

2025

FINANCIAL STATEMENT

For the year ended 31 December 2025

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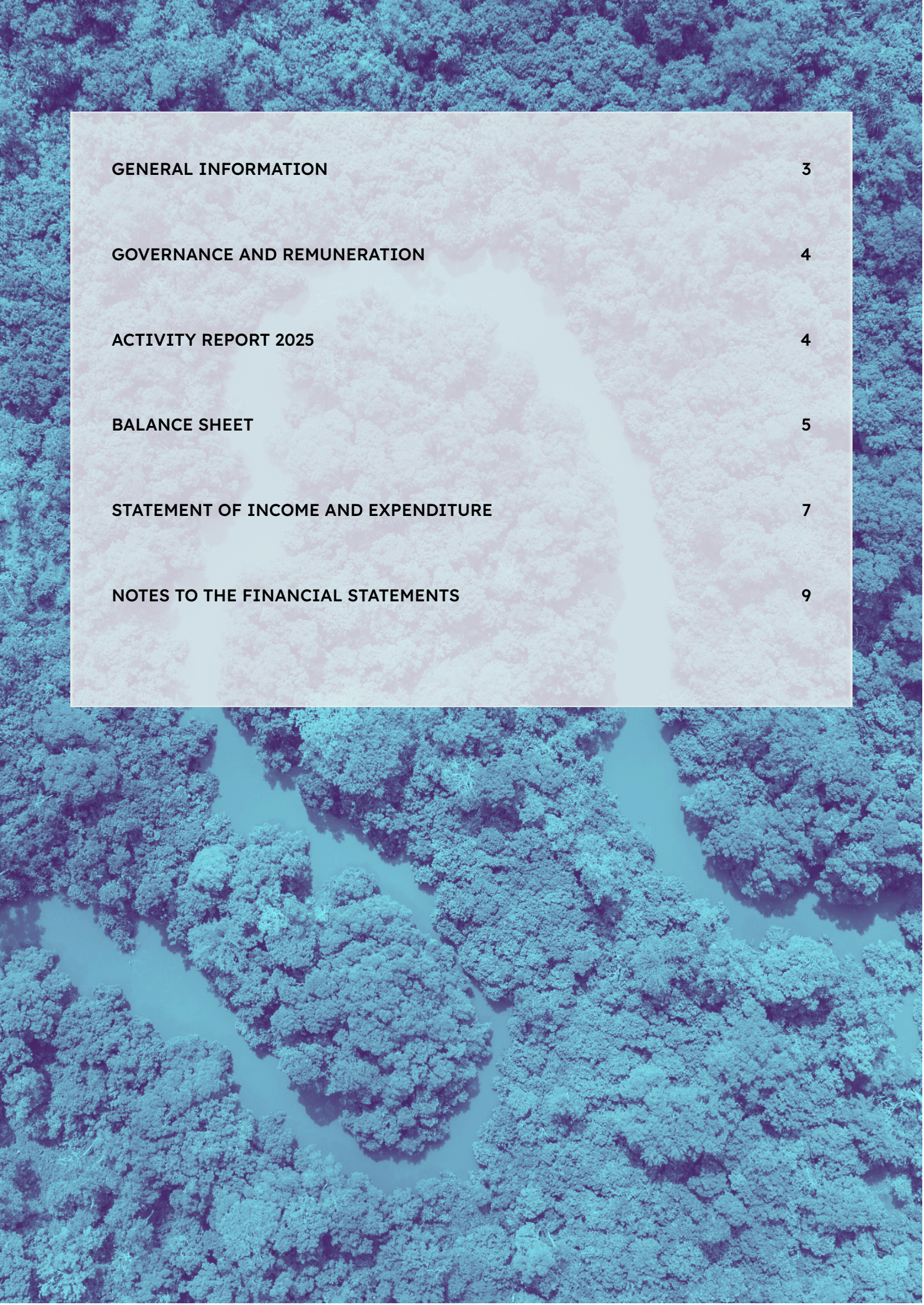
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GENERAL INFORMATION

Legal name:

Stichting European Youth Forest Action

RSIN / Fiscal number:

008491707

Chamber of Commerce (KvK) number:

41205310

Address (registered office):

Bombraak 29

1035 JP Amsterdam

THE NETHERLANDS

Website:

www.eyfa.org

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eyfa@eyfa.org

Objective

EYFA empowers young people, especially those facing systemic barriers such as racialisation, gender discrimination, disability, migration status, or socioeconomic inequality, to organise for socio-ecological justice across Europe. We provide resources, spaces, and networks for youth-led initiatives to grow, collaborate, and influence social and environmental change.

GOVERNANCE AND REMUNERATION

Governance Structure

EYFA is governed by a Board and supported by an Advisory Board. Day-to-day operations are coordinated by a central office and a Europe-wide network of grassroots groups.

