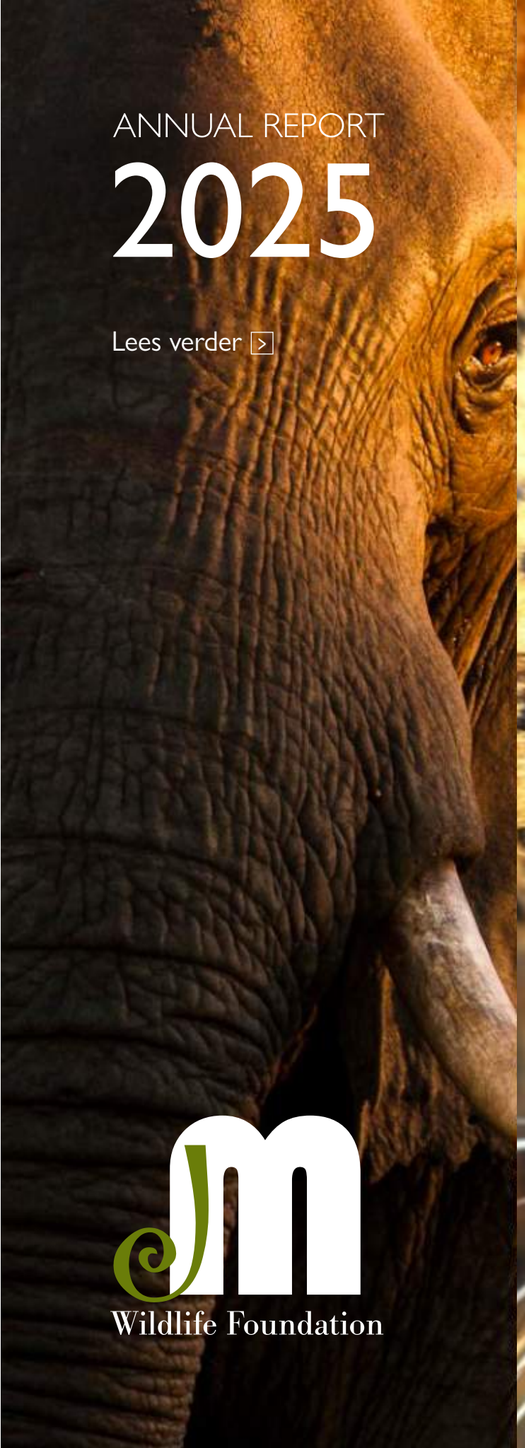
ANNUAL REPORT

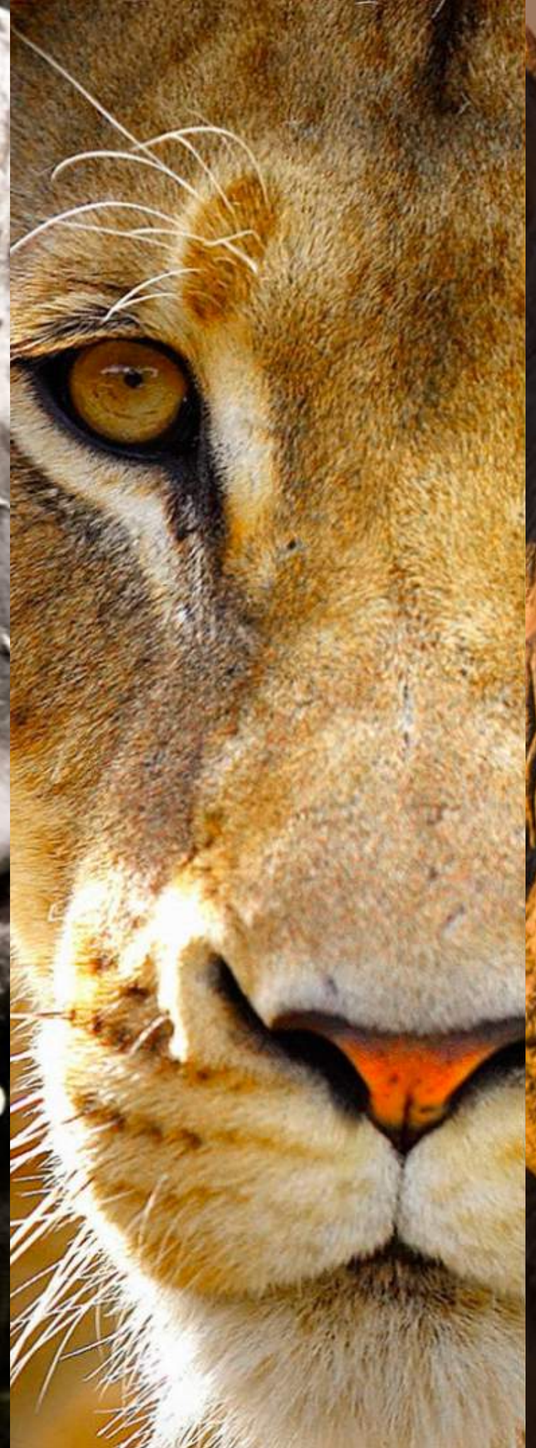
2025

Lees verder











Wildlife Foundation

JAARVERSLAG
2025

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Wildlife Foundation

WILDLIFE FOUNDATION

Objective

The Foundation strives to protect wildlife habitats and nature reserves. Through the support it provides, towards the protection of wildlife in Africa, the Foundation imparts knowledge and stresses the importance of its preservative aim.

Background

The preservation of nature reserves and parks is a humanitarian duty. Endangered flora and fauna must be treated with respect. The local governments and populus do not yet see the protection of the threatened flora and fauna as their foremost responsibility. It is precisely the foreign foundations that provide (financial) support and resources to guarantee the future of nature in Africa.

The board of the foundation consists of:

- Mrs. N.S. Honegger, chairman
- Mr. S. Baars
- Mr. W.W.J.T. Broekman

The Wildlife Foundation is designated as a Public Benefit Organization (ANBI).

Algemeen Nut Beogende Instelling
ANBI

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LORIEN TRUST

Once upon a time, Kenya was an almost unbroken belt of indigenous cedar, olive and podo forest stretching from Mt Kenya on the equator to the Congo rainforest. That time only ended fifty years ago but when it ended, it came crashing down and with it went ancient forests, trees many hundreds of years old cut down for building and firewood with no hope of recovery for future generations. Today isolated pockets remain such as the Mukogodo forest reserve and the Ngare Ndare reserve to name two. Lorien sits between these two precious gems. Lorien was once a pristine valley of these iconic tree species. Sadly today, in just over two hundred acres there remain only eight individual, adult African pencil cedar trees.

The late Wangari Maathai, Kenya's only and Africa's only female Nobel prize laureate, advocated for what she called the Green Belt Movement. The World Economic Forum has suggested that large scale tree planting on the Equator might significantly reduce the effects of climate change. Lorien sits firmly on the equator, it used to be covered in indigenous forest and it has the potential to once again be an important woodland area. With increased forest and woodland, this would not only provide cover for wildlife, it would also hold the soil together so that rain run off is less extreme and over time indications are that it would actually increase rainfall to the immediate surrounding area.

The ultimate goal, the dream, is to secure this four hundred acre parcel of land and to then plant indigenous cedar, olive and other native tree species. The plan is also to involve the local community by providing them with jobs. While Lorien does not intend to be the solution it does aim and hope to be of help to the community over time and to integrate itself within the overall community.







"LORIEN DOES NOT INTEND TO BE THE SOLUTION, BUT IT DOES AIM TO BE PART OF THE HEALING."

