

deJong&Laan

# ANNUAL REPORT 2024

**STICHTING VARENDE RECREATIE**

Date : 18 December 2025  
Status : Final report



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# 1. Accountants report

## 1.1 General

### **Comparative figures**

The comparative figures published in this report are derived from the report as prepared on September 25, 2024 by CijferMeester.

### **Incorporation foundation**

The deed of incorporation of the foundation, executed by A.G. Lubbers, civil-law notary, shows that STICHTING VARENDE RECREATIE was incorporated on 20 December 1972.

### **Composition of the board**

The board of the foundation consists of:

M.J. van Eck (chairperson until October 1, 2025)

A.N.T. Verstraeten-Kepers (chairperson from October 1, 2025)

G.M. Rook-Brand (treasurer)

J.G.H. Heijmen (secretary)

W. Pera

T. van den Heuvel

I.H.C. Willems

## **2. Management Board's report**

# Annual Report 2024 – Stichting Varende Recreatie

## Policy, course of affairs and expectations

In 2024, Stichting Varende Recreatie took important steps in the implementation of its mission and vision:

### Mission

Stichting Varende Recreatie promotes, with the help of volunteers, the well-being of people with a care need and/or who are dependent on (mobility) aids. We do this by making cruising holidays possible on our fully adapted holiday ship *Prins Willem-Alexander*, where comfort and enjoyment are central.

### Vision

Our conviction is that everyone who is dependent on care should have the opportunity to enjoy a cruising holiday together with others. This provides energy, a positive feeling and contributes to well-being. We do everything we can, with the help of volunteers, to offer our guests an unforgettable cruising holiday that contributes to a large extent to their quality of life.

In 2024, 630 guests participated in an individual holiday and 1,250 guests participated with a care and/or travel organisation.

The sailing season ran from 9 March to 8 December.

Rented to organisations:	25 weeks
Individual weeks:	12 weeks
Limburg weeks:	2 weeks (individual trips)
Special weeks:	Volunteers' trip and <i>Dé Aangepaste Vakantiebeurs</i> (holiday fair for adapted and inclusive holidays)

### Key themes in 2024 were:

- Adjustments and improvements in maintenance and sustainability of the holiday ship *Prins Willem-Alexander*, resulting in the achievement of the Green Award;
- Further growth in the number of guests and volunteers;
- Organisation of the second edition of *Dé Aangepaste Vakantiebeurs*, through which the foundation increased its visibility and social impact.

From a financial perspective, the year was closed with a loss of €250.416,- mainly caused by necessary improvements to the ship. The board and management consider this a deliberate choice in order to remain future proof in their operations.

### Looking ahead to 2025, the following themes will be central:

- Completion and implementation of the volunteer policy;
- Professionalisation of processes, including further rollout of the CRM system;
- Completion of the renovated volunteer cabins;
- Organisation of *Dé Aangepaste Vakantiebeurs* in the Netherlands and Belgium;
- Research into future scenarios for expansion of capacity.



## Objectives and core activities

The foundation's objective is to promote the well-being of people with a care need or mobility limitation by offering fully accessible cruising holidays.

### The core activities consist of:

- Organising multi-day cruising holidays for individual guests, care and travel organisations.
- Recruiting, guiding and deploying volunteers in care and facility work.
- Organising Dé Aangepaste Vakantiebeurs, through which information about accessible holidays is shared and organisations and guests are brought into contact with each other.
- Maintaining, making more sustainable and future-proofing the holiday ship Prins Willem-Alexander.

## Legal structure, internal organisation and staffing

Stichting Varende Recreatie is a non-profit foundation and has no publicly or privately funded components. It has ANBI status.

The daily management is in the hands of: Mr John Vierhouten, director

Additional position: Chairman of the passenger transport member group of KBN; Chairman of Stichting Zorg voor de Zorg

All members of the board perform their work for the foundation unpaid. They only receive reimbursement for travel/expense costs incurred. The board members are jointly authorised and therefore cannot individually dispose of the foundation's assets.

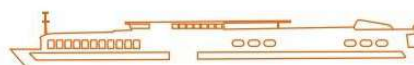
As at 31 December 2024, the board consists of the following persons:

Name	Position	Ancillary positions	Start of board term
M.J. (Marijke) van Eck	Chair	-	April 2024
G.M. (Gea) Rook-Brand	Treasurer	Owner of accounting firm (remunerated position)	January 2023
J.G.H. (Hans) Heijmen	Secretary	-	August 2022
I.H.C. (Ilona) Willems	Member	-	January 2023
W. (Pim) Pera	Member	-	January 2023
T. (Thierry) van den Heuvel	Vice chair	Geen	January 2023

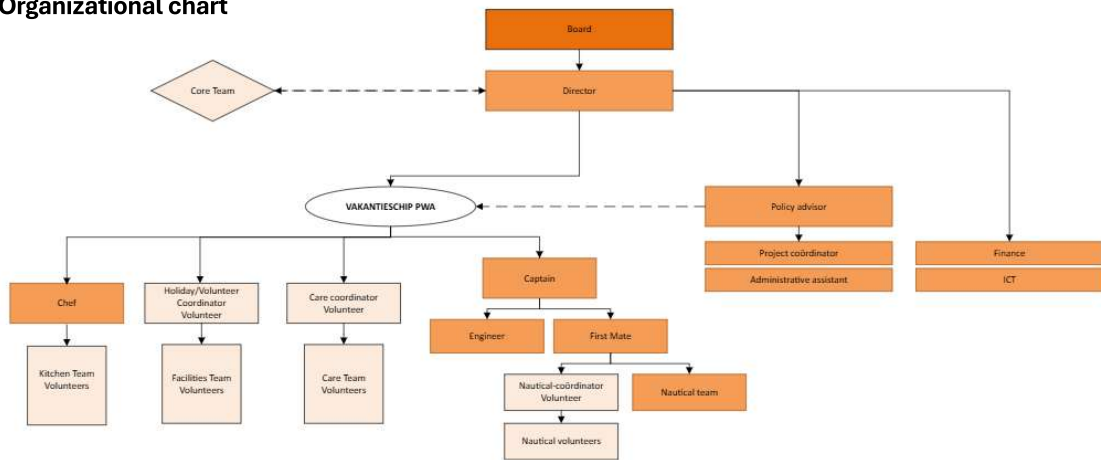
In January, Mrs I.W.M. (Irene) Vriens resigned as chair of the board. Mr W. (Pim) Pera temporarily assumed the chairmanship for 3 months. At the end of April 2024, Mrs M.J. (Marijke) van Eck was appointed as interim chair. Thierry van den Heuvel was also appointed as vice-chair.

