



TRUE ANIMAL PROTEIN PRICE COALITION

True prices for meat and dairy

Annual Report 2022



Table of Contents

1. Board report	3
1.1 Name, location, legal form of organization	3
1.2 Description of the objectives	3
1.3 Report of main activities	4
1.4 Finances	14
1.5 Preview	14
1.6 The board	15
2. Annual Figures as of 31-12-2022	16
3. Budget 2023-2025	18
4. Annex: SDG Goals and TAPP Coalition	20

1. Board report

This chapter describes the main objectives and general activities of the TAPP Coalition. In addition, it provides a summary of the Coalition's activities in 2022.

1.1. Name, location, legal form of organization

Statutory name: Animal Protein Reduction Coalition

Foundation (hereinafter: "TAPP Coalition" or "the Foundation")

Registered office: Amsterdam

Date of foundation: July 8, 2019

Address: Minahassastraat 1, 1094 RS, Amsterdam

Legal form: Stichting (Foundation)

KvK number: 75 33 99 27

RSIN 8602.44.632

The TAPP Coalition has been registered as a fiscal not for profit organization ('Algemeen Nut Beogende Instelling'; ANBI) since its date of establishment on July 8, 2019.

1.2 Description of the objectives

The Foundation aims at:

1. consequences for human health, nature, environment, and animal welfare.
2. encouraging governments and companies to introduce measures that focus on paying the 'true' price for animal products, including external and social costs for health, climate, nature, environment, and animal welfare.
3. undertaking all further activities that are related to the foregoing in the broadest sense or that may be conducive thereto.

The Foundation does not aim at making a profit. To achieve the aforementioned objectives, the Foundation aims to undertake the following activities:

- a. Forming coalitions between organizations that are concerned with food, health, nature, environment, climate, and animal welfare which support implementing a 'true price' policy and price measures, in particular for food products originating from livestock farming.
- b. Developing effective policy instruments that support the shift towards more vegetable protein consumption with a particular focus on financial instruments
- c. Creating more awareness and support for price measures and taxes for meat, dairy, and other food products. This includes publishing scientific publications.
- d. Promoting diets that contain fewer or as few products of animal origin as possible. Meat, dairy, eggs, and fish are alternated with plant-based alternatives.
- e. Stimulating leadership in the field of international cooperation on establishing a Climate Agreement for the livestock sector.
- f. Reducing and offsetting the external costs of meat consumption on human health and the environment.
- g. Initiating and executing campaigns.

1.3 Report of main activities

Campaign and Policy Advocacy activities

The TAPP Coalition aims at setting the political agenda for proposals related to a fair price for animal protein by policy advocacy including contacts with politicians and policymakers. Below, you can find an overview of the Coalition's activities throughout the year, and a summary of the Coalition's successes in the Hague and Brussels.

European Union:

03/2022: Letter to the EU Commission: 'Response to the war in Ukraine; less meat consumption needed to reduce global food crisis'.

04/2022: The European Commission launched a €300,000 study in June 2022 on how CO₂-eq pricing (polluter pays principle) can be introduced to the agricultural sector and/or for food products. The report will be published by the end of 2023.

09/2022: Open letter to the EU Commission to include the Framework Sustainable Food Systems (FSFS) in the

European study on pricing (June) and advice on EU Sustainable Food Systems Law (December)

The European Commission has launched a €300,000 study on how CO₂-eq pricing (polluter pays principle) can be introduced for the agricultural sector and/or for food products. The report will be published by the end of 2023. This initiative is partly the result of years of policy advocacy by, among others, the TAPP Coalition. The European Commission asked the TAPP Coalition to do this research ourselves in April, but unfortunately we did not meet the requirements for the minimum annual turnover. Other research organizations we know well were also unable to conduct the study due to lack of capacity. TAPP, however, was asked to review the draft report. TAPP Coalition was invited by the EU Commission to advise on the implemen-

tation of the EU Framework Sustainable Food System (FSFS); the translation of the Farm to Fork Strategy. TAPP advised to make VAT differentiation for food part of the strategy. There is a majority for this in the European Parliament, partly thanks to lobbying by TAPP Coalition in 2020 and 2021. TAPP also published other opinions for the FSFS, see: <https://www.tappcoalition.eu/nieuws/18834/public-consultation-on-the-eusustainable-food-systems-law>



2023 annual program. This letter was sent after we received signals from our European partner EEB and our Dutch partner Transition Coalition Food that such a letter would be needed because the EU Commission needed support for their FSFS proposals after lobbying from other lobby groups.

Netherlands:

March 14, 2022: Letter with advice to the Dutch House of Representatives regarding lifestyle prevention – healthy food has become cheaper, meat more expensive.

