



Viable Community
Foundation

FOR THE YEAR ENDED DECEMBER 31, 2025

Financial Report

Statement of financial position, income and expenses,
and notes to the financial statements.

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About this report

Viable Community Foundation raises funds for projects aimed at preserving and regenerating nature. This report presents the financial statements for the year ended December 31, 2025, prepared in euro on a going-concern basis.

Vision and Mission

Viable Community Foundation was founded with the vision of enabling individuals and organizations to embrace healthy, harmonious and sustainable ways. Our mission is to preserve and regenerate nature through channelling resources towards highly efficient nature preservation and regeneration projects. We create, develop and organize projects, promote actions, and foster a community of co-working, co-ownership, knowledge sharing, and guidance in sustainability.

Developments Context

2025 was another important year for the Viable Community Foundation as we continued our mission to support regenerative and community-led initiatives focused on the education, protection, and restoration of nature. In this report, we highlight our key achievements, the challenges we encountered, and our vision for the future.

We made meaningful progress in strengthening our organisational systems, expanding our volunteer community, developing the Viable Marketplace, and building new partnerships in regenerative agriculture, technology, and impact innovation. We also continued to improve our internal processes and digital infrastructure to increase efficiency and long-term scalability.

While we achieved important milestones, some planned initiatives remained in development, particularly in relation to international community expansion. These experiences provided valuable learning and helped refine our strategy and operational approach.

Looking ahead, we aim to further grow our community, expand our digital platforms and activities, and continue building the foundations for sustainable impact. Overall, we are proud of the progress made in 2025 and remain committed to advancing our mission.

FOCUS AREAS

Education · Protection · Restoration of nature

IN DEVELOPMENT

Viable Marketplace · Volunteer community ·
International expansion

Balance Sheet

ASSETS	NOTE	2025	2024
CURRENT ASSETS			
Receivables and current assets	6	407,70	19,87
Cash and cash equivalents	7	296,02	566,06
Total Assets		703,72	585,93
RESERVES AND FUNDS			
General funds		(28.528,38)	(7.823,57)
Total reserves and funds		(28.528,38)	(7.823,57)
CURRENT LIABILITIES			
Subordinated loan	8	29.185,36	8.409,50
Accrued expenses		46,74	–
Total current liabilities		29.232,10	8.409,50
Total Liabilities & Equity		703,72	585,93

Statement of Income and Expenses

INCOME	NOTE	2025	2024
Donations received		–	956,43
Grant		–	448,49
Total income		–	1.404,92
EXPENSE			
Fundraising expenses	9	–	–
Operational expenses		(20.198,70)	(5.192,97)
Management and administration expense		(282,75)	(573,86)
Bank expenses		(223,36)	(170,75)
Total expense	10	(20.704,81)	(5.937,58)
Financial income and expense		–	–
Result		(20.704,81)	(4.532,66)

Appropriation of the result: addition to (withdrawal from) general funds.

03 Notes — Basis of Preparation

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2025

General

Viable Community is located in The Hague, the Netherlands, and is registered at the Chamber of Commerce under number 863633067. The Foundation raises funds for projects aimed at preserving and regenerating nature through channelling resources towards highly efficient nature preservation and regeneration projects, and is a registered ANBI (Algemeen Nut Beogende Instelling) in the Netherlands.

Reporting Period and Currency

The financial statements have been prepared for the calendar year 2025. Unless stated otherwise, the financial statements are presented in euro, which is the functional currency of Viable Community.

Applied Standards

The financial statements were prepared in accordance with the accounting principles for small fundraising organizations in the Netherlands (RJK C2). Viable Community also applied the general accounting principles for non-profit organizations in the Netherlands.

● Going Concern

The Foundation is in its development phase and continues to invest in building its organisational capacity, digital infrastructure, governance, and programmes. During 2025, the Foundation did not generate significant operating income; its activities were primarily financed through direct financial support provided by the founder. The financial statements have been prepared on a going-concern basis.

04 Accounting Principles

General

Assets and liabilities are stated at historical cost, unless stated otherwise. An asset is recognized in the balance sheet when it is probable that the expected future economic benefits will flow to Viable Community and the asset has a cost or value that can be measured reliably. A liability is recognized when it is expected that its settlement will result in an outflow of resources and the amount can be measured reliably. Items not meeting these requirements are treated as off-balance-sheet assets or liabilities.