Board support is provided by Mrs F. (Freya) Brands – Diepeveen.

In 2024, Mr W. (Pim) Pera served as the internal confidential counsellor and Mrs A. (Annie) Herder – van der Grift served as the external confidential counsellor for the employees and volunteers. In 2024, no appeal was made to them.



## Organizational chart



## Staffing Overview

Function	FTE	Function	FTE
Director	1	Nautical team	2
Policy Advisor	0.7	Project Coordinator	0.9
Captain	2	Administrative Assistant	0.5
First Mate	2	Chef (contracted)	1
Engineer	2		

## Financial development

### Developments during the financial year

The year 2024 was characterised by both growth and necessary improvements and adjustments. The number of guests grew to 630 and additional volunteers joined once again, increasing the organisation's capacity further. At the same time, significant investments were made in maintenance and sustainability of the holiday ship *Prins Willem-Alexander*. An important result of this is that in 2024 the ship achieved the Green Award (silver) as the first holiday ship.

### Turnover achieved and resulted

Total income increased in 2024 due to a higher occupancy rate. Income from fundraising and subsidies remained at a good level, but costs rose significantly because of necessary adjustments in maintenance, sustainability and organisational development. This loss was anticipated and consciously accepted by the board, because the improvements are necessary for the continuity and futureproofing of the foundation.

### Analysis of the balance of income and expenditure

The financial year 2024 closed with a negative result of €250.416 (budgeted: positive €3.890). This loss is largely the result of one-off expenditures on maintenance and sustainability of the holiday ship *Prins Willem-Alexander*, including the implementation of the emission reduction



system and the renovation of volunteer cabins. These expenditures were necessary in order to safeguard the continuity and futureproofing of the organisation. In addition, a provision for major maintenance was allocated (€105,000).

#### Qualitative analysis of income

Total income in 2024 amounts to **€ 1.999.149** (2023: €1.666.452). The structural income consists mainly of:

- **Cruising fees:** € 1.759.072 (organisations and individual holidays), recurring annually.
- **Holiday fair and merchandise:** € 22.885 incidental but with increasing frequency.

One-off income in 2024:

- **Donations from private individuals:** € 47.705 (incl. GoFundMe campaign).
- **Contributions from other non-profit organisations:** € 120.564
- **Income from lottery organisations:** € 4.237

#### Fundraising in 2024

Fundraising consisted of:

- Campaigns via GoFundMe and private donations.
- Collaborations with foundations and funds.

#### Desired and realised ratio of expenditure:

- **Spent on the objective:** €1.994.397 (88.5% of total expenditure).
- **Fundraising costs:** €68.904 (3.1%).
- **Management and administration:** €189.670 (8.4%).

Desired ratio: at least 75% on the objective, maximum 10% on management and administration. The realised ratio amply complies with this standard.

#### Desired and realised ratio of fundraising costs vs. income

The fundraising costs amount to 40% of the funds raised, in accordance with policy. This has been realised.

#### Policy and function of reserves and funds

The policy is aimed at maintaining sufficient reserves to safeguard continuity. As at 31 December 2024, equity amounts to **€ -78.832** (negative), mainly due to one-off investments and error correction. There is one designated fund:

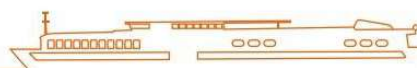
- **Bed campaign:** €68.549, designated for replacement of guest beds.

The negative reserve will be compensated in 2025 and 2026 through higher occupancy, lower maintenance costs and intensification of fundraising. Provisions for major maintenance amount to €315.037.

#### Main risks and uncertainties

The most important risks lie in:

- **Fundraising and subsidies:** dependency on contributions from funds and sponsors.
- **Volunteers:** the organisation depends on a large group of volunteers. Availability and engagement — especially of care volunteers — remain a point of attention.
- **Cost increases:** higher costs for fuel, maintenance and hiring form a financial risk.
- **Occupancy:** lower occupancy of trips would put pressure on the results.



The board and management actively monitor these risks and take measures, for example by expanding fundraising activities and hiring a fundraiser (hired in 2025). Further professionalising of the organisation and active volunteer policy.

### **Cash flows and financing needs**

Cash flows in 2024 were influenced by the higher adjustments and improvements in maintenance and sustainability. For 2025, there remains a need for a stable inflow of donations, funds and collaborations in order to enable future adjustments.

## **Risks and risk management**

### **Main risks and uncertainties**

Stichting Varende Recreatie is dependent on a number of external factors. The main risks are:

- **Financial:** dependency on subsidies, funds and donations, combined with rising costs (maintenance, fuel, hiring).
- **Operational:** dependency on a large number of volunteers for both care-related and facility tasks.
- **Commercial:** fluctuating occupancy of the ship and participation by care institutions.
- **Strategic:** the wish to expand the fleet brings financial, organisational and legal issues with it.
- **External environment:** social developments (such as staff shortages in the care sector or stricter environmental requirements).

### **Impact of risks**

The risks mentioned may lead to:

- Reduction of financial reserves.
- Reduction of available volunteer capacity.
- Delay or limitation of the strategic ambitions.

To date, these risks have remained manageable.

### **Materialised risks in 2024**

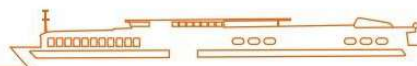
- The year closed with a negative result of € 250.416, largely due to high maintenance and sustainability costs. However, this is a consciously taken risk, because the improvements were necessary.
- The increased pressure on volunteers due to the growth in the number of guests requires further development of the volunteer policy.

### **Implemented and planned improvements**

- Implementation of a structured volunteer policy (completion expected in 2025).
- Development of a fundraising strategy with more focus on structural income.
- Further professionalisation of internal processes, including through the new CRM system.

### **Embedding of risk management**

The board discusses risks at least four times per year in board meetings and monitors the control measures. Management is responsible for signalling and implementation.



## Communication with stakeholders

Stichting Varende Recreatie pursues an active policy to inform and engage stakeholders – including guests, volunteers, funds, sponsors, and partners – in a transparent and accessible manner. The principle is openness, trust, and dialogue.

### Policy principles

- Regular information provision via digital channels and personal feedback.
- Transparency regarding the use of resources and achieved results.
- Interaction through events and feedback moments.

