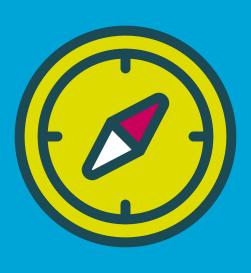
# 2024 Impact Report

Charting our own course







### **Foreword**

Dear reader,

I'm pleased and proud to invite you to read our 2024 Impact Report. This was a year full of challenges. The November 2023 election results showed that The Hague is experiencing a dramatic political shift. The move to the right and reduced focus on climate and nature protection became clear in the coalition agreement and government program.

Of course, this was a major blow for us, as well as for our supporters and partners. Thus, 2024 became a year in which we fought to protect what we'd built, while seeking new opportunities in this changed political landscape. We partnered with a wide range of organizations, including some that seemed to have different priorities than ours. In The Hague, we gave a voice to the concerns of citizens and businesses and presented constructive policy solutions. Our renewed influence strategy helped us navigate this terrain. Our partnerships gave us the energy – and courage - to keep going. You'll see that reflected in this Impact Report.

Climate and nature policy affects everyone. That's why we regularly polled public opinion on these issues and shared our findings with the media and politicians. The poll on the Amelisweerd highway expansion is a good example. To stay visible and relevant, we refreshed our brand strategy: Natuur & Milieu shows that change is possible.

The organization also remained financially strong. I'm deeply grateful for support from donors, foundations, companies, and partners. This gives us confidence in our shared contribution to a sustainable and fair Netherlands. Thanks to the National Postcode Lottery, we can keep innovating and setting the agenda. The Rich North Sea program is a great example — we're advancing nature restoration and development in offshore wind farms.

We're moving forward with confidence in 2025. You'll definitely hear from us on how we're making large industrial companies more sustainable. We're continuing to work with health organizations and organic farmers and growers to reduce harmful pesticide use. We're also pushing for effective and fair climate policy.

### We're moving forward. Solution-focused, factbased, and together with you.

With warm regards, Marjolein Demmers Managing Director

NOTE: The Impact Report contains many links to further information, articles, and reports. The majority of these links lead to content that is only available in Dutch. Only the links on page 19 and page 71 lead to English content.



"A major highlight this year was the Accessibility Manifesto. With nearly 30 co-signing organizations, we're advocating for a Netherlands in which everyone can access services close to home, with flexible and healthy transport options. The nitrogen crisis was front and center, too. Working with the construction sector and businesses, we pushed for tangible solutions to break the deadlock. We also worked with economists to study how air travel can be more sustainable. Through campaigns like Vervliegers (Frequent Flyers) and Droombestemmingen Dichtbij (Dream Destinations Nearby), we showed flying's real impact and how exciting it can be to travel closer to home."

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We believe in a sustainable future for everyone — in which clean air, pure water, fertile soil, and green spaces are the norm. We collaborate on real solutions and propose effective policies to restore and strengthen our natural world while fighting climate change. Through our projects, we engage and inspire society, business, and politics with practical alternatives and compelling examples. Through research, inspiration, information, and strong partnerships, we make sure everyone does their part to make the Netherlands sustainable as swiftly as possible. Together, we're showing it's possible.

### **Our Mission & Vision**

In 2024, we sharpened our brand strategy and updated our visual identity to match it. This helps our organization stand out and connect with target audiences to achieve our goals and build loyalty. A strong brand lets us amplify our voice, tell our story, and express our values. Everything we do now works together to deliver our powerful message.

#### **Our goals**

- A climate-neutral society by 2040
We're committed to achieving the
Paris Climate Agreement goals.
Living differently won't always be
easy, but the payoff is huge: clean
air, pure water, less heat stress, and
healthier lives. That's why we're
working toward a climate-neutral
society. This means cutting our
greenhouse gas emissions fast
enough to limit global warming in line
with Paris Agreement commitments.

### Protecting & restoring biodiversity

We want to protect and restore the variety of plants and animals in our natural spaces. We focus on creating the right environmental conditions: clean water, healthy soil, and fewer harmful emissions. The importance of this should be obvious, but sadly it's not yet self-evident. We need to reduce pollution and disruption. And we need to make room for nature.



#### Impact where it's most efficient

Although we still need massive systemic changes to reach our goals, we're seeing plenty of positive momentum, too. We accelerate these developments and break through deadlocks. We use the DRIFT transition model (see Figure 1). It shows how unsustainable parts of the old system get dismantled and phased out. From bottom left to top right, we're building sustainable systems that become part of a sustainable society.

We use the transition model to determine how to maximize our impact.

Different target groups (policymakers, organizations, and society) can be at different stages of transition. Think, here, of switching to cleaner energy or

transportation. We look for ways to steer things in the right direction to enable the changes we need. We need to tear down or phase out some systems – like fossil fuels – for a cleaner, healthier, greener Netherlands. Other systems, like car sharing, should become mainstream.

Our impact is most prominent just after the tipping point where breakdown meets breakthrough. We stimulate policies that support sustainable alternatives and businesses, and we push for measures that slow down or redirect polluting activities toward cleaner options.

#### **Core values**

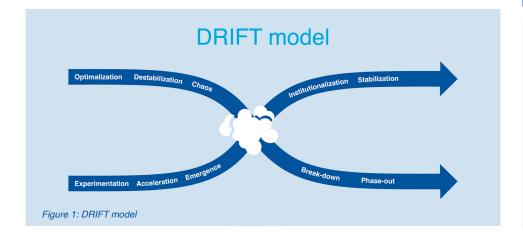
We don't just point out problems – we search for solutions. Sometimes, this means partnering with policymakers and organizations that see things differently than we do. That's how we make markets sustainable, society climate-neutral, and biodiversity stronger. We keep the social context in mind, because change is about people. We believe a big part of the solution is building bridges instead of deepening divisions.

We let facts do the talking, accelerate solutions, and achieve more by collaborating.

#### **Cultural values**

Our impact flows from our culture. Our achievements are the direct result of our colleagues' commitment. Heart and soul, every day.

In our organization, people love their work, trust their teammates, take pride in what they do, remain open to others, and are driven to make an impact and give it everything they've got.



"The working environment at Natuur & Milieu is a unique mix of professionalism and relaxed camaraderie. We intensively tackle serious issues together, but there's also room for downtime and social connection. A deep conversation can seamlessly shift to a round of table football. This balance makes the organization energetic and approachable."



Aniek Blokzijl
Junior Project Leader, Energy & Raw Materials

#### Our approach

Change happens through collaboration. That's why we actively seek partnerships with policymakers and organizations, even when it's tough. With broad public support, we develop solutions for nature and climate. Our projects speed up essential policy shifts and help establish new standards.

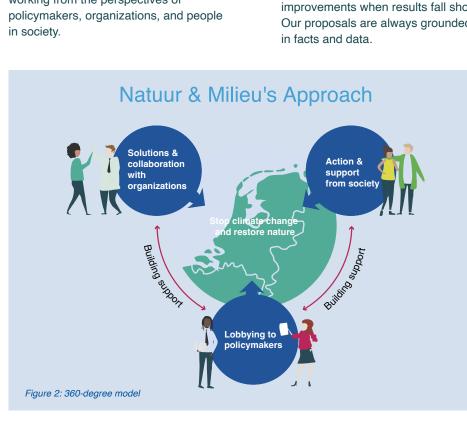
We call this our 360-degree approach: working from the perspectives of

To achieve our intended results. we form - sometimes challenging partnerships with organizations and policymakers who don't always see eye to eye with us.

**Policy influence** 

For – and with – policymakers, we develop new policy proposals focused on climate-positive solutions and biodiversity restoration. We consult on implementation and propose improvements when results fall short. Our proposals are always grounded

- **Action & support from society** We bring fresh ideas and solutions to the public and build support to make them happen across the Netherlands. Strong public backing is crucial for our policy influence, too. Politicians only take the right steps when they have enough support. Our campaigns build that support. Our behavior campaigns encourage people to take action themselves and make sustainable choices. They come to us for practical tips and honest information about what actually works-from travel to housing to reusing things.
- **Collaboration with organizations** We build coalitions with organizations that are leading the transition to get new solutions off the ground. Our partnerships are built on equality and shared goals. We protect our independence and boundaries, while ensuring climate and biodiversity benefits always come first.







# Developments in Society & Politics

Natuur & Milieu drives the changes needed to stop climate change and protect and restore biodiversity.

Government policy is essential to set rules that steer business and society toward these shared goals. We consult with experts, organizations, and the public to shape our input.

In this regard, we've accomplished a lot in recent years. Think, here, of all the agreements and measures, including the Climate Agreement, our industry plan, and our policy influence to cut nitrogen emissions and improve water quality. To deliver effective solutions, we work constructively with companies, civil society organizations, scientists, politicians, and policymakers.

The November 2023 elections made it clear that issues like migration and housing shortages drove voting decisions.

This new political climate is more polarized, and positions on our issues have hardened. You can see this not just in politics, but in society and media too.

This prompted us to rethink how we can best advance our mission in this new context. In early 2024, we adjusted our influence strategy. Increasing polarization doesn't help create effective policy that serves society. Working with companies that want to move forward does help. It's also important to reach out more in society and get to know each other better. And to listen to and amplify the voices of the broad group of people 'in the middle' (between the polarized positions). So concerns get taken seriously and green solutions connect better and more broadly. We got to work on that.

Spring brought the new coalition's agreement, followed by the government program in September. This revealed that while climate and nature goals remain on paper, crucial policies and funding have been slashed. The political winds have shifted. Everyone who invested and acted based on existing policy is now paying the price.

Our job is to get these issues back on the agenda and keep them there. We need to show that active policy is essential to meet our goals – and that society benefits when we do.

### Theme

# Less fossil use, more renewable energy, & a circular economy





#### **Our vision**

We're saying farewell to fossil fuels and moving toward 100% energy from wind and sun—within ecological limits and with a positive impact on nature. This is essential to stop climate change and restore biodiversity. Every sector can play a role, because fossil fuel is still the norm everywhere: in industry, the built environment, and transport. Methane emissions from peat meadow areas and livestock farming also play a major role. That's why we're pushing for renewable agriculture.

Reducing the use of fossil fuel and raw material is both necessary and achievable, but we need to take significant steps on every level. Generate renewable electricity so fossil power plants need to produce less and less. Replace gasoline

and diesel engines with electric motors in transport. Heat our homes with electric heat pumps. To cut waste and pollution, we encourage smart, efficient, and long-term use of raw materials. We can achieve this by producing differently – particularly in construction – and consuming differently.

It's clear that renewable electricity can't replace all current fossil energy and raw material use. That's why conservation is also incredibly important. We need to prevent energy loss – at home, in factories, in offices, and in transport. We also need to be much more frugal with our raw materials and products.

"To stop further climate change, we need to eliminate fossil fuels. We can better get our energy from natural sources that never run out, like wind, sun, water (aquathermal) and the heat deep within our earth (geothermal)."



Peter de Jong Program Leader, Energy Systems

#### What did we do in 2024?

To put our vision into action, we worked on several major projects in the past year. We'll highlight a few. In 2023, the focus was on the energy crisis due to the war in Ukraine. We encouraged energy conservation at home and argued against unnecessarily increasing the use of coal plants. In 2024, we worked on the transition from fossil fuels to renewable electricity.

This shift to renewable electricity brings new challenges. The electricity grid needs to be adapted and partly reinforced. And that takes time. In various locations, the network is now a limiting factor; this is called grid congestion. As a result, companies sometimes can't switch to electric solutions. That's a problem for our climate.

#### **Business park sustainability**

Natuur & Milieu worked with other organizations on solutions to this problem. Companies can be more sustainable without further burdening the electricity grid by increasing cooperation at business parks. This approach, outlined in the Business Park Sustainability Manifesto, was widely shared with stakeholders and government. The plan includes joint generation and energy management, with storage and deployment of electric cars. Government help is needed for this. Organizations called on the cabinet and municipalities to better support companies

with knowledge, financial resources, and the removal of regulatory barriers. A key step is updating the Business Investment Zones Act (BIZ) so companies can unite more easily. Additionally, sustainability subsidies should focus more on business collectives.

Natuur & Milieu, Fontys, ClimateMatters, IVN Nature Education, GroenLeven, De Natuur en Milieufederaties, TAUW, Programma Verduurzaming Bedrijventerreinen Nederland, and Parktrust co-authored the manifesto.

#### Industry

Fossil fuel use decreases when demand for energy-intensive materials decreases. That sounds logical. But can we manage with fewer materials? And what's needed for that? We aimed to find out.

Two-thirds of European industry's CO<sub>2</sub> emissions come from producing and processing four materials: cement, steel, aluminum, and plastics. Our research shows we can dramatically reduce demand for these materials by combining multiple circular solutions, especially in sectors that use a lot of them. Think housing construction, automotive industry, and packaging. With this approach, we need up to 56% fewer raw materials for these product groups by 2030 than with current production and consumption patterns. In our Demand Reduction Report, we show how smarter material

use leads to savings. In the report, we used a different approach to housing construction as a case study, with more focus on renovation instead of new construction. The report was the basis for further actions and discussions with civil servants and Parliament in 2024. Industry in the Netherlands uses a lot of fossil fuels and struggles to meet CO<sub>2</sub> reduction targets by 2030. In 2024, we actively lobbied and spoke to

media to advocate for investments in structural sustainability, instead of delays and postponement. Our position: the government should help those companies that have a future in the Netherlands to become more sustainable. We laid the foundation for this with an extensive exploration of the Industry of Tomorrow (2023).



"With the right laws and regulations, Dutch industry can – and must – transform from an energy-intensive, fossil industry to a leader in renewables. We need to move fast. That's only possible if the government takes the lead."



**Michèlle Prins**Program Leader, Industry



#### CO, storage

One way to reduce CO<sub>2</sub> while still using fossil raw materials is to capture and store CO<sub>2</sub> (Carbon Capture and Storage, [CCS]). Natuur & Milieu recognizes that some companies need extra time for real sustainability, but far from all of them do. In 2024, the CCS discussion flared up again due to the start of construction on Porthos, a project that stores CO<sub>2</sub> in old gas fields under the North Sea. Our Industry program leader shared our positions on this in an extensive broadcast of "Met het Oog op Morgen" (With an Eye on Tomorrow) on Radio 1.

#### **Tailored agreements**

After the Climate Agreement, the government chose to make tailored agreements with the 20 most polluting industrial companies in the Netherlands. The aim was to make them more sustainable. The new cabinet continued this process, but it yielded little. In 2024, Natuur & Milieu participated in the National Industry Sustainability Program (NPVI), where we advised the ministry and the Minister of Climate and Green Growth on accelerating industry sustainability together with industry and other civil society organizations. We advocated for more attention to futureproof companies that deserve more support in becoming sustainable.

In April 2024, Parliament organized an informational round table about the custom agreements that the Ministry of Economic Affairs and Climate wants to conclude with industry. Progress was discussed and insights shared in three rounds. Our Industry program leader participated in the second round to share Natuur & Milieu's vision: we must look broader than just the twenty largest polluters, who moreover don't all have a future in the Netherlands, and focus especially on the industry of tomorrow.

#### Fossil phase-out

We repeatedly make clear to politicians and businesses that phasing out fossil fuels is crucial to meeting climate goals, and that a path to that phase-out is needed to steer this.

In 2024, together with 20 other civil society organizations, we supported the citizen initiative "Farewell to Fossil", started by Triodos. With this, we called on Parliament to actively work for a treaty that stops fossil fuel production globally.

#### **Built environment**

On the topic of renewable heating, we did a lot of lobbying and communication work in 2024. We also worked hard for political support for the Municipal Heat Transition Instruments Act. The result? Parliament passed the act into law.

There's a great deal of hesitation and resistance from various parties in regard to sustainability of the built environment. To debunk myths, we published an article in the Homeowners Association magazine about the feasibility of  $CO_2$  reduction targets by 2040.

#### Circular economy

Through research, we showed building renovation can result in significantly more homes. The possibilities for new residential layers on existing buildings, splitting homes, and transforming existing buildings into homes offer tremendous potential to quickly tackle the housing shortage and especially to save raw materials.

Our research indicates that we can save up to 30% of critical raw materials by using fewer heavy cars and investing more in car sharing. To have enough raw materials for car batteries in the future – but also for the energy transition and digitalization – and to limit mining damage and dependence, it's important to look at how we can do this efficiently.

## **Sustainable Development Goals**

This theme and these projects contribute to:



















### Project in the Spotlight:

# **Climate policy**



# Impact goal A climate-neutral Netherlands before 2040



#### What does our work entail?

Since establishing the Climate Agreement in 2019, Natuur & Milieu - a co-author of the agreement – has committed to fulfilling the agreements with the five involved sectors. We regularly consult with participants and ministries about progress in Implementation Consultations. Each fall, in the Climate and Energy Outlook (KEV), the Environmental Assessment Agency establishes how much policy and implementation lead to the intended CO<sub>2</sub> reduction. Until now, there's been a shortfall every year. To keep attention from slipping, even after elections, we keep insisting on full implementation of the Climate Agreement. We also make concrete policy proposals to the cabinet to achieve more CO, reduction and eliminate the shortfall.

#### What did we do in 2024?

In early 2024, together with a large group of organizations, we sent a letter to the caretaker cabinet and the new Parliament. We emphasized the urgency and social importance of continuing climate policy – just as we did after the cabinet's fall in summer 2023. Implementation was central to our letter. This letter was coordinated from the National Climate Platform (NKP) under Kees Vendrik's leadership. From our conversations with parliamentarians, it became clear the message had arrived loud and clear in The Hague, and the press picked up the signal well, too.

A few months later, during cabinet formation, we repeated our urgent call to politicians and the forming parties. Our message was clear: stick to the set course against climate change and ensure strong policy implementation. We made this concrete for the five Climate Agreement sectors. In this way, together with businesses, we showed how important good and reliable climate policy is, and how much support exists to actually implement the agreed measures.

Despite the pressure we collectively applied, through letters and conversations, beseeching the government to stay consistent, the new cabinet still reversed important climate measures. Crucial measures to restore deteriorating nature were also scrapped.

We submitted our reaction to the cabinet's action to the Algemeen Persbureau Nederland (ANP) – the largest independent news outlet in the country – warning of false hope, including for farmers, and were critical of the yo-yo policy around climate. This led to quotes in *De Telegraaf, de Volkskrant,* and *Vrij Nederland,* and an interview with our director on *Hart van Nederland.* Other national and regional newspapers and news bulletins also made room for our critical voice, including at *RTL Z, RTL Boulevard, Leeuwarder Courant,* and *Haarlems Dagblad.* 

The government program, presented in September, disappointingly showed the same picture. The cabinet scrapped important measures from the Climate Agreement and the additional package, increasing the shortfall in CO<sub>2</sub> reduction measures by 10 megatons of CO<sub>2</sub>.

We responded loudly and clearly. Our director sat with Minister of Climate and Green Growth, Sophie Hermans, in the panel at a National Climate Platform (NKP) webinar about cabinet policy on climate and energy. She advocated for decisiveness to close the emerging climate gap and emphasized the need to tackle the nitrogen problem – a major bottleneck for sustainability.

Together with several climate NGOs, we got to know Minister Sophie Hermans. She expressed her ambition to meet climate goals, but acknowledged this would be politically challenging. She's open to help and concrete proposals.

In the third week of October, the Climate and Energy Outlook (KEV) appeared, showing climate goals won't be met. Together with Greenpeace and the Nature and Environment Federations, we responded immediately: the goals are still achievable, but only if the cabinet acts now and develops additional climate policy.

#### What did we achieve?

Despite all our efforts to maintain and supplement climate policy, we couldn't prevent the cabinet from taking major steps backward. However, the alliance of involved parties – from VNO-NCW and local governments to the FNV – stayed aligned in its constant call to maintain climate policy. This is a great asset. We also continued holding onto implementing agreements with various coalitions, such as zero-emission zones in cities.

#### What are we doing in 2025?

In 2025, we continue working with our partners to keep the pressure on regarding climate policy. After the October 2024 KEV, Minister Hermans has the significant task to come up with a package of additional measures. We continue discussing this with her and making concrete proposals that all sectors are broadly supporting.

With the strong Climate Alliance, we persevere and pressure the cabinet and Parliament. Thanks to good cooperation, we strengthen each other's message. Cooperation with civil servants is also still good, and we actively seek opportunities to realize more sustainable policy that gets sufficient support in the current Parliament.





### **Timeline**

# Influencing climate policy in the Netherlands

Negotiations on the Climate Agreement
Natuur & Milieu engaged in intensive negotiations with over 100 parties to reach a solid Climate
Agreement. Agreements were made for a 49% reduction target by 2030 across five sectors.



Climate measures prove insufficient (according to KEV) Call and proposals for additional measures. Climate boosters
We introduced
supplementary policies
to achieve the targets.
That's how we make it
work!

