

To the board of
Stichting World Water Community
Oude Kerkhof 14
3111 NT Schiedam

Financial Statements 2025

Accountmanager:
Date adopted:

Niek Ritzen
17 June 2026

Stichting World Water Community
Oude Kerkhof 14
3111 NT Schiedam

Rotterdam, 17 June 2026

Dear board members,

We hereby report on our activities in the fiscal year 2025 of your organization. Within this report you will find the balance per 31 December 2025, the statement of income and expenditure over 2025 and the explanations thereof. Combined they form the financial statements 2025.

Assignment

We have composed the enclosed financial statements 2025 of Stichting World Water Community in Schiedam. These financial statements are composed based on the data as provided by you.

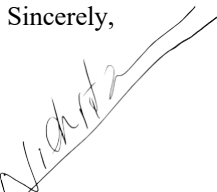
Activities

The activities performed as part of the compilation engagement consisted mainly of collecting, processing, classifying and summarising financial data. In addition, we assessed the appropriateness of the accounting policies applied in the preparation of the financial statements, based on the data provided by the foundation.

Confirmation

Based on the provided data, we have compiled the financial statements according to generally accepted policies for financial reporting in the Netherlands. In doing so, we trust to have complied with your assignment. We are gladly willing to provide further elaboration if so desired.

Sincerely,



Niek Ritzen
Vital Boekhouders B.V.

1 General

These financial statements are based on fiscal figures.

The foundation Stichting World Water Community has the following trade names: Stichting World Water Community.

The foundation seat is located in Schiedam.

The foundation is registered with the Chamber of Commerce under file number 84680172.

Date of determination financial statements

The financial statements 2025 were adopted by the Board on 17 June 2026.

2 Financial statements

2.1 Balance per 31-12-2025

Assets	31-12-2025		31-12-2024	
	€	€	€	€
Receivables				
Receivables from debtors	0		1,000	
Accrued receivables	10,000		10,000	
		10,000		11,000
Cash and cash equivalents				
		54,887		3,869
Total assets				
		64,887		14,869
Equity and Liabilities				
	31-12-2025		31-12-2024	
	€	€	€	€
Foundation equity				
Continuity reserve	14,871		14,869	
		14,871		14,869
Short-term debts				
Accrued liabilities	4,700		0	
Pre-received funds	45,316		0	
		50,016		0
Total equity and liabilities				
		64,887		14,869

2.2 Statement of income and expenditure 2025

	Actual 2025		Budget 2025		Actual 2024	
	€	€	€	€	€	€
Income						
Donations from individuals	760		2,000		857	
Donations from companies	8,700		8,000		8,604	
Donations from funds	0		0		14,145	
Income from funds for project P16258 Water Physics	58,684		52,000		0	
Financial income	147		0		143	
Other income	0		500		0	
		68,291		62,500		23,749
Expenditure						
Spent on objectives						
Spent on foundation goals	8,200		5,000		17,600	
Costs of outsourced work for project P16258 Water Physics	58,684		52,000		0	
		66,884		57,000		17,600
Management costs						
Fundraising and promotional costs	0		1,200		0	
Management and administration costs	1,405		2,000		1,953	
		1,405		3,200		1,953
Balance of income and expenditure before appropriation to reserves		2		2,300		4,196
Appropriation of result:						
Addition to / withdrawal from the continuity reserve		2		2,300		4,196
Balance after appropriation:		0		0		0

2.3 Accounting policy

2.3.1 General accounting policy

General accounting policy

The financial statements have been prepared in accordance with accounting principles generally accepted in the Netherlands, in particular RJ 640 and, where applicable, RJ 650 for fundraising organisations. Assets and liabilities are generally measured at acquisition or manufacturing cost or at current value. If no specific valuation policy is stated, valuation is based on acquisition cost.

Income and expenses are allocated to the year to which they relate. Gains are recognised only to the extent that they have been realised as at the balance sheet date. Obligations and possible losses originating before the end of the financial year are considered if they have become known before the preparation of the financial statements.

General result determination

The result is determined as the difference between the revenue value of the services provided and the costs and other expenses for the year. Revenue from transactions is recognised in the year in which it is realised.

2.3.2 Accounting policies for the valuation of assets

Receivables

Receivables are initially measured at fair value, including transaction costs, of the consideration. After initial recognition, receivables are measured at amortised cost. If receipt of the receivable is deferred due to an extended agreed payment term, the fair value is determined on the basis of the present value of the expected receipts, and interest income is recognised in the profit and loss account using the effective interest method. Provisions for doubtful debts are deducted from the carrying amount of the receivable.

Cash and cash equivalents

Cash and cash equivalents consist of bank balances. Cash and cash equivalents are measured at nominal value.

2.3.3 Accounting policies for the valuation of liabilities

Continuity reserve

The continuity reserve has been established to cover risks in the short and medium term and to safeguard the continuity of the foundation's activities. The reserve serves as a buffer for temporary fluctuations in income, unexpected expenses, and obligations already entered into.

The board aims to maintain a continuity reserve that is proportionate to the level of annual expenses and the financial risks of the foundation. The reserve is not maintained for the purpose of accumulating capital, but solely to support the responsible and sustainable fulfilment of the foundation's statutory objective.

Current liabilities

Current liabilities are initially measured at fair value. After initial recognition, current liabilities are measured at the amounts at which the liability is to be settled.

2.3.4 Policies for result determination

Revenue recognition

General, net turnover comprises the income from the supply of services after deduction of discounts and such like and of taxes levied on the turnover.