### Examples of communication activities in 2024

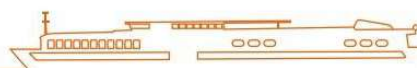
- Newsletters: Periodic digital newsletters to volunteers and funds (funds are not informed in general) with updates about the sailing season, investments and events.
- Dé Aangepaste Vakantiebeurs: Organisation of the second edition, during which the foundation actively engaged with guests, care organisations, and partners. This event increased visibility and provided networking opportunities.
- Social media and website: Active use of Facebook and Instagram to share fundraising campaigns, volunteer stories, and updates about the holiday ship *Prins Willem-Alexander*.
- Personal reports to funds: Funds and sponsors received written feedback on the use of their contributions, including progress reports on projects such as the sustainability measures of the ship.
- Customer satisfaction survey (KTO): Structurally conducted among guests and volunteers (average rating: 9). The results were shared and used for improvement actions.
- Volunteer day (prepared in 2024, scheduled in 2025): Communication to strengthen volunteer engagement.
- Green Award certification: Active communication towards stakeholders about achieving the Green Award (silver), as proof of sustainability and quality.

### Purpose of communication

Through these activities, the foundation aims not only to inform, but also to build trust and increase engagement. Stakeholders are invited to contribute ideas for improvements and new initiatives. For questions and feedback, low threshold contact options are available via phone, email, and social media.

## Culture and behaviour – soft controls

Stichting Varende Recreatie has the following core values: Accessible, hospitable, reliable, tailored, and sustainable. This characterises the culture of the foundation. On board, there is a family feeling between crew, volunteers, and guests. Volunteers and staff dedicate themselves wholeheartedly to providing guests with a carefree holiday. The board sees culture and behaviour as an important management tool (“soft controls”) to ensure quality and reliability. We work according to the following principles: trust, transparency, and cooperation. These form the basis for actions on board and within the organisation.



## Policy regarding risk management of financial instruments

The foundation only uses simple financial instruments such as checking and savings accounts with a Dutch bank. No complex products or investments are used. The policy is aimed at minimising credit and interest risks and carefully managing liquid assets.

## Application and compliance with codes of conduct

A code of conduct applies to the board, management, staff, and volunteers, in which integrity, respectful behaviour, and avoidance of conflicts of interest are established. Compliance with this code is actively promoted. All volunteers and new staff members are actively informed about this code of conduct. Any signals of violations are reported to the internal or external confidential counsellor and are discussed within the board. If necessary, these lead to appropriate measures.

**Note:** In 2024, no contact was made with the internal or external confidential counsellor.

## Research and development

Active investment is made in the development of the organisation, volunteers, and new initiatives.

In 2024, the following activities are relevant:

- Development of the **volunteer policy** and further professionalisation of the organisation;
- Structural implementation of the **customer satisfaction survey (KTO)**, through which the experiences of volunteers, guests, and organisations are systematically measured (average rating 9) and used for improvement actions;
- Organisation of a **volunteer day** (planned in 2025) with the theme of communication, aimed at training, knowledge sharing, and strengthening collaboration.

## Future expectations

### Expected course of affairs

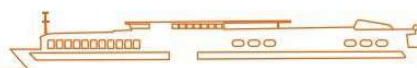
For 2025, Stichting Varende Recreatie expects further professionalisation of the organisation. The focus will be on:

- Optimisation of the holiday cruise offerings;
- Attracting new organisations that wish to hire the ship;
- Further development of the volunteer policy and engagement of volunteers;
- Implementation of the CRM system for professionalisation and improved communication with guests and volunteers;
- Further sustainability measures for the holiday ship Prins Willem-Alexander and maintenance of facilities.

### Research and development

The foundation continues to invest in development and innovation to improve the quality of the holidays and the organisation. This includes:

- Implementation of the volunteer policy;
- Systematic application of the Customer Satisfaction Survey (KTO);
- Organisation of a volunteer day with the theme of communication, aimed at knowledge sharing and collaboration.



### **Impact of exceptional events**

Exceptional events may affect the organisation and its offerings. For 2025, these include:

- Changes in laws and regulations regarding the safety and accessibility of ships;
- Changes in laws and regulations regarding VAT increases on accommodation;
- Unforeseen maintenance costs or technical problems with the ship;
- External factors such as river water levels, or social developments that may influence occupancy and scheduling of trips.



## 3. Financial statements

### 3.1 Balance sheet as at 31 December 2024

(After appropriation of result)

	<u>31-12-2024</u>	<u>31-12-2023</u>
	€	€
<b>Assets</b>		
<b>Fixed assets</b>		
<b>Property, plant and equipment</b>		
Land and buildings	89.499	93.109
Machinery	393.004	69.800
Other fixed assets	141.787	59.662
Property, plant and equipment in progress and prepayments of property, plant and equipment	14.010	130.000
	<u>638.300</u>	<u>352.571</u>
	.....	.....
<b>Current assets</b>		
<b>Inventories and work in progress</b>	26.880	26.880
	.....	.....
<b>Receivables</b>		
Trade receivables	203.479	342.695
Other receivables, prepayments and accrued income	52.009	113.013
	<u>255.488</u>	<u>455.708</u>
	.....	.....
<b>Cash and cash equivalents</b>	279.978	832.825
	.....	.....
	<u><u>1.200.646</u></u>	<u><u>1.667.984</u></u>

	<u>31-12-2024</u>	<u>31-12-2023</u>
	€	€
<b>Equity and liabilities</b>		
<b>Reserves</b>		
Other reserves	-147.291	103.125
Designated reserves	68.459	68.459
	<u>-78.832</u>	<u>171.584</u>
	.....	.....
<b>Provisions</b>	315.037	313.352
	.....	.....
<b>Current liabilities</b>		
Trade payables	49.114	70.753
Payables relating to taxes and social security contributions	31.244	56.516
Current other payables, liabilities and accrued expenses	884.083	1.055.779
	<u>964.441</u>	<u>1.183.048</u>
	.....	.....
	<u><u>1.200.646</u></u>	<u><u>1.667.984</u></u>

### 3.2 Statement of activities for the year 2024

	2024	2024	2023
	€	€	€
<b>Benefits</b>			
Benefits from private individuals	4.237	-	250
Benefits from lottery organizations	47.705	37.500	60.346
Benefits from other non-profit organizations	120.564	95.000	30.000
Benefits in return for the supply of products and/or services	1.826.643	1.799.460	1.575.856
	<u>1.999.149</u>	<u>1.931.960</u>	<u>1.666.452</u>
<b>Expenses</b>			
Spent on objective	1.832.742	1.587.956	1.645.704
Depreciation of tangible fixed assets	62.852	68.000	35.841
Addition to provisions	105.000	60.000	115.500
Costs of fundraising	68.465	52.245	-
Costs of management and administration	183.912	158.869	79.722
<b>Total of sum of expenses</b>	<u>2.252.971</u>	<u>1.927.070</u>	<u>1.876.767</u>
<b>Result before financial income and expenses</b>	<u>-253.822</u>	<u>4.890</u>	<u>-210.315</u>
Financial income and expense	3.406	-1.000	815
<b>Result of benefits and expenses</b>	<u>-250.416</u>	<u>3.890</u>	<u>-209.500</u>
<b>Appropriation of result</b>			
Other reserves	<u>-250.416</u>		<u>-209.500</u>

The middle column of the statement of activities includes the 2024 budget.