Ecorys presents "Beleidsomslagen voor het Nederlandse klimaatbeleid" (Turning Points in Dutch Climate Policy) report

measures each sector must take to meet fair climate goals by 2037.



•—— 2019 ———— 2020 ————— 2021 ————— 2022 ————— 2023 ————— 2024 ———





Publication "What is a fair emissions budget for the Netherlands?" report (NewClimate Institute) Investigation of fair climate goals for the Netherlands as 'fair share principles' are adopted.



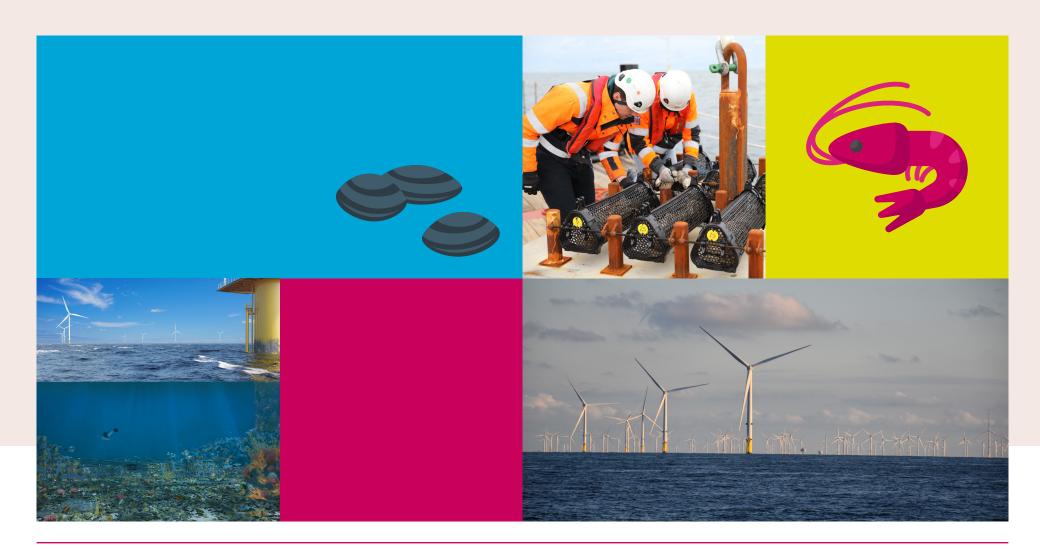
**Cabinet**Provide appropriate climate measures and concrete proposals for CO<sub>2</sub> reduction with the

Climate Alliance.

Appeal to new Dutch

### Project in the Spotlight:

# The Rich North Sea



# Impact goal Strengthen aquatic nature in offshore wind farms in the North Sea



#### What does our work entail?

The North Sea is our largest nature reserve. But due to intensive use of the North Sea, marine nature has been damaged. Once, the North Sea was rich in oyster reefs where many species could live. But these reefs have largely disappeared due to overfishing and climate change. With major ambitions for offshore wind farming, the North Sea is becoming even busier. Offshore wind is crucial for making our energy supply sustainable. If wind farms can also help restore aquatic nature, they can contribute to addressing two major challenges.

Since fishing is forbidden in wind farms, this offers a wonderful opportunity to restore biodiversity. In 2019, The North Sea Foundation and Natuur & Milieu took the initiative to explore this opportunity and strengthen aquatic nature in wind farms. With support from the National Postcode Lottery, it became possible to work for five years together with many offshore wind companies, builders, and scientists. In 2023, we received an additional gift of 2.6 million euros to continue our work. We also looked for opportunities to scale up, together with the Ministry of Agriculture, Fisheries, Food Security and Nature (LVVN) and Ecoshape.

"The Rich North Sea plays a pioneering role in nature restoration in the North Sea. We work intensively with the offshore sector, science, and government for this. It's crucial to speak each other's language, and we provide that connection. This is how we work toward a future in which offshore wind and nature restoration go hand in hand, in the North Sea and far beyond."



**Vera Bánki**Program Director, The Rich North Sea

#### What did we do in 2024?

After five years of practical work with many partners and scientists, we can now show that strengthening aquatic nature in the North Sea is truly possible. We built extensive knowledge through all the research, testing, observing, and learning in practical projects in wind farms. An important breakthrough was the successful breeding and release of disease-free oysters into the sea.

To celebrate these great results together. we organized a major event at the Muziekgebouw aan het IJ in Amsterdam in early 2024. There, we honored The Rich North Sea's fifth anniversary. We reflected on our achievements and saw a sneak preview of the film *The Wild North* Sea. The highlight was then-minister of Nature and Nitrogen Van der Wal's announcement that the cabinet is starting a major program for North Sea Nature Enhancement. The Rich North Sea plays an important role in this. Within this program, we can continue developing and sharing knowledge, and we'll work to scale up nature restoration together with market participants. To make this possible, we received a subsidy of 5.4 million euros in July from the European Union's Climate Fund, allocated by the Ministry of LVVN.

We also conducted multiple missions at sea in 2024 to monitor ecological developments in wind farms. Additionally, we shared our experiences internationally at conferences like WindEurope in Bilbao, and started new collaborations with offshore wind companies to further integrate nature enhancement into the energy transition. At the same time, we laid the foundation with the Ministry of LVVN and Ecoshape for the new North Sea Nature Enhancement program starting in 2025.

There was also room for lighter news. A new resident was spotted in the North Sea in 2024: the orange pistol shrimp! With a full-page article in NRC, we brought attention to this fun news about The Rich North Sea's work.

Sharing all the knowledge we've acquired is central to The Rich North Sea, both nationally and internationally. This helps other parties active at sea to develop in a nature-inclusive way. In 2024, we therefore invested much time and energy into bundling all our knowledge into a publicly accessible Toolbox. After a test phase, the Toolbox was launched at the North Sea Days in October.

As a participant in the North Sea Agreement, we ensured that insights from The Rich North Sea are included in North Sea policy. We worked toward more scale for much-needed nature enhancement. This is urgently needed, because the report The State of the North Sea, prepared by the North Sea Consultation, shows that structural nature improvement on and in the North Sea is still lacking.

#### What did we achieve?

Together, we've put aquatic nature restoration in wind farms indelibly on the map. The Toolbox has been launched and together with the State, Ecoshape and many others, we're setting up the new North Sea Nature Enhancement program to start in 2025.

#### What are we doing in 2025?

We continue developing knowledge through practical projects to discover even more about strengthening aquatic nature. We also promote our approach internationally, in North Sea countries and beyond. And with the North Sea Nature Enhancement program, we're ready to generate even more impact and enable scale-up.



"Many parties are active in the North Sea, and I see it as an important task for The Rich North Sea to maintain overview and provide direction by steering toward areas where opportunities lie or where changes must occur for nature restoration."



Remment ter Hofstede Marine Ecologist, Van Oord

### **Timeline**

## Regenerating nature in North Sea wind farms

First oyster table placed on seabed in wind farm

Pilot project in Eneco Luchterduinen wind farm, in collaboration with Van Oord.

Oysters placed at the base of wind turbines Improved oyster tables with baskets; 2,400 ovsters released at Borssele III & IV (Blauwwind).

Restoration and installation of oyster reefs More than 1.500 ovsters and 18 tons of shell are placed at Gemini Wind Farm, with funding from TKI Agrifood and TKI Wind op Zee.

**Additional donation** Additional donation of 2.6 million euros from the National Postcode Lottery to continue strengthening marine nature in wind farms.

**Anniversary celebration** and launch of Nature Regeneration North Sea On the 5th anniversary of The Rich North Sea, Minister Van der Wal kicked off a major new program for nature restoration. We are a partner in this alliance.

Nature Regeneration North Sea begins With a significant investment from the Dutch government, nature regeneration activities will be strengthened across the entire North Sea.

-2018 - 2019 - 2020 - 2021

2022-

2023 -

2024 -

**Dream Fund grant** awarded

The Rich North Sea receives 8.5 million euros from the National Postcode Lottery's Dream Fund.

Successful cultivation and release of native flat ovsters.

30,000 healthy baby oysters, cultivated in the Netherlands.

Study on water replenishment holes Research into the hollow foundations of turbines. in collaboration with Vattenfall.



Successful oyster reproduction Blauwwind wind park

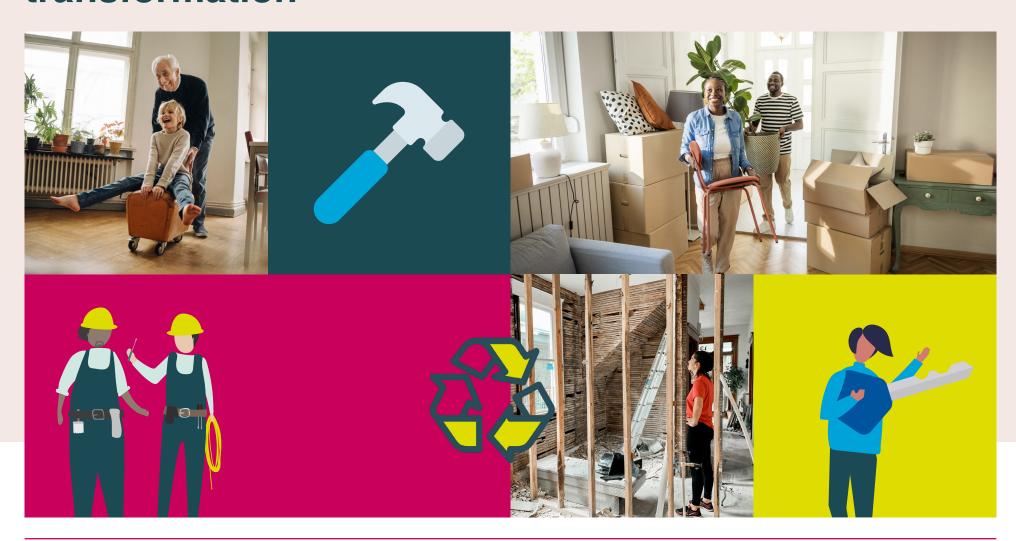
proves to be a successful breeding ground. A milestone that shows that regeneration measures work!

International cooperation We share our knowledge at WindEurope in Bilbao

and initiate international partnerships.

### Project in the Spotlight:

# Housing through splitting, adding floors, & transformation



### Impact goal

Concrete policies for reduced and circular use of raw materials is essential for a sustainable future





#### What does our work entail?

Extracting and processing raw materials used for all kinds of products and buildings leads to environmental damage and climate change. Moreover, various raw materials are becoming increasingly scarce. Using raw materials sparingly helps reduce this environmental pressure. as does preventing waste by buying less, using longer, sharing more, and recycling better. This also applies specifically to housing construction. With the major housing construction challenge the Netherlands faces, we can make much better use of existing housing stock alongside unavoidable new construction. For example, by splitting homes, adding floors to existing homes where possible, or converting empty office buildings into homes. We focused fully on this in 2024.

#### What did we do in 2024?

First, we demonstrated the potential savings we could achieve if we maximally commit to splitting, adding floors, and transforming homes. Our research showed that 20,000 homes can be realized every year in this way. However, this requires the government to create good policy for it. With this report in hand, we built a coalition of 100 organizations that jointly support our manifesto to develop good national policy for this. We offered this manifesto, under the direction of the National Renovation Platform, to the Ministry of Housing and Spatial Planning.

"In addition to new construction, existing buildings also offer plenty of opportunities to realize more homes. With smart policy, we can make many homeseekers happy in the short term, and also save raw materials."



**Lotte van Grol** Program Leader, Raw Materials

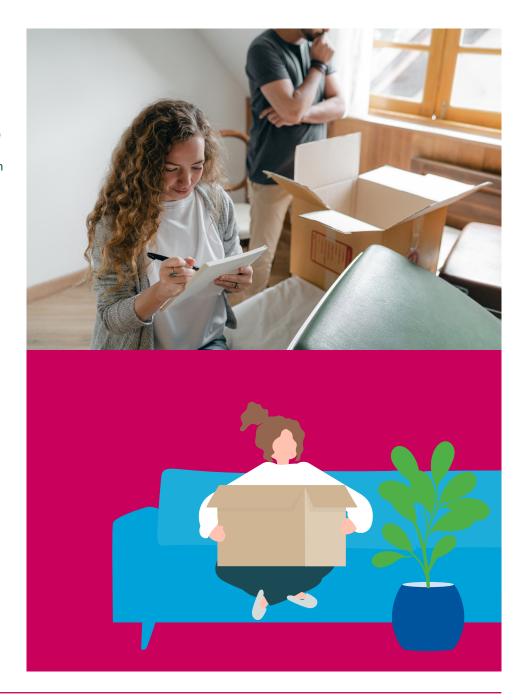
#### What did we achieve?

We brought the great potential for environmental and housing construction gains strongly to attention this year with these initiatives. The media picked up our research well, and we're pleased that in collaboration with the National Renovation Platform, we could make a united effort for this important topic. At the Housing Summit in December, we were excited to note that the cabinet has also embraced this topic: better utilization of the existing housing stock has become one of the ministry's priorities.



#### What are we doing in 2025?

In 2025, we continue focusing on the materials aspect of housing construction. We do this in two ways. First, we continue promoting adding floors, splitting, and transforming. That's because our inclusion in the Housing Summit document is nice, but it's not yet policy. Second, we advocate for policy to stimulate the use of bio-based building materials like wood, straw, and flax. This is not only sustainable, but can also offer prospects for sustainable earning potential for Dutch farmers. We're also conducting research on how municipalities developed policy to promote splitting. And finally, together with our partners, we continue to push for the right policy measures to encourage splitting, adding floors, and transforming to create more living space.



### **Timeline**

## Sustainable living space

#### Ready for new heating

Through the Slimwonerplatform (Smart Resident Platform), 1,357 people participated in the "Klaar voor Nieuwe Warmte" (Ready for New Heating) campaign, and received a stepwise plan and a sticker for their water boiler.



Motion adopted to phase out single-pane glass

The "Vochtig & Tochtig" (Damp & Drafty) campaign, about single-pane glass in student housing, in cooperation with the Youth Climate Movement and National Student Union.



Research on new housing through splitting, adding floors & transformation
We launch research showing there's enormous potential to quickly realize new housing by splitting, adding floors, and transforming existing buildings.

\_\_\_\_\_2020*\_\_\_\_\_*2021 -

- 2022 -

2023 -

2024 -



# 2.7 million poorly insulated homes brought to Parliament's attention

We draw attention to 2.7 million poorly insulated homes through a compelling campaign and strong lobbying. With great results: significant funding was allocated for insulation: 500 million euros for three years.



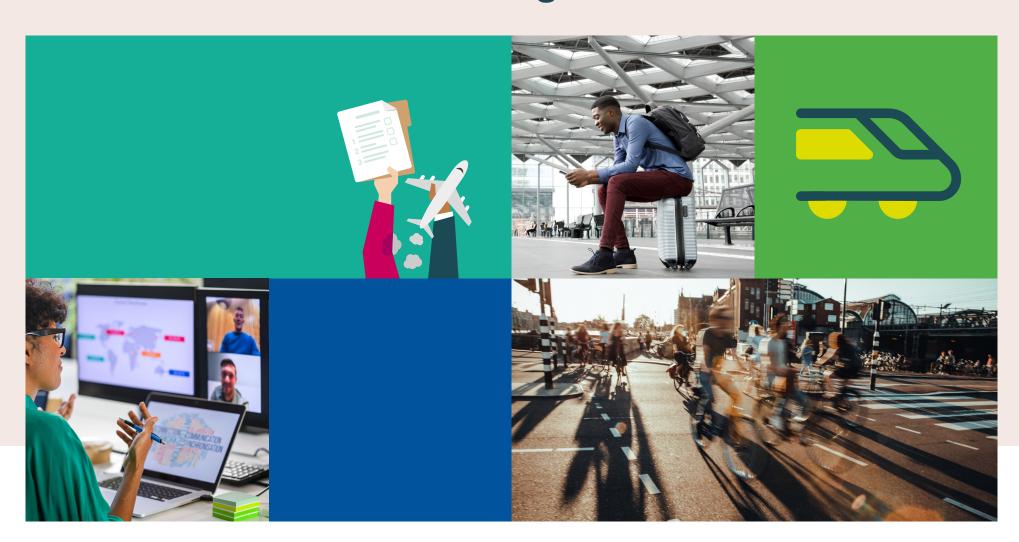
# "How Gas-free is the Netherlands?" campaign 9.220 participants join the

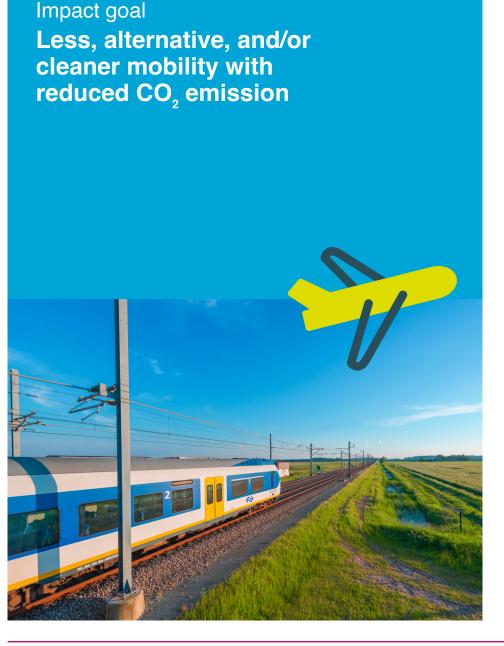
Comfort Challenge, in which people could easily test whether their home can already be heated without natural gas. All participants receive personal advice.

Manifesto to promote splitting, adding floors, & transformation presented In collaboration with the National Renovation Platform, and supported by 100 organizations, we present the manifesto to the Ministry of Housing and Spatial Planning at the Housing Summit.

### Theme:

# **Alternative travel & fewer flights**





#### **Our vision**

We stand for clean, livable cities with accessible services. The shift to electric mobility is crucial for the climate and clean air, but our mobility vision goes much further. With fierce competition for space and scarce sustainable energy, we need fewer cars and car kilometers. To keep cities livable, we must create more room for walking, cycling, and green space. For recreation and to enable outdoor play for children. People should easily access their daily needs without using a car.

Our mobility vision shows exactly what measures this requires.

#### What did we do in 2024?

#### Accessibility

In January 2024, we launched our Accessibility Manifesto in a coalition with 29 co-signatories, including the Lung Foundation, Stichting voor Werkende Ouders, FNV, HandicapNL, and Nederlandse Spoorwegen. Building on our mobility vision, this manifesto shows how to improve accessibility without cars. Research reveals that small-scale neighborhood services keep disappearing, replaced by larger, centrally located facilities. Without cars, these are often hard to reach, increasing car dependency and isolating non-drivers.

"We're building a Netherlands with lower emissions and sustainable accessibility for everyone. We can design our streets to be green and healthy – with more space for trees, pedestrians and cyclists, and children playing. This way, the street belongs to everyone again. We don't fight traffic jams with more highways, but by ensuring people need cars less often."



Nienke Onnen Program Leader, Mobility

This puts pressure on both the climate (more car kilometers) and livability. We supported the launch with a provocative media campaign featuring hitchhikers as symbols of accessibility challenges.

Pieter Winsemius presented the Accessibility Manifesto to Parliament's Infrastructure and Water Management Committee on behalf of our coalition. Great results followed: the subsequent parliamentary debate saw several NSC and CDA motions adopted in line with our call. NSC passed a motion to weigh broad welfare in decisions about infrastructure investments – one of our key priorities. The press took notice too: NOS interviewed our program leader.

Our vision sparked widespread interest and our proposals won broad appreciation. The ministry said they were pleased we went further by calculating CO<sub>2</sub> impacts. The Ministry of Infrastructur & Water Management also showed keen interest in our Mobility Vision and Accessibility Manifesto. We gave presentations and led discussions there.

In successful sustainability transitions, everyone can participate and share in the benefits. We therefore proposed measures that specifically help lower-income groups to transition. In January 2024, we presented research on social

#### measures in the mobility transition,

advocating for fairer electric car subsidies and car-scrapping schemes with attractive public transport alternatives. Our message gained significant attention: we appeared on Radio 1 and BNR, with coverage from various radio news programs and a BNR podcast. With results: the Ministry of Infrastructure and Water Management took initiative to further develop several of these proposals.

Algemeen Dagblad published an op-ed on service accessibility, written by our programs director and senior project leader. Our program leader gave a strong interview on accessibility in Biind Magazine. We also lobbied for extending lower vehicle taxes for electric cars beyond 2025, as part of the new Spring Memorandum (annual financial report).

