments

Although many things go well, in some cases it is necessary to make adjustments to ongoing projects. We try to avoid risks in advance as much as possible, but we do not have control over every situation. Through close involvement in our projects, we can step in promptly and take measures. You can read about how we do this on [page 15](#).



# On a field visit to Mexico

Last year, we visited our projects in Mexico. One of them is the new carbon offset project in Chiapas. Here, we are restoring endangered hillside forests and helping farmers make the transition to sustainable agroforestry. Our colleague Jeroen looks back.

## Motivated population

“During our visit, we spent two days with the core team of our project partner AMBIO”, says Jeroen van der Horst, manager international projects of Trees for All. “We got a good impression of the team’s expertise. And now we have a better idea of what concerns the villagers who are participating in the project.”

We encountered motivated people, who are raising trees in local nurseries with a lot of care and love. “Some villagers said that they receive hardly any support from the government”, says Jeroen. “So they’re extremely happy with our donations. This is concrete evidence of the added value of our collaboration.”

## Better living conditions for farmers

AMBIO is training some of the local farmers and villagers as ‘tecnicos’. They receive training and support in planting trees on their land as an alternative to the usual agriculture.

“Farmers plant native tree species in combination with crops like coffee and cacao”, says Jeroen. “The trees provide shade, which improves the quality of the coffee and cacao. This means more income for the farmers. Exchanges also take place between the villagers, so they can learn from one another, which has improved the standard of living considerably.”

## Breaking the vicious circle

In this project, we are also planting new forests on the mountainsides of Chiapas. This is really necessary, as the slopes are suffering badly from erosion, due to deforestation. Jeroen says, “Now, there’s only grass growing here, meaning that nature is barely able to restore itself.”

Forest fires are still occurring in the region as well. “We want to break through this vicious circle by planting trees and working on fire prevention”, says Jeroen. “Fortunately, the slash and burn practices, whereby forests are felled and burned for agriculture, are increasingly making way for sustainable land use. That is hopeful for the future.”

## New forest and sustainable agroforestry

What	Restoration of endangered hillside forests and transition to sustainable agroforestry
Where	Chiapas, Mexico
How	Planting 85,000 trees and training local farmers
With whom	The Mexican environmental organisation AMBIO and the local population



Chiapas, Mexico

‘It’s a hopeful sign that logging in the region is increasingly making way for sustainable land use, like coffee cultivation.’

## Jeroen van der Horst

Manager international projects



## Learning from setbacks

# Drought and goats in Ghana

**Planting forests sustainably is not a simple matter. In order to make impact, we need to learn from setbacks and make adjustments where necessary. This is what we are doing in Ghana, where the planting is under threat from drought and free-ranging goats.**

## Extreme drought

In Ghana, we are collaborating with our project partner Tree Aid on the restoration of river forests in the Bongo district, which is one of the driest areas in the region. At the start of the project, we already knew that the conditions here would be challenging. But that also means that we can make an even bigger impact.

The trees are planted on common land, which is a challenge in itself, as people feel less responsible for shared land than for their own land. Yet the involvement of local residents is crucial to the success of the project.

## Lack of water

For instance, it is important that they ensure the planting is well protected against drought. But during our field visit, we saw that the residents were using the extremely limited supply of water from the wells mainly for their own land and households. So they had to get the water for the planting from a reservoir further away.

This is a time-consuming job, due to the distance and to the amount of water needed. We have therefore made extra budget available to Tree Aid for

purchasing tricycles, water tanks and water storage facilities in the villages. This enables the farmers to give the young trees water every week during the dry season.

## Mud walls and fences

Another concern is the free-ranging goats that form an important part of the local economy. Particularly in the dry periods, when food is scarce, the goats enjoy eating a juicy sapling. So the trees are protected by chicken wire and mud walls. But making and maintaining them is a labour-intensive job, which is not carried out everywhere.

We have therefore also made extra budget available for materials. At our request, dozens of 'tree islands' have been created in the project area, enclosed by fences. This enables us to protect around 21,000 trees at once.

## Income for the local population

Another challenge is the remuneration the farmers receive for their work. These farmers, who are mainly women, help with the cultivation, planting, protection and watering of the young trees. During our field visit, we got the message that the current



## Why we plant trees in Ghana

River banks and fields in the area are suffering the effects of strong erosion, due to large-scale logging and climate change. In combination with persistent drought and flooding, many crops get lost.

## Creation of river forests

<b>Where</b>	Bongo district in northern Ghana
<b>How</b>	Planting 215,000 trees on common land
<b>With whom</b>	Our project partner Tree Aid and twenty surrounding villages



remuneration for the services provided did not compensate the required time investment.

Alongside their project work, the women are also responsible for running the household and working on the land. These living conditions, which are difficult enough anyway, are worsening due to inflation and poor harvests. So, along with Tree Aid, we have drawn up a plan for extra remuneration, as the farmers' efforts are essential for the successful implementation of this project.



# Our projects

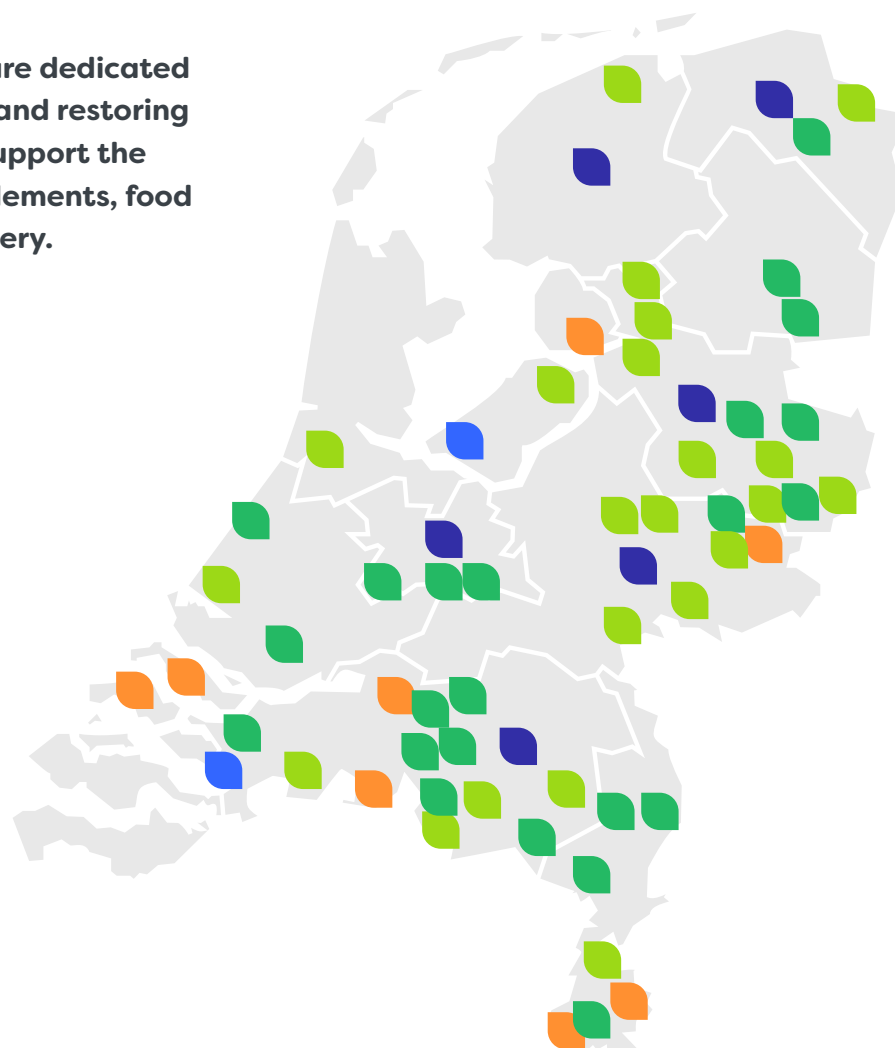
Trees for All supports projects in **the Netherlands** and **abroad**. This enables us to make an **impact** worldwide.





# Projects in the Netherlands

In the Netherlands, we are dedicated to creating new forests and restoring existing ones. We also support the planting of landscape elements, food forests and urban greenery.