### 3.3 Cash flow statement for the year 2024

	2024	2023
	€	€
<b>Total of cash flows from (used in) operating activities</b>		
Operating result	-253.822	-210.315
Adjustments for		
Depreciation	62.852	35.841
Increase in provisions	105.000	70.500
Decrease in provisions	-103.315	-100.976
	64.537	5.365
Changes in working capital		
Decrease (increase) in inventories	-	27.227
Decrease (increase) in trade receivables	139.216	-331.497
Decrease (increase) in other receivable	61.004	200.349
Increase (decrease) in other payables	-46.047	697.209
	154.173	593.288
<b>Total of cash flows from (used in) operations</b>	-35.112	388.338
Interest received	4.578	2.332
Interest paid	-1.172	-1.517
	3.406	815
<b>Total of cash flows from (used in) operating activities</b>	-31.706	389.153
<b>Total of cash flows from (used in) investment activities</b>		
Purchase of property, plant and equipment	-538.862	-77.177
Proceeds from sales of property, plant and equipment	17.721	-
<b>Total of cash flows from (used in) investment activities</b>	-521.141	-77.177
<b>Total of increase (decrease) in cash and cash equivalents</b>	-552.847	311.976
<b>Movement in cash and cash equivalents</b>		
Cash and cash equivalents at the beginning of the period	832.825	520.849
Increase (decrease) cash and cash equivalents	-552.847	311.976
Cash and cash equivalents at the end of the period	279.978	832.825

## 3.4 Notes to the financial statements

### Entity information

#### Registered office, legal form and registration number at the Chamber of Commerce

The registered and actual address of STICHTING VARENDE RECREATIE is Industrieweg 20, 3846 BD in Harderwijk. STICHTING VARENDE RECREATIE is registered at the Chamber of Commerce under number 41178330.

### General notes

#### The most important activities of the entity

The activities of Stichting Varende Recreatie consist mainly of operating a passenger vessel for groups of guests from healthcare organizations or travel organizations with special care needs.

#### Disclosure of going concern

Based on the foundation's current financial position—negative equity of €78,832, a negative result for 2024 of € 250,416, and a reduced liquidity position of €279,978—concerns may arise about whether the foundation can continue to meet its obligations in the long term. This situation is largely the result of substantial investments in maintenance and sustainability upgrades for the vacation ship Prins Willem-Alexander, which were necessary to safeguard the continuity and future viability of the organization.

However, the board has taken sufficient mitigating measures to address this uncertainty:

- Expansion of fundraising activities;
- Appointment of a dedicated fundraiser in 2025;
- Further professionalization of processes through the implementation of a CRM system;
- Implementation of a structured volunteer policy to ensure the availability of care volunteers;
- Diversification of revenue streams through grants, fundraising, and contributions from organizations and guests.

In 2025, occupancy rates are higher than in 2024, partly due to an increase of three additional sailing weeks compared to 2024. Further expansion of sailing weeks in 2026 is also expected to result in higher occupancy rates. Additionally, lower expenditures on major maintenance are anticipated in 2025 and 2026 compared to 2024. A fundraiser has been hired in 2025, which is expected to lead to a stable inflow of donations, gifts, and grants in 2026.

Furthermore, an application will be submitted for the CBF quality mark. New partnerships and events (such as the Vacation Fair in the Netherlands and Belgium) have also been initiated to strengthen the revenue base.

Based on the budget and cash flow forecast, the board expects an improvement in the financial result and a stable liquidity position. The foundation has sufficient resources to meet its short-term obligations.

Based on the measures taken, there is no uncertainty regarding the continuity of the organization.

### General accounting principles

#### The accounting standards used to prepare the financial statements

The financial statements have been prepared in accordance with the provisions of Part 9 of Book 2 of the Dutch Civil Code and the Dutch Accounting Standards 650 for 'Fundraising Organizations' and Dutch Accounting Standard 640 for 'Non-profit Organizations', as published by the Dutch Accounting Standards Board

Assets and liabilities are generally valued at historical cost, production cost or at fair value at the time of acquisition. If no specific valuation principle has been stated, valuation is at historical cost.

#### The differences and reasons that led to the revision of the classification and amounts compared to the previous year

The comparative figures for the 2023 financial year have been reclassified to align with the presentation and classification of the current financial year. This reclassification has no impact on the

results or equity as reported in the previous year.

### **Disclosure of prior period errors**

In 2024, it was identified that the down payment for the emission reduction system and the related subsidy received had not been processed correctly. This concerns a material error that was corrected in the 2024 financial year.

As a result of this error, the fixed assets was understated by € 130.000 in the 2023 financial year, current liabilities were understated by € 172.560 and the designated reserve was overstated by € 42.560. At year-end 2023, equity was reduced by € 42.560, which was adjusted through the opening balance of 2024. The correction of the error has no impact on the result.

In 2024, it was also identified that the recognition of a provision had not been correctly recorded. This constitutes a material error that was corrected in the 2024 financial year.

As a result of this error, provisions were understated by € 45.000 in the 2023 financial year and equity was overstated by € 45.000 to high. At year-end 2023, equity was reduced by € 45.000 which was adjusted through the opening balance of 2024. The correction of the error has no impact on the result.

Furthermore, in 2024, it was identified that in previous financial years no account was taken of the settlements arising from the final determinations of the NOW schemes. As a result the item accrued assets was overstated by € 68.653 and the current liabilities were understated by € 156.027. Personnel expenses in the income statement were therefore understated by € 224.680.