Board

Chair: Rienderhoff, Yolanda

Chair: Hamdi, Alice

Secretary: Zaremba, Ewelina Malgorzata

Remuneration Policy

Board members receive no remuneration for their work.
Reasonable expenses incurred in the execution of their duties may be reimbursed. These include travel expenses for Board meetings.
Staff members are compensated in accordance with local employment law and remunerated for their work in accordance with applicable local regulation and internal salary policies. All staff costs are covered by project grants.

All funds are used in line with the foundation's mission. We do not engage in commercial activities that conflict with our public benefit purpose.

ACTIVITY REPORT 2025

During the 2025 financial year, the foundation carried out activities in line with its statutory objective, focusing on strengthening youth-led grassroots initiatives and movements, supporting intersectional and decolonial approaches to social and environmental justice, promoting participation in democratic and civic processes, and facilitating cross-regional learning and cooperation among youth groups. A full and detailed activity report, including descriptions of all projects, outcomes, and stakeholder engagement, is available separately on our website.

BALANCE SHEET

ASSETS	(in Euros)		
		31 Dec 2024	31 Dec 2025
Current assets			
Tangible assets		0	0
Amounts receivable		62.152	27.398
Cash and cash equivalent		40.470	54.434
Total assets		**102.623**	**81.831**
LIABILITIES			
Reserves and funds			
Continuity reserve	Free reserves set aside to cover future operational costs in case of funding gap, aiming 12 months operational costs	28.534	28.885
Donor-restricted funds	Fund that are limited by the donor for specific purposes	0	0
Current liabilities			
Accounts payable		4.588	294
Taxes and social premiums		0	0
Accrued expenses		0	0
Deferred grants	Deferred grants is income that is linked to project spending for next years	18.450	0
Total liabilities		**51.572**	**29.179**

STATEMENT OF INCOME AND EXPENDITURE

INCOME (in Euros)		
	31 Dec 2024	31 Dec 2025
Grants – *Released from prior year*	28.158	18.450
Grants – *received in 2025*	157.003	98.864
Donations and other income	37.033	5.360
Total income	**222.194**	**122.278**
EXPENDITURE		
Project costs		
E+ projects	42.986	4.676
EYF projects	27.916	2.014
EVS/ESC	0	0
Other activities	0	0
Management and other expenses		
Personnel costs (project-related)	116.122	105.817
Office rent and supplies	1.200	1.200
Communication costs	444	215
Other general costs	9.322	5.473
Total expenditure	**197.339**	**119.395**
OPERATING RESULT		
Financial expense	651	533
Net result (Balance)	**24.204**	**2.348**

NOTES TO THE FINANCIAL STATEMENTS

Accounting principles

The financial statement is prepared in accordance with the Guidelines for Annual Reporting for Small Organisations without a Profit Motive (RJk C1) and the requirements for ANBI status, based on historical cost. Valuation of assets and liabilities and determination of the result takes place under the historical cost convention. Unless presented otherwise at the relevant principle for the specific balance sheet item, assets and liabilities are presented at nominal value. Income and expenses are accounted for on an accrual basis and allocated to the period to which they relate. Profit is only included when realised on the balance sheet date. Losses originating before the end of the financial year are taken into account if they have become known before preparation of the financial statements. The result (balance) is determined as the difference between the total income and the total expenditure.

Tangible fixed assets

Tangible fixed assets are valued at purchase price less accumulated depreciation. Depreciation is calculated on a straight-line basis over the estimated useful life (typically between 2-4 years).

Income recognition

Grants are recognised as income in proportion to project costs incurred. Grants received for future periods are recorded as deferred grants (liability). Donations are recognised when received. Fees are allocated to the year to which they relate. General grants are allocated to the year specified by the grantor.

Foreign currency

Transactions in foreign currencies are translated at the exchange rate on the transaction date. At year-end, assets and liabilities denominated in foreign currencies are translated at the year-end exchange rate. Exchange differences are taken to the result.

Staff costs

All staff costs are allocated to projects. Gross salaries, social premiums, and pension costs are shown in full, then offset by project allocation.

Reserves

Continuity reserves are held for operational continuity. In accordance with ANBI guidelines for large organisations, the continuity reserve does not exceed 1.5 times the average annual costs of the past three years. The current reserve represents approximately 3 months of operational costs. Donor-restricted funds are funds received with donor-imposed purpose restrictions and not yet spent. All reserves are adequately justified and are not held for purposes other than continuity or designated project implementation.

Expenditure recognition

Expenditures are recognised in the year to which they relate. Provisions for contingent liabilities are recognised when it is probable that an obligation exists and the amount can be reliably estimated.

Deferred grants

Deferred grants are grant funds received in 2025 for projects that will be implemented in 2026 and beyond. The amount will be released to income as project costs are incurred.

This financial statement was adopted by the board on 25.03.2026

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Rienderhoff, Yolanda

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Hamdi, Alice

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Zaremba, Ewelina Malgorzata