**58**  
projects  
in 2022

## Urban greenery

**2** projects

With the municipalities of Almere and Bergen op Zoom, in collaboration with local partners, such as schools, residents' associations, green contractors and social job creation organisations.

## GroenDoen Fonds

**24** projects

With 24 foundations and associations, who received a financial contribution in 2022 from our GroenDoen Fonds in order to green their local surroundings.

## New forests and restoration

**18** projects

With Zuid-Hollands Landschap, ARK Rewilding Europe, Brabants Landschap, Limburgs Landschap, Staatsbosbeheer/Buitenfonds, Landschap Overijssel, Gemeente Eersel, Vereniging Dorpsbelangen Kolham, Friese Milieufederatie, Landgoed Noetselenberg, Landgoed Zuylestein, Kasteelgaarde Rhooon, Stichting Beekenbos, the Van der Stel family and the Visser family.

## Landscape elements

**6** projects

With Friese Milieufederatie/ Landschapsbeheer Friesland, Landschapsbeheer Groningen, Stichting Landschapsbeheer Gelderland, Landschap Overijssel, Brabants Landschap, Provincie Utrecht/Orbis and Hoopheggen.

## Food forests

**8** projects

With Stichting Voedselbosbouw Nederland and food forests Achterhoek, Beheerlyckheid, Lust & Last, Roestelberg, Hei15, Lubosch Land, Baarle Nassau and Zonnegoed.

# 5 projects highlighted



Landscape elements

2

## Friesland

Friese Milieufederatie and Landschapsbeheer Friesland

In Friesland, we are planting 92,000 new trees and shrubs on and around farmyards. This restores the landscape elements that traditionally occur in the countryside.



New forest and restoration

1

## Noord-Brabant

Stichting Brabants Landschap

We are planting new forests scattered over the province of Brabant. We are doing so on land where nature is unable to develop sufficiently. The planting will ensure vigorous forests that are well connected to existing nature.

Food forest

3

## Brouwershaven (Zeeland)

Stichting Voedselbosbouw Nederland

In Zeeland, a bare field is making way for the Beheerlyckheid food forest, where trees, shrubs and plants that produce food like fruit, nuts and berries will soon be growing.



Urban greenery

4

## Bergen op Zoom (Noord-Brabant)

Gemeente Bergen op Zoom

In this municipality, we are working on creating more greenery in the town as well as its surroundings: from planting hedges along residential areas to restoring forest areas.



GroenDoen Fonds

5

## Haaksbergen (Overijssel)

IVN Haaksbergen

In Overijssel, we are supporting the creation of an experience forest. Local residents are transforming a meadow into a picking garden, by planting fruit trees and bushes.



## 5 questions for Frans van Zijderveld

# More trees in the countryside

In 2022, we started planting landscape elements in the countryside. Frans van Zijderveld, Manager projects Netherlands, talks about why restoration is essential.

### 1. Why do we need to plant more landscape elements?

“Around sixty percent of landscape elements have disappeared in recent decades. This is due to the scaling up of agriculture, the construction of infrastructure and the building of homes and businesses. It has huge consequences, as landscape elements have all sorts of important functions. They sequester carbon, ensure greater biodiversity, improve the water balance, link up existing nature and create an attractive landscape. So we want to re-introduce landscape elements to the countryside as quickly as possible.”

### 2. How is Trees for All doing that?

“We are linking our donors’ support to landowners who want to plant trees and hedges on their land. Along with landscape organisations, we ensure a planting plan that is suitable for the land and the surroundings. We also provide the planting material. This lowers the threshold and makes it practical for farmers and private landowners to participate. Results are visible rather quickly, that’s one of the great things. After one year, you already see the biodiversity increasing: a bird sitting on a branch, a bee buzzing by or a mouse scurrying away among the bushes.”

### 3. Why is it so important to you to focus on this?

“I’m a real nature lover and know what our landscapes looked like decades ago. It’s shocking to see how many trees and hedges have disappeared.

You get the full experience of a landscape by cycling or walking through it. But you can also enjoy it on a smaller scale: a dog rose coming into flower, a bumble bee busily looking for nectar or a bird singing. Protecting and developing this nature is what drives me.”



‘Protecting and developing nature is what drives me.’

**Frans van Zijderveld**

Manager projects Netherlands

### 4. How are the first projects going?

“There’s a lot of enthusiasm for planting landscape elements. The number of projects and project partners is growing, which means that the whole landscape of the Netherlands is gradually taking shape. But it’s necessary that society gives farmers or private individuals a long-term allowance for the land they make available and for its management. That’s still a challenge. We’re trying to take steps with our partners by bringing together budgets and parties.”

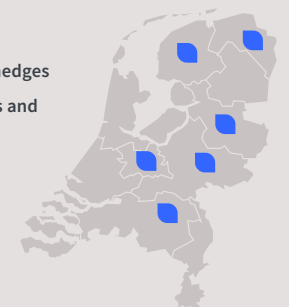
## What are landscape elements?

Landscape elements are the structures in a landscape. They include things like rows of trees, copses and pollard willows (the green elements) or swamps, ditches and pools (the blue elements). Together, they shape our landscape.



### Landscape elements

<b>Where</b>	Farmyards and plots throughout the Netherlands
<b>How</b>	Planting thousands of trees and hedges
<b>With whom</b>	Landscape organisations, farmers and private landowners



### 5. What are the plans for 2023?

“In 2023, we’ll continue to plant landscape elements in new places, such as Drenthe. Meanwhile, we can monitor the results of the first projects, so that we can share that information with our project partners and donors. There’s still a long way to go!”



24 new projects through our GroenDoen Fonds

# Local greening

Through our GroenDoen Fonds, we help local foundations and associations throughout the Netherlands to green their surroundings. In 2022, this fund enabled us to implement 24 new projects.

## Local green projects

Trees for All set up the GroenDoen Fonds in 2021 thanks to a financial contribution from the Dutch Postcode Lottery. Through the GroenDoen Fonds, local foundations and associations can apply for financial support for a greening project in their surroundings. In 2022, there was once again great interest in receiving our support.

## Green school playgrounds and mini forests

Popular applications included greening school playgrounds and planting small food forests. In addition, several mini forests, bee gardens, neighbourhood parks and nature experience paths have been created to enhance the Netherlands.

There was even enthusiasm for planting trees and shrubs on the Caribbean islands. On Bonaire, the Dutch foundation La Montañita created a forest in the San José nature reserve, in order to protect the mangrove forests. And on Curaçao, the foundation Hôfi Chikí planted a tiny forest next to the university of Curaçao.

## Strong motivation

What all of these projects have in common, is the huge motivation and commitment of the initiators. We deliberately stimulate this by asking them to sign a Green Pledge, in which at least ten people state that they support the initiative and will remain involved in it. This ensures that the trees and shrubs will also be well maintained in the future.

We also ask all the applicants to give us feedback about the project. It is great to see that most of the foundations and associations already send us photos and reports of their own accord. The current projects also attract new greening projects. This creates several projects in the same region, which is in keeping with our goal of greening the whole of the Netherlands.

## Follow-up

Starting in 2023, we have found a new financier for our GroenDoen Fonds: the Dutch green energy provider Vandebroen. This will enable us to continue the GroenDoen Fonds in 2023 and make even more people happy with a contribution to their greening project.

## What is the GroenDoen Fonds?

The GroenDoen Fonds is intended for initiators who want to green their local surroundings. Through the GroenDoen Fonds, they can receive a sum of between € 500 and € 5,000 for planting trees and shrubs.