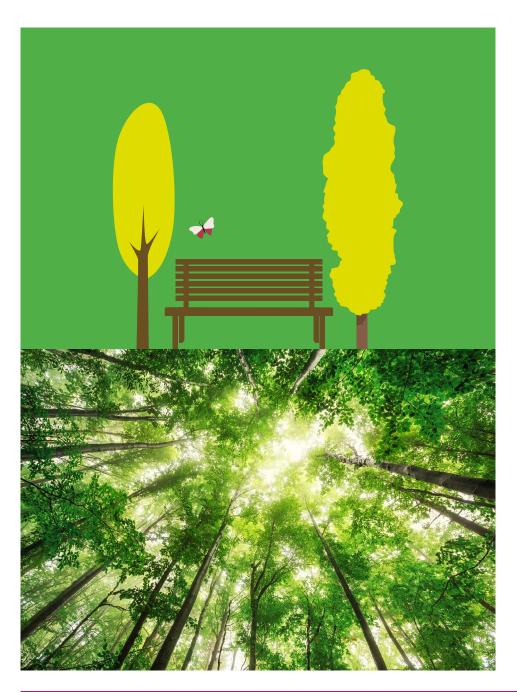
Through our focus on accessibility and "fair streets", we pushed for different spatial street design choices. Parking policy is particularly sensitive and often controversial. To get the facts straight, we published a report on parking policy misconceptions. These misconceptions often lead to choices that offer minimal benefit to citizens. With better knowledge, municipalities can actually steer toward good accessibility while creating more space for greenery and cleaner air.

#### **Electric mobility**

The transition to electric mobility is moving too slow to meet climate goals. The target of 100% EV sales by 2030 also remains out of reach. We therefore applied strong pressure on the Ministries of Infrastructure & Water Management and Finance to act. With our mobility partners, we conducted targeted lobbying both directly and through consultation with FET (Formula E-Team) and our Social Coalition (Natuur & Milieu, BOVAG, RAI, VNA, and ANWB).

Together, we vigorously opposed the cabinet's plan to break previously made agreements. The cabinet decided to slash vehicle tax (MRB) compensation for extra battery weight in clean electric cars. Instead of the promised 40%, only 25% of vehicle weight can now be deducted. Worse, the correction also ends a year early. This unpleasant surprise hit people and businesses that went electric hard, dealing a major blow to fleet sustainability. We're staying on top of this and pushing for correction in the 2025 Spring Memorandum.





#### **Amelisweerd**

We backed the alternative plan for widening the A27 motorway. The A27 perfectly illustrates what must change. Widening the A27 would just attract new traffic without solving anything, and it would also require partial destruction of Amelisweerd forest. The municipality of Utrecht therefore developed a professional alternative. It takes a broader view of transport needs without requiring any deforestation. We polled public support. De Telegraaf got the scoop: "Three-quarters oppose the widening and want the region to be better heard." We filed written and oral objections to the Ministry of Infrastructure and Water Management's factually incorrect response to the alternative plan. Parliament asked critical questions and insisted on closer examination of Utrecht's plan.

## **Sustainable Development Goals**

This theme and these projects contribute to:









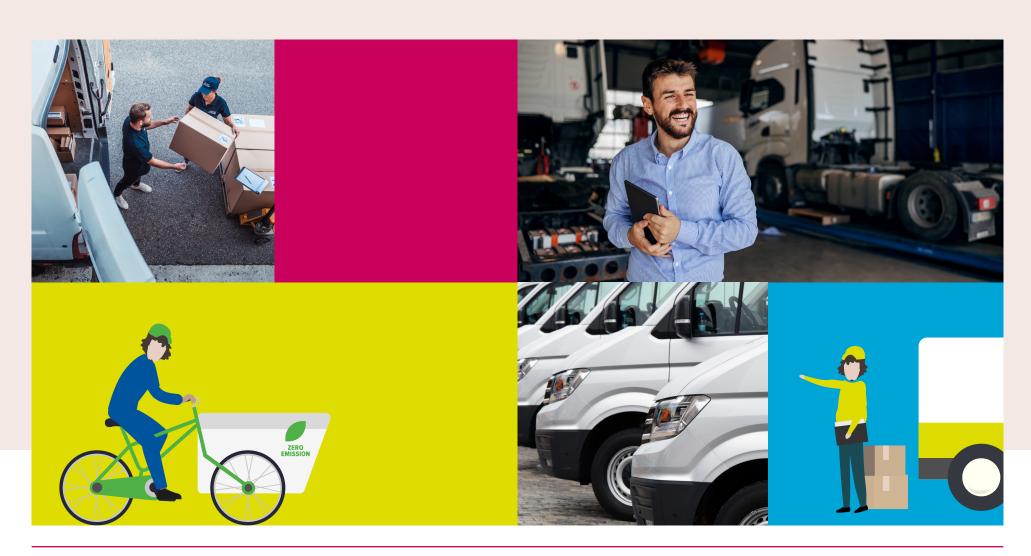


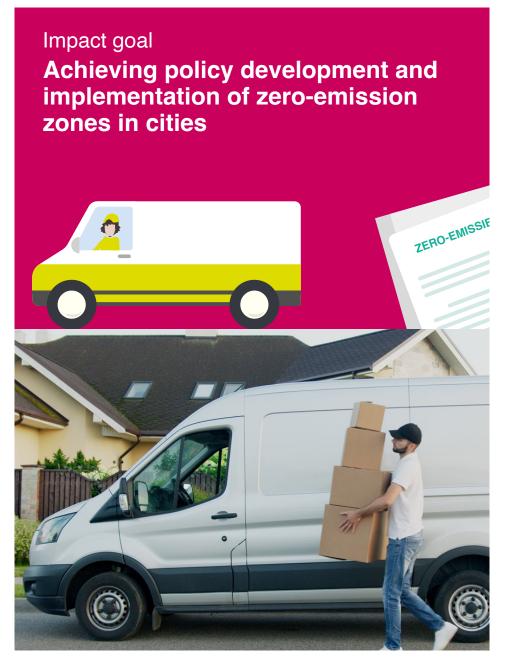




### Project in the Spotlight:

### **Zero-emission zones**





#### What does our work entail?

Natuur & Milieu's work is at the heart the zero-emission zones concept. We played a crucial role in the fundamental idea and creation of the discussion. We investigated the possibilities for zeroemission and more efficient logistics through a "Green Deal" with the mobility sector and government. Lessons from this Zero-Emission Urban Logistics Green Deal extended into Climate Agreement (2019) implementation agreements between national government, provinces, municipalities, and business. It was later developed into a covenant. Zero-emission zones are crucial for transitioning to electric freight transport and vital for urban health and livability. They deliver better air quality and less noise pollution.

#### What did we do in 2024?

For years, we closely monitored zero-emission zone implementation preparation. When municipal policy moved too slowly, we repeatedly sounded the alarm with all stakeholders. We increasingly saw negative media coverage full of inaccuracies or half-truths about the zones. This led some municipalities to consider weakening or delaying measures. In 2024, we published "Alle seinen staan op groen" (All Lights are Green) to counteract these misconceptions. All relevant trade media picked up the report, pressuring municipalities to keep their promises.

The mobility sector and Transport en Logistiek Nederland also called for timely zero-emission zone implementation, including through media channels.

The new cabinet dropped a bombshell on zero-emission zone implementation in both the coalition agreement and within Parliament. Fourteen municipalities were set to launch January 1, 2025, but the coalition wanted to investigate delaying the plans. This sparked outrage from us and all covenant partners. The plan actually offers harmonized solutions to all cabinet and business concerns. With our partners, we mounted intensive lobbying to counter the cabinet and Parliament.

At Parliament's round table on zeroemission zones for urban logistics, our program leader got ample opportunity to explain there's no cause for concern – that delaying or canceling zero-emission zones will create many losses. Innercity residents and all businesses that prepared properly would pay the price. BOVAG, RAI, and VNG supported our program leader's call to proceed with implementation.

#### What did we achieve?

After months of talks, lobbying, and media attention through press releases, State Secretary for Public Transport and Environment Jansen announced in December he wouldn't block implementation. He did offer some easing of the transition arrangement and a longer penalty-free period. Municipalities indicated they'd simply proceed with zero-emission zone implementation from January 1.

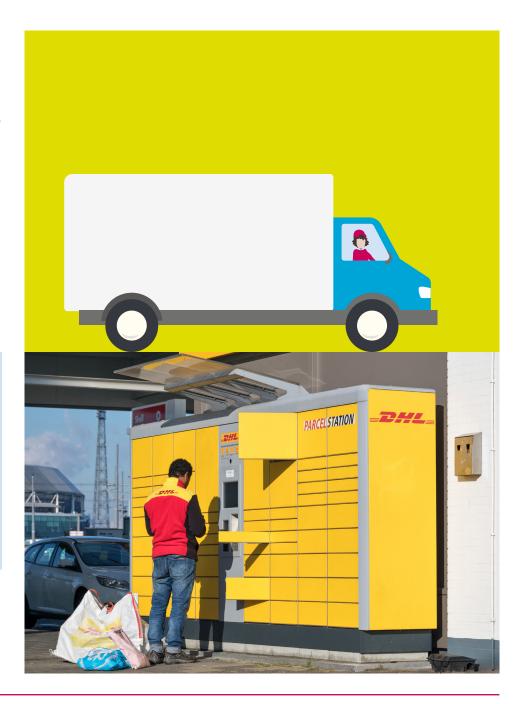
#### What are we doing in 2025?

As of January 1, 2025, 14 municipalities have zero-emission zones in effect. These cities established emission-free zones for urban logistics, generating frequent news coverage including NRC publication. Dozens more municipalities will follow throughout 2025. Although our impact goal has been achieved, we'll continue to actively support zero-emission zone implementation. We're also available as an expertise center for municipal, business, and national political contacts.

"Transport en Logistiek Nederland works toward a favorable business climate in the Netherlands and Europe. We want to achieve this as sustainably as possible. That's why we regularly collaborate with Natuur & Milieu, including last year on implementing zero-emission zones in cities. We're pleased to present a strong, united front in The Hague."



Elisabeth Post Board Chair Transport en Logistiek Nederland



### **Timeline**

### **Zero-emission zones**

"Zero-Emission Urban Logistics" Green Deal Natuur & Milieu signs a covenant with companies, governments, and knowledge institutions to make urban logistics more efficient and sustainable.

Climate Agreement commitment on implementing freight vehicle taxes and zero-emission zones.

Signing "Zero-emission Urban Logistics" More than 200 organizations join the "Zero-Emission Urban Logistics" Green Deal and evaluate experiences to scale up toward 2025.



Publication "Alle seinen staan op groen" (All Lights are Green) research on zeroemission zones Research indicates that implementation of zero-emission zones in city logistics has a green light.



•——2014———2019——2020——2021——2022———2024 ———2025——



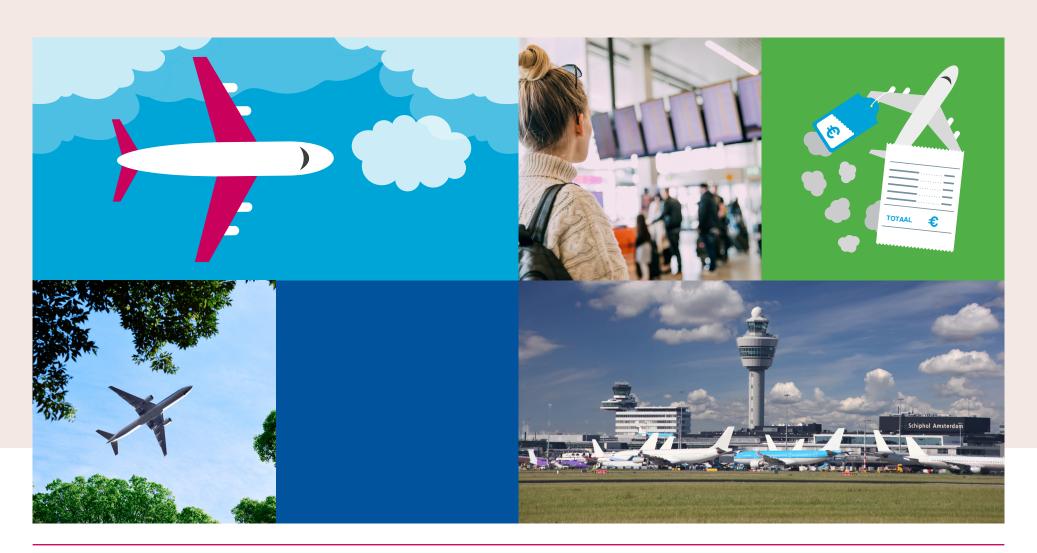
Report on charging needs for electric freight vehicles Study explores charging at distribution centers. Stepwise plan to prepare SMEs for operation in zero-emission zones

Freight vehicle tax legislation passed For years, we advocate for smart mileage charging. The law takes effect in 2026.



### Project in the Spotlight:

# **Aviation**



### Impact goal

Aviation policy becomes fully integrated into national climate policy with firm, annually declining climate targets aligned with Paris Agreement goals



#### What does our work entail?

Like every other sector, aviation must phase out fossil fuel use (kerosene) to help stop climate change. Alternative fuels are a small part of the solution, but remain severely limited in availability. Less kerosene therefore means fewer flights. Yet the aviation sector keeps pursuing growth. Without climate policy, aviation sustainability is impossible. Natuur & Milieu therefore uses lobbying, campaigns, and business collaboration to push for policy measures that legally establish aviation CO<sub>2</sub> targets (a CO<sub>2</sub> ceiling), stimulate innovation, and reduce demand.

#### What did we do in 2024?

The year was defined by the caretaker cabinet, formation talks, and the Schoof cabinet's arrival. We're pleased the cabinet included several of our lobbying points in the coalition agreement. Through years of effort alongside others, societal pressure to make Amsterdam Airport Schiphol more sustainable and limit its size has grown so strong that the issue won't disappear. We continued providing evidence and advocating for sustainability throughout 2024. Political interest in the CO<sub>2</sub> ceiling suddenly decreased, but we're keeping it on the agenda.

"We want aviation that connects the Netherlands with the world and a government that takes responsibility for all Dutch residents' welfare and health."



**Koenraad Backers**Program Leader, Aviation

#### What did we achieve?

#### Social pressure on noise pollution

Social pressure for aviation sustainability intensified in 2024, driven especially by ongoing noise pollution from Schiphol. The exceeding of noise standards was tolerated for years, but became legally and socially untenable. In March, the court ruled that residents' interests must be better considered. Less noise pollution can only be achieved with fewer flights. Natuur & Milieu worked with residents to spotlight this through the "Sustainable Aviation Policy".

The Rutte cabinet responded by deciding to limit Schiphol to 465,000 to 475,000 flights per year, a reduction from the previous cap of 500,000. This was meant to end the illegal situation existing since 2015. The EU and aviation sector followed developments closely, as it was the only one in the world. The European Commission criticized the "balanced approach", a method that allowed the sector to first propose solutions to prevent reductions. Airlines fiercely opposed flight reductions, while the EU remained vigilant about competitive position.

#### **Brussels lobbying**

Natuur & Milieu reminded the European Union of its responsibility for citizens' welfare. With residents and other environmental organizations, we sent an urgent letter to the European Commission requesting consultation. This led to an online conversation with the Commission's Environment Director-General (DG). We also visited the cabinet chief of DG Mobility and a cabinet member of DG Climate in Brussels, together with six residents, an Amsterdam municipality representative, and a professor. Through personal stories and hard facts, we made an impression on officials and press alike (Radio 1. Het Parool, Noordhollands Dagblad). This built European understanding about the need for aviation reduction.

#### **Economy and flight reduction**

A common argument against flight reduction claims economic harm. In April, we commissioned economists to investigate this. Their conclusion: 30% Schiphol reduction is economically justified when all factors – including external costs – are included. This research gained broad media attention, with front-page coverage in *Trouw* and *Radio 1* features.

#### CO<sub>2</sub> ceiling and petition

After intensive consultation, Schiphol finally openly supported a CO<sub>2</sub> ceiling – an important signal to the aviation sector and the ministry. To strengthen our CO<sub>2</sub> ceiling lobbying, we launched the "Stop CO<sub>2</sub> Excuses" petition, generating substantial endorsements. Before May's parliamentary debate on aviation, we shared our CO<sub>2</sub> ceiling expertise with Parliament members and *NOS*.

#### Krimp Schiphol en rechtszaak

With Greenpeace, Milieudefensie, and Natuur en Milieufederatie Noord-Holland, we responded critically to then-Infrastructure and Water Management Minister Harbers' reduction plans. NRC, regional media, trade, and resident platforms picked this up. In July, our ANP response to the lawsuit, aimed at bringing noise pollution within standards, gained wide coverage.





#### **Cabinet reduction softening**

After summer, Infrastructure and Water Management Minister Madlener softened the previous cabinet's reduction plans. In September, he proposed limiting flights to 485,000 annually – less reduction than previously planned. Natuur & Milieu issued a press release emphasizing that residents' health and climate impact were again being ignored.

In December, Schiphol reduction was ultimately softened but still reduced to 478,000 flights. Airport reduction remains globally unique and a trajectory we continue working on actively.

Geluidsoverlast en Luchtvaartmanifest Softening Schiphol's reduction goals conflicts with the March court ruling that residents' interests must weigh more heavily. We believe Schiphol is too large for the Netherlands and must be constrained, also due to environmental and health problems. In our October conversation with Minister Madlener. we substantiated this and presented the Aviation Manifesto on behalf of 30 organizations – including resident groups, health organizations, and experts. During Parliament's petition moment, we let politicians experience aircraft noise's impact on residents through a 4D sound fragment.

#### Flight tax

One manifesto measure proposes using flight taxes to charge polluters for damage. Transfer passengers at Schiphol currently pay no tax, yet taxpayers must contribute billions to maintain the aviation system. At our initiative, renowned economists published a trade magazine ESB article explaining the measure's impact. They argued that higher taxes for frequent flyers and transfer passengers constitutes an economically positive measure. This earned the authors an invitation to meet KLM CEO Marjan Rintel. During a symposium with Parliament members, we also discussed the importance of increased aviation taxation.

We launched a campaign with Milieu Centraal, raising awareness about long-distance flight emissions. Through a campaign tool, website visitors could calculate flight emissions and download Natuur & Milieu's popular new travel guide featuring nearby dream destinations. The message "Op vakantie? Denk dichtbij!" (Going on vacation? Think nearby!) made headlines.

#### What are we doing in 2025?

We tell the honest story about flying and translate that into appropriate policy measures. In 2025, we continue shifting narratives about aviation's economic contribution while advocating differentiated flight taxes, including for freight and transfer passengers. A much smaller aviation sector can serve Dutch travel needs excellently without current model drawbacks. As KLM's international hub, Schiphol is neither sustainable nor desirable for a small, densely populated country. We'll also push for swift, ambitious implementation of the new standards system.

#### **Timeline**

# Safeguarding climate goals for aviation

Natuur & Milieu has ad-July 2020: Legal and substantive More than 20.000 Publication of Network Campaign against vocated for a CO ceiling **Public position** exploration of three signatures for the "CO<sub>a</sub>" **Quality Framework** long-haul holiday for aviation since 2019. 15,988 Dutch citizens Uitvluchten" (Flying variants study flights Together with aviation and 11 nature & environaway from CO<sub>2</sub>) Online ads raise May 2020: The ceiling bemental organizations subpetition experts, we demonstrate awareness of climate comes part of the Aviation mit positions on Policy Public support for strict that one-third of Schiphol impact, in partnership Policy 2020-2050 from the 2020-2050. aviation climate goals. flights could be cut withwith Milieu Centraal. Ministry of Infrastructure & out economic harm. Water Management. 2021 **--2019**− 2020 -2022 -2023 -2024 -**Coalition Agreement** June 2020: **Policy decision Aviation manifesto** "Looking after Each D66 and SGP parlia-The cabinet decides published which variant of the CO<sub>2</sub> ceiling will be implement-Other" We publish a manifesto, mentary motion Urged the government Emission ceilings to be in collaboration with 30 to set a CO<sub>2</sub> ceiling for supporting parties from set per airport. all Dutch commercial local residents, scientists, aviation. and doctors to the Lung

Foundation.

### Theme:

# Nature-inclusive, circular agriculture & biodiversity restoration



# Impact goal Agriculture produces food with a restorative effect on biodiversity and without contributing to climate change

#### **Our vision**

Thriving, nature-inclusive circular agriculture based on healthy soil: it's possible! Agriculture and nature can strengthen each other. We envision a future in which virtually no synthetic fertilizers and pesticides are used, and farmland is nature-friendly. This will restore agricultural biodiversity. We see the return of meadow birds that were once common, like the skylark and curlew populations. Agricultural land will used responsibly and no longer depleted by synthetic fertilizers and pesticides. This gives original, rich soil life a second chance and is a sustainable foundation for a healthy food system. Ground and surface water will become a healthy source of life for humans and nature again. The entire chain will contribute to this agriculture, so farmers can earn a good living. For this, it's crucial that the national government, through standards, pricing, and rewards, implements the right policy tools. This will enable individual farmers to switch to nature-inclusive or organic agriculture in an economically attractive way.