Supply of services

Revenues from the services rendered are recognised in proportion to the services delivered, based on the services rendered up to the balance sheet date in proportion to the total of services to be rendered.

2.3.5 General notes

Principal activities

The activities of Stichting World Water Community, established in Schiedam, mainly consist of:

Facilitating worldwide cooperation, crowdfunding, marketing, realization and management of projects, products, services, research, innovation, education, events and movements across borders, organizations and disciplines for the benefit of healthy and vital water and all life, and performing all activities related or conducive thereto.

Subsidies — incidental or structural nature

During the financial year, the Foundation did not receive any subsidies, either of an incidental or structural nature. Accordingly, no subsidies have been recognised in the statement of income and expenditure.

The income received consisted of donations from individuals and companies, project funding for P16258 Water Physics and financial income. These amounts do not qualify as subsidies.

Investment policy

The Foundation has a conservative financial policy and does not invest its available funds in securities, investment funds or other financial instruments.

The Board's policy is to hold the Foundation's funds in cash only. The available cash balance is maintained on a regular current account with Wise. This policy is intended to safeguard the funds entrusted to the Foundation and to ensure that these funds remain readily available for the realisation of the Foundation's statutory objectives.

Related parties

During the financial year, the Foundation did not enter into any transactions with related parties that were not conducted under normal market conditions.

Accordingly, there are no related party transactions outside normal market conditions to disclose in the financial statements.

Security interests and covenants

The Foundation has not provided any collateral, guarantees, pledges or other forms of security to third parties.

In addition, the Foundation is not subject to any financial or non-financial covenants in relation to financing arrangements or other contractual obligations. Accordingly, there are no securities or covenants to disclose as at the balance sheet date.

2.4 Additional information on balance sheets assets per 31-12-2025

2.4.1 Receivables

Short term receivables

	<i>31-12-2025</i>	<i>31-12-2024</i>
Receivables from debtors	0	1,000
Refundable donations	10,000	10,000
	<hr/> 10,000	<hr/> 11,000

Accounts receivable all have a remaining term to maturity of less than one year, unless stated otherwise.

2.4.2 Cash and cash equivalents

	<i>31-12-2025</i>	<i>31-12-2024</i>
WISE – bank accounts	54,887	3,869
	<hr/> 54,887	<hr/> 3,869

2.5 Additional information on balance sheets liabilities per 31-12-2025

2.5.1 Foundation Equity

Foundation reserve

	<i>31-12-2025</i>	<i>31-12-2024</i>
Continuity reserve	14,871	14,869
	<hr/> 14,871	<hr/> 14,869

The result for the financial year amounts to a surplus of EUR 2. The Board has resolved to add the full surplus for the financial year to the continuity reserve. This allocation is in line with the Foundation's policy to maintain a financial buffer to safeguard the continuity of its activities and to support the responsible and sustainable realisation of its statutory objectives.

2.5.2 Short-term debts

Other short-term debts

	<i>31-12-2025</i>	<i>31-12-2024</i>
Pre-received funds Project P16258 Water Physics	45,316	0
Other costs payable	4,700	0
	<hr/> 50,016	<hr/> 0

The current liabilities have a remaining term of maturity of less than one year, unless stated otherwise.

2.6 Additional information statement of income and expenditure 2025

2.6.1 Income

Received income	Actual 2025	Budget 2025	Actual 2024
Donations from individuals	760	2,000	857
Donations from companies	8,700	8,000	8,604
Donations from funds	0	0	14,145
Income from funds for project P16258 Water Physics	58,684	52,000	0
Financial income	147	0	143
Other income	0	500	0
Total income	68,291	62,500	23,749

In 2025, Stichting World Water Community received project funding of EUR 104,000 for project P16258. During the financial year 2025, an amount of EUR 58,684 was spent on eligible project activities. The remaining balance of EUR 45,316 was not spent in 2025 and has been carried forward to 2026, where it will remain available for the continuation and completion of the project activities under project P16258 Water Physics.

Income from individuals relates to donations received through the donation button on the World Water Community online platform. Income from companies relates to contributions and funds made available by private companies in support of the foundation's activities and projects.

Financial income relates to interest income received on the positive bank balance held with Wise.

2.6.2 Spent on objectives

Costs of outsourced work foundation goals

	<i>Actual 2025</i>	<i>Budget 2025</i>	<i>Actual 2024</i>
Spent on foundation goals via World Water Community B.V. and other organisations	8,200	5,000	17,600
Costs of outsourced work for project P16258 Water Physics	58,684	52,000	0
	66,884	57,000	17,600

2.6.3 Fundraising, promotional, management and administration costs

Fundraising and promotional costs

	<i>Actual 2025</i>	<i>Budget 2025</i>	<i>Actual 2024</i>
Fundraising costs	0	0	0
Promotional costs	0	1,200	0
	0	1,200	0

Management and administration costs

	<i>Actual 2025</i>	<i>Budget 2025</i>	<i>Actual 2024</i>
Volunteer Fees	0	0	600
Online payment costs	24	50	15
Administrative, legal and accounting fees	1,307	1,400	1,338
Other management and administration costs	74	550	0
	1,405	2,000	1,953

In 2025, the usual management expenses were incurred, such as bank charges and administrative and accounting costs.

Signing Financial Statements

Rotterdam, 17 June 2026

The board:



Everine van de Kraats, chairperson



Bastiaan Bosch, secretary



Jan Willem Ravenshorst Faessen, treasurer