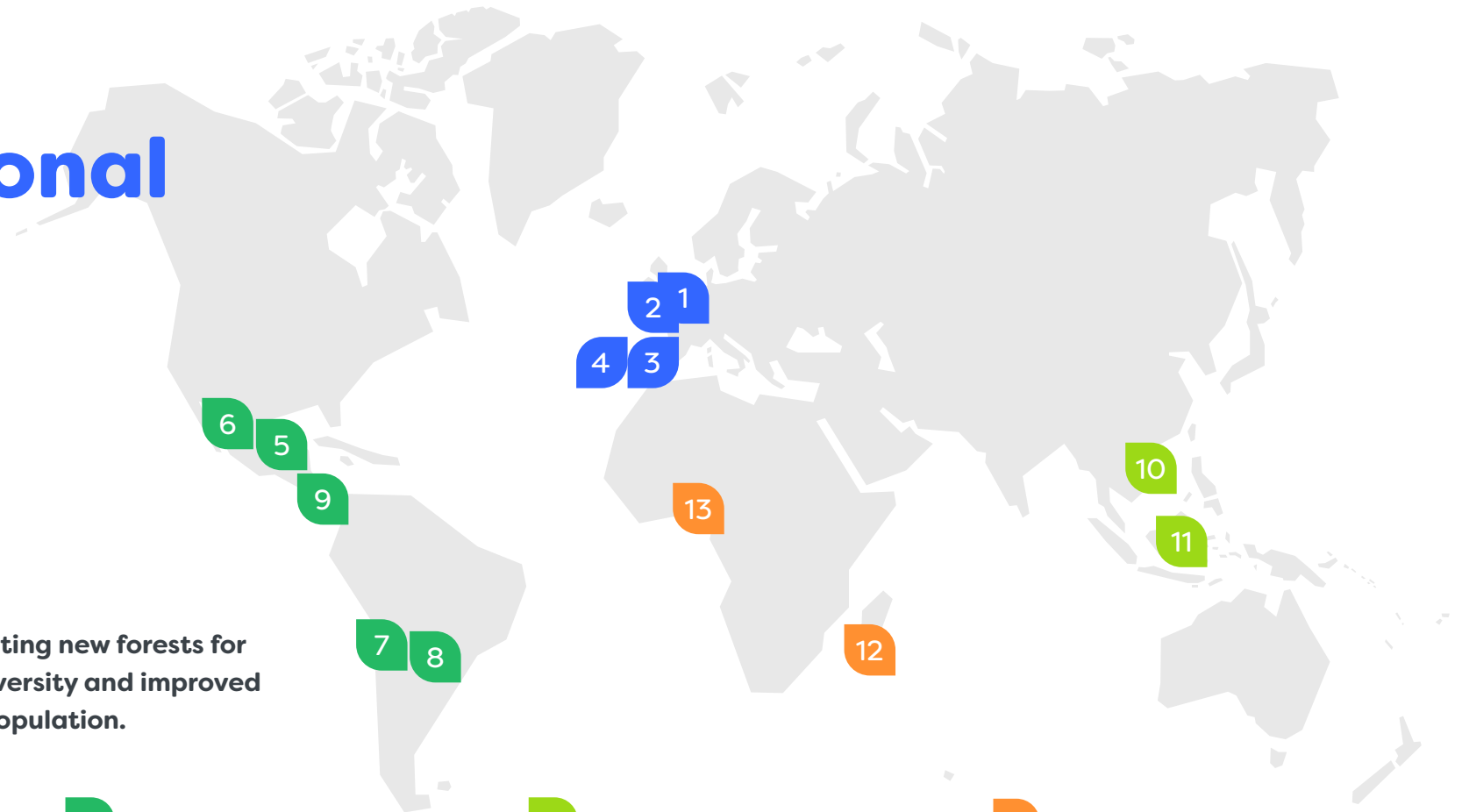
‘The initiators of local projects are highly committed and motivated.’



# International projects

**13**  
projects  
in 2022

In projects abroad, we are planting new forests for a better climate, greater biodiversity and improved living conditions for the local population.



## Europe

### Belgium

1. New forest in Houthalen-Helchteren, in partnership with Limburgs Landschap
2. New forest in Ninove, in partnership with Natuurpunt

### Spain

3. Restoration of park landscape in Parque Natural de la Sierra Maria-Los Vélez, in partnership with ALVelAI / Aland Foundation

### Portugal

4. Landscape restoration in the Faia Brava Reserve, in partnership with ATNatureza



## Latin America

### Mexico

5. Restoration of mangrove forests in Los Tuxtlas, in partnership with Sendas A.C.
6. Agroforestry and reforestation in Mexico (Chiapas), in partnership with AMBIO

### Bolivia

7. Agroforestry and reforestation in the Andes (La Paz, Cochabamba and Potosí), in partnership with Stichting Samay
8. Agroforestry in the lowlands of Cochabamba, Santa Cruz and Beni, in partnership with Sicirec

### Costa Rica

9. Restoration of tropical lowland forest, in partnership with Stichting Adopteer Regenwoud



## Asia

### Vietnam

10. Restoration of dune forests in Phu Yen Province, in partnership with UNIQUE and IREN

### Indonesia

11. Restoration of tropical peat forests in Sebangau National Park, in partnership with Borneo Nature Foundation



## Africa

### Madagascar

12. Restoration of lowland forests on West Madagascar, in partnership with Zazamalala Foundation

### Ghana

13. Agroforestry and creation of river forest in Bongo, in partnership with Tree Aid Ghana



5 questions for Jeroen van der Horst

# Restoring tropical rain forests on Borneo

At some places in the world, you find biodiversity hotspots: areas that are home to exceptionally high numbers of endangered plants and animals. For example, the island of Borneo, where we started supporting a project this year. Jeroen van der Horst, manager international projects, talks about why this is necessary.

**1. Why is it so important to support projects in ‘biodiversity hotspots’?**

“Alongside climate change, the loss of biodiversity is a big problem that is underestimated. Without pollinators like insects and bats, or seed distributors like birds and mammals, a large number of tree species will disappear from our planet. That increases soil erosion, disrupts the water balance in forests and aggravates the climate crisis. It is a vicious circle, which we aim to break by planting forests. A healthy forest is inextricably linked to healthy biodiversity.”

**2. And why on Borneo?**

“On Borneo, we’re restoring the tropical rain forest in Sebangau National Park, along with our project partner Borneo Nature Foundation. It’s one of the most valuable peat swamp forests in the world. These forests sequester enormous amounts of carbon, besides forming the habitat for countless plants and animals, including the Bornean orang-utan, which is threatened with extinction. This species of ape is a key one. If the orang-utan is thriving, then so is the forest, as well as many other plants and animals.”

**3. What is an important goal?**

“Sebangau National Park is under the supervision of the government. But it’s difficult to protect the park, due to its size and the limited means available. Involving the residents of surrounding villages increases the level of control. Besides being involved with the planting, the residents are also responsible for fire prevention and weekly patrols. This ensures

that the forest is better protected, there is better water retention and the peat remains wet, thus reducing the risk of forest fires.”



**‘Our projects are a role model for reforestation and sustainable land use in the region.’**

**Jeroen van der Horst**  
Manager international projects

**4. What is your personal involvement with this project?**

“I have a lot of respect for the local participants who work day and night on maintaining the forest. Planting trees is an important way of protecting forests in the long term. Communities receive income and the forest is restored. Moreover, the dedicated population forms a shield against illegal activities, such as felling. Every year, a couple of hundred hectares of forest is planted, but the impact of this strategy is many times greater.”

**5. What motivates you to devote yourself to this sort of project?**

“During my work in the tropics, I’ve watched the forests disappearing rapidly. I’ve also seen that in order to restore and maintain forests in the long term it’s crucial to involve the local population. We

**What are we doing on Borneo?**

Large parts of the tropical rain forests on Borneo have disappeared due to illegal logging and forest fires. So we are planting 100,000 new trees, in collaboration with families from the surrounding villages, who cultivate and protect the young trees.



**Restoration of tropical rain forest**

<b>Where</b>	Sebangau National Park on Borneo
<b>How</b>	Planting 100,000 trees, as well as setting up nurseries and protecting the planting
<b>With whom</b>	Our project partner Borneo Nature Foundation and the local population



Sebangau National Park

make this possible through the financial support of our donors; not only on Borneo, but also in Mexico, for example, and on Madagascar. Our projects are relatively small-scale, but they are a role model for reforestation and sustainable land use in the wider region.”

## Reforestation on Madagascar

# Protecting a unique ecosystem

On Madagascar, we are working on restoring native dry deciduous forests. By planting 150,000 trees on 150 hectares of land, we are enlarging the existing forest of Zazamalala Foundation.

