

# REPORT TREASURER 2025

## 1. INTRODUCTION

The foundation UNUN was founded in response to the Russian invasion, driven by the motivation and ambition of both Ukrainian and Dutch professionals to support Ukraine's recovery and future. What started as a volunteer initiative has grown into a structured platform for knowledge exchange and cooperation between Ukraine and the Netherlands.

UNUN facilitates capacity-building efforts and fosters long-term professional connections between Ukraine and the Netherlands. By providing a platform for Ukrainian and Dutch spatial professionals, UNUN contributes knowledge and expertise to the rebuilding of Ukraine. UNUN's mission is to reveal and unleash Ukraine's full potential, supporting its transition toward a sustainable, inclusive, and resilient future as part of the European community. Taking a holistic and future-oriented approach, UNUN strengthens urban development, professional networks, and policy collaboration, bridging Ukrainian cities and professionals with their Dutch counterparts.

The year 2025 was a relatively quiet year for the organization due to limited funding opportunities and the changing political and institutional landscape in the Netherlands regarding Ukraine reconstruction programs.

## 2. WHO | MISSION | VISION | STRATEGY

### PEOPLE (who)

UNUN, Ukraine-Netherlands Urban Network is the platform of Ukrainian and Dutch based spatial professionals working on the sustainable reconstruction of Ukraine.

### MISSION (why)

UNUN believes in a sustainable, inclusive and resilient Ukraine as a driving force for transition within the EU

### VISION (what)

The aim of UNUN is to facilitate a bilateral exchange of knowledge and foster long-term connections between Ukrainian cities and Ukraine and international urban professionals.

### STRATEGY (how)

UNUN grows and maintains a strong professional network, builds capacity through events and educational programs, and inspires innovation through a think tank.

## 3. ACTIVITIES

UNUN is organized as a two-tier organization with a supervisory board and a management board. The operational activities are supported by volunteers and partners.

In 2025 the activities of UNUN were limited due to the absence of structural funding. The focus therefore shifted primarily toward strategic positioning, network development, and exploring future funding opportunities.

### Networking

- Maintaining and strengthening relationships with existing Dutch and Ukrainian partners.
- Participating in meetings and discussions with Dutch governmental institutions, including RVO and other organizations involved in Ukraine reconstruction.
- Maintaining connections with partner organizations and institutions in the Netherlands and Ukraine.

### Capacity Building

**Post**  
P.O.Box 880  
3000 AW Rotterdam  
The Netherlands

**Visitors**  
Keilestraat 9, K1,  
3029 BP Rotterdam  
The Netherlands

[info@unun.nu](mailto:info@unun.nu)  
[www.unun.nu](http://www.unun.nu)  
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- Supporting educational initiatives with a focus on knowledge exchange.
- Engaging with BUAS (Breda University of Applied Sciences) and supporting graduation students working on Ukraine-related topics.
- Providing expertise and input for educational programs and student projects related to reconstruction and spatial planning in Ukraine.
- These activities aim to provide low-cost but high-impact capacity building for students and Ukrainian authorities.

#### Think Tank

- Exploring strategic positioning of spatial planning, urbanism, landscape architecture, and architecture within Dutch support programs for Ukraine.
- Participating in discussions with RVO, EIB and other stakeholders about reintroducing strategic planning and spatial expertise as part of Dutch export knowledge and sustainable reconstruction policy.
- In previous years Dutch expertise in architecture, landscape and urbanism has been a recognized international export product. UNUN aims to reposition this knowledge within reconstruction strategies for Ukraine.
- Focus on sustainable reconstruction, not only from an ethical point of view but also to have reconstruction fundable by European and international institutes.

## 4. FINANCE

### 4.1. Funding Sources

In 2025 UNUN did not receive substantial external funding.

Previous initiatives such as Panorama Ukraine were not continued due to changes in the political context in the Netherlands and a shift in funding priorities from cultural and educational programs toward more operational and economic reconstruction programs.

UNUN applied for the RVO Ukraine Partnership Facility (UPF) subsidy together with Dutch and Ukrainian partners. The application was not successful.

As a result, the organization operated without structural funding during the year.

### 4.2. Use of Funds

Due to the lack of funding, expenditures were kept to an absolute minimum.

Operational costs were limited to essential administrative expenses and maintaining the organization's basic infrastructure.

No remuneration was paid to board members or volunteers in 2025.

Funds are allocated to:

- All activities were carried out on a voluntary basis. 0 euro
- Organization (administration, research, and communications): 2.028 euro
- Operations (events, office visits, etc. as described in the activities): 2.130 euro
- Communications (social media, press etc.): 0 euro

### 4.3 Management and Allocation of Assets

UNUN managed its financial resources with a conservative approach during 2025.

Given the limited income, the organization relied on its strategic reserves to maintain minimal operational continuity.

The board prioritized financial stability and limited spending to essential costs only.

Maintaining the organization's operational capacity while avoiding unnecessary expenses was the primary financial strategy during the year.

### 4.4 Distribution of Assets

#### 1. Operating Reserve (15.000)

- UNUN maintains a strategic reserve to ensure financial continuity and to cover essential operational costs in periods without funding.

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3029 BP Rotterdam  
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- During 2025 this reserve allowed the organization to continue its activities at a minimal level.