#### What did we do in 2024?

Less nitrogen, cleaner surface water, fewer pesticides – that's our consistent message to politicians in The Hague and throughout society. In this political formation year, that message resonated in numerous calls to the forming cabinet and productive conversations with those charged with exploring options for a new cabinet.

#### Nitrogen

Beyond the major climate change challenge, we face a biodiversity crisis in the Netherlands. Nature has too little space and bears excessive burdens, particularly from nitrogen. In 2019, courts ruled that government measures to reduce nitrogen emissions weren't working. By substantially reducing emissions, we can preserve and help restore vulnerable Dutch nature while improving water quality, air quality, and public health.

In 2024, we worked with the "Sustainable Balance" coalition to promote our nitrogen crisis plan. The plan was developed in 2021 with Natuurmonumenten, Bouwend Nederland, VNO-NCW, and LTO. During cabinet formation and coalition agreement preparations, we held intensive discussions with involved civil servants and politicians.

We emphasized that implementing our nitrogen plan offers the best path to solving the nitrogen and nature crisis. The plan also gained broad social support.

Unfortunately, the coalition agreement revealed the new cabinet wanted to turn back the clock several years. The nitrogen fund was gutted by 80%, while many announced schemes for transitioning farmers were scrapped. The government program continued in this direction, choosing farmer self-management. The successful National Rural Area Program was terminated and financing ended. This abandoned local parties – provinces, farmers, water boards, and municipalities – who had developed nitrogen reduction, water management, and nature restoration plans for every province.

For the Sustainable Balance coalition, this was part of the motivation to join forces for an additional plan. This plan could achieve necessary acceleration, restore Dutch nature, and free the country from economic nitrogen gridlock. With Sustainable Balance partners Natuurmonumenten, Bouwend Nederland, and VNO-NCW, we presented this plan to Agriculture, Fisheries, Food Security and Nature (LVVN) Minister Wiersma. Unfortunately, LTO withdrew support at

the last moment. The minister indicated she would respond with a cabinet reaction in 2025.

In September, at the start of the parliamentary year, we reminded Parliament members to keep nature beautiful. We presented Parliament members with nature portfolios featuring prints of nature reserves near their residences.

#### **Earnings model**

Making the transition to nature-inclusive agriculture profitable requires farmers to earn sustainable livings from it. However, the earning potential for "green" farming in the Netherlands is unfavorable. It is currently more expensive because farmers are not paid for many services they actually provide to society. Think nature management, clean water, or healthy, pesticide-free food. Therefore, we initiated a plan with LTO, BoerenNatuur, Natuurmonumenten, and Nederlands Agrarisch Jongeren Kontakt (NAJK) to make green farming profitable. We also presented this plan to Agriculture Minister Wiersma.





Key elements: significantly increased government organic procurement, ecosystem services compensation for farmers, and promoting sustainability agreements with supermarkets. The minister indicated she would carefully study the plan and consider which elements could be included in policy.

#### **Pesticides**

Unfortunately, too many pesticides — including banned ones — are still used in the Netherlands. These cause causing extensive damage to humans and nature. We worked through various channels in 2024 to reduce this further. We collaborated with Tuinbranche Nederland on new ambitions to further reduce ornamental horticulture. We participated in the Ministry of LVVN's Future Vision Plant Protection Implementation Program, critically monitoring results while pushing for measures with real impact.

Our biggest intervention involved filing a European Commission complaint about the Netherlands improperly implementing the European pesticide directive (see Project in the Spotlight, p. 46).

#### Water

We also worked tirelessly for clean water in 2024. A key project involved presenting our 10-point plan with 11 other civil society organizations, including Natuurmonumenten, ANWB, KWF, Diabetes Fund, Dutch Digestive Health Fund, and Lung Foundation. In September, we presented this 10-measure manifesto to the cabinet, ensuring we meet 2027 water quality goals. Our approach to water quality is explained on the next page.

# **Sustainable Development Goals**

This theme and these projects contribute to:







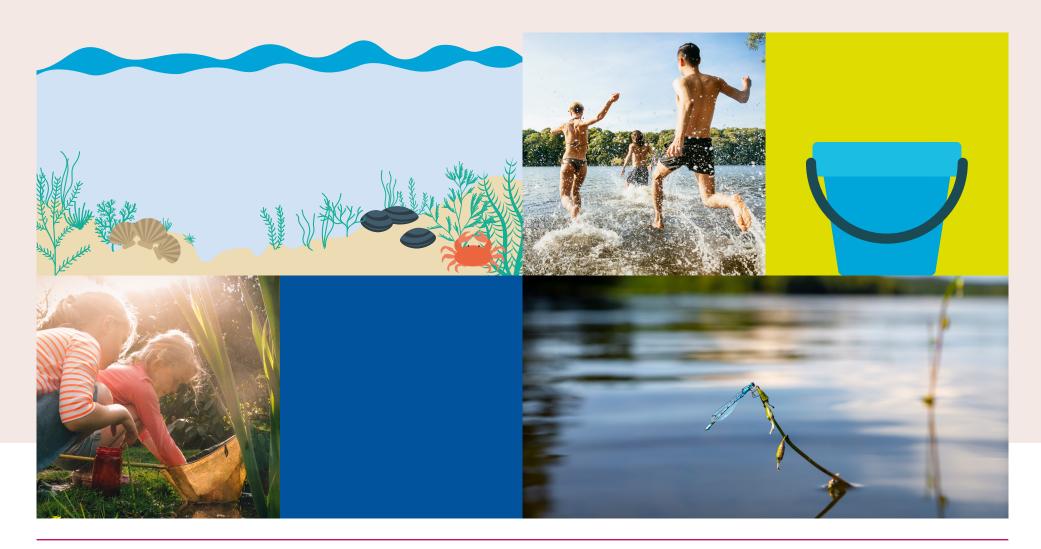






# Project in the Spotlight:

# **Clean water**



#### Impact goal

Preventing and combatting water pollution by tackling problems at their source



#### What does our work entail?

Clean water, rich with life. That's our dream. But water quality in the Netherlands faces enormous pressure. Only one in five small waters is of good quality, while just 1% meets all legal European standards. This means plants and animals disappear as species diversity in water declines.

Extensive water pollution in the Netherlands stems partly from agricultural and horticultural manure and pesticides entering water systems. Additionally, dirty sewage water – including medicine residues – regularly enters surface water during heavy rains when treatment facilities can't cope.

Policymakers, politicians, farmers, and chain partners must make major additional efforts to turn the tide. Natuur & Milieu therefore actively champions initiatives that improve water quality. In 2024, we did this through targeted political lobbying, citizen mobilization, and our role as a member of the Social-Economic Council.

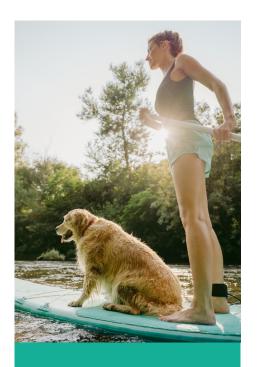
#### What did we do in 2024?

For years, we've measured surface water quality with thousands of people through our "Catch the Water Samples" project. This consistently reveals alarming findings. In 2024, we took the next step with engaged citizens: investigating which measures, in which waters, can truly drive improvement.

"The water quality has proven to be poor in the ditches, streams, lakes, canals, and ponds right around the corner from all of us. These are waters where you seek summer cooling, where your dog swims, and which are of course crucial for nature, too."



**Karen Eilers**Program Leader, Water & Nitrogen



We were also active politically. With Natuurmonumenten, we launched the Water Manifesto – a 10-point clean water plan – within the Social Water Coalition. The coalition is a broad collaboration spanning business, construction. technology, nature organizations, the drinking water sector, housing associations, homeowners, project developers, farmers, knowledge centers, recreation, and health foundations. We organized a well-attended masterclass for new Parliament members that put clean water in the spotlight. We actively participated in the Ministry of Infrastructure & Water Management's WFD Impulse Program, bringing water quality goals closer. As members of the Social and Economic Council (SER), we issued a signaling note again emphasizing the need for clean water

Locally, we collaborated on the "Water on the Map" project with citizen scientists to gain deeper insight into sewage overflows and their impact on water quality.

#### What did we achieve?

In 2024, we put the need for clean water and current pollution severity more firmly on the map. Through our participation in the SER Commission on Sustainable Development, we delivered a powerful, alarming signal: without adapted policy, clean water will continue to be an illusion.

We also gained substantial political attention through other initiatives. Our masterclass for new Parliament members created political support for clean water. By presenting the Water Manifesto, we demonstrated broad social support for extra government efforts towards clean water. Through "Water on the Map", we strengthened our community of engaged citizens working for cleaner urban water.

#### What are we doing in 2025?

We'll continue to work enthusiastically for clean water in 2025. The new year began with fantastic news: thanks to the

National Postcode Lottery's extra draw allocation of 1.9 million euros, we can fully commit to this. We're expanding our "Water Pearls" project, investigating urban sewage overflows with trained citizen scientists, while examining which agricultural sector measures lead to clean water. This teaches us what actually works for water quality improvement. We bring additional insights to policymakers' attention, ensuring these measures get applied nationwide.



#### Timeline

# Clean water, now & later

Research on Water
Quality & Biodiversity
published
The Netherlands scores
poorly on EU Water
Framework Directive
(WFD) standards.

Letter to Ministry of Agriculture
The letter encourages

The letter encourages a re-evaluation of the manure policy.

Call to participate in third year of "Catch the Water Samples" on Youth News program Don't let the water crisis become a new nitrogen

Awareness campaign for 2023 Water Board elections

Launch of "Water on the Map" project Visualizes how various measures improve water quality. Natuur & Milieu and partners call on the minister: make clean & sufficient water a top priority

The Social Water Coalition presents the Water Manifesto, with 10 action points, to Parliament members.

First year of citizen science project, "Catch the Water Samples" In collaboration with ASN Bank and the Dutch Institute for Ecology (NIOO-KNAW).



Results "Catch the Water Samples" Only 1 in 5 water samples were of good quality.



Results of research on pesticides in recreational waters
The results are broadly covered in the media.

"Water Heroes" teaching packet 4,500 classes get to work saving Selma and her aquatic friends from pollution monsters, like 'turd trolls' and 'pesticide pests'.



# Project in the Spotlight:

# **Pesticides**



### Impact goal

Cut pesticide use in agriculture and its environmental impact in half by 2030



#### What does our work entail?

Pesticides seriously threaten nature and human health. Research links them to brain diseases and damage to flora and fauna. We work passionately for better government policy: stricter substance approval requirements, reduced usage, and sustainable crop protection alternatives. Increasingly, we partner with health organizations and trade unions to collectively push for bans on harmful pesticides and to create space for sustainable alternatives.

#### What did we do in 2024?

In 2024, one of our most significant projects involved publishing a report. It proved that the Netherlands is utterly failing to implement the European directive that requires pesticide elimination or minimization in nature and groundwater protection areas. Based on this, we filed a formal complaint with the European Commission, hoping they'll hold our government accountable. An unusual step for Natuur & Milieu, but after years of government dialogue and promoting motions directing them to solve this, no other option remained. We await the Commission's ruling.

To help municipalities protect citizens from pesticide dangers, we also published a municipal guidebook with Urgenda.

"It's unacceptable that something as basic as drinking water could become more expensive because government fails to act. Chemical pesticides don't belong in drinking water and nature reserves. It's our government's responsibility to do something about it."



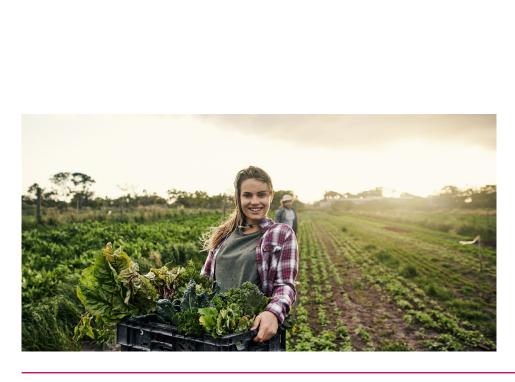
Berthe Brouwer Program Leader, Pesticides

#### What did we achieve?

Our initiative generated extensive media coverage: NOS Journaal featured it, we appeared on *Vroege Vogels*, and countless newspapers ran prominent front-page stories. Many people learned that the Netherlands poorly protects nature areas and water extraction sites against pesticides, with serious consequences for nature and health. We also launched a petition for public support. More than 16,000 people signed it.

#### What will we do in 2025?

We're continuing this approach in 2025. European Commission complaints often take years to process and reach rulings. That's why we're considering a civil lawsuit in 2025. Another unusual step for us, but after years of national government advocacy – and even despite adopted parliamentary motions – we see no appropriate action. We're exploring this legal route, and we'll also continue collaborating with Lidl to understand how growers can farm with far fewer pesticides. These insights will inform our national policy advocacy.





### **Timeline**

# **Nature-inclusive farming**

with fewer chemical pesticides

"The Netherlands Buzzes" & National Bee Count begins
Campaign to combat wild bee extinction and launch of annual national bee survey.



#### Three motions adopted

- To reassess highly toxic pesticides
- To ban pesticides in groundwater protection areas
- A fair method to measure environmental impact and pesticide use

#### Pesticide manifesto

Submitted with the Parkinson Association and FNV, the manifesto is supported by 40 organizations.



#### Research on EU legislation

The Netherlands fails to meet EU regulations on pesticide reduction in groundwater and Natura 2000 areas.



Educational kits distributed In partnership with Lidl, we distribute nearly 1 million organic flower bulbs to primary schools by 2021 for blooming schoolyards and bee education.



#### Lobby

Natuur & Milieu opposes EU reapproval of glyphosate and advocates for a pesticide tax, prompting government-commissioned research.

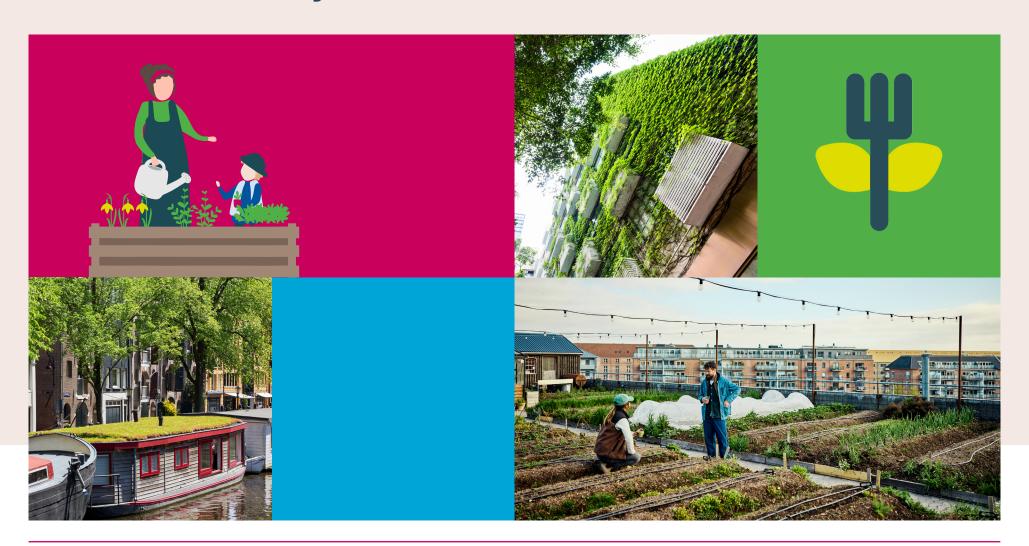
# Anti-pesticide petition Our advocacy is strengthened by more than 16,000 signa-

tures.

Publication of municipal guide with tools to protect citizens.

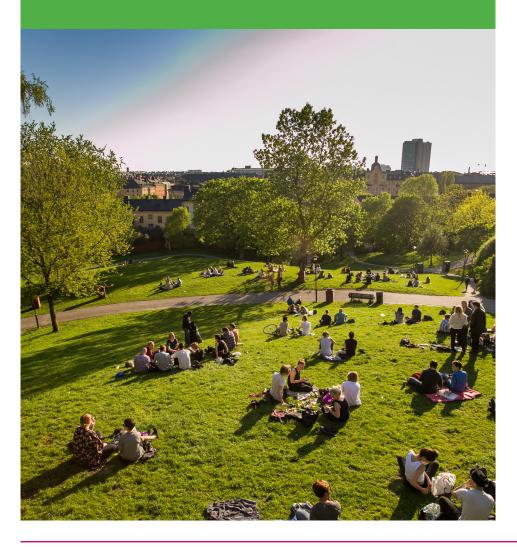
# Project in the Spotlight:

# Green in the city



#### Impact goal

We ensure urban nature improves and nature engagement increases



#### What does our work entail?

Green, nature-rich living environments benefit both people and nature. They boost our health and well-being, and make cities more resilient against the effects of climate change like flooding or extreme heat. Green cities provide more space for birds, insects, and animals like hedgehogs. Unfortunately, Dutch cities continue to be increasingly paved. We want to change this.

Through our research, we highlight this troubling trend and push politicians to act. We advocate for national green standards, indicating required urban green levels and legal requirements for bird nesting and bat roosts in new construction.

We don't work alone. We're thrilled that organizations like Vogelbescherming Nederland, ANWB, construction companies, and Sweco join our efforts to realize our dream of green cities. Naturally, we also target city residents: by increasing their enthusiasm about more greenery in their cities, we build public support for more urban nature.

"Almost everyone recognizes the importance of green cities and the joy of nearby parks and beautiful trees. Yet increasing numbers of people live in neighborhoods of concrete, stone, and asphalt."



Wilma Berends
Program Leader, Green City

#### What did we do in 2024?

In February 2024, together with Vogelbescherming Nederland, ANWB, and Staatsbosbeheer, we presented a call for urban green standards to the then-ministers Van der Wal (Nature & Nitrogen) and De Jonge (Housing). The call was accompanied by an overview of possible formats for such green standards. Both ministers enthusiastically invited us to work together to realize this. Unfortunately, the new cabinet halted this trajectory.

Nevertheless, in September, we sent a joint letter with a larger alliance – including Aedes, ANWB, Bouwend Nederland, and NOC-NSF – to the permanent Parliamentary Committee on Home Affairs and Kingdom Relations. In the letter, we advocated for stronger policies for urban green. To give this call more weight, we published our "paving research" for the second time in December. This unfortunately showed that paving in Dutch cities continues.

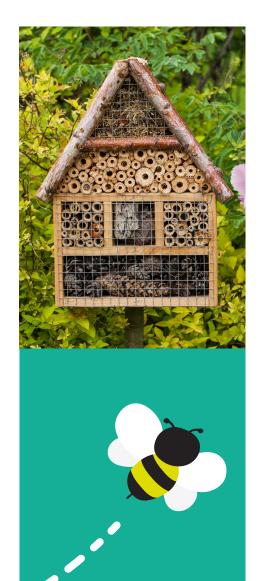
#### What did we achieve?

Met al deze activiteiten, en ook met de Through all these activities, and also by organizing a working visit to Utrecht for new Parliament members, we firmly placed the importance of urban nature on the political map. Our research on the paving of Dutch cities also gained broad media coverage.

By the end of 2024, we had achieved results. Minister Keijzer's intention to scrap mandatory nesting space for birds in new construction was blocked by an adopted motion in Parliament. In particular, many of our economic partners – the construction companies – opposed the scrapping and made their voices heard. This was confirmation that the approach of collaborating with private parties pays off. They help us achieve our goals, especially in times when it's harder for us to get our green message heard in The Hague.

#### What will we do in 2025?

In 2025, we're focusing our efforts on several tracks. We're working on research into the financial benefits of urban green, and into the question of how those benefits can reach the parties who need to invest in it – often municipalities. We're also organizing the first "24 Hours of Urban Nature" on June 14. On that day, together with various partners, we'll introduce people to the beauty of urban nature. Finally, we're publishing a report that clarifies the state of urban insect populations and what property owners can do for insects.



"Natuur & Milieu really pushed forward our ambition for more urban green. They challenged us to organize a working visit and connected us with many partners. Thanks to that collaboration, we were able to make great strides. We're very pleased with this collaboration and look forward to even more joint steps to make our city greener, faster!"



Merle van der Voorde Senior Project Manager Municipality of Utrecht



#### Timeline

# Green in the city

### "Building for Nature" manifesto

Builders, banks, developers, and nature organizations are concerned about the livability of cities and the loss of biodiversity. They see opportunities to make cities greener and allocate more space to nature, and jointly advocate for nature-inclusive measures in new construction projects.