### Barren desert

On the African island of Madagascar, we are restoring the dry deciduous forests: one of the most endangered ecosystems in the world. If we do not act, then this whole ecosystem will disappear, including all the plants and animals that belong there. That would be a disaster, as these forests and their inhabitants are found only on Madagascar. Moreover, the local population would remain behind in a dry and barren desert. This can be avoided by introducing new forests.

### Better living conditions

Not only does the planting create new nature, but it also provides work and income for the local population. Our colleagues saw this for themselves when they paid a visit to the project in Madagascar last summer. When they were there, preparations for the planting were in full swing.

Twenty locals are permanently employed by our project partner Zazamalala Foundation. Over the past twenty years, this foundation has already reforested almost 140 hectares of land on West Madagascar. Many villagers help out in the nursery and with the planting work, on the basis of a daily wage. Arboriculturist Leonce Capistran is clear about his motivation for



**'I see a change in people: thanks to the project, they're treating the forest with more respect.'**

**Simon Rietveld,**  
Founder of Zazamalala Foundation

working on the project: "Pas de forêt, pas de pluie, pas de riz." In other words: without trees, no rain, and thus no food.

### More trees, more rain

The trees we plant ensure a better microclimate with more rainfall. They also retain rainwater in the ground. That is extremely important in a region like this, where water is so scarce. The lack of rain leads to the failure of complete harvests, thus decreasing food security even further in a country that is already poverty-stricken.

### Change in the local population

As the forest provides income for whole families, they are even more motivated to keep the forest intact. Simon Rietveld, founder of Zazamalala Foundation, says "I see a change in people. They treat the forest with more respect and call each other to account in the case of misconduct. Previously, they used the forest as a sort of supermarket for food, medicines and wood. People simply didn't know any better and had to survive. But now they see that things can be different – and must be different. The support from Trees for All is helping them make this change."

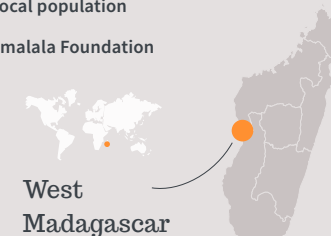
## Madagascar

On the African island of Madagascar, many forests have disappeared in recent decades. Native dry deciduous forests have made way for agricultural land, and a lot of forest has been felled for raw produce and fuel. Over the past twenty years, Zazamalala Foundation has therefore transformed almost 140 hectares of land into new native forest. Trees for All is helping to enlarge this forest.



### Restoration of dry deciduous forests

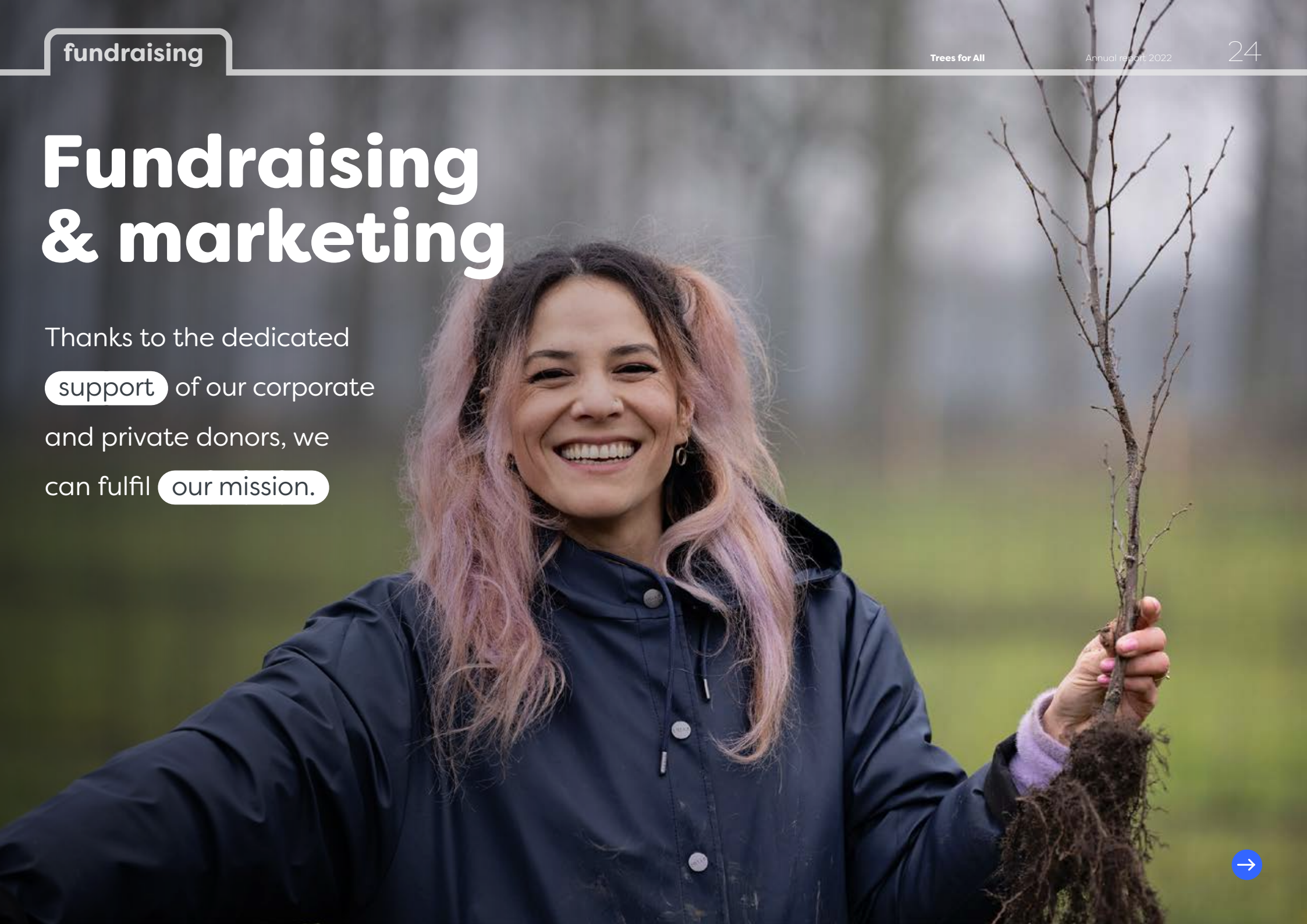
<b>Where</b>	West Madagascar
<b>How</b>	Planting 150,000 trees, together with the local population
<b>With whom</b>	Zazamalala Foundation





# Fundraising & marketing

Thanks to the dedicated  
**support** of our corporate  
and private donors, we  
can fulfil **our mission.**

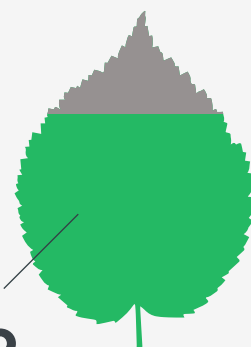


## Results to be proud of



**€ 7,486,337**

in proceeds from  
our own fundraising



**81%**

of each Euro  
spent on objectives



**€ 1,000,000**

new donation from  
Dutch Postcode Lottery



**> 2,200**

businesses  
who support us



**> 14,000**

private individuals  
who actively support us



**> 17,000**

followers on  
LinkedIn and Instagram



**> 17,200**

subscriptions  
to our newsletter



# Our partnership with businesses

**The number of businesses helping us to creating more forests once again grew in 2022. We receive a donation from no fewer than 2,200 businesses. Ranging from small start-ups to large corporate companies, organisations help us plant trees in all sorts of ways.**

## Support from every corner

Businesses can collaborate with us in a variety of ways. Our corporate forest partners donate a minimum of 2,500 trees a year, which are planted in their own corporate forest. Organisations with a smaller budget can become a tree partner and donate a minimum of 200 trees a year, for example for each product sold. There are now hundreds of different businesses who collaborate with us like this. In addition, we have CO2 partners, who reduce their carbon emissions and submit a reduction plan to us. They compensate their remaining emissions through our certified projects.