At year-end 2023, equity was reduced by € 224.680, which was adjusted through the opening balance of 2024. The correction of the error has an impact on the result of € 224.680.

The total impact on equity of the above error corrections is € 312.240. The total impact of the above error corrections on the result is € 224.680.

## **Accounting principles**

### **Property, plant and equipment**

Commercial buildings and land are valued at acquisition cost plus additional costs or manufacturing cost, less straight-line depreciation over the expected future useful life. Land is not depreciated. Impairment losses expected on the balance sheet date are taken into account.

Other tangible fixed assets are valued at acquisition or production cost, including directly attributable costs, less straight-line depreciation over the expected future useful life and impairment losses.

Investment subsidies are deducted from the acquisition or production cost of the assets to which the subsidies relate.

A provision for major maintenance has been formed for the future costs of major maintenance on the company buildings. The addition to the provision is determined on the basis of the estimated amount of maintenance and the period between major maintenance activities.

### **Inventories**

Inventories (stocks) are valued at cost price based on the FIFO method or lower realisable value.

### **Receivables**

Receivables are initially valued at the fair value of the consideration to be received. Receivables are subsequently valued at the amortised cost price. If there is no premium or discount and there are no transaction costs, the amortised cost price equals the nominal value of the accounts receivable. If payment of the receivable is postponed under an extended payment deadline, fair value is measured on the basis of the discounted value of the expected revenues. Interest gains are recognised using the effective interest method. Provisions for bad debts are deducted from the carrying amount of the receivable.

### **Cash and cash equivalents**

Cash and cash equivalents consist of cash and bank balances with a maturity of less than twelve months. Current account liabilities with banks are included under liabilities to credit institutions under

current liabilities. Cash and cash equivalents are valued at nominal value.

### **Provision for major maintenance**

A provision is made for major maintenance expenses in order to spread these costs evenly over a number of financial years. Additions to the provision are determined on the basis of the estimated amount of major maintenance and the period between major maintenance activities.

### **Current liabilities**

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

### **Accounting principles for determining the result**

The result is the difference between the realisable value of the goods/services provided and the costs and other charges during the year. The results on transactions are recognised in the year in which they are realised.

### **Income**

Revenue comprises subsidies and income from the provision of services, less discounts and similar items and taxes levied on turnover.

The individual performance obligations are identified in the revenue. The transaction price is then determined and allocated to the individual performance obligation. Discounts and similar items are taken into account in this process.

### **Expenses**

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

### **Government subsidies**

Operating subsidies are recorded as income in the statement of activities in the year in which the subsidised costs were incurred or income was lost or when there was a subsidised operating deficit. Income is recognised when it is probable that it will be received.

Subsidies related to investments in tangible fixed assets are deducted from the asset to which they relate and recorded in the statement of activities as part of the amortisation costs.

### **Financial income and expenses**

Interest income and expenses are recognised on a pro rata basis, taking account of the effective interest rate of the assets and liabilities to which they relate. In accounting for interest expenses, the recognised transaction expenses for loans received are taken into consideration.

## 3.5 Notes to the balance sheet

### Fixed assets

#### Property, plant and equipment

	Land and buildings	Machinery	Other fixed assets	Property, plant and equipment in progress and pre-payments of property, plant and equipment	Total
	€	€	€	€	€
Balance as at 1 January 2024					
Cost or manufacturing price	108.120	75.927	208.326	130.000	522.373
Accumulated depreciation	-15.011	-6.127	-148.664	-	-169.802
Book value as at 1 January 2024	93.109	69.800	59.662	130.000	352.571
Movements					
Additions	-	525.876	128.976	14.010	668.862
Depreciation	-3.610	-22.120	-37.895	-	-63.625
Disposals	-	-8.694	-43.795	-	-52.489
Depreciation on disposals	-	702	34.839	-	35.541
Investment subsidies received	-	-172.560	-	-	-172.560
Reclassification to machinery and equipment	-	-	-	-130.000	-130.000
Balance movements	-3.610	323.204	82.125	-115.990	285.729
Balance as at 31 December 2024					
Cost or manufacturing price	108.120	593.109	293.507	14.010	1.008.746
Accumulated depreciation	-18.621	-27.545	-151.720	-	-197.886
Investment subsidies received	-	-172.560	-	-	-172.560
Book value as at 31 December 2024	89.499	393.004	141.787	14.010	638.300

Land and buildings are assets required for business operations

Machinery are assets required for the objective.

Other fixed assets are a combination of assets that are partly needed for business operations and partly for the objective.

The depreciation rate for the office building is 3,33%.

The depreciation rate for machinery is 10%.

The depreciation rate for other fixed assets is between 10 - 20%.

## Current assets

	<u>31-12-2024</u>	<u>31-12-2023</u>
	€	€
<b>Inventories and work in progress</b>		
Fuel ship	26.880	26.880
The inventory is held in line with the organization's objective.		
<b>Receivables</b>		
<b>Trade receivables</b>		
Trade receivables	203.479	342.695
<b>Other receivables, prepayments and accrued income</b>		
Taxes and social security charges	26.235	70.450
Other amounts receivable	25.774	42.563
	<u>52.009</u>	<u>113.013</u>
<i>Taxes and social security charges</i>		
Value added tax	26.235	70.450
<i>Other amounts receivable</i>		
Amounts still to be received	19.012	40.133
Prepaid insurance	5.741	-
Other receivables	1.021	2.430
	<u>25.774</u>	<u>42.563</u>
<b>Cash and cash equivalents</b>		
Cash	5.700	335
ING	113.921	632.953
Rabobank	160.357	199.537
	<u>279.978</u>	<u>832.825</u>

## Reserves

Movements in equity were as follows:

	Other reserves	Designated reserves	Total
	€	€	€
Balance as at 1 January 2024	103.125	68.459	171.584
Change from net income	-250.416	-	-250.416
Balance as at 31 December 2024	-147.291	68.459	-78.832
		<u>31-12-2024</u>	<u>31-12-2023</u>
		€	€

## Assets

Assets 01/01/2023	-	381.084
Assets 12/31/2023	483.824	-
Direct change as a result of error correction	-312.240	-
Corrected assets 01/01/2024	171.584	-
Financial year result	-218.219	-209.500
Assets 12/31/2023	-	171.584
Assets 12/31/2024	-46.635	-

## Disclosure of equity

An error correction has been made. The difference between equity as of 2023 before and after the error correction amounting to € 312.240 has been recognized as a direct adjustment to equity as of January 1, 2024.