Urban tree research
We explore various green
standards with ANWB, Staatsbosbeheer, and BirdLife
Netherlands. We discussed
findings with Ministers De
Jonge and Van der Wal.



**Green Standard report** 

We explore various potential green standards with ANWB, Staatsbosbeheer, and BirdLife Netherlands. We discusse our findings and share insights with Ministers De Jonge and Van der Wal.

#### **Green roofs**

We calculate that 2 million flat roofs in the Netherlands could be greened. We campaigned for it with Het Groene Loket.



"City of Stone" research
Our research shows that more
than half of urban neighborhoods are 'paved over'. That's
bad news for the livability
of cities and comes at the
expense of biodiversity. We
call on the government to
introduce green standards to
prevent further paving.



### Research on urban greening deficit

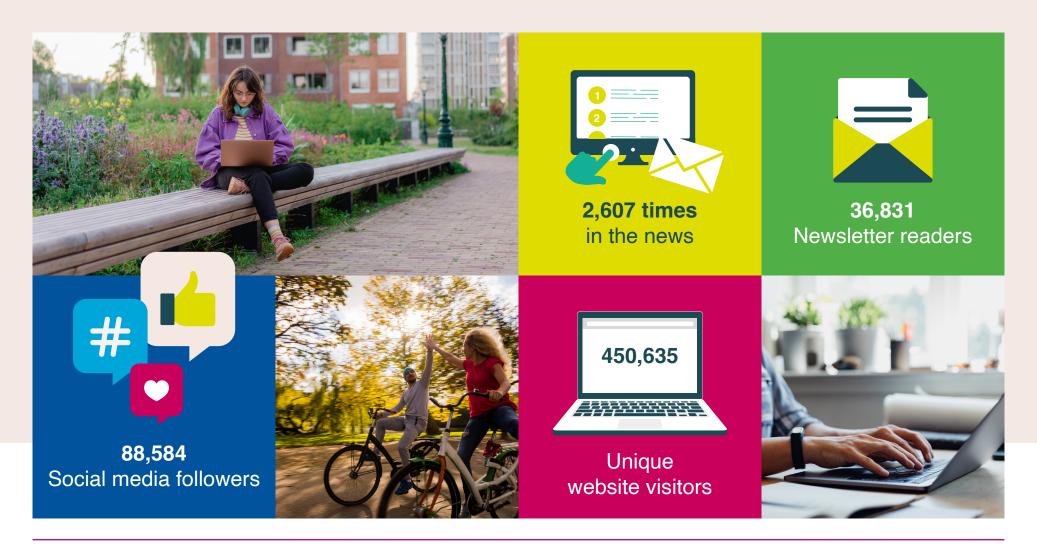
Urban paving increased significantly in the 30 largest Dutch cities over the past five years. Legal requirements for greening are urgently needed.

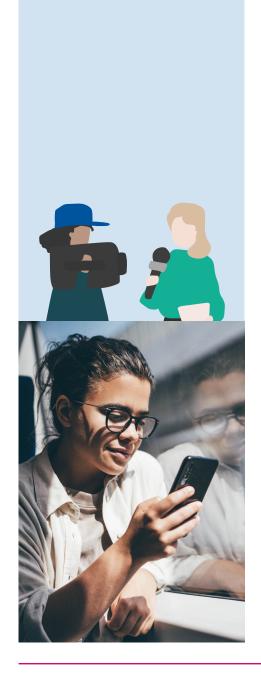


2024 -



# Media & supporters





# Media & press

Natuur & Milieu made the news 2,607 times in 2024 – including 130 TV segments, 476 radio items, nearly 300 national or regional newspaper stories, and 1,640 online mentions. We were covered in 477 different media outlets. Combined coverage reached 345 million viewers, readers, or listeners.

We approach the media to spotlight climate policy and biodiversity restoration. We also commission research institute studies and share results with the media. Sometimes, our campaigns also appear in media, giving people ideas and tools for sustainable living.

We respond to political developments affecting climate policy or nature protection in newspapers, online, radio, and TV.

### Aviation, Dutch city greening, pesticides

Here are some highlights from our media coverage: this past year, we were highly visible on aviation. Together with economists, we demonstrated how aviation can be responsibly reduced, sparking national media discussion and debate. We went to Brussels to give residents near Schiphol a voice in European aviation decisions. Het *Parool* covered this. We also campaigned for flight travel impact awareness. *NOS Journaal* and others reported on it.

Through various studies and publications, we highlighted the necessity for city greening in national and regional media, including *EenVandaag*, *Radio 1*, and *Algemeen Dagblad*. Our safer pesticide policy proposals repeatedly made national media, including *NRC* and *Vroege Vogels*. We polled Dutch public opinion, including on the widening of the A27 highway at Amelisweerd. *De Telegraaf* published the results.

"Media attention is essential for putting climate and nature on the map. We keep politicians on their toes, while showing how we're making the Netherlands more sustainable step by step, together with our social partners. Our work appears weekly in press – something we're thrilled about. More attention means greater pressure on politicians to take real steps, and hopefully more people joining our mission for a greener, cleaner, healthier Netherlands!"



Wietske de Lange Press Officer, Natuur & Milieu



### **Reach & Supporters**

Website visitors

450,635

Newsletter readers (active members)
Social media followers

36,831

88,584

#### Website

This past year, we implemented various changes on our website,

www.natuurenmilieu.nl, to improve the user experience. We focused on the navigation, so that visitors can more easily find what they're looking for.

Together with our online marketer, we made it easier to utilize the website more effectively. This is a starting point for further development. We paid special attention to the home page, which we regularly adjust with new campaigns and actions. This enables us to keep the website dynamic and relevant, so that we can engage more people with current topics.

In the coming year, we will focus on improving the technical part of the website, so that our content is found more easily. In addition, we are adapting the website's design, so that it fully aligns with the renewed brand strategy. In addition to the Natuur & Milieu website, we also managed the websites of the The Rich North Sea program and the "Het Circulaire Varken" (The Circulair Pig) project in 2024.

Our various other projects and campaigns can be found on the Natuur & Milieu website.

#### Social media

We also saw an increase in our followers on social media: about a 5% growth in the past year, for a total of 88,000. Our posts receive consistent interaction. We achieved this by actively and regularly communicating about our activities and responding to current events. We use various content forms for this, such as links to publications on our website, images, videos, quotes, and

infographics. The focus was on telling a personal story and seeking interaction. In this way, we expanded our reach and engaged followers. At the end of 2024, we took preparatory steps to move away from X (formerly Twitter) and switch to alternative Bluesky. We made that transition in January 2025.

#### **Newsletters**

In 2024, we sent our monthly newsletter to subscribers, and distributed a Zeekracht (Sea Power) newsletter specifically for that group of donors twice. In 2024, we focused on recruiting new readers and reactivating old readers through various campaigns. This led to a 20% growth in the number of active newsletter recipients, to nearly 37,000. We have adapted the structure and brought the appearance in line with the website. For next year, the emphasis lies on further improving the newsletter, recruiting new readers, and further reactivation of the newsletter database.

"Our website is our digital business card. Everything comes together there: from inspiring campaigns and in-depth information about sustainable topics to updates about our projects. It is the place where we not only inform, but also activate and connect. We offer people the opportunity to take their own steps toward a more sustainable future."



Naomi Jansen Content Marketer, Natuur & Milieu



#### **Donors**

The consequences of climate change and the loss of nature remain a regular feature in the news. Many people want to commit to a cleaner, healthier, and greener Netherlands. Regardless of political preference. Last year, generous donations were made for topics such as water quality and the plans of the new cabinet for climate and nature.

Our water is far from clean. Sometimes due to visible culprits, such as plastic and waste. But mainly due to invisible substances, such as toxic pesticides, manure, sewage water, and medicine residues. This must – and can – change. For this, we launched the "Water dat barst van het leven" (Water bursting with life) campaign, including a TV commercial, to recruit new donors.

We thank our donors to emphasize how pleased we are with every gift. When possible, we do this personally as well, because we see that this is appreciated. In December 2024, we made a thankyou video in which our colleagues looked back and ahead. Moreover, we continue to inspire, relay our progress, and share the results of our projects via emails, newsletters, and our social media channels.

#### **Reactions from our public**

Our Public Service team answers all reactions and information requests that come in via email. These reactions often concern information from Natuur & Milieu that reaches the public through media appearances, publications, newsletters, and campaigns. A team of three committed volunteers answered all questions in 2024. We processed 578 public questions in 2024, a significant decline compared to 2023 (722). This is partly because we had fewer major campaigns (such as "Hoe Gasvrij ben jij?" [How Gas-free are you?]), and because we now process reactions to our newsletter in the CRM system. Of all 578 incoming messages, only 7

were critical of Natuur & Milieu's actions. These complaints about our substantive activities or administrative matters were followed up and answered. This reduced the number of registered complaints compared to 2023, when we counted 17 critical messages. The average handling time of the public questions was 4.87 working days.



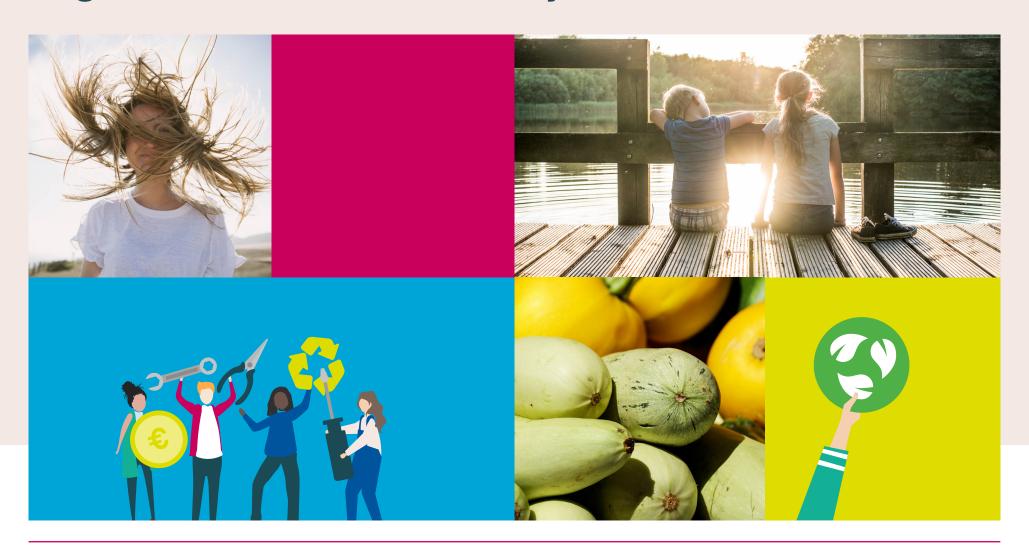


"The questions we receive show what people are concerned – or worried – about. That is good to know, and it is nice to be able to help them with that."



**Hetty Jongbloed**Volunteer, Public Service, Natuur & Milieu

# **Organization & Sustainability**



### Natuur & Milieu's greatest strength is our people.

We only achieve the necessary impact by working with people who utilize their talents, feel good about their work, and for whom everything around them is well organized.

### **Employment conditions agreement**

Our employment conditions agreement was revised and updated in the course of 2024. We needed to change and sharpen the text due to legal changes. In addition, we implemented a number of substantive changes, in particular related to inclusivity and sustainability. The most important changes are the leave regulation, salary indexation methodology, mobility policy, pensions, and exchange of holidays. The Works Council worked intensively along with us and agreed to the renewed employment conditions. These conditions took effect per January 1, 2025.

#### **Recruitment and selection**

Due to the tight labor market, we are fishing in a smaller pond to attract new people. We are finding increasingly creative ways to connect the best people with us: we recruit via more channels, made the vacancy page more attractive, and made a video so that new talent gets to know the organization.

"I think it is beautiful that diversity and inclusivity within our organization are important, and that a working group is also committed to this. Because that has results! For example, with every vacancy, we seek a candidate who brings more diversity to the team. In 2024, the entrance of the building was made wheelchair accessible. I am pleased that there is active collaboration on a policy, whereby there is room for everyone to feel at home in our organization!"



Annemarie Leguijt-den Hertog Senior HR Advisor, Natuur & Milieu

#### **Training and coaching**

We are a mission-driven organization where professionals like to work. We find it important for people to grow, so we give colleagues plenty of room to expand their skills. That can be with a biodiversity course, a training in negotiation and debating, but also with a table football training from our dedicated in-house professionals.

Natuur & Milieu is eager to evolve alongside our colleagues. We therefore offer them plenty of opportunity to develop. With a training budget, lots of opportunity to learn from each other, and thinking outside the box for the next step. Of course, we very much want to retain colleagues. But if we can no longer offer what someone needs? Then we support

them in their search for a suitable next step.

### Diverse and inclusive organization

We want to be an environmental organization where everyone feels at home. It's essential for us to work with a diversity of people, perspectives, and qualities. Our priority is to be recognizable and be a reflection of society. We offer every employee equal opportunity to develop talents. We strive for an open, safe, and inclusive work environment, regardless of age, experience, background, gender, sexual preference, or character.

We strive for inclusive communication, both in our writing and in our perspectives.

In 2024, we made a number of adjustments to accommodate employees: among other things, a wheelchair-accessible entrance, gender-neutral toilets, and a prayer, nursing, and quiet room.

### Integrity policy and confidential counselor

It is important that our organization is a safe work environment for employees and volunteers. As part of our integrity policy, and to prevent unwanted behavior from arising, we ask every new employee to sign a Code of Conduct, in which they agree to our integrity policy. Every new employee also receives an email from our confidential counselor, explaining the services the counselor provides. In addition, the policy is discussed every year in an employee meeting. The confidential counselor invites the colleagues to report unwanted behavior.



In 2024, the confidential counselor received reports about two issues. The confidential counselor listened, gave advice, and after a number of conversations, the issues were resolved.

After seven years of dedication, our confidential counselor indicated a desire to pass the baton. The Works Council invited colleagues to respond to this vacancy and subsequently put forward a candidate. This colleague started as confidential counselor per January 1, 2025, and received an anonymized handover from the departing confidential counselor.

#### **Staffing**

Our impact and results would not have been possible without our employees. At the end of 2024, 57 employees worked at Natuur & Milieu. We welcomed 17 new colleagues and said goodbye to 15. In total, we had 46.1 FTE in service at the end of 2024.

All staffing numbers and percentages include the Groene11 and The Rich North Sea staffs and exclude interns.

#### **Freelancers**

We also worked with pleasure together with a number of freelancers and self-employed professionals in 2024: all external professionals who, with their unique expertise and experience, contributed to a Natuur & Milieu project.

#### **Interns/graduate students**

Students are the employees of the future. Therefore, Natuur & Milieu gladly offers students the chance to do internships or conduct graduate research. Their fresh perspective and new knowledge is often helpful to us. In 2024, we received support from six new interns and one intern who had already started in 2023.

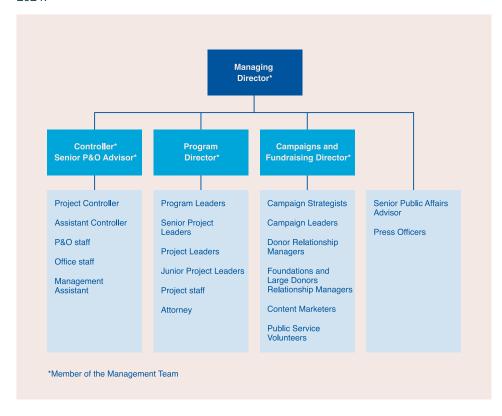
	Total*		Full-time	Part-time
Male	18	30%	2	16
Female	39	70%	1	38
Total	57	100%	3	54

#### **Volunteers**

Three committed and active volunteers supported our office in 2024, for which we are very grateful. They have the first contact with our supporters when there are questions, and help with research and projects.



This was the company organization in 2024:



#### Vital organization and sick leave

We give continuous attention to each other, to a good balance in work, and to a healthy work environment. To be able to achieve that, we focus on vitality. Preventing absenteeism, and absenteeism guidance, lies with the managers and employees. It's unfortunately not possible to entirely prevent illness among our colleagues. In 2024, we had fewer sick reports than the year before. Expressed in figures, it was 2.85% in 2024 (in 2023: 6.47%). We'll conduct a new employee satisfaction survey in 2025. Based on the outcomes of that, we'll identify action points.

#### **Works Council**

In addition to their basic tasks, the Works Council identifies specific priorities each year. In 2024, these were sick leave, diversity and inclusion, and organizational development. There is regular consultation between the Works Council and management, and twice a year with the Supervisory Board. In 2024, the Works Council contributed to, among other things, discussions about the new employment conditions, the mobility scheme, and the level of wage indexation. In 2024, we also discussed the role division within, and professionalization of, the Council.

The Works Council consists of: Mark

de Jongh, Atse van Pelt, Dieuwertje Penders, Daphne Schoneveld (chair), and Jan Willem Streefkerk. In 2025, the chairmanship will be transferred to Jan Willem Streefkerk and the Works Council members will follow a training. Sustainability is also a consideration in our purchasing choices. We discourage paper consumption and separate our waste into five streams. If we do print something, we do that on recycled paper with sustainable ink. We also choose our suppliers based on this.

Heating and electricity consumption in our office form the bulk of Natuur & Milieu's  $CO_2$  emissions. Every year, we compensate for our unavoidable  $CO_2$  emissions via Fair Trade Carbon Credits from FairClimateFund. We compensated for 20 tons of  $CO_2$  in 2024.

"Ensuring that employees can function optimally and the organization remains financially healthy in the heat of the day is an important task of the Works Council. I gladly commit myself to that."

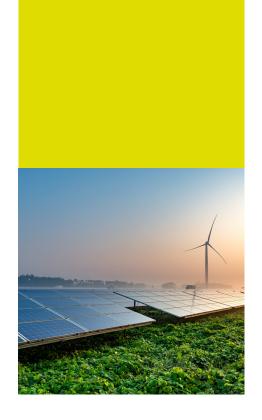


**Daphne Schoneveld**Works Council Chair, Natuur & Milieu

#### **Sustainability at Natuur & Milieu**

With a name like ours, it couldn't be any other way: we work in a sustainable office building. In addition to the 250 solar panels on the roofs, we also have a green roof. The building has been adapted to enable an 'A' energy label. Our furnishing is as sustainable as possible, and incudes reused furniture and floor tiles, and energy-efficient equipment and lighting. We use fair trade, organic coffee and tea and plant-based milk. As you might expect, our lunches at meetings and gatherings are always vegetarian and optionally vegan.

We are well accessible by public transport: the office is within walking distance of two train stations. All Natuur & Milieu employees travel by bicycle and with public transport, both for their commute as well as for business trips. We have a bicycle scheme for employees. In the garage and in front of the office, various charging stations are available. If necessary, we use (electric) shared cars.



#### Independence

Our independence is our greatest strength. We don't want to put that at risk. The companies and governments with which we collaborate, want to contribute to our goals. They work with us to tackle the climate problem and to work on biodiversity restoration. Together with us, they strive for a sustainable future for everyone. We don't engage in long-term exclusivity partnerships, so that we can respond in freedom to new developments. We also always retain the right to express ourselves independently.



The National Postcode Lottery's annual and freely spendable contribution of 1.8 million euros is the foundation for our independence. In addition, support and contributions from foundations are indispensable. We ask their support for programs and projects that we independently define to achieve our impact goals. We also receive contributions from donors and companies. This financial support offers us the opportunity to establish a project solidly and makes precisely those activities that are urgently needed, but difficult to finance, possible.

#### **Collaborations**

To achieve our goals and make an impact, we work together with other NGOs, companies, and governments. Our focus lies on the Netherlands, and where necessary, on Europe.

#### **Collaboration with other NGOs**

In both the Netherlands and at a European level, Natuur & Milieu works together with other environmental organizations. By smartly collaborating and coordinating, we can bring more focus to our work and achieve more impact together.

Among other things, we do this in the Groene11, a collaboration of (now) 13 Dutch nature and environmental organizations. This collaboration aims for effective policy influence in The Hague,



and is supported by a team that is based in The Hague. The Groene11 employees are a fixed point of contact for politicians. In addition, they inform the affiliated nature and environmental organizations about developments in Parliament and advise them in their policy influence. Groene11 employees are our 'eyes and ears' in The Hague, but do not represent us substantively. They are employed by Natuur & Milieu.

Within the Groene 11, we work together on issues including the Climate Agreement, the North Sea Agreement, a way out of the nitrogen crisis, a region-focused approach for rural areas, and on climate policy for aviation. We also organized various masterclasses about water quality and pesticides with Groene11 organizations. When it comes to influencing policy, it is often not possible to indicate precisely what effect and impact a specific effort has. But from numerous conversations and evaluations, it appears that the joint efforts of the nature and environmental organizations in the Groene11 have a clear added value. Our joint voice in The Hague has become stronger and more effective in recent vears.