## Hotels for Trees

We are also interested to codevelop new initiatives with our partners. Such partnerships require creativity and customisation. One good example is our collaboration with Hotels for Trees.

This foundation now works with more than 140 hotels across twenty countries. Hotel guests can choose to forego the daily cleaning of their room and donate a tree instead. In recent years, Hotels for Trees has contributed to sixteen different Trees for All projects. Even better – they have joined us in planting more than 100,000 trees! And that number will continue to rise, as more and more hotels are joining us to create more forests in the world.



**'In recent years, Hotels for Trees have joined us in planting more than 100,000 trees.'**



‘When entering into partnerships, we test businesses on their motivation and credibility.’



### The power of collaboration

We are grateful for so much support. We enjoy entering into partnership with businesses that want to make a positive contribution to the climate by helping to create more forests in the world. Trees for All is not an activist organisation that positions itself independently from the business world. We believe rather in the power of collaboration. In this way, we want to make the transition together to a more sustainable world.

### Partner policy

At the same time, we are critical in assessing new partnerships. Public opinion is increasingly turning against greenwashing, whereby businesses try to appear greener than they really are. And rightly so. Last year, we therefore introduced our partner policy. This internal guideline helps us make the right decisions about the partnerships we enter into. In drawing up the policy, we held valuable discussions, both internally and with partners and potential partners.

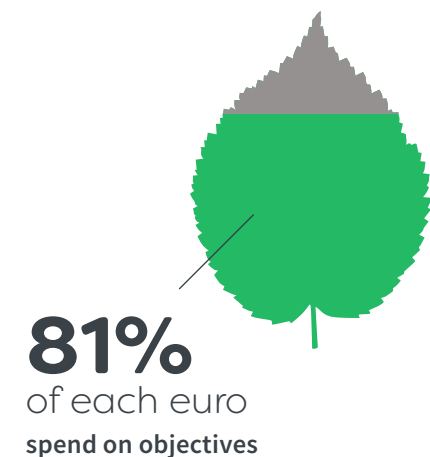
### Motivation and credibility

When entering into new partnerships, we work on the basis of the principle of inclusion. We test organisations on their motivation and credibility, for example. Businesses that have serious plans for sustainability are very welcome to become our partner. In practice, this means that sometimes we say ‘no’ to a partnership, and usually ‘yes’. Meanwhile, we continue to learn, and all the different opinions keep us alert.

### Costs of fundraising

As a foundation, we feel a great responsibility to spend every donation efficiently and effectively. We are pleased that in 2022 we were once again able to keep our costs low. Our cost ratios are important kpi's. You can read more about this in our Accountability Statement on [page 35](#).

For each Euro we received, we spent 81% on the reason for our existence: planting trees and raising people's awareness of the importance of trees. However, in order to carry out our work well and professionally, we incur organisational costs as well, of course. These are also explained in more detail in our Accountability Statement.

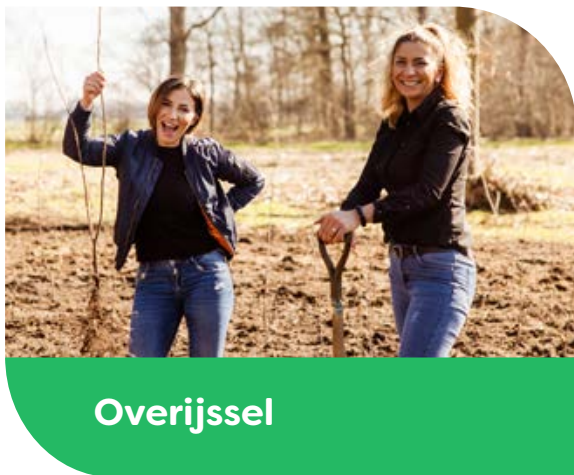




# Tree planting days 2022

During our tree planting days, our corporate forest partners can plant trees themselves in their corporate forest. Despite the black hands, muddy boots and sore muscles, we see many happy faces at the end of the day!

## March



Overijssel



Gelderland

## November

## March



Drenthe

## February



Overijssel

## November



Noord-Brabant



Noord-Brabant

## December



Limburg

## December

‘There was mud everywhere, but planting trees gives a great deal of satisfaction.’





## Donation from the Dutch Postcode Lottery

Three years ago, we received a one-off donation of € 1,000,000 for three years (2020-2022) from the Dutch Postcode Lottery. We used this to do lots of great things, like launching our GroenDoen Fonds and developing a new website. The donation also allowed us to invest in a new CRM system, in order to further professionalise our organisation.

In the summer of 2022, we submitted a new request for support to the Dutch Postcode Lottery. In December, we were surprised for the second time by a cheque for € 1,000,000 for three years. We are incredibly happy with this. We will use the donation to set up our schools programme Trees for Schools, in 2023, which will enable us to involve even more young people in our work. The donation will also allow us to start up new carbon offsetting projects.



# Growing support from private individuals

In 2022, we had around 14,000 active private donors. They have supported us in all sorts of ways, making a big contribution to our wonderful result of planting almost 1,7 million trees. We hope to expand this group of supporters even further in the coming years.

## Trees and awareness

Planting a tree, gifting a tree, offsetting the carbon emissions of your household or starting your own campaign for more trees: there are many ways in which our donors can lend their support. And in 2022, they did so en masse. Especially in November and December, we saw a big peak in involvement, during our Green Friday campaign, followed by a Christmas campaign.

## Raising awareness

On the one hand, the focus of our campaigns is on planting trees, and on the other it is on raising awareness of the importance of trees. Through blogs, videos and infographics, we share background information about the importance of trees, the impact of over-consumption and tips to reduce your personal carbon emissions. Our website, social

media and newsletter allow us to reach as many people as possible and urge them to reduce their negative impact on the earth and to increase their positive impact.

## Taking personal action

In recent years, our donors increasingly asked us if they could set up their own fundraising initiative to support us. So we took this on board and launched our own [campaign platform](#) through Kentaa, in June. This platform enables individuals and businesses to create a personal campaign page to raise donations for trees. Since it was set up, marathons have been run, many kilometres have been cycled and lots of parties have been given, for which donations for trees were requested. These campaigns have already raised more than € 45,000 for us, which is equivalent to 9,000 trees!



## Legacies

In 2022, we also started making our name as a charity to be included in a will. Two wills have already been signed, in which donors are leaving part of their inheritance to us. One of them was signed by Johan and Carola. We think it is wonderful that people choose this way of bequeathing a green planet and we are very grateful for this special support.



**‘By investing in nature, we help the generations who come after us.’**

### Johan and Carola

included Trees for All in their will



## Awareness campaign

# Together for Green Friday

**In November, it was impossible to ignore our annual Green Friday campaign. We called on consumers and businesses not to buy or sell any Black Friday deals, but to plant trees in the Green Friday Forest instead. So together, we said ‘no’ to the huge over-consumption that takes place on Black Friday.**

### Green voice of opposition

Our Green Friday movement was livelier than ever last year. Hundreds of businesses and consumers joined us in a green voice of opposition, by not taking part in Black Friday. Many of them donated a tree to the Green Friday Forest, and in the end we were able to plant 22,824 trees in our Green Friday Forest in The Netherlands.

We planted the first couple of thousand trees on Green Friday, in the company of a group of enthusiastic donors. Our project partner Brabants Landschap went on to complete the planting. But the enthusiasm on the day itself was so infectious that we are organising another planting day on Green Friday in 2023!

### Making our name

For us, the Green Friday campaign is an important way of raising awareness about the negative impact of over-consumption and waste. So we are proud that our Green Friday movement is becoming increasingly well known. On Green Friday, our Instagram account exploded, and hundreds of donors shared a statement to make it clear they were not taking part in Black Friday. Some shops in the Netherlands even closed their doors, including our partners Dille & Kamille and Zustainabox, which ensured a lot of PR.

### Green Friday Friends and ambassadors

Our voice of opposition became even louder through our ‘Green Friday Friends’. They are sustainability trendsetters, and include well-known actors and actresses, sustainability experts, presenters, writers and other green activists.