March 29, 2022: Petition Fair Meat Price and Open Letter for true pricing presented to the chairman of the Agriculture Commission in the Dutch Parliament in collaboration with the Young Climate Movement (see box).

September, 2022: Manifesto Fair Meat Price presented to Members of Parliament of the Agriculture committee in collaboration with youth and agricultural organizations (see box).

October 3, 2022: Response to the Dutch Ministry of Agriculture, Nature and Food Quality's 2023 budget-future vision of farmers, nitrogen, climate, and food.

Manifesto Fair Meat Price (August/September)

In spring 2022, a motion in Dutch Parliament (proposed by political party PVV) against a (flat) meat tax received a majority. Although the motion is not identical to the TAPP Coalition's proposal, we still consider it as a setback as the government, as a result of the PVV motion, has less room for political maneuvering. Nevertheless, political parties like CDA and VVD are looking for other financial incentives for livestock that will lead to price increases of meat/dairy indirectly. We continue asking support for our plan as it could be a solution to a tricky political problem: How can farmers be guaranteed a livable future amidst a reduction in livestock numbers due to the nitrogen and climate crisis? The TAPP Coalition has drawn attention to this crucial problem by offering a Fair Meat Price Manifesto to the Dutch government and parliament. The TAPP Coalition presented the Fair Meat Price Manifesto on the 27th of August, 2022. Six youth orga-

nizations (with a combined membership of 100,000 people and 80 organizations) together with TAPP Coalition organized an event in the Hague to support the Coalition's fair meat price proposal. Some 300 mostly young people participated in this 'Protest' Event, with different speeches, free vegan BBQ and live music. National newspaper 'Trouw' and public radio station 'Radio 1' made news items about it. Two Manifestos were presented and handed over to members of Parliament from the largest political government party VVD and the Green Party. One Manifesto was presented from the youth organizations, and another similar Manifesto from several farmers' organizations who support TAPP Coalition too: Caring Farmers, Biodynamic Farmers (BD) Association, De Streekboer, and Voedsel Anders. The Agriculture Minister invited us to talk about the policy proposals.



October 2022: E-mails sent to the MEPs of the Agriculture Committee in response to Johan Remkes 'Nitrogen' report and the Authority for Consumer Markets advice on sustainable agriculture which both advocate for a levy on non-sustainable food (meat/dairy/eggs). The Coalition's efforts have contributed to a majority 8th December in the Dutch House of Representatives (Parliament) voting for motions (policy proposals) proposed by TAPP coalition like (research about implementation of) a ban on meat and dairy sales at very low

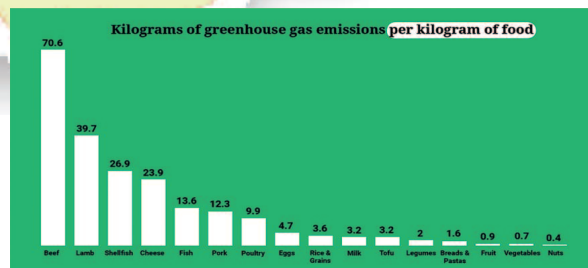
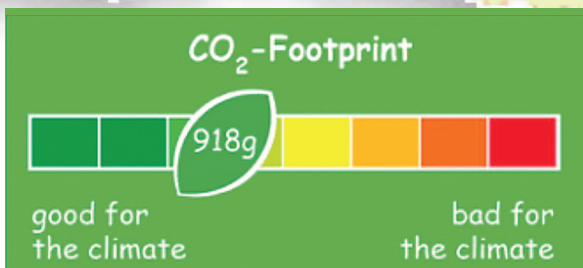
prices, and a tax on polluting emissions for livestock products sold by the food industry.

November 25, 2022: The Dutch government sent a letter to the Dutch House of Representatives in which the government announced a levy on nitrogen emissions from livestock farming and possibly on greenhouse gas emissions too. Political parties D66 and VVD put forward a motion to further investigate these plans on the 8th of December.

Research for a levy on meat and recycling revenues to farmers (March) and levy on emissions livestock farmers (december)