#### **Europe**

When our efforts require an international approach, we work together with our overseas sister organizations and our contacts in the Brussels circuit. Examples are the International Union for Conservation of Nature (IUCN) and various European branches of environmental organizations, such as Transport & Environment (T&E), CAN Europe and the European Environmental Bureau (EEB).

### Collaboration with companies and industry organizations

We also worked with various companies in 2024. Together with Greenchoice, we ran the "Groene Doeners" (Green Doers) campaign, about sustainable steps that people can take. With Volksbank/ ASN Bank, we actively worked on the sustainability and greening of (new construction) housing and organized a webinar about energy saving in the home. With TenneT, Eneco and Van Oord, we worked on accelerating the energy transition, among other things, in The Rich North Sea program. And together with Lidl and its customers, we ensured that schools gave lessons about water quality at no fewer than 4,500 locations.

We also worked in coalitions together with industry organizations. This includes employers' umbrella organization VNO-NCW, Bouwend Nederland, farmers' union LTO and the young farmers NAJK, automotive industry RAI Vereniging, BOVAG and member organization ANWB.



### Guidelines and codes of conduct

Natuur & Milieu is one of the 233 civil society organizations that are members of Goede Doelen Nederland, the sector association of charities. The following codes, rules, and guidelines apply to all members of Goede Doelen Nederland, and therefore also Natuur & Milieu:

- Code for Good Governance;
- Guideline 650 (part of guidelines for annual reporting of the Council for Annual Reporting) and recommendation Application Guideline 650 "Cost allocation management and administration";
- · Recognition scheme Good Causes;
- Regulation remuneration directors of charities;
- Guideline financial management charities.

#### **Recognized charity**

Natuur & Milieu is a "Recognized Charity". The CBF Recognition is the quality mark for charities in the Netherlands. Only charities that meet strict quality requirements receive the Recognition. This is a way for people to know that Natuur & Milieu is a reliable organization to donate to. Natuur & Milieu also has ANBI status: this means, among other things, that donors can deduct their gifts from their income or corporate tax.

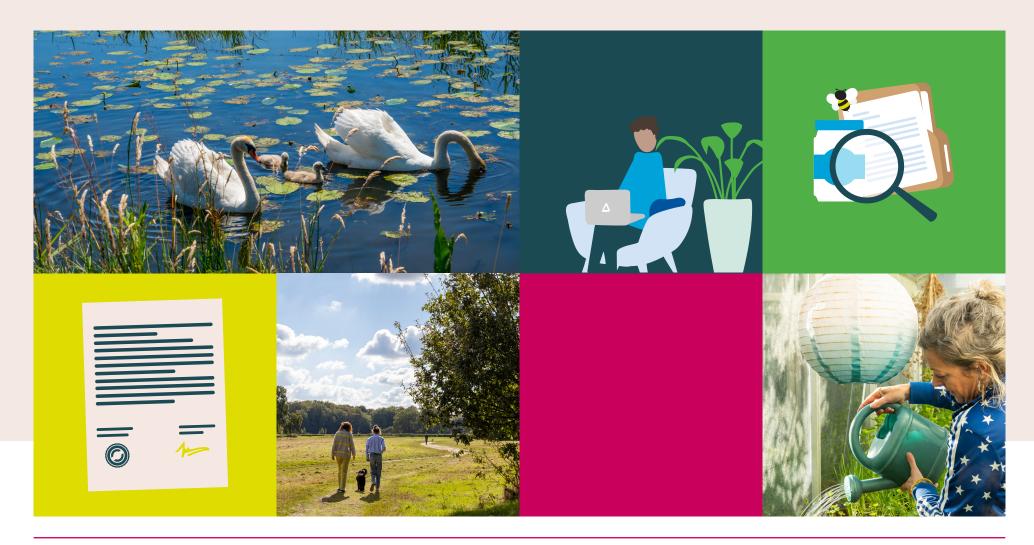
#### Management

Natuur & Milieu has one statutory
Director: Marjolein Demmers, who
is also one of the foundation's board
members. The tasks and powers are
laid out in the articles of association
and the management regulations. The
management team consists of Kim Kahn
(Campaigns and Fundraising Director),
Rob van Tilburg (Program Director),
Celesta Stockmann (Controller) and
Annemarie Leguijt (Senior P&O Advisor).

The Supervisory Board appoints the Director. In the first quarter of each year, the board makes performance agreements with the Director for the new year. The board evaluates and assesses the realization of those agreements. The Director's remuneration is based on the Advisory Regulation Remuneration Directors of Charities of Goede Doelen Nederland, the sector organization of recognized charities, and lies lower than the permitted maximum. More information about remuneration is available in our most recent Annual Report. Appendix 2 lists our Director's secondary positions.



# **Supervisory Board Report**



#### General

The Natuur & Milieu Supervisory Board holds comprehensive supervision over the policy of – and the general course of affairs in – the organization. The board advises the Director, in both solicited and unsolicited ways. Tasks and powers of the board are laid out in the articles of association and the Supervisory Board Regulations.

The Natuur & Milieu Supervisory Board consists of five to nine persons, and is composed based on a profile sketch derived from the nature and activities of the organization and the desired expertise, experience, and independence of the members. In appendix 2, there is an overview of the members of the Supervisory Board in 2024.

Board members receive no financial remuneration. In an annual evaluation, the board examines its supervisory role and determines whether the composition is still adequate in relation to the organization's development. The Works Council has the right to nominate one of the members of the Supervisory Board.

#### **Composition**

In 2024, we said farewell to Jerphaas Donner, chair of the audit committee, who served out a six-month extension of the term. We thank him for his commitment and contributions to the board and his willingness to remain longer. At the end of 2024, we also said goodbye to Maarten Hajer and Martijn Visser, at the completion of their respective terms. Thanks also go to them for their involvement, insights, and positive-critical collaboration in the board.

In March, Daan Molenaar joined the board and in December, Ilyes Machkor. Both make a valuable contribution and offer new perspectives to the board. On December 31, 2024, the Supervisory Board therefore consisted of four members, active in business, the advisory world, government institutions, and social enterprises and organizations. There is an ongoing, active search for new members, particularly for the role of audit committee chair.

#### **Meetings and gatherings**

In 2024, the Natuur & Milieu Supervisory Board met five times in plenary sessions. Director/board member Marjolein Demmers also participated in these meetings, as well as one or several management team members.

The remuneration committee spoke twice with the Natuur & Milieu Works Council members to form a broader picture of matters that are at play in the organization. They also had their annual conversation with Natuur & Milieu's confidential counselor. These were good and informative conversations, whereby the board gained insight into the course of affairs in the organization.

As is the case every year, formal topics were on the agenda, such as approving the Annual Report and the Management Report (May) and the budget and the annual plan (December), the financial







and strategic quarterly reports and the annual self-evaluation of the board. As an employer, the board also gave substance to the annual conversations with the Director/board member and determined remuneration, in accordance with Goede Doelen Nederland guidelines.

In 2024, a number of specific topics were also on the board's agenda. These included the recruitment of new members, the new cabinet and the significance of that for the organization, and organizational matters such as the new brand approach and organizational development.

The Supervisory Board also held a 24-hour session in 2024. Board members for a day and a half at an external location in the countryside. There, besides the regular meetings of the audit committee and Supervisory Board, member Maarten Hajer also gave a lecture about the use of raw materials. We also explored the



theme "behavior and engagement of people" in depth, under the leadership of lecturer Reint Jan Renes.

The celebratory event for The Rich North Sea's fifth anniversary also took place in 2024. The program was made possible by the National Postcode Lottery and ASN Bank. The Rich North Sea's program supervision met once during the year. Representatives from the Natuur & Milieu and Stichting De Noordzee boards discussed the progress and the continuation of the program with the program director and the directors of both foundations. In the summer of 2024, the positive message was received that the program can be continued in the program Natuurversterking Noordzee, thanks in part to three-year financing from the government.

#### **Audit committee**

The audit committee came together five times in 2024. The accountants were present at two of the meetings: at the discussion of the accountants' report 2024 (May) and the discussion of the management letter (November). In addition to these topics, there was attention for the risk analysis, the financial quarterly reports, forecasts and the 2025 budget. Special attention went to the realization of the acquisition task and the implementation of a new ICT system for the HR and financial administration. The board would like to wholeheartedly

thank Natuur & Milieu's Director and management team, as well as all employees and volunteers, for their committed and successful efforts for the organization. They also thank all partners, financiers, donors, and followers of Natuur & Milieu for their trust and support.

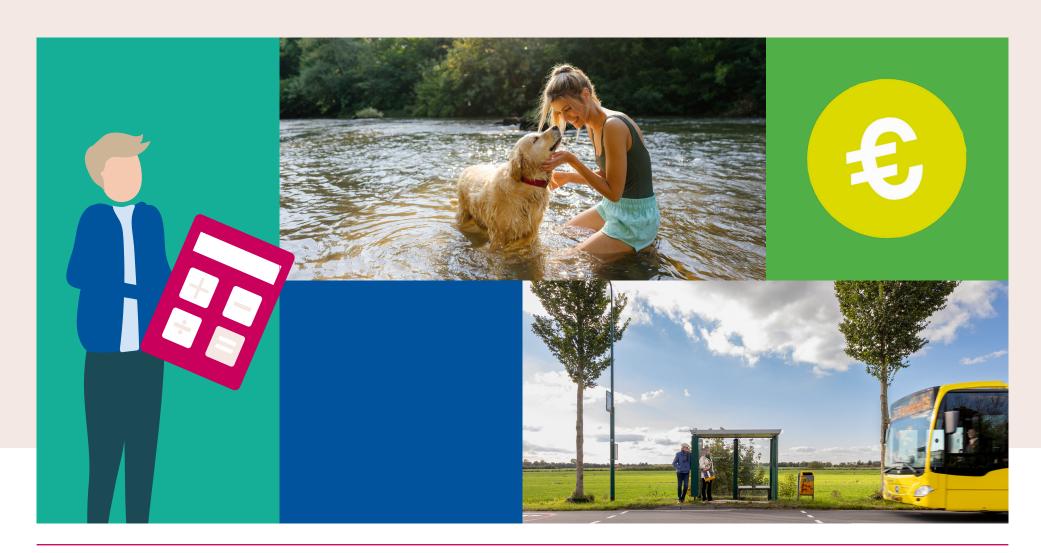
On behalf of the Supervisory Board, Utrecht, May 2025

Peter Molengraaf



Peter Molengraaf Supervisory Board

# **Finances**



#### Result

Thanks to our team's dedication, we've had a solid and financially healthy year, which we can close with a positive result of 123,118 euros.

#### Revenue

In 2024, we again worked hard on many projects. And we were able to implement them through the support of our partners and financiers. It was wonderful to notice that the organizations with whom we collaborate are willing to make money available for a sustainable future. Total revenues of 8.5 million euros are in line with last year.

#### **Expenses**

Total expenses are also in line with last year. We spent slightly less on objectives than last year, and slightly more on fundraising costs. We strive to manage and deploy our resources as effectively as possible, so we can maximize our impact.

#### **Ratios**

Regarding the ratio between expenses "spent on objectives", "fundraising costs", and "management and administration costs", Natuur & Milieu strives to spend between 80% and 100% on our objectives, with a maximum of 7% on fundraising costs and a maximum of 8% on management and administration costs.

Expressed as a percentage of total expenses, we spent 88.3% on objectives in 2024, 6.1% on fundraising costs, and 5.5% on management and administration. Expressed as a percentage of raised revenues, we spent 6.2% on fundraising costs. This is slightly higher than the budgeted 5.7%.

Management and administration expenses were 5.5% of total expenses. This is higher than the 4% we had budgeted. This is mainly due to temporary additional support. For the percentage of management and administration relative to the sum of expenses, we aim for a percentage below 8%.

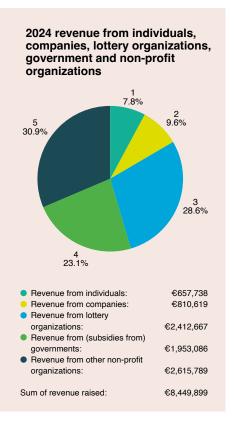
#### The financial situation

Natuur & Milieu's financial situation is good. The continuity reserve is at the desired level of approximately 4.4 million euros, and liquidity is also ample. Of the total 8.2 million euros in liquid assets, more than 4 million euros has been received in advance for allocated projects. This is a stable financial basis, upon which we can continue to build.

#### Income

Natuur & Milieu's project-specific income is provided by the government, companies, and foundations, among others. We sometimes seek structural collaboration with these partners, but more often we collaborate on a project basis. Additionally, our donors and participants in the National Postcode Lottery make it possible for us to maintain our independent position and work on our mission. We're extremely grateful for this support.







# Income Revenue from individuals

#### **Donors**

At the end of 2024, Natuur & Milieu had 8,058 loyal donors. Thanks to their support, we received a total of 636 thousand euros in donations.

Of this, 25 thousand euros was designated for our Zeekracht (Sea Power) project, aimed at marine restoration.

#### **Bequests**

A healthy living environment is the most valuable thing we can pass on to our loved ones. In 2024, three people left the world a little more beautiful with a bequest to Natuur & Milieu totaling 22 thousand euros.

Thanks to their support, we can continue making impact on important themes. At the end of 2024, we released a renewed version of our informational brochure about bequests to Natuur & Milieu.

#### **National Postcode Lottery**

In 2024, we again received a contribution of 1.8 million euros from the National Postcode Lottery to make our work possible. We're extremely grateful for this structural support, and this contribution strengthens our independent position. It allows us to work structurally on topics where a lot of impact can be achieved, but are difficult to finance in other ways. Thanks to the National Postcode Lottery, we can make a difference, even in controversial cases. Additionally, it gives us the space to respond to current events. We can also truly seize the opportunities

to make the Netherlands more sustainable. We're particularly grateful to the National Postcode Lottery and all its participants for this contribution.

Many good causes in the Netherlands have benefitted from the National Postcode Lottery's fantastic contributions over the years. The lottery donates at least 40% of participants' stakes to good causes in the field of people and nature, both domestically and abroad. Natuur & Milieu has been among the good causes that can count on a contribution since 1996

In addition, Natuur & Milieu and Stichting De Noordzee have been working on The Rich North Sea Dream Fund program since 2019. For this program, we received an additional contribution of 2.6 million euros in 2023 from the National Postcode Lottery. This will contribute to the program for multiple years. This gives the National Postcode Lottery a unique opportunity to strengthen marine nature in the wind farms on the North Sea.

More about the Postcode Lottery and its good causes can be found at www.postcodeloterij.nl. (In Dutch only)

"The National Postcode Lottery believes in the power of sustainable change. We're happy that we've been able to support Natuur & Milieu in their mission for a greener, cleaner, and healthier world since 1996. Whether it's about water quality, alternative travel, or urban green spaces – their efforts make a difference. Thanks to our participants, we can continue contributing to a future where people and nature are in balance."



Marieke Rodenhuis Head of Good Causes, National Postcode Lottery



#### Foundations and other income

We're extremely grateful for the support from donors and organizations. In addition to contributions from donors and participants in the National Postcode Lottery, we also received contributions from companies with whom we collaborated in 2024 (see the Organization & Sustainability chapter for details), as well as project subsidies from governments, and project-based contributions from foundations and other non-profit organizations.

For example, The Adessium Foundation contributed to our Circular Economy and Mobility programs, among others. The Turing Foundation and ClimateWorks Foundation helped make our aviation work possible. The European Climate Foundation (ECF) contributed to our sustainable industry activities together with the ClimateWorks Foundation. ECF also contributed to our work on mobility and raw materials themes, and to various topics within the energy theme. This latter theme also received funding from the Renewables Grid Initiative. The Velux Foundation contributed to The Rich North Sea program, and the Gieskes-Strijbis Fund, together with the Adessium Foundation and ECF, made the Natureinclusive Circular Agriculture program possible.

For the Pesticides program, we received funding from the Triodos Foundation, Flotilla Foundation, and Dinamo Fund, among others. The Druppelfonds contributed to clean water, together with the TAUW Foundation, among others. Flexiplan gave a wonderful unrestricted gift as a donor. And, partly thanks to contributions from Stichting Pieter Bastiaan and the Brook Foundation, we launched the new Green City program in 2024.

#### **Investments**

In 2010, Natuur & Milieu decided to no longer hold investments in the form of stocks or bonds. An exception was made in 2012. That year, following agreements with the former board of the Zeekracht (Sea Power) cooperative, we made an investment in Meewind participations. This is an investment fund that invests in sustainable energy. The investments were worth 124 thousand euros at the end of 2024.

The value of the investments declined by almost 7 thousand euros in 2024. We received 7 thousand euros in dividends in 2024.

#### **Auditor's statement**

Read the auditor's report on page 96 of the Dutch version of this report.

Utrecht, May 2025

Marjolein Demmers Managing Director



# **Appendices**

#### 1. Risk management

With today's dynamic social and political developments, it's more necessary than ever to map risks to the organization's continuity. And to minimize them where possible and necessary. Every year, we analyze risks along three paths: probability, impact, priority. We also map potential costs (in the event the risk occurs). Potential risks lie in the areas of damage to our social and political position, financial risks, and operational risks.

To mitigate risks, we've implemented control measures and assigned them to employees for development and execution. Overall monitoring of the risks identified in the risk analysis and the associated control measures is the responsibility of Natuur & Milieu's management team, with the Controller as the primary contact. In her regular reports to the Supervisory Board, the Director includes developments related to risks.

#### Project risk analysis

Risk analysis is an integral part of Natuur & Milieu's work, especially since we like to develop innovative projects. Before starting new projects, we map risks and manage them. We naturally take measures to cover identified potential risks. We work from a predetermined "risk appetite": what risk level is Natuur & Milieu willing to accept before measures become necessary? When a project runs, adequate progress meetings and quarterly controls on results, time, and money are the underlying principles. In this way, we check whether the risk analysis is still upto-date, or whether adjustment is needed because changes have occurred in the previously expected developments (for example, in terms of content and/or costs) of the project.

### Risks experienced in 2024 and outlook

The context is changing. In politics and in society, a movement to the right is noticeable. This shift to the right and the hardening in social debate affects our activities and positioning. There's a new cabinet with a different political color, and the seat distribution in Parliament has also changed considerably. All this affects the themes we work on, such as nitrogen and energy transition, and also our activities and positioning. We're holding our course, even with headwinds. To continue achieving the desired impact goals, we've adapted our influence strategy, make conscious choices regarding collaboration partners and coalitions in projects, and take this new context into account in our new brand positioning and the tone of our communication. We continue focusing on proposing concrete solutions with support from society and collaboration partners.

Another potential risk is the current labor market, although we still maintain a good position there. We do see stronger turnover and are able to recruit suitable candidates for this. Attention to properly onboarding new colleagues and strengthening team spirit and job satisfaction remain important. We've also adjusted employment conditions.

View the complete overview of potential risks.