We also found a new ambassador who endorses our message: writer, director and actress Sanne Vogel. She played the main role in our Green Friday video, which aimed to reach even more people. In addition, actress Melissa Drost helped plant a tree in the Green Friday Forest and now we have officially welcomed her as a Trees for All ambassador as well. We hope to engage even more donors in this way next year!



**‘I’m really concerned about the future of our planet. Planting trees gives me hope.’**

**Sanne Vogel**, Trees for All ambassador





# Risk management

Managing risks is an important part of our daily work.





# Dealing with risks

**As a charity, we have various responsibilities, whereby we have to comply with official laws and regulations. We take serious and very careful account of this. Our work involves risks as well. Which risks are they? And how do we manage them in a good way?**

## Risks of insufficient fundraising

Fundraising is strategically important for our continuity. To achieve our goals, we are dependent on donations from private individuals and businesses. Most of the funds we raise are earmarked, meaning they are appropriated for planting forests and offsetting carbon emissions.

The donations we have received from the Dutch Postcode Lottery also give us the scope to invest in new projects, awareness campaigns and our own organisation. The undesignated character of these donations make them an important addition to the regular income from our own fundraising.

We also build up a continuity reserve, on which we can draw for paying our organisational costs (temporarily), should there be an unexpected shortfall in our income.

## Risks of mismatch

For our forestry projects, we depend on the extent to which suitable projects become available. If we enter into larger projects or several at the same time, then this 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 pledged to us.

We take a careful approach to this. Our balance sheet includes all the project obligations entered into and the current 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 2022, our liquid assets were higher than our project obligations.

## Project risks

Forestry projects always involve risks. For instance, planting may be delayed due to unforeseen circumstances or cancelled 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.

In order to be able to meet any risks and make adjustments if necessary, Trees for All includes a



provision when entering into contractual obligations for international reforestation projects. This provision is 5% of the total contract sum.

Projects are usually carried out on the basis of pre-financing. It is not usually possible for us to obtain financial guarantees. 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, through setting payment terms that depend on the progress of the project (“activities and output milestones”).

We monitor this progress carefully through reports, contact moments and project visits. All our projects undergo extensive assessment and screening before we start (due diligence), drawing on our in-house expertise or that of third parties.

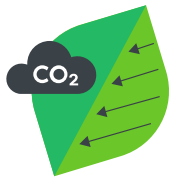






### Risks regarding carbon offsetting

We offer carbon offsetting through projects for which we finance the planting ourselves. This method means that the period of pre-financing by Trees for All is longer. So the associated risks are greater. The emission rights we offer come from certified projects, which are validated through a reputable standard ([Plan Vivo](#)). This guarantees the amount of carbon sequestered or still to be sequestered, to a large extent.



### Liquidity risk

Our liquid assets 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.

### 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 ING in order to cover the risk.

### Illegal transactions risk

The Dutch state has drawn up legislation to counter laundering money and financing terrorism. This legislation is intended to prevent the misuse of the financial system for these purposes.

Trees for All is a foundation with no 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 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.

### Reputation risk

A good reputation is of crucial importance to a charity so we ensure that our organisation is in order. We set up clear work processes and procedures. We work with 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. And finally, we ensure compliance with our integrity policy and anti-money laundering policy.

**‘Trees for All does not trade in carbon credits. Our CO<sub>2</sub> offset projects are certified by Plan Vivo.’**





# Accountability statement

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





# Our organisation

## Legal form and articles of association

Stichting Trees for All has its registered office in Utrecht. Our articles of association were amended in 2022 and published on [our website](#).

## Board

Trees for All has an independent board of five members. There is no Supervisory Board. By appointing a director with delegated powers, the board is the supervisory body. The board holds final responsibility. Its tasks include adopting the long-term policy, the annual plan and the annual accounts. It also supervises the functioning of the director and the work organisation, and is involved in drawing up 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 2022, the board came together seven times for a board meeting. In addition, a strategy session was held.

## Change to composition

The composition of the board changed in 2022. Hemke de Weijs stepped down as chair, having fulfilled this role with great dedication and commitment in recent years. Stef Röell was appointed the new chair. Frederike Hummel also joined the board.

## Committees

Two committees are active, on which at least two board members sit, based on their expertise: the project committee and the financial 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 project policy and project strategy.

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.

## Remuneration

In 2022, the board members received a volunteer fee. It is not advisable that board members carry out paid assignments for Stichting Trees for All, and this did not take place.

## Team

At the end of 2022, there were 21 employees (17,64 fte). In addition to the permanent team, Trees for All can appeal to volunteers. Two volunteers were active for our organization in 2022.

## Management

The managing director is responsible for drawing up strategy, policy, the annual plan and for the realization of the objectives. Also, the managing director ensures an effective and efficient organization. The responsibilities and powers are defined in a management board regulation. The



board appoints the management director and sets its remuneration. This is done in accordance with the guidelines of the CBF. The maximum salary is determined on the basis of the so-called Basic Score for Management positions (BSD). In determining the score, the size and complexity into account the size and complexity of the organization.

Remuneration Director	2022	2021
Name	S. Groenendijk	S. Groenendijk
Position	managing director	managing director
<b>EMPLOYMENT</b>		
Nature (term)	indefinite	indefinite
Hours	40	38
Part-time percentage	100	95
Period	1 January - 31 December	1 January - 31 December
<b>REMUNERATION</b>		
Annual income		
Gross wage/salary	€ 82,800	67,271
Holiday allowance	€ 6,188	5,342
Other	€ 660	4,269
<b>Total annual income</b>	<b>€ 89,648</b>	<b>76,882</b>
Pension costs (wg part)	€ 4,477	2,883
<b>Total annual income including pension costs</b>	<b>€ 94,125</b>	<b>79,765</b>





At the end of 2022

# Team



**Simone Groenendijk**  
Managing Director



**Frans van Zijderveld**  
Manager  
Projects Netherlands



**Jeroen van der Horst**  
Manager  
International Projects



**Gijs Kloek**  
Project Manager



**Rolinde de Haan**  
Project Manager



**Aletta Janssen**  
Relations Manager  
and Fundraiser



**Joly Bogers**  
Relations Manager  
and Fundraiser



**Rik Roskam**  
Relations Manager  
and Fundraiser



**Timo Stemerding**  
Relations Manager  
and Fundraiser



**Ellen Oskam**  
Relations Manager  
and Fundraiser



**Marchien Kampen**  
Communication Advisor



**Annelotte Matser**  
Online Marketeer



**Elaine Fleur**  
Content Specialist



**Marlous ten Berge**  
Content Specialist



**Femke van Bruggen**  
Marketing and  
Communication Specialist



**Jacqueline van den Berg**  
Office Manager



**Jitske Coesel**  
Office Manager



**Bart de Knikker**  
Financial Controller



**Willemijn Teelker**  
CRM Administrator



**Esther Schuurmans**  
Financial  
Administration



**Thijn van Vliet**  
Data Migration

# Board



**Stef Röell**  
Chair and Project  
Committee Member



**Kees Romme**  
Treasurer and Financial  
Committee Member



**Mateo Mol**  
Secretary



**Cor von Meijefeldt**  
Board Member and Project  
Committee Member



**Frederike Hummel**  
Board Member and Financial  
Committee Member



# 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. 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. Our long-term policy for 2021-2023 is published on [our website](#).

## 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. 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 all 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 2022.

## Sustainability

We believe in sustainability in all we do. Our colleagues travel as often as possible by public transport, or in groups to the office and to tree planting days. Our lunches are vegetarian, we use as little paper as possible and we are careful with our use of electricity and heating at the office.