In recent years, TAPP Coalition has put the proposal for a fair meat price on the agenda of political parties (including election programs). As a result, two government parties managed to include an item in the government coalition agreement to do research on ways how consumers can contribute financially to a environmental transition in agriculture. The political parties referred to a levy on meat with money flowing back to sustainable farmers. TAPP Coalition was in close contact with the Ministry of Agriculture in Q1 2022 to include the announcement of the research of a meat tax in the letter Agriculture Minister Staghouwer, sent to the House of Representatives on March 29, 2022. In the letter, the Minister indicated that a higher meat price could "contribute to the goal of achieving a shift in the balance of consumption of animal and plant proteins from the current 60/40 ratio to 50/50 by 2030. This is an ambitious goal: it requires a behavioral change in eating patterns across the population (a reduction of almost 20% of meat/dairy/egg/fish consumption in only 7,5 years). This ratio fits with the Nutrition Center's National Dietary Guidelines, which looks at both health and sustainability. Such a diet shift also reduces greenhouse gas emissions by 10-15% and is also part of the Dutch Climate Agreement." On March 30, the Agriculture Minister discussed with the Parliament about

this letter (evaluation food policy) and also a new report from Wageningen University about taxing meat and how to use tax revenues. The announcement by the Minister for an investigation into a meat levy with a return of funds for more sustainable agriculture, is an important step towards the introduction of a fair meat price, because implementation questions still need to be further investigated by the Ministry of Agriculture, Nature and Food Quality. However, Minister Staghouwer's plan met with resistance in the Parliament (PVV motion against meat tax). Lobbying in the months of March-December 2022 led to a large majority in the Parliament, which voted in favor of several motions supported by TAPP Coalition. The government sent a letter Nov. 25 to the House of Representatives announcing a levy on nitrogen emissions from livestock farming and possibly greenhouse gas emissions. Through VVD-D66's motion on Dec. 8, broad support emerged to investigate this plan further. That is what has been done. On April 13, 2023, it appeared that a climate advisory report from all ministries included a levy on meat and dairy in the core package of measures to achieve 60% CO2 reduction by 2030. Another plan was the levy on nitrogen and methane emissions in the livestock industry, the plan the Dec. 8



November 2022: TAPP sent draft motions to Representatives from Parliament committees (agriculture, health and budget) partly in collaboration with the GreenFarmerPlan (TAPP was an active participant in the policy advocacy working group and coordination group from the beginning of October, created by this new coalition of Green Farmer organisations).

Projects, collaborations, research and conferences

TAPP Coalition conducts independent research as well as field projects to substantiate the impacts and feasibility of animal protein fair pricing proposals. In doing so, TAPP seeks collaboration with TAPP's partners and also with parties of influence. TAPP also contributes knowledge and expertise to research and events conducted by others. In 2022, this resulted in the following highlights:

PPS True Price WUR

TAPP participated in quarterly meetings of PPS "Van inzicht naar actie" in 2022. Among other things, TAPP presented the results of the pilot with a higher meat price in 2 universities and one HBO institution. A number of parties are working together in the PPS: ABNAMRO, Albert Heijn, Bioshop Association, BioNederland, Dilmah Europe B.V. EOSTA, True Price, Natuurvoedingssupermarkt, HAS Hogeschool, Hutten Catering, LTO Nederland, MVO Nederland, Oregional, PintoA, PlantLab, Power-ED, Rainforest Alliance, RIVM, Solidaridad, Transition Coalition Food, Verstegen Spices & Sauces B.V.

UN Climate Conference Bonn: Side event June



<https://foodtank.com/event/bonn-food-price-debate/>
During the UN Climate Conference in Bonn, the TAPP Coalition organized the 'Bonn Food Price Debate' to discuss fiscal options for food and agriculture to reduce greenhouse gas emissions. 37% of all global greenhouse gas emissions are linked to the food system, but fiscal incentives to reduce these emissions are lacking, unlike in the energy sector (carbon taxes and emissions trading schemes, etc.). The Side Event can be viewed here (starts at 16.10) Organized with Foodtank, FAIRR, Greenpeace Germany, True Price & Impact Institute.

True pricing concept for meat launched (12/ 2021 - 03 / 2022)

3 company restaurants of caterer Vermaat at Wageningen University, TU Eindhoven and Hogeschool Zuyd Maastricht, among others, participated in a pilot. The introduction of a fair meat price, (meat became 40% more expensive on average) and 0% VAT on vega meals, vegetables and fruit went extremely well. The result was a 20% decrease in meat consumption in 3 months and a huge increase in sales of vega meals, vegetables and fruit. As initiator, TAPP took care of the coordination and subsidy application to the Ministry of LNV and the Province of North Holland and was a member of the sounding board group. The project was implemented by partners of the TAPP coalition: GreenDish and Students of Tomorrow. The project showed that the TAPP plan works well in practice and does what it is supposed to do: lower consumption of meat and higher consumption of healthy food. There was little resistance from customers/users, thanks to good explanations of the benefits to their own health, climate and environment.



Change Inc. selected Jeroom Remmers, director of TAPP Coalition, as Change-Maker!