	<u>2024</u>	<u>2023</u>
	€	€
<b>Other reserves</b>		
Balance as at 1 January	103.125	312.625
Appropriation of result	-250.416	-209.500
Balance as at 31 December	-147.291	103.125

## Disclosure of designated reserves

This fund is intended for the replacement of guest beds. In the past, € 50.000 was received from an organization for this purpose. The remaining amount of € 18.549 was received from various (external) parties through fundraising activities for this purpose.

Apart from the stated objective, no other conditions were imposed by third parties. The organization has stipulated that there is an obligation to provide information in the event of changes and that a written report must be shared regarding progress and as an evaluation.

	<u>2024</u>	<u>2023</u>
	€	€
<b>Designated reserves</b>		
Balance as at 1 January	68.459	68.459
Balance as at 31 December	68.459	68.459

	<u>31-12-2024</u>	<u>31-12-2023</u>
	€	€
<b>Provision for major maintenance</b>		
Provision for major maintenance ship	79.776	112.996
Provision for major maintenance engines	235.261	200.356
	<u>315.037</u>	<u>313.352</u>

	<u>2024</u>	<u>2023</u>
	€	€
<b>Provision for major maintenance ship</b>		
Balance as at 1 January	112.996	78.984
Contribution	60.000	78.000
	<u>172.996</u>	<u>156.984</u>
Maintenance costs charged to provision	-93.220	-43.988
Balance as at 31 December	<u>79.776</u>	<u>112.996</u>

This provision relates to maintenance at the shipyard and major maintenance during the winter period. Approximately € 22,000 of the provision is classified as current. The remaining amount has a maturity of less than 5 years.

	<u>2024</u>	<u>2023</u>
	€	€
<b>Provision for major maintenance engines</b>		
Balance as at 1 January	200.356	219.844
Contribution	45.000	37.500
	<u>245.356</u>	<u>257.344</u>
Maintenance costs charged to provision	-10.095	-56.988
Balance as at 31 December	<u>235.261</u>	<u>200.356</u>

This provision related to the overhaul of the engines. The provision has a maturity of more than 5 years.

## Current liabilities

	<u>31-12-2024</u>	<u>31-12-2023</u>
	€	€
<b>Trade payables</b>		
Accounts payable	49.114	70.753
	<u>49.114</u>	<u>70.753</u>
<b>Payables relating to taxes and social security contributions</b>		
Wage tax	31.244	56.516
	<u>31.244</u>	<u>56.516</u>

	<u>31-12-2024</u>	<u>31-12-2023</u>
	€	€
<b>Current other payables, liabilities and accrued expenses</b>		
Holiday allowance	32.846	23.762
Outstanding Holidays	15.437	-
Advance revenue	667.936	552.483
NOW to be paid	86.016	156.027
Purchase invoices to be received	43.122	-
Net wages	-	3.387
Payments in transit	-	147.463
Investment subsidy received	-	172.560
Other current liabilities	38.726	97
	<u>884.083</u>	<u>1.055.779</u>

## Contingent assets and liabilities

### Off-balance sheet commitments relating to payments to obtain usage rights

A commitment of €214,633.15 has been made for the renovation of the volunteer cabins. Of this amount, 90% was settled during the financial year. The remaining obligation as of year-end is €21,463.

### Disclosure of contingent assets

In the past, a vacation hospital ship, the Prins Willem Alexander, was built. This ship is operated by the foundation. This ship is not presented under the tangible fixed assets, because the costs were covered in the past by a subsidy received from Stichting Innovatiefonds Zorgverzekeraars.

### 3.6 Notes to the statement of activities

#### Benefits from private individuals

	<u>2024</u>	<u>Budgeted</u>	<u>2023</u>
	€	€	€
General	43.808	-	60.346
GoFundMe	3.897	-	-
Budgeted	-	37.500	-
Total	<u>47.705</u>	<u>37.500</u>	<u>60.346</u>

#### Benefits from lottery organizations

	<u>2024</u>	<u>Budgeted</u>	<u>2023</u>
	€	€	€
Benefits of lottery organizations	4.237	-	250
Total	<u>4.237</u>	<u>-</u>	<u>250</u>

#### Benefits from other non-profit organizations

	<u>2024</u>	<u>Budgeted</u>	<u>2023</u>
	€	€	€
Benefits of other non-profit organizations	120.564	95.000	30.000
Total	<u>120.564</u>	<u>95.000</u>	<u>30.000</u>

#### Benefits in return for the supply of products and/or services

	<u>2024</u>	<u>Budgeted</u>	<u>2023</u>
	€	€	€
Benefits of navigation fees (organizations)	883.423	-	1.013.391
Benefits of navigation fees (individuals)	875.649	-	528.232
Budgeted navigation fees	-	1.774.460	-
Benefits of subcontracted healthcare (Wlz)	40.786	25.000	29.155
Benefits of a vacation fair	9.979	-	5.078
Benefits of merchandise	12.906	-	-
Benefits of volunteer travel	3.900	-	-
Total	<u>1.826.643</u>	<u>1.799.460</u>	<u>1.575.856</u>

## Disclosure of expenses

### Notes to expenditures

Actuals 2024  
amounts in €

	Spent on objective	Costs of fundraising	Costs of management and administration	Total actuals for 2024	Budgeted 2024	Total actuals for 2023
	<b>Fully accessible boating vacations on the vacation ship Prins Willem-Alexander</b>					
Outsourced	84.648	18.208	0	102.856	3.000	65.850
Facility services	274.050	0	0	274.050	220.000	248.241
Car expenses	5.524	1.657	3.866	11.047	11.000	6.992
Employee benefits	771.307	39.632	115.582	926.521	988.070	825.282
Office and general expenses	21.850	8.968	50.455	81.273	39.500	58.519
Operating and machine costs	675.363	0	0	675.363	527.500	506.331
Depreciation	56.655	439	5.758	62.852	68.000	35.841
Addition to provisions	105.000	0	0	105.000	60.000	115.500
Publicity, communication and representations costs	0	0	10.817	10.817	7.500	13.194
Housing expenses	0	0	3.192	3.192	2.500	1.017
<b>Total</b>	<b>1.994.397</b>	<b>68.904</b>	<b>189.670</b>	<b>2.252.971</b>	<b>1.927.070</b>	<b>1.876.767</b>

This overview shows how expenditures are allocated among the objectives, fundraising, and management and administration.

Cost allocation follows the recommendation of the Dutch Fundraising Association (Goede Doelen Nederland) for the application of RJ 650 regarding Management & Administration Costs.