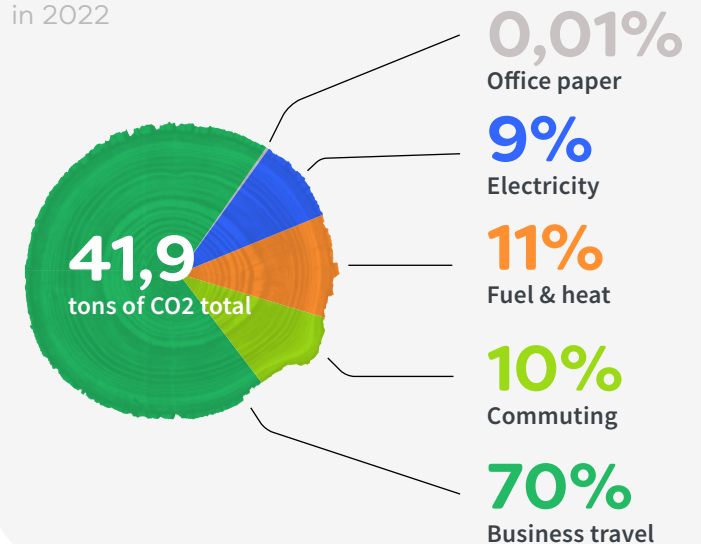
The international project visits account for most of our carbon emissions. So we visit the international projects once every two years, in principle, and combine project visits wherever possible. In 2022, four international project visits took place, whereby six projects were visited.

In 2022, our carbon emissions were 41,9 tons. We calculated our footprint using the Envirometer tool provided by the foundation Stimular. We offset our total emissions through our project in Bolivia.

We have offset our 2022 carbon emissions through our project in Bolivia.



Distribution of emissions Trees for All in 2022





# Financial accountability

## Spending of resources

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 expenses on the objectives of our foundation. In 2022, this figure was 86%. The percentage of income spent on the objectives was 81% in total. This ratio is the total of the spending on objectives divided by the total income. In 2022, the ratio of the costs of our own fundraising and the income generated by it was 8%. The CBF guideline used to be a maximum of 25%.

In 2022, a total of 5% of the expenses was spent on management and organisation. These are the organisational costs that cannot be attributed directly to the spending towards the objective or to fundraising (overhead). 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

Trees for All makes long-term agreements with the projects to cover our costs, and aims to conclude long-term agreements with our donors. Against the background of these risks, a considerable part of the equity capital is needed to cover continuity risks for both the short and the long term. We aim towards a maximum continuity reserve to the amount of one-and-a-half times the expenses of the work organisation: i.e. all expenses minus the expenses of the objectives.

## Investments and loan capital

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

## Short-term liabilities

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

## Spending towards the objective and costs

Distribution 2022

81%

Spent on objectives

8%

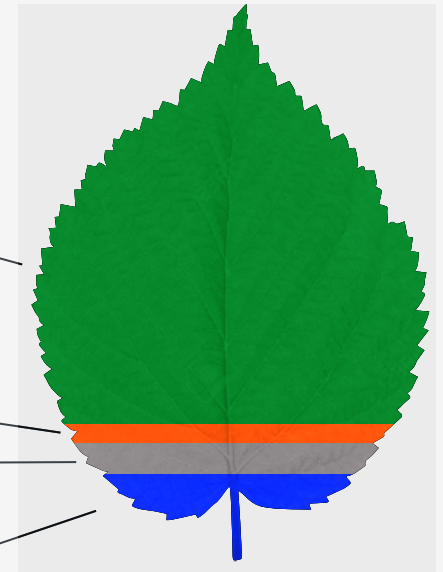
Costs of acquisition of income

5%

Costs of management and administration

6%

Addition to reserves (continuity reserve)





# Annual accounts

The **annual accounts** of Trees for All have been adopted in compliance with the Richtlijn RJ 650 Verslaggeving Fondsenwervende Instelling van de **Raad voor de Jaarverslaggeving.**





## Financial Statements 2022

# Balance sheet

 (as of 31 December, 2022)

Assets		31-12-2022	31-12-2021
<b>FIXED ASSETS</b>			
Fixed assets	€	23,978	5,020
<b>CURRENT ASSETS</b>			
Taxes	€	0	0
Receivables and accrued assets	€	525,898	989,846
Cash and cash equivalents	€	5,160,500	4,351,505
<b>Total assets</b>	€	<b>5,710,376</b>	<b>5,346,371</b>

Liabilities		31-12-2022	31-12-2021
<b>RESERVES AND FUNDS</b>			
Continuity reserve	€	1,052,177	614,022
Appropriated reserve	€	0	0
Appropriated funds	€	0	0
<b>LONG-TERM LIABILITIES</b>	€	1,138,468	1,384,187
<b>CURRENT LIABILITIES</b>	€	3,519,731	3,348,162
<b>Total liabilities</b>	€	<b>5,710,376</b>	<b>5,346,371</b>



# Statement of income and expenditure

## for 2022

Income		Realisation 2022	Budget 2022	Realisation 2021
Income from private individuals	€	1,140,853	1,148,766	832,548
Income from businesses	€	6,012,151	5,517,901	3,999,003
Income from lottery organisations	€	333,333	333,333	333,333
Income from interest and investments	€	0	0	0
<b>Total income</b>	€	<b>7,486,337</b>	<b>7,000,000</b>	<b>5,164,884</b>
<b>Expenditure</b>				
<b>SPENT ON OBJECTIVES</b>				
Objective Planting forests and trees	€	5,627,772	5,302,251	3,815,512
Objective Raising awareness	€	440,682	513,687	342,542
<b>Total spent on objectives</b>	€	<b>6,068,454</b>	<b>5,815,938</b>	<b>4,158,053</b>
<b>ACQUISITION OF INCOME</b>				
Costs of acquisition of income	€	598,505	712,232	455,804
Costs of management & administration	€	381,222	426,337	297,881
<b>Total expenditure</b>	€	<b>7,048,182</b>	<b>6,954,507</b>	<b>4,911,738</b>
<b>Result income and expenditure</b>	€	<b>438,155</b>	<b>45,493</b>	<b>253,146</b>
<b>Result is added to:</b>				
Continuity reserve	€	438,155	45,493	253,146



# Notes to the balance sheet

as of 31 December, 2022

Assets		31-12-2022	31-12-2021
<b>FIXED ASSETS</b>			
Necessary for operations (operating assets)			
Acquisition value at 1 January of the fiscal year	€	19,033	15,056
Debit: depreciation up to the previous financial year	€	-14,014	-6,443
Net book value at 1 January of the fiscal year	€	5,019	8,613
Credit: investments in the financial year	€	25,181	3,977
Debit: disposals in the financial year, acquisition value	€	-10,751	0
Debit: depreciation in the financial year	€	-6,222	-7,570
Credit: disposals in the financial year, cumulative depreciation	€	10,751	0
Net book value at 31 December of the financial year	€	23,978	5,020
<b>Total fixed assets</b>	€	<b>23,978</b>	<b>5,020</b>
<b>Accounts receivable and accrued assets</b>			
<b>OTHER RECEIVABLES AND ACCRUED ASSETS</b>			
Contributions to be received	€	510,933	971,558
Debit: provision for possible irrecoverability	€	-9,011	-24,075
Pension contribution	€	5,298	6,033
Prepaid amounts	€	18,013	31,955
Other receivables and prepayments and accrued income	€	665	4,375
<b>Total</b>	€	<b>525,898</b>	<b>989,846</b>
<b>Cash at bank and in hand</b>			
Balance at 31 December		5,160,500	4,351,505

Cash and cash equivalents are at the free disposal of Trees for All Foundation and serve, among other things, to meet outstanding project obligations.



# Notes to the balance sheet

as of 31 December, 2022

Liabilities		31-12-2022	31-12-2021
<b>RESERVES AND FUNDS</b>			
<i>Continuity reserve</i>			
Balance at 1 January	€	614,022	360,876
Profit appropriation	€	438,155	253,146
<b>Balance at 31 December</b>	€	<b>1,052,177</b>	<b>614,022</b>
<b>LONG-TERM LIABILITIES</b>			
<i>Other liabilities</i>			
Project commitments still to be paid	€	1,138,468	1,384,187
<b>CURRENT LIABILITIES</b>			
<i>Creditors</i>			
	€	47,248	91,400
<i>Taxes</i>			
Payroll tax and social security contributions	€	28,255	43,124
<i>Other payables and accrued liabilities</i>			
Holiday allowance and holidays	€	69,624	45,578
Project funds received in advance	€	0	333,333
Project commitments still to be paid	€	3,364,104	2,739,624
Net wages still to be paid	€	0	16,158
Other payables	€	10,500	78,946
	€	3,444,228	3,213,639

## RIGHTS AND OBLIGATIONS NOT INCLUDED IN THE BALANCE SHEET

### Liabilities:

A rental agreement has been concluded for the use of workplaces at Rotsoord 3A in Utrecht. The fee for 2023 amounts to approximately € 59,167.