TAPP Coalition is proud that its director Jeroom Remmers can call himself Today's Change Maker within the theme: sustainability. Change Inc. has selected him and interviewed him about his ambitions, challenges and how he deals with 'fair' prices for meat and dairy, and the sustainability of agriculture and food. The interview (in Dutch) can be read at:

<https://www.change.inc/agri-food/change-maker-jeroom-remmers- Vroeg-of-laet-moet-het-over-vlees-gaa-n-38983>. Together with two other ChangeMakers, Jeroom Remmers will be central for a week.

The interview along with the person and company profile will go live on Change Inc's website, after which it will be shared in their newsletter and through social media. Directors of several TAPP Coalition partners have been selected as Change Makers in the past, including Volkert Engelsman, Michel Scholte, Ruud Zanders and Rob Baan.

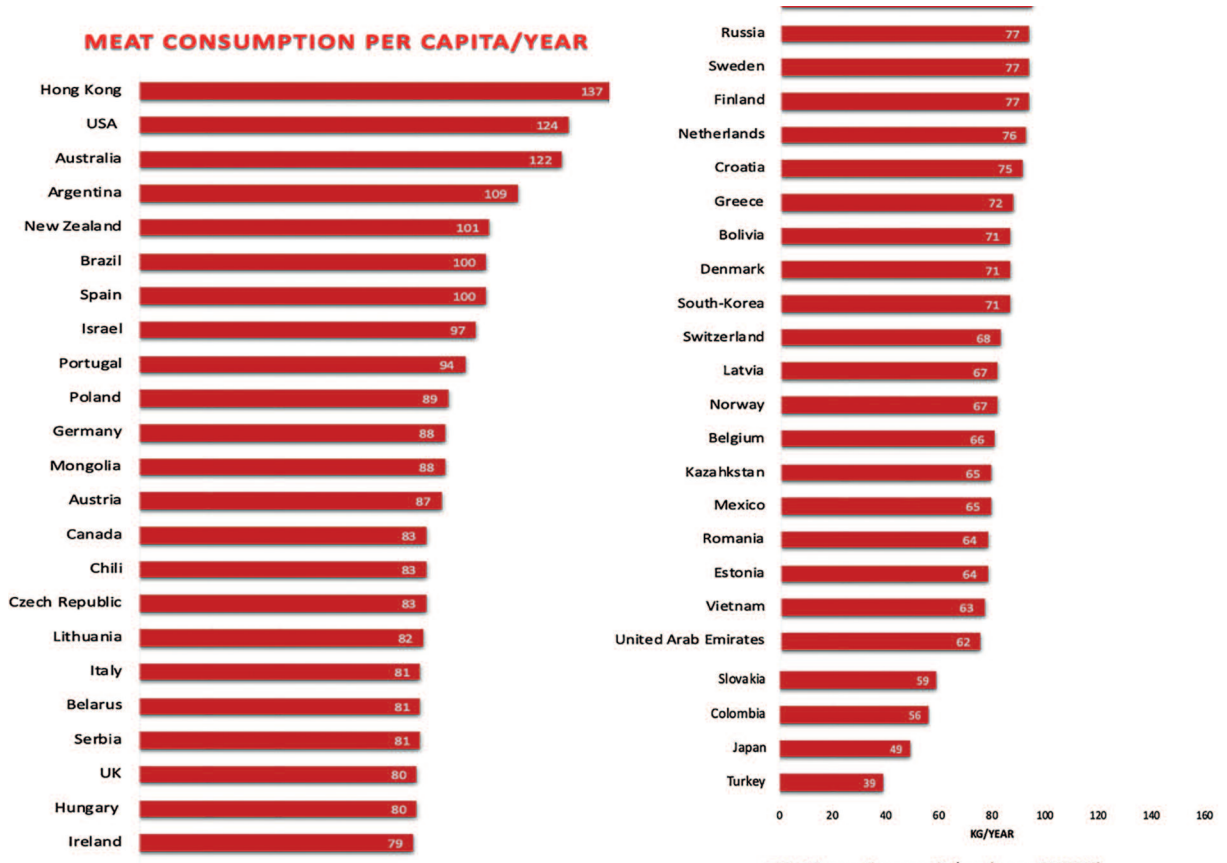
Via billboards from JCDecaux, the selection of Remmers as a ChangeMaker can also be physically seen at more than 100 locations in the Netherlands, including Amsterdam, Rotterdam and The Hague.

See here where exactly:

<https://www.google.com/maps/d/viewer?hl=en&hl=en&mid=18u1UDAq-ykmMOW6wGUV9eqZWDhsTzg&ll=51.915367381274386%2C4.483117538411157&z=16>



MEAT CONSUMPTION PER CAPITA/YEAR



Research health effects of meat –Wageningen University and True Price

WUR's research into the health effects of meat was initiated in 2022 and funded by TAPP and the Vegetarians' Union. TAPP and the Vegetarians' Union formed the supervisory committee. The WUR report will be

presented April 11, '23 to a representative of the Ministry of Agriculture and discussed with several experts and members of parliament during an event in Nieuwspoor (Newsroom of the Parliament).