# 2. Composition of Supervisory Board (SB) and (secondary) functions of SB members and Managing Director as of 31-12-2024



Peter C. Molengraaf
Chairman, Member of Remuneration Committee,
Member of The Rich North Sea Program Oversight
End of term: July 2026
Reappointable: No

Main role: Supervisor and management advisor

Secondary functions:

· Chairman of HollandSolar Board

Figurehead, Topsector Energie

Chairman of the Board of Directors, ABB e-Mobility

· Chairman of Supervisory Board, Baas-Verkley

Member of Supervisory Board, Invest-NL

· Member of Supervisory Board, Kadaster



Kim Cramer
Member of Remuneration Committee
End of term: November 2025
Reappointable: Yes

Main role: Founder/owner of BR-ND People I B Corp

Secondary functions:

· Member of Field Advisory Board VU Communication Science

 Partner, research program 'Moral Compass in Business'/SME Guideline Public Dilemma Utrecht University of Applied Sciences

Founder/owner, 'Let's Play Equal'/JEDI serious business gaming

Founder/director, The 23plusone Collective



Daan Molenaar Member End of term: March 2028 Reappointable: Yes Main role: Director, DCMR

Secondary functions:

· Chairman, Professional Council VTH, Environmental Service NL

· Board member, Vide professional association for supervisors



Ilyes Machkor Member End of term: December 2028 Reappointable: Yes

Main role: Sustainability Program Manager, Zilveren Kruis

Secondary functions:

Chairman of Supervisory Board, ADHD Medical Center

Climate Mayor, municipality of Alphen aan den Rijn



**Marjolein Demmers**Managing Director

## Secondary functions:

- · Chair of Supervisory Board, Drift for transition, Erasmus University
- Board member, SKAO (scheme administrator of the CO<sub>2</sub> performance ladder)
- Member, Sustainability Board Van Oord
- Member, Strategic Advisory Board TNO-ISP
- Member, Advisory Council Environmental Sciences Group (ESG), WUR
- Member, Supervisory Board Stichting Sustainable Industry Lab (SIL), Utrecht University
- Member, Steering Committee KIN
- Member, Supervisory Board Robin Food Coalition
- Member, Supervisory Board FMO

## SB members who stepped down in 2024



Jerphaas Donner Chairman Audit Committee, Member Stepped down on May 13, 2024

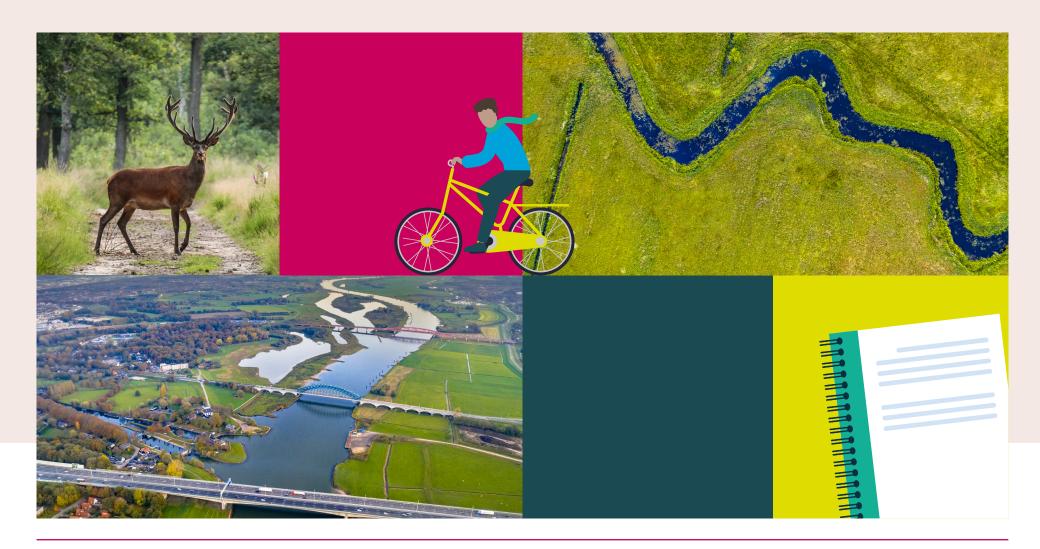


Maarten Hajer Member Stepped down on December 9, 2024



Martijn Visser Interim Chairman Audit Committee, Member Stepped down on December 9, 2024

# **Annual Accounts**



# 1. 2024 Annual Accounts

## 1.1 Balance sheet

After processing result allocation

		December 31, 2024		December 31, 2023	
ASSETS	ref.				
Intangible fixed assets	1.5.1		219		814
Tangible fixed assets	1.5.2		141,832		192,935
Receivables and accrued assets	1.5.3	3,328,570		2,531,886	
Securities	1.5.4	123,795		131,057	
Cash and cash equivalents	1.5.5	7,424,314		8,261,941	
			10,876,679		10,924,884
Total			11,018,730		11,118,633
LIABILITIES					
Reserves and funds	1.5.6				
- Reserves					
. Continuity reserve		4,387,686		4,101,224	
. Designated reserves		750,197		911,737	
. Revaluation reserves		15,722		38,833	
			5,153,605		5,051,794
. Designated funds			54,459		33,152
			5,208,064		5,084,946
Provisions	1.5.7		16,000		16,000
Short-term liabilities	1.5.8		5,794,666		6,017,687
Total			11,018,730		11.118.633

# 1.2 Statement of income and expenses

		Actual	2024	Budget 2	2024	Actual	2023
Income:							
- Income from individuals	1.6.1		657,738		639,000		693,835
- Income from companies	1.6.2		810,619		469,000		965,941
- Income from lottery organizations	1.6.3		2,412,667		3,900,000		3,564,553
- Income (from subsidies) from governments	1.6.4		1,953,086		386,000		729,376
- Income from other non-profit organizations	1.6.5		2,615,789		3,005,000		2,373,701
Total income raised			8,449,899	-	8,399,000		8,327,406
- Income in return for delivery of products and/or services	1.6.6		162,410		158,000		165,865
Total income			8,612,309	-	8,557,000		8,493,271
Expenses:							
Spent on objectives	1.6.7						
- Campaigns		1,639,446		1,811,000		2,374,373	
- Programs (Agriculture, Energy and Mobility)		5,247,700		5,385,000		4,575,487	
- Other	_	683,909		541,000	_	611,793	
			7,571,055		7,737,000		7,561,653
Fundraising costs	1.6.8		524,917		475,000		381,312
Management and administration	1.6.9		467,969		345,000		473,010
Total expenses			8,563,941		8,557,000		8,415,975
Balance before financial income and expenses			48,368		-		77,296
- Balance of financial income and expenses	1.6.10		74,750		-		36,145
Balance of income and expenses							
Balance of income and expenses			123,118	=	-		113,441
Result allocation							
Allocation to/withdrawal from:							
- Continuity reserve			286,462				(21,463)
- Designated reserves							
Allocation Sick Leave reserve Allocation (withdrawal) Designated Projects reserve			7,500 169,040-				7,500 124,449
- Revaluation reserve							
Allocation (withdrawal) value differences investments reserve			(23,111)				15,849
- Designated funds							
			21,307				(12,894

# 1.3 Cash flow statement (using the indirect method)

(Figures in parentheses are negative numbers) All amounts are  $x \in 1,000$  [Figures in square brackets refer to notes]

		2024			2023	
		2024			2023	
Cash flow from operational activities						
Operating result		123			113	
Adjustments for:						
- Depreciation		78			88	
- C hanges in working capital						
- Short-term receivables [1]	(797) (797)			189		
- Short-term liabilities [2]	168			(469)		
<ul><li>Securities</li><li>Project funds still to be spent</li></ul>	7 (389)			16 666		
- Project funds still to be spelit	(309)	(1.011)	_	000	400	
		(1,011)			402	
Cash flow from business operations		(810)			603	
Cash flow from operational activities			(810)			603
Cash flow from investment activities						
Investments in tangible fixed assets		(26)			(53)	
Cash flow from investment activities	_		(26)			(53)
			(20)			(33)
Changes in long-term debt		-			16	
Cash flow from financing activities			-			16
Loan repayments funds received from other parties			-			-
Increase/decrease in cash and cash equivalents		-	(836)		_	566
Cash and cash equivalents per January 1			8,260			7,694
Net increase/decrease			(836)			566
Cash and cash equivalents per December 31		=	7,424		_	8,260
Notes (see balance sheet notes for figures)						
1. Short-term receivables		12-31	01-01			
Receivables to be collected		938	215			
Accounts receivable		489	326			
Other		1,902	1,991			
		3,329	2,532			
2. Short-term liabilities						
Accounts payable		408	300			
Taxes and social security premiums		127	157			
Other liabilities		552	462			
		1,087	919			

# 1.4 Principles for valuation and result determination

Natuur & Milieu is located at Arthur van Schendelstraat 600, 3511 MJ Utrecht. The statutory objective of the foundation is: "To make a recognizable contribution to a sustainable society, nationally and internationally. In doing so, the foundation commits itself to the ecological dimension of sustainable development (a clean environment for current and future generations, rich nature, and a diverse landscape) with attention to its social and economic aspects. Furthermore everything that is directly or indirectly related to this or may be conducive to it. all in the broadest sense of the word. It is not their intention to make a profit." The foundation's articles of association were last amended on November 27, 2019.

#### Cash flow statement

The cash flow statement has been prepared using the indirect method. The cash and cash equivalents in the cash flow statement consist of liquid assets, whereby foreign currencies are directly accounted for at the rates at which they were bought or sold. Receipts and expenditures relating to interest or investments are included under "Cash flow from operational activities". Under "Investments in tangible fixed assets", only investments for which cash and cash equivalents were sacrificed in the current financial year are included. Transactions involving no cash inflow or outflow,

including investment appreciation and financial leasing, are not included in the cash flow statement.

#### **Estimates**

When applying the principles and rules for preparing the financial statements, Natuur & Milieu's management forms various judgments and estimates that may be essential for the amounts included in the financial statements. When necessary for the required insight, the nature of the judgments and estimates, including the associated assumptions, are included in the notes to the relevant financial statement item.

Principles for valuation of assets and liabilities

#### General

As a charity recognized by the CBF since 2003, Natuur & Milieu's financial statements are structured in accordance with the Guidelines for Annual Reporting for Fundraising Organizations (Guideline RJ650). Assets and liabilities are generally valued at acquisition or production cost or current value. If no specific valuation principle is mentioned, valuation takes place at acquisition cost. References are included in the balance sheet, statement of income and expenses, and cash flow statement. These references refer to the notes. If necessary, a provision is deducted from receivables for uncollectibility.

## Intangible fixed assets

Intangible fixed assets are valued at the amount of costs incurred, less cumulative depreciation based on economic life and, where applicable, by impairment losses. For developed software, the economic life is set at 3 years.

## **Tangible fixed assets**

Fixed assets are valued at historical cost less depreciation based on economic life. For furniture, the economic life is set at 5 years, for computer equipment at 3 years, and for internal renovations at 5 years. At each balance sheet date, the foundation assesses whether there are indications that a fixed asset may be subject to impairment. If such indications are present, the recoverable amount of the asset is determined. If it's not possible to determine the recoverable amount for the individual asset, the recoverable amount is determined for the cash-generating unit to which the asset belongs. To the extent it is determined that fixed assets are no longer economically viable, these fixed assets are written off to nil through additional depreciation.

#### Receivables and accrued assets

Receivables and accrued assets are initially valued at the fair value of the consideration. Trade receivables are valued at amortized cost after initial recognition. Provisions for uncollectibility are deducted from the carrying amount of the receivable. Receivables have a term of less than 1 year, unless explicitly stated otherwise in the relevant notes.

#### **Securities**

The participations are valued at current value per balance sheet date. Upward and downward revaluations are recorded in the revaluation reserve.

## Cash and cash equivalents

Cash and cash equivalents consist of cash, bank balances, and immediately callable deposits with a term of less than 12 months. Amounts due to banks are included under "Debts to credit institutions" under short-term liabilities. Cash and cash equivalents are valued at nominal value.

#### Reserves and funds

The foundation's equity is divided into various reserves. The board allocates the result annually. The foundation has formed a continuity reserve to cover shortterm risks and to ensure it can meet its obligations in the future. The designated reserve includes a donor income reserve for funds designated for projects that run throughout the year. As a result of a system change, a Designated Reserve was formed in 2013 for regular income from National Postcode Lottery funds in ongoing projects. The Sick Leave reserve was formed to cover financial risks related to long-term sick leave. The Zeekracht (Sea Power) Reserve and Investment Value Differences Reserve both relate to Meewind participations. A designated fund has been created for Sea Power donor income. The reserve for bequests still to be settled was formed for beguests with bare usufruct.

#### **Provisions**

Provisions are formed for legally enforceable or constructive obligations that exist at the balance sheet date, where an outflow of resources is probable and the amount can be reliably estimated. Provisions are valued at the best estimate of the amounts necessary to settle the obligations at the balance sheet date. Provisions are valued at the nominal value of expenditures expected to be necessary to settle the obligations, unless stated otherwise.

## Liabilities and other payables

Liabilities are initially valued at fair value. After initial recognition, liabilities are valued at amortized cost. Transaction costs directly attributable to the acquisition of liabilities are included in the initial valuation.

## **Operating lease**

The foundation may have lease contracts where a large part of the advantages and disadvantages associated with ownership do not lie with the foundation. These lease contracts are accounted for as operating leases. Obligations under operating leases are recognized on a straight-line basis in the income statement over the lease term, taking into account compensation received from the lessor.

# Principles of result determination

Raised income is project-related income with a contractually established purpose and deliverables to be provided. The relevant income and expenses are recognized in the result in the year to which they relate. This is done in accordance with the "percentage of completion method", based on services performed for the project up to the reporting date. The determination of the percentage complete is based on project costs incurred up to the reporting date in relation to estimated total project costs. A positive result on a project is only

recognized upon realization; a negative result on projects is recognized when foreseen.

The comparative figures for raised income for the previous financial year have been adjusted. This is in connection with the separate disclosure of income from companies and non-profit organizations, where the amount exceeds a certain threshold. This adjustment was implemented to ensure comparability and transparency of financial information.

National Postcode Lottery income is recognized in their entirety in the statement of income and expenses in the year to which the income relates. The income released in the result is added to the designated reserve formed for this purpose.

Government subsidies are first deferred and recognized in the result as the subsidized expenses are incurred.

For processing donations based on origin, the contact that Natuur & Milieu has with relevant donors determines the accounting in the relevant category.

Revenues from bequests are recognized in the financial year in which the deed of distribution is received. Or, if there is no deed of distribution, when the account and accountability is received. Costs are allocated to the reporting period to which they relate. Losses are recognized as soon as they are foreseeable.

#### **Expenses**

Expenses are determined on a historical basis and allocated to the reporting year to which they relate.

## **Employee benefits**

Wages, salaries, and social costs are recognized in the statement of income and expenses based on employment conditions insofar as they are owed to employees. Natuur & Milieu has processed all pension arrangements according to the obligation approach. The pension scheme is placed with Stichting Bedrijfspensioenfonds voor de Landbouw (BPL). The foundation is only obliged to pay the established premiums. The premium to be paid is recognized as an expense in the statement of income and expenses. The foundation has no obligation to make additional contributions to the fund, other than paying future higher premiums.

# Depreciation of intangible and tangible fixed assets

Intangible and tangible fixed assets are depreciated from the moment of initial use over the expected future useful life of the asset. If an estimate change of the future useful life occurs, future depreciation is adjusted. Book gains and losses from incidental sales of tangible fixed assets are included under "Depreciation".

## Interest income and interest expenses

Interest income and interest expenses are recognized on a time-proportionate basis, taking into account the effective interest rate of the relevant assets and liabilities. When processing interest expenses, account is taken of the recognized transaction costs on received loans that are included as part of the calculation of the effective interest. The allocation system for cost distribution is based on actual realized billable hours and personnel income within the objectives.

Costs on the cost allocation model are allocated to activities as follows:

- Costs are first allocated to objectives as much as possible.
- Publicity and Communication costs are distributed across objectives based on the average number of FTEs.

- Salary costs of executive employees are allocated based on realized billable hours and the average number of FTEs on a monthly basis.
- Costs of supporting employees regarding payroll, facilities, and Personnel & Organization are allocated based on FTE.
- Costs of other supporting employees are, insofar as there is a direct relationship, partially allocated to objectives.
- Costs of temporary staff are assigned to a subject.
- Other personnel costs, housing costs, office costs, organizational costs, general costs, and depreciation are distributed based on the average number of FTEs per objective/activity. Where possible, costs are directly allocated.
- The allocation of fundraising costs is based on the ratio of actual hours written for fundraising relative to the total number of hours written for achieving the objectives.
- Material project costs are costs incurred within themes for the benefit of a specific project. These costs can therefore be directly allocated to objectives.

# 1.5 Notes to the balance sheet as of December 31, 2024

## 1.5.1 Intangible fixed assets

-	Software
Position as of January 1, 2024 Acquisition cost Cum. impairment and depreciation Carrying amount as of January 1, 2024	268,629 267,815 814
Movements	
Investments	-
Software put into use	
Disposals	88,153
Depreciation	595
Depreciation disposals	88,153
Position as of December 31, 2024	
Acquisition cost	180,476
Cum. impairment and depreciation	180,257
Carrying amount as of December 31,2024	219
Depreciation percentages	33.3%

Intangible fixed assets relate to software development of the project and time registration system and purchased licenses. The intangible fixed assets are held as being necessary for business operations.

## 1.5.2 Tangible fixed assets

	Furniture and fixtures	Computer equipment for automation	Renovations	TOTAL
Position as of December 31, 2024				
Acquisition cost	266,881	219,116	423,970	909,966
Cum. impairment and depreciation	196,326	162,950	357,755	717,031
Carrying amount as of January 1, 2024	70,555	56,166	66,215	192,935
Movements				
Investments	_	26,092	-	26,092
Disposals	-	45,098	-	45,098
Depreciation	22,893	32,845	21,457	77,195
Depreciation disposals	-	45,098	-	45,098
Position as of December 31, 2024				
Acquisition cost	266,881	200,110	423,970	890,960
Cum. impairment and depreciation	219,219	150,697	379,212	749,128
Carrying amount as of December 31, 2024	47,662	49,413	44,758	141,832
Depreciation percentages	20.0%	33.3%	20.0%	

The tangible fixed assets are held as being necessary for business operations.

# 1.5.3 Receivables

The item can be explained as follows:		
Accounts receivable	488,742	326,177
National Postcode Lottery funds still to be received	1,800,000	1,800,000
Accrued income [1]	937,619	214,553
Prepaid expenses	71,289	128,236
Other receivables [2]	30,920	62,920
	3,328,570	2,531,886

2024

2023

As of December 31, 2024, all receivables have been assessed for collectability.

- [1] The accrued income item includes income and subsidies that have been contractually awarded and may still be invoiced according to the payment schedule.
- [2] The other receivables item consists of receivables from sister organizations for prepaid NS subscriptions.

## 1.5.4 Securities

At the end of 2010, it was decided to no longer hold investments in the form of shares or bonds. An exception was made to this in 2012.

That year, following agreements with the former board of Coöperatie Club Zeekracht UA, Natuur & Milieu made an investment in Meewind participations to fulfill the objective of its designated reserve.

The portfolio consists of 90.9796 participations in Zeewind Existing Parks and 22.6064 participations in Zeewind New Parks.

Valuation of these participations takes place at current value.

	2024	2023
Position as of January 1, 2024	131,057	146,906
Value change of investments	(7,262)	(15,849)
Position as of December 31, 2024	123,795	131,057
% of the Continuity reserve	2.8%	3.2%

The securities are freely available to the foundation.

## 1.5.5 Cash and cash equivalents

	2024	2023
Position as of January 1	8,261,941	7,694,073
Movements during the financial year	(837,627)	567,868
Position as of December 31	7,424,314	8,261,941

This includes the immediately callable funds at banking and giro institutions.

Payment transactions run through the account with Rabobank. In addition, there are accounts with Triodos, ASN and ABN AMRO.

Rabobank has issued a guarantee for the benefit of the landlord of Arthur van Schendelstraat 600 amounting to €61,895.93.

This guarantee is secured by a deposit account with Rabobank of the same amount as the guarantee.

The other cash and cash equivalents are all freely available to the foundation.

## 1.5.6 Reserves and funds

Continuity reserve	2024	2023
Position as of January 1 Movement following result allocation	4,101,224 286,462	4,122,687 (21,463)
Position as of December 31	4,387,686	4,101,224

The foundation's policy regarding the function and desired level of reserves and funds was reviewed in 2024, and the desired level of the continuity reserve was set at 4.4 million. This enables Natuur & Milieu to meet fixed obligations for one year. In addition, an analysis was prepared mapping the current risks financially. These are equal to the desired level of the Continuity reserve.

## Designated reserves

Ongoing projects:	<b>2024</b>	<b>2023</b>
Position as of January 1	503,237	378,788
Result allocation	(169,040)	124,449
Position as of December 31	334,197	503,237

Many projects run beyond the calendar year. Financing is budgeted for the entire duration at the start of a project. This results in financing (in this case, National Postcode Lottery funds) being designated for ongoing projects at year-end for which no costs have yet been incurred. Since these costs will be incurred for these projects, a Designated reserve has been formed.

Sick leave:	2024	2023
Position as of January 1	262,500	255,000
Result allocation	7,500	7,500
Addition	69,000	174,000
Withdrawal	(69,000)	(174,000)
Position as of December 31	270,000	262,500

The reserve can be used to finance the costs of replacing long-term sick employees, so the organization can continue to fulfill its ambition.

The desired size of the reserve must make it possible to replace 3 long-term sick employees at an average salary of €90,000 (2023: €87,500) for one year.

Zeekracht (Sea Power): Position as of January 1 Result allocation	<b>2024</b> 130,000	<b>2023</b> 130,000 -
Position as of December 31	130,000	130,000

This reserve was formed to cover shortfalls within the Zeekracht project and to absorb impairment of the Meewind participations if the future revaluation reserve proves insufficient.

Reserve for bequests still to be settled	2024	2023
Position as of January 1 Result allocation	16,000	16,000 -
Position as of December 31	16,000	16,000

The designated reserve for bequests still to be settled was formed for a bequest with bare usufruct.

The designated reserve for bequests still to be settled was formed for a beque	iest with pare usurruct.	
Total Designated reserves:	750,197	911,737
Revaluation reserve		
Reserve for investment value differences	2024	2023
Position as of January 1	38,833	22,984
Addition/Withdrawal	(23,111)	15,849
Position as of December 31	15,722	38,833

The reserve for investment value differences was formed in 2013 to manage the risk of value differences in the Meewind participations. The revaluation of the intrinsic value of the participations as of December 31, 2024 has been added to this reserve.