Under facility services, expenditures (excluding personnel costs) directly attributable to achieving the objectives are presented. Facility services include, among other things, catering expenses on board the ship.

Under outsourced work, publicity, communication, and representation, expenditures (excluding personnel costs) directly attributable to achieving the objectives and fundraising are presented.

Personnel costs consist of expenses directly allocated to the objectives and expenses indirectly allocated to achieving the objectives or management and administration. Indirect personnel costs are allocated to objectives and management and administration based on allocation keys. The salary of the executive board and policy consultant is partly allocated to the objectives, fundraising and management and administration. The salary of the coordinator is partly allocated to the objectives and partly to management and administration.

Operating and machinery costs are expenditures fully attributable to the objectives.

Depreciation expenses directly related to the objectives are allocated accordingly. Depreciation expenses for the building and office equipment are allocated to management and administration. Depreciation expenses for vehicles are allocated to management and administration based on the function of the staff members to whom the vehicles are assigned.

The addition to provisions is fully attributable to the objectives.

Housing and office expenses are fully allocated to management and administration based on the staff members using the office.

Vehicle expenses are allocated to management and administration based on the function of the staff members to whom the vehicles are assigned.

## Spent on objective

	<u>2024</u>	<u>Budgeted</u>	<u>2023</u>
	€	€	€
<b>Outsourced</b>			
Outsourced	84.648	-	65.850
Total	<u>84.648</u>	<u>-</u>	<u>65.850</u>

	<u>2024</u>	<u>Budgeted</u>	<u>2023</u>
	€	€	€
<b>Facility services</b>			
Facility services	274.050	220.000	248.241
Total	<u>274.050</u>	<u>220.000</u>	<u>248.241</u>

	<u>2024</u>	<u>Budgeted</u>	<u>2023</u>
	€	€	€
<b>Car expenses</b>			
Car expenses	5.524	5.500	-
Total	<u>5.524</u>	<u>5.500</u>	<u>-</u>

	<u>2024</u>	<u>Budgeted</u>	<u>2023</u>
	€	€	€
<b>Employee benefits</b>			
Wages	545.249	580.959	449.388
NOW	-	-	210.016
Social security charges	84.685	108.413	69.599
Pension costs	97.074	52.137	34.282
Income from sickness benefits	-24.001	-	-
Canteen expenses	3.797	-	1.545
Work clothes	12.233	7.500	22.045
Commuting expenses	19.299	-	14.782
Study and training costs	5.485	8.000	4.258
Allowance for travelling and hotel expenses	2.172	15.214	155
Other allowances	12.883	-	6.515
Arbo services	2.160	4.368	1.567
Sick pay insurance	9.784	17.472	9.096
Other expenses of employee benefits	487	-	2.034
Budgeted	-	36.000	-
Total	<u>771.307</u>	<u>830.063</u>	<u>825.282</u>

	<u>2024</u>	<u>Budgeted</u>	<u>2023</u>
	€	€	€
<b>Office and general expenses</b>			
Subscriptions and membership fees	7.083	3.222	-
Other general expenses	14.767	1.671	-
Total	<u>21.850</u>	<u>4.893</u>	<u>-</u>

	<u>2024</u>	<u>Budgeted</u>	<u>2023</u>
	€	€	€
<b>Operating and machine costs</b>			
Fuel expenses	263.042	300.000	264.615
Repair and maintenance	200.972	40.000	95.331
Insurance	30.473	35.500	28.869
Small purchase	2.862	15.000	2.909
Other operating and machine costs	178.014	-	114.607
Budgeted	-	137.000	-
Total	<u>675.363</u>	<u>527.500</u>	<u>506.331</u>

### Depreciation of property, plant and equipment

	<u>2024</u>	<u>Budgeted</u>	<u>2023</u>
	€	€	€
Depreciation land and building	3.610	-	3.600
Depreciation machinery	22.120	-	6.127
Depreciation other fixed assets	37.895	-	26.114
Book profit vehicles	-773	-	-
Budgeted	-	68.000	-
Total	<u>62.852</u>	<u>68.000</u>	<u>35.841</u>

Of the depreciation expenses, € 56,655 is allocated to the objective, € 439 to costs of fundraising and € 5,758 to costs of management and administration.

### Addition to provisions

	<u>2024</u>	<u>Budgeted</u>	<u>2023</u>
	€	€	€
Contribution of provision for major maintenance ship	60.000	-	78.000
Contribution of provision for maintenance engine	45.000	-	37.500
Budgeted	-	60.000	-
Total	<u>105.000</u>	<u>60.000</u>	<u>115.500</u>

### Costs of fundraising

	<u>2024</u>	<u>Budgeted</u>	<u>2023</u>
	€	€	€
Outourced	18.208	3.000	-
Employee benefits	39.632	40.344	-
Office and general expenses	8.968	7.251	-
Car expenses	1.657	1.650	-
Total	<u>68.465</u>	<u>52.245</u>	<u>-</u>

The fundraising expenses (including depreciation) total € 68,904, which represents 40% of the funds raised.

## Costs of management and administration

	<u>2024</u>	<u>Budgeted</u>	<u>2023</u>
	€	€	€
<b>Car Expenses</b>			
Fuel expenses	1.902	-	3.500
Repair and maintenance	552	-	366
Insurance	607	-	1.201
Motor car tax	291	-	536
VAT on private use cars	514	350	1.352
Other car expenses	-	-	37
Other general expenses	-	3.500	-
<b>Total</b>	<u>3.866</u>	<u>3.850</u>	<u>6.992</u>

	<u>2024</u>	<u>Budgeted</u>	<u>2023</u>
	€	€	€
<b>Employee benefits</b>			
Wages	84.528	90.066	-
Social security charges	13.129	16.807	-
Pension costs	15.049	8.083	-
Canteen expenses	370	-	-
Commuting expenses	730	576	-
Other allowances	562	-	-
Arbo services	211	426	-
Sick pay insurance	955	1.705	-
Other expenses of employee benefits	48	-	-
Budgeted	-	-	-
<b>Total</b>	<u>115.582</u>	<u>117.663</u>	<u>-</u>

