

Stichting Positive Global Change Foundation

1.1 Balance sheet as of 31 December 2025

(After result appropriation)

	31 December 2025	
	€	€
ASSETS		
Current assets		
<i>Receivables</i>		
Other receivables	85	
Other prepayments and accrued income	<u>85</u>	170
<i>Cash at bank and in hand</i>		18,844
Total assets		<u><u>19,014</u></u>

Stichting Positive Global Change Foundation

1.1 Balance sheet as of 31 December 2025

(After result appropriation)

	31 December 2025	
	€	€
LIABILITIES		
Equity capital		
Other reserves	<u>15,513</u>	15,513
Current liabilities		
Accrued liabilities	<u>3,501</u>	3,501
Total liabilities		<u><u>19,014</u></u>

1.2 Statement of income and expenditure 2024/2025

	2024/2025	
	€	€
Donations received		107,225
Donations to charitable causes		67,337
Net donations available		39,888
Other operating income		115
Total income available		40,003
Housing costs	1,355	
Office costs	19,202	
General costs	3,933	
Total operating costs		24,490
 Result		15,513

1.3 Notes to the financial statements

General notes

Registered office, legal form and registration number at the chamber of commerce

Stichting Positive Global Change Foundation, established in Amsterdam, has been registered at the Chamber of Commerce under file number 94359040.

Estimates

The preparation of the financial statements requires the board to make estimates and assumptions that affect the reported amounts. Where significant, these are explained in the notes to the relevant item. Actual results may differ from these estimates.

General accounting policies

General

The financial statements have been prepared in accordance with the statutory provisions of Part 9, Book 2 of the Dutch Civil Code.

Assets and liabilities are generally valued, and the result is determined, on the basis of historical cost (acquisition cost). Unless stated otherwise, assets and liabilities are recognised at their nominal value.

Foreign currency

Functional currency

Items included in the financial statements of the Foundation are valued with due regard to the currency of the economic environment in which the Foundation conducts most of its activities (the functional currency). The financial statements are presented in euros, which is both the functional and presentation currency of the Foundation.

Transactions, receivables and liabilities

Transactions in foreign currencies are recognised in the financial statements at the exchange rate of the functional currency on the transaction date.

Monetary assets and liabilities denominated in foreign currencies are translated at the closing rate of the functional currency on the balance sheet date. The exchange differences arising on settlement and translation are credited or charged to the income statement.

1.3 Notes to the financial statements

ACCOUNTING POLICIES APPLIED TO THE VALUATION OF ASSETS AND LIABILITIES

Receivables

Receivables are initially recognised at fair value and subsequently measured at amortised cost.

Cash at bank and in hand

Cash at bank and in hand represent cash in hand, bank balances and deposits with terms of less than twelve months. Overdrafts at banks are recognised as part of debts to lending institutions under current liabilities. Cash at bank and in hand is carried at nominal value.

Current liabilities

On initial recognition, current liabilities are measured at fair value. After initial recognition, they are measured at amortised cost, being the amount received, taking into account any premiums or discounts and less transaction costs. This is usually the nominal value.

PRINCIPLES FOR THE DETERMINATION OF THE RESULT

General

The result represents the donations received, less the donations made to charitable causes and the operating costs for the year. Income and expenses are allocated to the financial year to which they relate.

Other operating income

Other operating income comprises income that is not directly related to the foundation's principal activities. This income is recognised in the financial year to which it relates.

1.4 Notes to the balance sheet

ASSETS

CURRENT ASSETS

Receivables

	31-12-2025
	<u>€</u>
Other receivables	
Rental deposits	<u>85</u>
Other prepayments and accrued income	
Other prepayments and accrued income	<u>85</u>
Cash at bank and in hand	
WISE bank accounts	<u>18,844</u>

1.4 Notes to the balance sheet

LIABILITIES

EQUITY CAPITAL

	<u>2024/2025</u>
	€
Other reserves	
Value as of 3 July	-
From proposal profit appropriation	<u>15,513</u>
Value as of 31 December	<u><u>15,513</u></u>

CURRENT LIABILITIES

	<u>31-12-2025</u>
	€
Accrued liabilities	
Accrued liability	<u><u>3,501</u></u>

1.5 Notes to the statement of income and expenditure

	<u>2024/2025</u>
	€
Other operating income	
Balance cashback WISE bank accounts	<u>115</u>
Housing costs	
Cost of hiring real estate	<u>1,355</u>
Office costs	
Costs of postage	581
Telecommunication	387
Automation costs and Marketing costs	<u>18,234</u>
	<u>19,202</u>
General costs	
Accountancy and administration costs	3,916
Bank charges	<u>17</u>
	<u>3,933</u>