Symposium with Rabobank on fair meat price as follow-up to ACM and Remkes reports (December)

At the UN climate conference COP27, TAPP agreed with Rabobank to organise a symposium on how to further develop the recommendations of ACM and Johan Remkes on food pricing. Attendees included

some 30 relevant stakeholders in the food chain such as industries, companies, policymakers (min LNV, director ACM), NGOs (including director Consumentenbond) and a journalist from Boerderij.



COP27, Egypt: Climate Agreement on Food & Farming, Side event and 2 Press conferences (November)

With the help of various parties, TAPP drafted and sent a Climate Agreement to UN member states, food companies and supermarkets for signing at or after the UN climate summit November 2022 (see and). An FAO climate director supported this during preparations and meetings with UN member state representatives. Supporters of the Climate Agreement include companies, NGOs, youth organisations, church organisations and financial institutions. Although several countries expressed interest in signing, they preferred various other initiatives. The Side event proposal of TAPP Coalition was merged with the event of: Jeremy Collier Foundation; Capitals Coalition, Rockefeller Foundation; EAT Forum; Rabobank and Food systems for the Future.

Combining these events generated additional attention and an interesting new network. Side event topic: Global food systems make up a third of greenhouse gas emissions, as well as being a key driver of nature loss. This panel highlights ways the public and private sector can address these risks, including true cost accounting, sustainable food pledges and pricing, and Good Food Finance interventions. WWF contributed to the TAPP UN press conference on the effects of livestock farming on biodiversity. We coordinated preparations and lobby strategies for COP27 with partners of 50by40.org last six months, including input and letters on Koronivia and letters on climatefriendly catering at COP27.



Valuing Food and Agriculture Systems

True Cost Accounting and Carbon Pricing
Food for Meaningful Climate Solutions

Friday, November 11 | 15:05 EET
UNFCCC Side Event Room Tutankhamun



Communication and press

An important part of TAPP Coalition's work is generating attention and providing information about a fair price for animal proteins. TAPP does this by publishing newsletters, but also by generating free publicity. For example, by writing opinion together with experts and appearing in relevant news channels. The press knows where to find the TAPP Coalition when an expert on food pricing topics is sought in the public debate.

News letters

Between March and October 2022, three newsletters have been released available in both Dutch and English. They have been distributed in the partner network. Our English newsletter has 1612 subscribers, the Dutch newsletter 1423 (end of September, 2022).

Video:

Several interviews for video's were made during the UN Climate conference in Egypt. Video's where TAPP Coalitions meat tax proposal is explained, have subtitles for 16 languages, see:

bit.ly/44GaJ7X

bit.ly/30jUiaw

bit.ly/3rTEhk5

UNFCCC video's of the Press conferences of TAPP Coalition were recorded. Thursday 17th November, a UNFCCC press conference was given at the COP27 conference in Egypt titled: **Livestock causes 60-80% of global biodiversity loss and 80% food related GHG emissions** (in the EU).

Watch the video:

<https://unfccc.int/event/tapp-coalition-biodiversity-day-livestock-causes-60-80-of-biodiversity-loss-and-80-of-food-related>

<https://unfccc.int/event/tapp-coalition-meat/dairy-taxes-in-high-income-countries-can-reduce-40-food-related-ghg-emissions>

Publicity

- 1) 03-04 Opinion article in the Volkskrant: Taxation of meat is urgently needed to save biodiversity. Article in collaboration with: China Biodiversity Conservation and Green Development Foundation, Triodos Bank, Factory Farming Awareness Coalition (VS)
- 2) 24-05 Catering project results – fair higher meat price in universities - article in Trouw
- 3) 01-09 3 articles in Trouw, FD and BNN on the negative effects of meat consumption in response to the start of the campaign 'Netherlands meat country'.
- 4) 14-10 Trouw published this article by the TAPP Coalition in response to the publication of Remkes' nitrogen report.
- 5) 01-11 Opinion article in NRC about environmental impact of non-sustainable products and an interview on radio 1
- 6) 17/18-9 full-page article in Telegraaf (online and in the paper version, approx. 750,000 readers) with an interview with Jeroom Remmers in response to UN climate summit COP27.
- 7) 06-12 Opinion article in AD regarding the Dutch agricultural budget: Healthy food can be cheaper 100 euros annually.