## **Designated funds**

Designated fund Zeekracht donations		2024	2023
Position as of January 1		33,152	46,046
Movements			
Additions (gifts)	51,529		
Withdrawals (project expenditures)	(30,222)		
Result allocation		21,307	(12,894)
n til on 1			
Position as of December 31		54,459	33,152

When third parties designate a specific purpose for part of the funds, this part must be classified as a Designated fund. In 2013, a Designated fund was formed for donor income from Friends of Zeekracht that can be used to realize projects related to offshore wind.

## 1.5.7 Provisions

	2024	2023
Provision for anniversary benefits	16,000	16,000
	16,000	16,000

This provision has been established to cover the expected costs and accrued rights of employees celebrating work anniversaries.

## 1.5.8 Liabilities with terms of less than 1 year

Taxes and social security premiums Payroll tax VAT	<b>2024</b> 95,510 31,532	2023 130,907 26,272
Total taxes and social security premiums	127,042	157,179
Other liabilities and accrued expenses Accounts payable Repayment current year, long-term loans	407,796 -	299,870 -
Project funds still to be spent [1]  Old vacation entitlements payable	4,708,081 75,606	5,098,781
Pension premiums still payable [2] Deferred income	96,189	95,981
Salary costs still payable (vacation pay)	164,694	122,277
Deposits received from resident organizations	7,428	7,428
Other liabilities [3]	207,830 5,667,624	133,970 5,860,508
Total liabilities with terms shorter than 1 year	5,794,666	6,017,687

[1] The amounts mentioned here concern both advance receipts for project funds and commitments whose realization takes place in 2025 or later. This balance includes €3.6m in Dream Fund National Postcode Lottery for The Rich North Sea project.

[2] The pension premiums concern outstanding invoices still payable to BPL.

[3] Other liabilities consist of pre-invoiced amounts and amounts still payable (including investment contribution for new building, auditing costs and one-time benefits).

#### Off-balance-sheet assets and liabilities

Rental contracts:	term until	Less than 1 year	Between 1 and 5 years	Longer than 5 years
Plein 8D, The Hague	09/30/2025	16,153		
Arthur van Schendelstraat 600, Utrecht	04/01/2027	382,764_	478,455	
		398,917	478,455	

The building at Arthur van Schendelstraat was occupied as of July 1, 2017.

The rental contract was entered into for a period of 10 years.

The building at Plein 8D in The Hague was occupied as of October 1, 2017.

The notice period for the rental contract of Plein 8D in The Hague is at least 6 months.

Lease contracts:	Term until	Shorter than 1 year	Between 1 & 5 years	Longer than 5 years
Printers	04/01/2030	14.883	59.532	14.883

In April 2024, a new rental agreement was entered into for a period of 6 years.

#### Inheritances and bequests:

income from bequests are recognized in the financial year in which the deed of distribution is received, or if there is no deed of distribution, the account and accountability is received.

In 2017, Natuur & Milieu acquired 1/9 share of an inheritance that is encumbered with usufruct. The value of the bequest has not been disclosed. Also in 2021, Natuur & Milieu received a bequest encumbered with usufruct, the value of this bequest amounts to €58,703.

In 2024, an inheritance was received in which Natuur & Milieu was designated as conditional heir. This involves a two-step bequest, The amount is approximately 1/6 share of C1,329,882. Based on the accounting principles regarding the processing of bequests, this inheritance has not yet been recognized in income.

#### Stichting de Noordzee

Natuur & Milieu entered into a partnership with Stichting de Noordzee in 2019 for The Rich North Sea program; this project is at the account and risk of both parties. Supervision is arranged by representatives of the supervisory boards of both organizations.

#### CO2 emissions

Heating and electricity consumption in our office form the main part of Natuur & Milieu's CO2 emissions. Annually, we offset our unavoidable CO2 emissions. For 2024, we offset a CO2 emission of 20 tons via Fairtrade Carbon Credits from FairtlimateFund.

#### Events after balance sheet date

In March 2025, the Foundation received an additional contribution (C1,960,000) from the National Postcode Lottery for the project "A Country Full of Water Pearls" with a duration of 3 years.

No other events occurred after the balance sheet date that need to be mentioned.

## 1.6 Notes to the statements of income and expenses for 2024

## 1.6.1 Income from individuals

	actual	budgeted	actual
	2024	2024	2023
Income from individuals:			
- Donations and gifts	635,738	639,000	535,682
- Bequests	22,000	-	158,153
Total income from individuals	657,738	639,000	693,835

Notes on income from individuals:

- Donations	actual	budgeted	actual
	2024	2024	2023
Unrestricted gifts	584,209	614,000	479,838
Restricted gifts	51,529	25,000	55,844
Total donation amount	635,738	639,000	535,682
Number of donations received	21,794		19,995
Average amount received	29		27

<sup>-</sup> In-kind project contributions

## 1.6.2 Income from companies

The amounts can be specified as follows:	actual 2024	budgeted 2024	actual 2023
Lidl Nederland GmbH	176,944		189,287
Greenchoice	125,959		100,260
Renewables Grid Initiative	108,687		89,391
Accenture	84,468		57,200
Volksbank N.V.	79,587		102,838
ASN Bank	64,849		70,246
Nederlandse Gasunie	42,051		55,828
Other	128,075		300,891
Total	810,619	469,000	965,941

Income from companies is slightly higher than budgeted; the deposit campaign with Lidl was very successful. In-kind contributions are not budgeted. In terms of the budgeted amounts, several companies contributed more than budgeted.

<sup>&</sup>quot;In-kind" contributions are non-financial contributions to projects, for example in the form of products or hours provided "free of charge". The physical contributions are valued both on the income side and on the expense side (material costs). The in-kind contributions are recognized under the relevant partner income.

## 1.6.3 Income from lottery organizations

	actual	budgeted	actual
Income National Postcode Lottery	2024	2024	2023
Annual contribution	1,800,000	1,800,000	1,800,000
Regular income, National Postcode Lottery (NPL)	1,800,000	1,800,000	1,800,000
Balance January 1, Dream Fund ongoing projects	1,614,298		3,378,851
Balance December 31, Dream Fund ongoing projects	1,001,631		1,614,298
Income project funds, extra draws NPL	612,667	1,494,000	1,764,553
Additional National Postcode Lottery contribution			
Total income from lottery organizations	2,412,667	3,294,000	3,564,553

In 1996, a five-year agreement was concluded between the National Postcode Lottery and Natuur & Milieu, stipulating that Natuur & Milieu will participate as beneficiary in the lottery proceeds.

As has taken place in previous years, this agreement was extended by five years in 2020. It is now valid until 2026. The annual contribution for 2024 was set at €1,800,000.

Contribution of project funds from NPL extra draws:

Natuur & Milieu was awarded the Dream Fund project "The Rich North Sea" in February 2019, which is implemented together with Stichting De Noordzee. This involves an amount of €8.5 million; the project duration is five years.

To extend "The Rich North Sea", the Postcode Lottery made an additional amount of €2.6 million available in 2023. In summer 2024, financing also became available from the Ministry of LVVN with retroactive effect from January 1, 2024. As a result, part of the Postcode Lottery funds can be spent in the coming years.

## 1.6.4 Income (from subsidies) from governments

Income attributable to the current financial year can be divided as follows:

	actual	budgeted	actual
	2024	2024	2023
Ministry of Agriculture, Fisheries, Food Quality and Nature (LVVN)	1,452,275		-
Netherlands Enterprise Agency (RVO)	383,107		22,604
Ministry of Infrastructure	90,495		38,389
Other	27,209		66,383
	1,953,086	386,000	729,376

Income from governments is higher than budgeted due to financing from the Ministry of LVVN for The Rich North Sea.

## 1.6.5 Income from other non-profit organizations

	actual	budgeted	actual
Income from other non-profit organizations	2024	2024	2023
European Climate Foundation	787,951		720,023
ClimateWorks Foundation	302,056		300,218
Oceankind	194,750		-
Adessium Foundation	186,352		229,120
IUCN	144,903		114,397
Turing Foundation	125,285		74,526
Gieskes-Strijbis Fonds	121,315		118,175
Stichting Pieter Bastiaan	117,730		-
Stichting de Noordzee*	78,8 <sub>55</sub>		24,306
Greenpeace Nederland*	52,258		35,992
Milieu Centraal	49,371		2,828
Natuurmonumenten*	37,258		35,992
Wereld Natuur Fonds*	37,258		35,992
NIOO-KNAW	36,353		28,147
Stichting Woelse Waard Foundation	33,462		65,898
Other	310,632		588,088
Total	2,615,789	3,005,000	2,373,701
Total income raised	8,449,899	7,793,000	8,327,406

Income from other non-profit organizations is lower than budgeted, but this is compensated by higher income from companies and governments.

## 1.6.6 Income in return for the delivery of products and/or services

This income is composed as follows:

	actual 2024	budgeted 2024	actual 2023
Building rental	158,031		163,989
Projects with product and/or service consideration	124		- 0-6
Other	4,255		1,876
Total	162,410	158,000	165,865

Income is recognized as "Income in return for the delivery of products and/or services" and not as raised income if one of the following situations applies: 1) The partner has exclusive rights to the delivered product/service. 2) The product/service concerns activities other than formulated in our objectives.

<sup>\*</sup> These organizations (also) contribute to Groene 11. Groene 11 is a collaborative partnership for public affairs of various nature and environmental organizations. The income and expenses of the Green 11 are processed through Natuur & Milieu's accounting.

## 1.6.7 Spent on objectives

The costs reported here all relate to implementation costs of our own activities. Natuur & Milieu does not provide subsidies to third parties.

A further specification of these costs can be found in section 1.7.1.

The percentage of total costs spent on objectives relative to the foundation's total income for 2024 is: 88% (2023: 89%) and relative to total expenses: 89% (2023: 90%).

The pension scheme is placed with the Bedrijfspensioenfonds voor de landbouw (BPL). Participation in the pension scheme is voluntary. The scheme is a so-called average salary scheme with no indexation. The accrual percentage is 1.875% and the funding ratio as of December 31, 2024 is 115,3%.

## 1.6.8 Fundraising costs

Fundraising costs are allocated based on hours per project.

	actual 2024	budgeted 2024	actual 2023
Fundraising costs	524,917	475,000	381,312
Total income raised	8,449,899	8,399,000	8,327,406
Costs as % of total income raised	6.2%	<i>5.7%</i>	4.6%

Fundraising costs, expressed as a percentage of income raised, are slightly higher than budgeted.

## 1.6.9 Management and administration

According to guideline RJ 650, these costs are not allocated to objectives and fundraising costs, but are shown as a separate cost item in the statement of income and expenses.

The organization's costs are allocated to Management and Administration costs according to the following key:

	Objective	Fundraising costs	Management and administration
Management	80%	4%	16%
Management support	63%	4%	33%
Personnel & Organization	81%	4%	15%
Finances (including project administration)	65%	4%	31%
Total	72%	4%	24%

The key is based on an estimate of the time allocation of management, management support, and finance. Work related to payroll, facilities, and Personnel and Organization is allocated based on FTE.

The allocation of fundraising costs is based on the ratio of actual hours written for fundraising relative to the total number of hours written for achieving objectives.

Application of the key leads to the following amounts and percentages:

	actual	budgeted	actual
	2024	2024	2023
Management and administration costs	467,969	345,000	473,010
Total expenses	8,563,941	8,557,000	8,415,975
	5.5%	4.0%	5.6%

Management and administration costs are in line with 2023, higher than budgeted, due to temporary additional support. Without the incidental temporary support, the percentage is 4.0%.

For the percentage of Management and Administration costs relative to total expenses, we aim to stay below 8% using the allocation key.

## 1.6.10 Balance of financial income and expenses

The result of financial income and expenses can be specified as follows:

	actual	budgeted	actual
	2024	2024	2023
Dividend/distribution capital reduction, Meewind	15,429	-	6,754
Interest	61,635		30,404
Total interest costs in expense allocation	77,064	-	37,158
Dividend tax (-/-)	2,314	-	1,013
Result	74,750	-	36,145

Due to favorable interest rates, the result from financial income is higher than in 2023 and higher than budgeted.

## 1.6.11 Management and Supervisory Board

#### Management:

The Supervisory Board established the remuneration policy, the level of management remuneration, and the level of other remuneration components. This is updated periodically; this also happened in 2017. In making this determination, the Supervisory Board followed the Regulation for Remuneration of Directors of Charitable Organizations from GDN. The regulation provides a maximum standard for annual income based on weighting criteria. At Natuur & Milieu, this led to a so-called BSD soore between 411 and 450 points, with a maximum GDN standard annual income of €144,154 for 2024 for a full-time employment contract according to scale H. The remuneration remained within the applicable maxima. The taxable benefits/additions, employer pension contributions, and other deferred compensation were also in reasonable proportion to the annual income.

The amounts relevant for the assessment for 2024 are shown in the table below.

Management remuneration overview	2024	2023
Name Role	M. Demmers Managing Director	M. Demmers Managing Director
Employment contract Type (duration) Hours (per week) Part-time % Period	permanent 40 100% 1-31/01/12	permanent 40 100% 1-31/01/12
Remuneration (EUR) Annual Income Gross salary Vacation pay Fixed year-end bonus	124,893 9,975	121,980 9,758 -
GDN standard annual income Pension costs (employer share) Taxable benefits Other compensation	134,868 22,565 302	131,738 20,907 335 242
Total	157,735	153,222

#### Supervisory Board

Since financial year 2007, Natuur & Milieu has transitioned to a Supervisory Board model, where the Director is also the Managing Director. The (7) members of the foundation's Supervisory Board receive no remuneration, and no loans, advances, or guarantees were provided to them in this financial year.

# 1.7 Specification and allocation of costs

## 1.7.1 Cost allocation for specific activities

Purpose		Objective		Fundraising costs	Management and	Total	Budgeted	Total
	Campaigns	Programs	Other*		Administration	2024	2024	2023
Average number of employees (FTE)	9.20	25.99	3.77	3.62	2.11	44.70		46.29
Salary costs	831,951	2,349,480	340,935	327,526	191,062	4,040,954	4,193,000	3,974,410
Other personnel costs	298,116	110,911	66,003	11,541	146,152	632,723	574,000	442,185
Housing costs	94,257	266,188	38,627	37,107	21,647	457,826	500,000	517,233
Office costs	8,799	24,848	3,606	3,464	2,021	42,738	66,000	55,026
Organizational costs	29,945	84,566	12,271	11,789	6,877	145,448	122,000	160,969
General costs	47,123	133,077	19,311	18,551	96,532	314,594	557,000	277,997
Depreciation	16,015	45,228	6,563	6,305	3,678	77,789	99,000	88,289
Total organizational costs	1,326,206	3,014,298	487,316	416,283	467,969	5,712,072	6,111,000	5,516,109
Material project costs	313,240	2,233,402	196,593	108,634	-	2,851,869	2,446,000	2,899,866
Total	1,639,446	5,247,700	683,909	524,917	467,969	8,563,941	8,557,000	8,415,975
Spending percentage expressed relative to total income		60.9%	7.9%	6.1%	5.4%	99.4%	100.0%	97.2%
according to the Statement of income and expenses	19.0%	00.9%	7.9%	0.176	5.470	99.4%	100.0%	97.2%
		61.3%	8.0%	6.1%	5.5%	100.0%	100.0%	100.0%

<sup>\*</sup> Activities listed under "other" include, among others:

## 1.7.2 Note on personnel costs

 $Under \ {\it `Total expenses''}, an amount for personnel costs is included, without breakdown by objective, specified as follows: \\$ 

	actual 2024	budgeted 2024	actual 2023
Wages and salaries	3,059,676		3,038,709
Social security costs	535,897		505,219
Pension costs	445,381		430,482
	4,040,954	4,193,000	3,974,410
Temporary personnel hiring	490,336		286,394
Other personnel costs	142,387		155,791
	4,673,677	4,767,000	4,416,595

<sup>-</sup> Activities related to partnerships with other parties;

<sup>-</sup> Other strategic activities.

# 1.8 Notes to the allocation of costs by destination

#### General

Management and Administration costs include the costs for supporting processes. These costs have no direct relationship with Natuur & Milieu's projects. Administrative support costs, insofar as these are directly attributable to the projects, are included as costs charged to the objectives.

## On the budget items

## Salary costs:

Salary costs are €150k lower than budgeted because fewer FTE were employed than budgeted.

## Other personnel costs:

Other personnel costs are €60k higher than budgeted, mainly because more was spent on external hiring to compensate for the shortfall in FTE.

## Housing costs:

Housing costs were lower than budgeted. In particular, service costs turned out more favorable than budgeted.

#### Office costs:

The saving of €23k on office costs is partly the result of more favorable rates for printers.

#### Organization costs:

Organization costs are higher than budgeted due to increased travel costs. More travel occurred than budgeted.

#### General costs:

General costs are €242k lower than budgeted, among other things due to lower ICT costs and because the budgeted contingency was not utilized.

#### Depreciation:

Depreciation is lower than budgeted, because furniture is fully depreciated (and does not yet need to be replaced) and because extensive use is made of cloud services, making additional ICT investments unnecessary.

## Material project costs:

Material income equal material expenditures and are highly dependent on the scope of contracted campaigns. The material expenditures for The Rich North Sea project were higher than budgeted, and additional material costs were incurred for the Gasvrij (Gas-Free) campaign and other initiatives beyond budget.

The material costs total €2.85m. These material costs are externally financed and are result-neutral.

The in-kind contributions for 2024 amount to €100,508. In-kind contributions are not budgeted.

# 2. Other notes

# 2.1 Establishment and approval

Following approval by the Supervisory Board on May 19, the Director/board member of the foundation officially established these financial statements.

## 2.2 Proposed result appropriation

Management establishes the result appropriation in accordance with the result allocation as included in the Statement of income and expenses.

# 3. Budget

Income:	budgeted 2025	actual 2024	budgeted 2024
- Income from individuals	662,000	657,738	639,000
- Income from companies	743,000	810,619	469,000
- Income from lottery organizations	2,665,000 (1)	2,412,667	3,900,000
- Income (from subsidies) from governments	1,684,000	1,953,086	386,000
- Income from other non-profit organizations	3,009,000	2,615,789	3,005,000
Total income raised	8,763,000	8,449,899	8,399,000
- Income in return for the delivery of products and/or services	160,000	162,410	158,000
Total income	8,923,000	8,612,309	8,557,000
Expenses: Spent on objectives - Campaigns - Programs (Agriculture, Energy, and Mobility)	1,617,000 5,574,000 [1]	1,639,446 5,247,700	1,811,000 5,385,000
- Other	614,000 [2]	683,909	541,000
	7,805,000	7,571,055	7,737,000
Fundraising costs	672,000	524,917	475,000
Management and administration	446,000	467,969	345,000
Total expenses	8,923,000	8,563,941	8,557,000
Balance before financial income and expenses	-	48,368	-
- Balance of income and expenses	<del>_</del>	74,750	<del>_</del>
Balance of income and expenses	<del>-</del>	123,118	<u> </u>

Surplus/deficit is added to/withdrawn from:

- Continuity reserve	286,462
- Designated reserve	
Sick leave reserve allocation	7,500
Designated reserve, projects allocation	(169,040)
- Revaluation reserve	
Value differences investments reserve allocation	(23,111)
- Designated funds	
Donor income withdrawal, Zeekracht	21,307

<sup>[1]</sup> The Rich North Sea program is budgeted under "Income from lottery organizations" and spent on the Programs objectives for €900k.
[2] The activities under the objective "other" concern, among others:
Activities relating to partnerships with other parties;
Other strategic activities

The 2024 Annual Accounts were prepared on May 19, 2025.			
P.C. Molengraaf, Chair	S. Salim, member		
D.R. Molenaar, Interim Chair, Audit Committee	C.M. van Lamoen, member		
K.V.B. Cramer, member	M. Demmers, Managing Director		
I. Machkor, member			



Laat zien dat het kán

## Colophon

Natuur & Milieu Utrecht, May 2025

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Marjolein Demmers, Mark de Jongh, Dieuwertje Penders and Rob van Tilburg

## **English copy**

Toni Bellanca (two points copy)

## Design

Rik Mobach (Rik Mobach Design)

# With thanks to

Marije Allemekinders, Marielle van den Bosch, Naomi Jansen, Annemarie Leguijt-den Hertog, Kim Kahn, Peter Molengraaf, Godelief Schildmeijer and Celesta Stockmann

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**Note:** The original version of Natuur & Milieu's 2024 Impact Report was written in Dutch. This translation is for informational purposes only. In the event of any deviations from the original text or other errors, the Dutch version is considered leading.