# Notes to the Statement of income and expenditure

for 2022

Income		Realisation 2022	Budget 2022	Realisation 2021
<i>Income from private individuals</i>				
Donations forest planting	€	660,345	664,925	534,136
Donations carbon offsetting	€	305,353	307,471	184,177
Unearmarked income*	€	175,155	176,370	114,235
<b>Total</b>	€	<b>1,140,853</b>	<b>1,148,766</b>	<b>832,548</b>
<i>Income from businesses</i>				
Donations forest planting	€	4,213,686	3,867,285	2,829,530
Donations carbon offsetting	€	1,527,584	1,402,004	1,007,070
Unearmarked income*	€	270,881	248,612	162,403
<b>Total</b>	€	<b>6,012,151</b>	<b>5,517,901</b>	<b>3,999,003</b>
<i>Income from lottery organisations</i>				
Income from lottery organisations	€	333,333	333,333	333,333
<b>Total</b>	€	<b>333,333</b>	<b>333,333</b>	<b>333,333</b>

\* Donors of Trees for All may indicate that they are making a donation to specific projects (earmarked) or to the organisation in general (unearmarked). If no earmark is indicated, Trees for All allocates the donation to available projects.

Expenditure				
<i>Direct costs of the objective</i>				
Project costs abroad	€	2,202,994	0	2,222,469
Project costs abroad	€	2,872,342	0	1,258,970
GroenDoen Fonds	€	100,249	0	50,000
Other project costs	€	64,477	4,867,000	16,520
<b>Total</b>	€	<b>5,240,062</b>	<b>4,867,000</b>	<b>3,547,959</b>
<i>Personnel costs</i>				
Gross wages	€	917,122	955,163	598,655
Social security charges	€	156,180	143,274	109,507
Pension costs	€	35,052	52,013	20,474
Absenteeism insurance	€	39,815	51,540	24,527
Other personnel costs	€	164,245	216,217	18,669
Travel expenses	€	33,145	50,000	20,095
<b>Total</b>	€	<b>1,345,559</b>	<b>1,468,207</b>	<b>791,927</b>
Number of FTE employees as of 31 December		17,64		12,17
Employees part-time or part-year		25		14
<i>Housing costs</i>				
Housing costs	€	56,586	73,000	45,137
<b>Total</b>	€	<b>56,586</b>	<b>73,000</b>	<b>45,137</b>
<i>Office costs</i>				
Office costs	€	8,666	14,000	11,999
Telephone/ICT costs	€	103,380	137,300	144,594
<b>Total</b>	€	<b>112,046</b>	<b>151,300</b>	<b>156,593</b>
<i>Depreciations</i>				
Depreciation expenses	€	6,222	0	7,570
<b>Total</b>	€	<b>6,222</b>	<b>0</b>	<b>7,570</b>
<i>Fundraising costs</i>				
Marketing and communication	€	191,924	283,500	172,538
Consultancy costs	€	20,093	30,000	31,999
<b>Total</b>	€	<b>212,017</b>	<b>313,500</b>	<b>204,537</b>
<i>General expenses</i>				
Bank interest and expenses	€	33,837	27,500	23,980
Accountant fees	€	6,919	10,000	14,373
Administration costs	€	0	0	48,366
Consultancy fees	€	15,872	0	0
Contributions and subscriptions	€	12,842	4,000	5,888
Write-off of uncollectible contributions	€	0	0	8,431
Provision for possible uncollectible contributions	€	-12,559	0	24,075
Board costs*	€	9,150	9,000	9,000
Other	€	9,628	31,000	23,902
<b>Total</b>	€	<b>75,690</b>	<b>81,500</b>	<b>158,015</b>

\*\* The board received a volunteer's fee of € 1,800 per person (2021: € 1,800). The board members have no (paid or unpaid) additional positions that may conflict with the activities and/or objectives of Trees for All. Two volunteers occasionally work for the foundation.






# Specification of allocation of expenses

as of 31 December, 2022

		Objective Tree planting	Objective Raising awareness	Costs Fundraising	Management & Administration	Total Realisation 2022	Total Budget 2022	Total Realisation 2021
<b>EXPENSES</b>								
Direct costs of the objective	€	5,240,062	0	0	0	5,240,062	4,867,000	3,547,959
Personnel costs	€	314,861	314,861	392,903	322,934	1,345,559	1,468,207	791,927
Accommodation costs	€	14,059	14,052	17,705	10,770	56,586	73,000	45,137
Office costs	€	27,838	27,824	35,058	21,326	112,046	151,300	156,593
Depreciation	€	1,546	1,545	1,947	1,184	6,222	0	7,570
Financing costs	€	0	0	0	0	0	0	0
Fundraising costs	€	10,601	63,605	127,210	10,601	212,017	313,500	204,537
General expenses	€	18,805	18,796	23,682	14,406	75,690	81,500	158,015
<b>Total</b>	€	<b>5,627,772</b>	<b>440,682</b>	<b>598,505</b>	<b>381,222</b>	<b>7,048,182</b>	<b>6,954,507</b>	<b>4,911,738</b>
<b>Cost allocation</b>								
Direct costs of the objective								
Personnel costs		23%	23%	29%	24%	100%		
Accommodation costs		25%	25%	31%	19%	100%		
Office costs		25%	25%	31%	19%	100%		
Depreciation		25%	25%	31%	19%	100%		
Financing costs		25%	25%	31%	19%	100%		
Fundraising costs		5%	30%	60%	5%	100%		
General expenses		25%	25%	31%	19%	100%		

The cost allocations were determined on the basis of job profiles and time allocation. The outcomes from the time allocation were linked to these profiles. The allocation to the organisation's activities was then made on the basis of the time worked.

# Audit report on abbreviated annual accounts

 <p><b>CONTROLEVERKLARING VAN DE ONAFHANKELIJKE ACCOUNTANT</b></p> <p><b>A. Verklaring betreffende het jaarverslag 2022</b></p> <p><b>Ons oordeel</b>  Wij hebben gecontroleerd of de in het jaarverslag 2022 opgenomen verkorte jaarrekening van de Trees for All Stichting te Utrecht over 2022 op de juiste wijze is ontleend aan de door ons gecontroleerde jaarrekening 2022 van de Trees for All Stichting te Utrecht. Bij die jaarrekening hebben wij op 21 april 2023 een goedkeurende controleverklaring verstrekt.</p> <p>Naar ons oordeel is de verkorte jaarrekening 2022 in alle van materieel belang zijnde aspecten op de juiste wijze ontleend aan de jaarrekening 2022 van de Trees for All Stichting te Utrecht.</p> <p><b>De basis voor ons oordeel</b>  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 financiële verantwoording'.</p> <p>Wij zijn onafhankelijk van de 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)</p> <p>Wij vinden dat de door ons verkregen controle-informatie voldoende en geschikt is als basis voor ons oordeel.</p> <p><b>B. Beschrijving van verantwoordelijkheden met betrekking tot de jaarrekening</b></p> <p><b>Verantwoordelijkheid van het bestuur</b>  Het bestuur van de Trees for All Stichting is verantwoordelijk voor het opmaken van de verkorte jaarrekening in overeenstemming met de grondslagen zoals gehanteerd in de jaarrekening 2022 van de Trees for All Stichting.</p> <p><b>Verantwoordelijkheid van de accountant</b>  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.</p>	 <p><small>datum</small> 21 april 2023</p> <p><small>kenmerk</small> 10.001-CV-210423</p> <p>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. Onze controle bestond onder andere uit het vaststellen dat de verkorte jaarrekening op de juiste wijze is ontleend aan de jaarrekening.</p> <p>'s-Hertogenbosch, 21 april 2023.</p> <p>Abel-Accountants B.V.  Namens deze:</p>  <p>H.J.M. Boeren  Accountant-Administratieconsulent</p> <p><small>kenmerk</small> 10.001-CV-210423</p> <p><small>pagina</small> 2</p>
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