Income

Income is recognised in the period in which it is earned. Donations, grants, and other contributions are recognised when the Foundation becomes entitled to receive them and the amount can be measured reliably.

As no significant operating income was generated during 2025, the Statement of Income and Expenses primarily reflects the Foundation's operating expenditures.

Expenses

Expenses are recognised in the period to which they relate, regardless of when payment is made. Operating expenses include costs incurred in support of the Foundation's mission — software subscriptions, digital infrastructure, marketplace development, professional services, communications, events, governance, and administration.

Where expenses were paid directly by the founder on behalf of the Foundation, they are recognised as expenses, with a corresponding liability recognised under the subordinated founder loan.

Accruals

Expenses are recognised in the accounting period to which they relate. Costs incurred during 2025 but paid after the reporting date, including bank charges relating to the final quarter, are recognised as accrued liabilities at December 31, 2025.

Estimates and Judgements

The preparation of financial statements requires management to make estimates and judgements that affect the reported amounts of assets, liabilities, income, and expenses. Actual results may differ from these estimates. Management believes the estimates used are reasonable and appropriate based on the information available at the reporting date.

Related-Party Transactions

Transactions with related parties occur when there is a relationship between the organization, its participations and their directors and senior officials. No transactions with related parties took place on a private basis.

04 Accounting Policies

5.1 Policies for the Balance Sheet

Short-term liabilities

At initial recognition, short-term liabilities are recognized at fair value. After initial recognition, they are carried at amortized cost — the amount received, taking into account any premiums or discounts and minus transaction costs. This is usually the nominal value.

5.2 Policies for Income and Expenditure

Income and expenditure are determined taking the accounting principles below into consideration and are allocated to the reporting year to which they relate. The Board does not prepare a strict budget, as the amounts are predictable year on year and the organization is small and at an early stage.

5.2.1 Expenditures

Expenditures are accounted for in the year to which they relate, which means that, where necessary, items paid in advance or yet to be paid are taken into consideration.

Fundraising Expenses

Fundraising expenses consist of direct and indirect costs. Direct fundraising costs are accounted for as "costs for fundraising" in the year to which the costs relate.

Management and Administration Costs

Viable Community applies a cost-allocation method based on the Goede Doelen Nederland recommended cost-allocation model.

05 Notes to the Figures

IN EURO (€)

Note 6 Receivables & Current Assets

Recoverable VAT is recognised as a receivable in the statement of financial position. Expenses are recognised net of recoverable VAT; VAT that is not recoverable forms part of the related expense.

	2025	2024
VAT receivable	407,70	19,87
Total	407,70	19,87

Note 8 Subordinated Founder Loan

Amounts paid by the founder on behalf of the Foundation are recognised as a subordinated founder loan. The loan represents funding provided to support the Foundation's operations and development and is expected to be repaid only when the Foundation's financial position allows. During 2025, no repayments were made.

	2025	2024
Loan — Foundation CEO	29.185,36	8.409,50
Total	29.185,36	8.409,50

Note 7 Cash & Cash Equivalents

Cash and cash equivalents comprise balances held in bank accounts. Bank overdrafts that form part of the Foundation's cash management are presented separately as current liabilities.

	2025	2024
Bank balance	296,02	566,06
Total	296,02	566,06

Note 9 Fundraising Expenses

	2025	2024
Contracted services	—	—
Travel costs	—	—
Total	—	—

Note 10 Total Expenses

EXPENSE	2025	2024
Administrative expense — gifts	20,43	109,90
Bank charges	223,36	170,75
Dues and subscriptions	388,60	206,89
Meals and entertainment	316,52	206,61
Other general and administrative expenses	491,75	82,00
Travel expenses — general and admin	65,84	175,35
Training expense	312,00	312,00
Consultant contract hours	18.414,23	4.500,00
Marketplace goods	472,08	174,08
Total Expenses	20.704,81	5.937,58



Viable Community Foundation

THE HAGUE · NETHERLANDS · ANBI REGISTERED

Prepared on a going-concern basis for the year ended December 31, 2025.