	<u>2024</u>	<u>Budgeted</u>	<u>2023</u>
	€	€	€
<b>Office and general expenses</b>			
Office supplies	7.857	-	5.265
Postage expenses	3.266	-	856
Telephone expenses	11.388	7.000	8.727
Printed matters	1.863	-	1.242
Automation expenses	9.630	5.000	-
Budgeted	-	5.000	-
Subscriptions and membership fees	2.807	1.277	10.971
Insurance	1.122	1.000	-
Administration and accounting costs	6.660	7.000	6.449
Consulting expenses	890	830	16.905
Fines and increases on tax	2.785	-	-
Other general expenses	2.187	249	8.104
<b>Total</b>	<u>50.455</u>	<u>27.356</u>	<u>58.519</u>

	<u>2024</u>	<u>Budgeted</u>	<u>2023</u>
	€	€	€
<b>Publicity, communication and representations costs</b>			
Advertising expenses	3.547	-	8.450
Sponsoring expenses	300	-	-
Business presents	2.047	-	-
Representation expenses	2.700	2.500	2.259
Other selling expenses	2.223	-	2.485
Budgeted	-	5.000	-
Total	<u>10.817</u>	<u>7.500</u>	<u>13.194</u>

	<u>2024</u>	<u>Budgeted</u>	<u>2023</u>
	€	€	€
<b>Housing Expenses</b>			
Maintenance building	2.150	-	-
Gas, water and electricity	1.022	-	1.017
Property tax	20	-	-
Budgeted	-	2.500	-
Total	<u>3.192</u>	<u>2.500</u>	<u>1.017</u>

### **Financial income and expense**

#### **Other interest and similar income**

	<u>2024</u>	<u>Budgeted</u>	<u>2023</u>
	€	€	€
Received bank interests	4.578	-	2.332
Total	<u>4.578</u>	<u>-</u>	<u>2.332</u>

#### **Interest and similar expenses**

	<u>2024</u>	<u>Budgeted</u>	<u>2023</u>
	€	€	€
Bank charges	1.172	1.000	1.517
Total	<u>1.172</u>	<u>1.000</u>	<u>1.517</u>

### 3.7 Other notes

#### Average number of employees

	<u>2024</u>	<u>2023</u>
Average number of employees over the period working in the Netherlands	<u>11,07</u>	<u>9,00</u>

#### Remuneration of managing and supervisory directors

Disclosure of remuneration of managing and supervisory directors

The director's remuneration can be traced back to one natural person and is therefore not disclosed.

Harderwijk, 18 December 2025

A.N.T. Verstraeten-Kepers  
Chairperson

G.M. Rook-Brand  
Treasurer

J.G.H. Heijmen  
Secretary

W. Petra

T. van den Heuvel

I.H.C. Willems

## 4.1 Independent auditor's report

To: The board of STICHTING VARENDE RECREATIE

### **Report on the audit of the financial statements 2024 included in the annual report 2024**

#### **Our disclaimer of opinion**

We were engaged to audit the financial statements 2024 of STICHTING VARENDE RECREATIE based in Harderwijk.

We do not express an opinion on the accompanying financial statements of the company. Due to the significance of the matter described in the 'Basis for our disclaimer of opinion' section, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the accompanying financial statements as a whole. The obtained audit evidence is appropriate as a basis for our opinion on the balance sheet as at 31 December 2024 and the notes.

#### **Basis for our disclaimer of opinion**

We have not been able to express an opinion retrospectively as to whether the balance sheet of financial position as at 31 December 2023, gives a true and fair view of the financial position, which opinion can serve as a basis for the audit of the financial statements for the year 2024. If the amounts shown in the balance sheet mentioned were to require adjustment, this would directly affect the results reported for the year 2024. Both the composition and the amount of the result for 2024 therefore remain uncertain.

#### **Our opinion on the balance sheet as at 31 December 2024 and the notes**

In our opinion the balance sheet as at 31 December 2024 and the notes are prepared, in all material respects, in accordance with Part 9 of Book 2 of the Dutch Civil Code, the Dutch Accounting Standards for 'Fundraising Organizations' (RJ650) and the Dutch Accounting Standards for 'Non-profit Organizations' (RJ640).

The financial statements comprise:

1. the balance sheet as at 31 December 2024;
2. the statement of activities for the year 2024; and
3. the notes comprising a summary of the accounting policies and other explanatory information.

#### **Emphasis of Matter related to going concern**

We draw attention to the section on continuity in the notes to the financial statements, in which the board sets out its vision regarding the continuity of the foundation. Our opinion is not modified in respect of this matter.

#### **Unaudited corresponding figures**

The financial statements 2023 have not been audited. Consequently, the corresponding figures included in the profit and loss account, in the statements of changes and in the related notes are unaudited.

## ***Report on the other information included in the annual report***

The annual report contains other information, in addition to the financial statements and our auditor's report thereon.

Due to the significance of the matter described in the 'Basis for our disclaimer of opinion' section, we have not been able to consider in accordance with Part 9 of Book 2 of the Dutch Civil Code, RJ650 and RJ640 as to whether or not the other information:

- is consistent with the financial statements and does not contain material misstatements;
- contains all the information regarding the management report and the other information as required by Part 9 of Book 2 of the Dutch Civil Code, RJ650 and RJ640.

We were engaged to read the other information and, based on our knowledge and understanding to be obtained through our audit of the financial statements or otherwise, to consider whether the other information contains material misstatements.

Management is responsible for the preparation of the other information, including the management report in accordance with Part 9 of Book 2 of the Dutch Civil Code, RJ650 and RJ640 and other information as required by Part 9 of Book 2 of the Dutch Civil Code, RJ650 and RJ640.

## ***Description of responsibilities regarding the financial statements***

### ***Responsibilities of the board for the financial statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Part 9 of Book 2 of the Dutch Civil Code, RJ650 and RJ640. Furthermore, management is responsible for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the financial statements, management is responsible for assessing the company's ability to continue as a going concern. Based on the financial reporting framework mentioned, management should prepare the financial statements using the going concern basis of accounting, unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Management should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the financial statements.

### ***Our responsibilities for the audit of the financial statements***

Our responsibility is to express an opinion on the financial statements based on conducting the audit in accordance with Dutch law, including the Dutch Standards on Auditing. However, due to the matter described in the 'Basis for our disclaimer of opinion' section, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. The audit evidence obtained is sufficient to form the basis for our opinion on the balance sheet as of 31 December 2024, and the related notes.

We are independent of STICHTING VARENDE RECREATIE in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA, Dutch Code of Ethics).

Apeldoorn, 18 December 2025

De Jong & Laan Controle B.V.

Originally signed by drs. R.S.G. de Wilde-Stokhof RA

Colofon

**deJong&Laan**

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