Jeroom Remmers contributed to two Dutch podcasts in 2022:

<https://www.studioplantaardig.nl/Podcast/6-vleestaks-jeroom-remmers-tapp-coalitie/>
<https://podcasts.apple.com/gb/podcast/84-nederland-minder-vleesland-met-jeroomremmers/id1459843425?i=1000579149128>

Jeroom Remmers was named Changemaker of the month on 3 October. In Amsterdam, Rotterdam and Utrecht, his photo as Changemaker could be seen at 100 locations near billboards.



<https://tappcoalitie.nl/nieuws/19120/jeroom-remmers-geselecteerd-als-changemaker>
<https://tappcoalitie.nl/nieuws/19120/jeroom-remmers-geselecteerd-als-changemaker>

Social Media:	2022
Number of followers: (March 27, 2023):	
Linkedin	865
Facebook	394
Instagram followers	732
Instagram following	1507

This concerns the Dutch language accounts:
<https://www.facebook.com/tappcoalitie/>
<https://nl.linkedin.com/company/tappcoalitie>
<https://twitter.com/tappcoalitie>
<https://www.instagram.com/tappcoalitie/>

Linkedin followers	63
Facebook	395

The English accounts started later.

The TAPP Coalitions's partners

Coalition. After all, the more parties the TAPP Coalition speaks on behalf of, the greater the effect. TAPP's partners contribute financially or substantively to TAPP's work and some of them participate in the coalition's lobby and projects. The TAPP Coalition strives for annual growth of the coalition and actively seeks partners who endorse the goals of the TAPP Coalition.

In 2022 the partners below were affiliated with the TAPP Coalition. The TAPP Coalition speaks with these partners on behalf of a constituency of 0.6 million people.



1.4 Finances

The capital and result of TAPP Coalition during 2022 is mainly made up of income from fundraising, subsidies and partner contributions.

The Coalition has a risk-avoiding investment policy. Insofar as the funds raised are not directly spent on the formulated generally useful objectives, the funds are not invested in financial instruments with any investment risk, but only in liquid assets (savings accounts and deposits) on which, if applicable, interest income is generated.

1.5 Preview

As follows from the above, 2022 was a successful year for the TAPP Coalition in terms of increasing social and political support for a higher and fairer meat price, and attention for the objectives of the Foundation. The stated goal of realizing a fair price for meat within four years by means of an effective policy measure, based on the 'true price' principle, has been achieved by 2022 – despite a setback in the spring with an adopted motion by PVV against the meat tax – has gotten closer. In December 2022, a much supported motion was adopted in the House of Representatives to investigate the pricing of methane and nitrogen emissions in livestock farming via a levy, preferably to be paid by the food processing industry. This will ensure that meat, dairy and eggs receive a fairer price, both for the Dutch market and the export market. In 2023, the TAPP Coalition will make sure that this research will indeed take place, so that a well-substantiated proposal is produced that the government can work with, also in the context of the climate and nitrogen targets for 2030. In 2022, the TAPP Coalition also argued for a VAT reduction on fruit and vegetables. In 2022 this proposal was examined by research institute SEO for implementation issues, with a view to implementation in 2024. In September, we entered into discussions with the head of VAT and consumption tax of the Ministry of Finance.

In the coming years we want to continue to focus on strengthening our initiative and finding support for effective measures in the field of real pricing of meat and dairy and other animal products. For this we will seek and approach additional partners and ambassadors who want to commit to the initiative. We are considering, now and in the future, of expanding our group of enthusiastic partners to include parties from the business community, civil society organisations, institutions, health organisations, well-known Dutch and Europeans, political parties and the government. The TAPP Coalition is also considering at expanding at an international level.

In 2022 and 2023, the TAPP Coalition considers, in addition to the Netherlands, introducing a fair price for animal proteins in other EU countries such as Germany and France. We will also remain active on

EU regulations, particularly around the EU Framework for Sustainable Food Systems, which will be introduced in the autumn of 2023 and in which the 'polluter pays principle' for food systems will play an important role. A new EU report will also be published at the end of 2023 on the pricing of greenhouse gas emissions in agriculture and food, with various options for pricing. We will respond to this report whenever it is published. We will also follow the UN climate conferences in 2023 and make adjustments where possible when it comes to pricing.

In order to maintain progress, the TAPP Coalition will invest more time in 2023 in fundraising, entering into relevant partnerships and communicating with politicians, the business community, various interest groups and society. To achieve this, the TAPP Coalition will work intensively with partners in 2023 and will hire an extra employee (0.6 FTE) in addition to the current two (part-time) employees Jeroom Remmers (director) and Bobby Verbaan (policy and communication officer).