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BALANCE SHEET

$ '000	2025	2024
Assets		
Financial assets	3.984	3.077
Receivables	1.076	879
Cash & cash equivalents	39	313
Total assets	**5.099**	**4.269**
Liabilities		
Equity	5.072	4.268
Current liabilities	27	1
Total liabilities	**5.099**	**4.269**

STATEMENT OF INCOME & EXPENSES

$ '000	2025	2024
Income		
Contributions (received)	116	308
Income from listed securities	70	31
Expenses		
Donations (paid or committed)	(140)	(140)
General expenses	(23)	(25)
Net income / (expense) before financial income and expenses	23	**174**
Financial income and expenses	20	(32)
Net income / (expense)	43	**142**

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ACCOUNTING POLICIES

General
Assets and liabilities are generally valued at the historical cost or at fair value at the time of acquisition. The results on transactions are recognised in the year in which they are realized. The financial statements are denominated in thousands of US Dollars. US Dollar is the functional and presentation currency of the foundation.

Accounting policies for assets and liabilities
Fixed assets
Fixed assets are carried at fair value. An increase in value is added to the revaluation reserve. When fixed assets are derecognised, the accumulated fair value adjustments previously recognised in revaluation reserve are included in the statement of income and expense.

Financial assets
Both other investments in equity instruments and listed securities are carried at fair value. An increase in value is added to the revaluation reserve. When listed securities and other investments are derecognised, the accumulated fair value adjustments previously recognised in revaluation reserve are included in the statement of income and expenses.

Receivables
Receivables are initially valued at the fair value of the consideration received. Receivables are subsequently valued at the amortised cost price.

Cash and cash equivalents
Cash and cash equivalents represent bank balances and deposits with terms of less than twelve months and is caried at nominal value.

Liabilities
On initial recognition liabilities are recognised at fair value. After initial recognition current liabilities are recognised at the amortised cost price.

Accounting policies for the statement of income and expenses
Dividends
Dividends are recognised as soon as the foundation has acquired the right to them.

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

Interest income and expenses
Interest income and expenses are recognised on a pro rata basis, taking into account.

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BALANCE SHEET DISCLOSURES

Financial assets

$ '000	Other investments	Listed securities	Total
Balance January 1, 2025	-	3.077	3.077
Purchase	169	-	169
Sale	-	(56)	(56)
Revaluation	(5)	799	794
Balance December 31, 2025	**164**	**3.820**	**3.984**

In 2025, the Foundation made a co-investment in real estate in a residential development project in and around Atlanta, Georgia (United States).

Receivables

$ '000	Tax receivables	Receivables	Total
Balance January 1, 2025	-	879	879
Addition	25	172	197
Balance December 31, 2025	**25**	**1.051**	**1.076**

Receivables consist of funding to a third-party entity, for purchase of land plots on behalf of the Foundation.

Cash and cash equivalents

$ '000	2025	2024
Bank	39	313
	39	**313**

Equity

$ '000	Revaluation reserves	Other reserves	Total
Balance January 1, 2025	1.522	2.746	4.268
Movement in revaluation reserves	761	-	761
Net income	-	43	43
Balance December 31, 2025	**2.283**	**2.789**	**5.072**

Core capital (Dutch: 'Stamvermogen')

The core capital amounts per December 31, 2025 to € 4,3 million (December 31, 2024: € 4,1 milion). The core capital requires to be retained by the Foundation. The investment return in excess of core capital is available for mandatory distribution in accordance with the spending criterium (Dutch: 'bestedingscriterium') for public benefit organizations (Dutch: ANBI's).

Revaluation reserves

$ '000	Listed securities	Total
Balance January 1, 2025	1.522	1.522
Movement in revaluation reserves	761	761
Balance December 31, 2025	**2.283**	**2.283**

Current liabilities

$ '000	2025	2024
Other current liabilities	2	1
Tax payable	25	-
	27	**1**

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STATEMENT OF INCOME & EXPENSES DISCLOSURES

Income from listed securities

$ '000	2025	2024
Dividend	36	31
Result on sale	34	-
	70	**31**

Financial income and expenses

$ '000	2025	2024
Revaluations other investments	(5)	-
Revaluations listed securities	4	(4)
Foreign currency exchange rate results	22	(36)
Interest income	-	12
Interest expenses	(1)	(4)
	20	**(32)**