#### 2. Available Funds

- Given the absence of new funding, available funds were only used for essential operational expenses.
- All board members and volunteers continued their involvement on a voluntary basis.

#### 3. Future Financial Planning

- During 2025 several discussions took place with Dutch governmental organizations and partners regarding the future positioning of spatial planning and knowledge exchange within reconstruction programs for Ukraine.
- These discussions, combined with evolving political priorities in the Netherlands, create a more positive outlook for renewed funding opportunities in 2026.
- UNUN continues to work toward positioning strategic planning, urbanism, landscape architecture and architecture as relevant knowledge sectors within reconstruction and international cooperation programs.

### 5. GOVERNANCE

- Foundation UNUN is based on a two-tier organization for maximum transparency and governance. The management consist of a management board supervised by an independent supervisory board.
- Supervisory board members serve on a voluntary basis and do not receive financial compensation.
- Management board members receive a remuneration for their work assigned and approved by the supervisory board.
- Due to the lack of funding in 2025, no remuneration was paid to board members.
- Decisions are made collectively in board meetings, with majority approval required for key policies conform the articles of association and management regulations.
- The rules of management are described in the articles of association, the supervisory regulation and the management regulation.
- The supervisory board members are:
  - Julia Westerveld Soldatiuk | chair | researcher Clingendael institute
  - Carola Hein | member | Professor Urbanism TU Delft
  - Julia Lawson | member | adjunct Professor for the Centre of Urban Research RMIT Melbourne
- The management board members are:
  - Oleksandra Tkachenko | chair | urban designer Kuiper Compagnons
  - Pavlo Gorbokovskyi | secretary | architect College van Rijksadviseurs
  - Patrick Meijers | treasurer | founding partner-architect Orange Architects
  - Elena Chevtchenko | member | urban designer PosadMaxwan

### 6. TRANSPARANCY & REPORTING

- UNUN will publish annual reports detailing management, activities and financial statements on their website.
- Stakeholders will be informed through the foundation's website and newsletters.
- This policy plan is reviewed and updated every three to five years to reflect evolving goals

### 8. COMMUNICATION

UNUN values transparent communication with its stakeholders.

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P.O.Box 880  
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Updates are provided through the website, social media and direct communication with partners and institutions. Networking events and professional meetings continue to serve as platforms for sharing knowledge and strengthening collaboration between Ukrainian and Dutch partners.

## 9. REVIEW AND UPDATE

The policy plan is evaluated annually and adjusted if necessary. Activities and objectives are also regularly reviewed to respond to changing needs and developments in society.

## 10. ANBI

The UNUN Foundation wants to receive an ANBI status, meaning it is registered with the Dutch Tax Administration as a Public Benefit Organization (ANBI). This status ensures that tax regulations for Public Benefit Organizations (ANBI) apply regarding donations, inheritance, and tax deductions (income tax and corporate tax). Only organizations officially designated as an ANBI by the Dutch Tax Administration can benefit from tax advantages.

This recognition is also important for supporters of the foundation, as tax-deductible donations for income tax (IB) purposes are only possible when made to a recognized ANBI. A list of ANBI-recognized organizations is available on the Tax Administration's website.

Because the 'Culture is for Everyone!' Foundation has been designated as an ANBI, it qualifies for the following tax benefits:

- No inheritance or gift tax is owed on inheritances or donations used for public benefit purposes.
- If an ANBI makes donations for the public benefit, the recipient does not have to pay gift tax.
- ANBIs are eligible for energy tax refunds.
- Volunteers working for an ANBI may, under certain conditions, qualify for a donation deduction.
- Donors of an ANBI can deduct their donations from their income tax or corporate tax.
- To qualify for a periodic donation deduction, the donor and the ANBI must record the donation in an agreement.
- Cultural ANBIs offer extra tax deductions for donors.

To be designated as an ANBI (Public Benefit Organization), the foundation must meet all of the following conditions:

- The foundation must dedicate at least 90% of its efforts to serving the public interest. This is known as the 90% requirement.
- The foundation must not have a profit motive in carrying out its public benefit activities.
- The foundation and those directly involved must meet integrity requirements.
- The board members or policymakers of the foundation may not treat the organization's assets as their own personal assets. There must be a clear separation of assets.
- The foundation may not hold more assets than are reasonably necessary for its work. Therefore, its equity must remain limited.
- Compensation for board members is limited to expense reimbursements or minimal attendance fees.
- The foundation must have a current policy plan.
- The foundation must maintain a reasonable balance between costs and expenditures.
- Any remaining funds after the foundation is dissolved must be allocated to another ANBI with a similar objective.
- The foundation must comply with administrative obligations.
- The foundation must publish specific information on a website.

## 10. CLOSING WORDS

The year 2025 was a challenging year for UNUN due to the lack of available funding and shifts in political priorities in the Netherlands regarding Ukraine programs. Despite these limitations, the organization continued its activities on a voluntary basis and focused on maintaining its network, supporting educational initiatives, and positioning spatial planning expertise within reconstruction discussions.

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The conversations with governmental institutions, partners, and organizations during 2025 create a more hopeful outlook for 2026. UNUN aims to continue contributing to Ukraine's reconstruction by strengthening knowledge exchange, strategic planning, and professional cooperation between Ukraine and the Netherlands.

  
Patrick Meijers  
Treasurer UNUN

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