FR Financial Report 2025

Organization:	Executive Committee
Resolution date:	13.03.2026
Agenda item:	4. Reports and plans

Resolution text

The report shows the State of Finances from 1st of January to 31st of December 2025.

We finished the year with 9271.10 EUR surplus (surplus of 1622.58 EUR was calculated in the Financial Plan). It resulted mostly from three things: (1) underspending on the General Assembly (~3200 EUR compared to the plan), (2) additional administrative money resulting from the "Environmental Consequences of War" activity (~2500 EUR), (3) additional money due to the SEK/EUR exchange rate (~2500 EUR). Hence, it is one-time surplus, making CDN finances much more secure for next years, but does not mean sustainable increase of funding.

In regard to financial management, nothing important changed. We continued to have good practices implemented in the previous years.

Expenditure:

Category 1: Personnel costs

Not much changes in this category. EC decided on introducing 1350 EUR year-end reward to office (450 EUR per person). We moved one salary (1300 EUR) to 2026 due to the transfer period in Office happening finally in 2026 not 2025. We saved a bit on the Internship costs, because of having fully remote internship, thus not including the relocation costs.

Category 2: Infrastructure and operating costs

In this category we overspent 15%. This results from the decision of EC to spent money saved on other activities to buy new computers for Office. The previous computers were bought ~5 years ago, and were too old and sometimes not working properly. Nothing important changed in other fields.

Category 3: Administrative expenditure

We spent 86% in this category – most of the savings were made on legal expenses as there was no need for doing them in 2026.

Category 4: Statutory meetings

We underspent 4,284.35 EUR (14,09%) in this category. This results from the savings on the General Assembly mostly, and a bit from savings on all the other sub-categories. It's due to better management and planning than in previous

years, and maybe also planning of bigger budgets. GA underspending results also from 3-4 last-minute cancellations (~170 EUR per person for accommodation and meals + reimbursement costs).

Category 5: Capacity Building and Regional Activities:

This category includes expenses for Special Call activity and ad hoc event (Training of Trainers) that were mostly or fully funded by the new project grants. Almost everything else went as in plan, within the margin of error.

Incomes:

We received more money from Green Forum (2390.98) due to the exchange rate gain. This money will need to be used in 2026/27 or secure any exchange rate loss in these years.

We received additional 3000 EUR from International Foundation GroenLinks for the organisations of Training for Trainers, and 25000 EUR for the Special Call activity (21.503,26 EUR spent in 2025, rest for the follow-up campaigns).

EYF rejected some invoices for 2024 Local Actions, resulting in receiving 350,42 EUR less than planned for 2024 AWP grant.

Profit and Loss:

Total profit for 2024 is 9271 EUR. We planned to have 1622.58 EUR savings, and 1300 EUR was moved to 2026. Thus, compared to the Financial Plan adopted in Zagreb GA, we saved 6348.51.

The total savings are now 20,075.25.

Attachment: Financial Report 2025 (Detailed)