These are our impact indicators for 2022/2023:

- Legislative proposal fair meat price under consideration and supported by a majority of parties.
- Investigate execution of a fair price for dairy and fund formation/return in 2022 for the Netherlands and two other EU countries.
- European Commission and/or the European Parliament make true pricing proposal for food / CO₂ pricing policy; discuss this as part of the Farm to Fork Strategy (EU Green Deal).
- New true pricing concepts for meat or dairy have been put on the market as a pilot with market parties. Four company restaurants at universities and municipalities are introducing a true price for meat.

1.6 The board

The board of the Foundation consists of 3 statutory board members, i.e. the chairman, secretary and treasurer. In addition, there are general board members. The directors are

unpaid. Board members at the end of 2022 are:

- Chairman: **Peter Haring** (statutory)
- Secretary: **Edwin Bark** (statutory)
- Treasurer: **Linda Herms** (statutory)
- General board member: **Maarten Tuinhof**
- General board member: **Zoë Verdaasdonk**

The board and the organization are advised by the Advisory Board. Chairman of the Advisory Board is Prof. Jaap Seidel, professor of nutrition and health at the VU. The partners of the Coalition are also members of the Advisory Board. In addition, the Council consists of experts from various sectors (eg health, science, nutrition, retail). During 2022, five meetings of the board of the TAPP Coalition took place, four meetings with the Advisory Board. In 2022, four meetings of the International Advisory Board, chaired by Gerben-Jan Gebrandy, former member of the European Parliament, took place.

2. Annual Figures

per 31-12-2022

The balance sheet, profit and loss account will be drawn up in a separate annual financial report, agreed by an accountant. The report can be found at [tappcoalitie.nl: https://www.tappcoalitie.nl/images/Financieel-verslag-2022-1689263082.pdf](https://www.tappcoalitie.nl/images/Financieel-verslag-2022-1689263082.pdf).

Our Dutch Annual report 2022 can be read here: <https://www.tappcoalitie.nl/images/TAPPJR22-2-1689263229.pdf>

Below are the preliminary results. For final results see link above (Financieel Verslag 2022).

Profit and loss account 2022 (Version March 7, 2023 for board meeting)

Description	Expenses	Revenues
Partner contributions		36.097
Grants		170.524
Donations		3.970
Labor costs	75.168	
Travel and accommodation expenses	5.108	
Administration costs	5.452	
Other general costs	3.153	
Advertising and printing	825	
Phone and internet	939	
Research expenditures	80.246	
Events/conferences expenses	1.902	
External communication expenses	32.288	
Other consultancy expenses	5.333	
Resultaat	179	

Explanation of result

Income statement

The TAPP Coalition spends all partner contributions on all the activities of the Coalition in accordance with its formulated objectives. The financial resources received from targeted subsidies have been spent in accordance with the purpose of these respective subsidies. The TAPP Coalition has not made any expenditures that are not in accordance with its objective. As the TAPP Coalition has only achieved a limited result in 2022, no financial resources have been deposited in specific reserves or funds in 2022.

The main amounts received throughout 2022 for the purposes of the Foundation are partner contributions, subsidies, and donation with a combined worth of EUR 174k. The main costs, on the other hand, are costs for salaries (EUR 75), for research (EUR 80k), other costs for communication, and consultancy fees (EUR 38k).

Charity funds

In 2022, the TAPP Coalition received grants from Stichting Doen, Gieskes Strijbis Fonds, and Porticus for advancing several specific objectives, e.g. putting the need for policy measures regarding the 'true price' of animal proteins on the political agenda in The Hague and Brussels. The grants have made the deployment of TAPP Coalition employees to realize these objectives possible. Moreover, the grants have enabled the TAPP Coalition to finance a 2022 WUR study on the impact of meat consumption on health and the health costs per kg of meat. The costs of this research have already been accounted for in 2021, and the study is expected to be finalized and published in the first quarter of 2023.

TAPP's main grant providers in 2022 are:

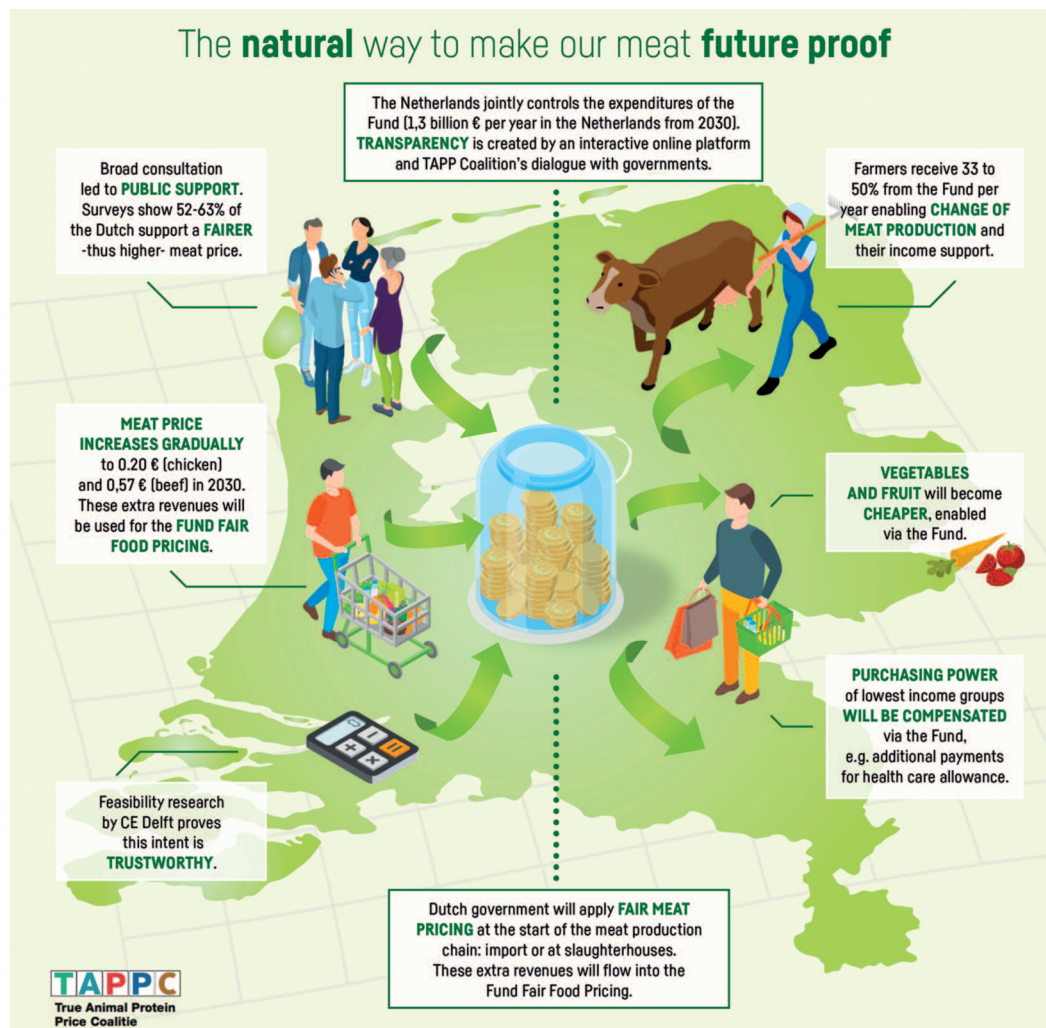


The expenditures in 2022 from donations of charities can be justified as follows:

Subsidies	
DOEN foundation	€ 40.000
Gieskes Strijbis Foundation	€ 65.000
Porticus	€ 50.000
	€ 155.000
Expenditures conform subsidy goals	
Research	€ 80.246
Salaries	€ 56.790
Events/campaigns	€ 25.910
	€ 162.946
Covered by other revenues	€ 7.946

Employees

The TAPP Coalition has two employees, a director (0,8 fte) and a policy officer (0,2 fte).



3. Budget 2023-2025

Explanation of the 2023 budget

The budget has been drawn up on the basis of the promised partner contributions for 2023 and concrete commitments by various authorities regarding contributions. For example EUR 8,000 from the Triodos Foundation. Another important contribution for 2023 is a commitment of EUR 50,000 from Porticus, which enables TAPP Coalition to carry out various activities and hire staff several days a week to carry out these activities in line with TAPP Coalition's objectives, develop and implement. Thanks to Porticus' contribution, more activities can take place in other EU countries such as Germany and France in 2022 and 2023. In 2022, a three-year subsidy was also awarded by the Gieskes Strijbis Fund.

The foundation's assets will be built up through grants, subsidies, annual partner contributions, donations, endowments and legacies. Currently, the capital consists mostly of partner contributions and grants. The intention is that the subsidies, partner contributions and donations received will be used in their entirety (but at least 90%) for outsourced research, publication, policy advocacy, networking and information activities. The Foundation does not hold more capital than is reasonably necessary for the continuity of the planned activities of the Foundation.

Fund management

The board of the foundation has taken the position that the donations received are held in an interest-bearing account with Triodos Bank. Any investment of the assets will be risk-free or low-risk as much as possible, i.e. no investments or speculations on the stock exchange or other risky activities are financed with the funds of the foundation. However, the board of the foundation does not expect to hold any (substantial) capital. The costs of management will be in reasonable proportion to the expenditures for the purpose of the foundation.

Financial year and annual accounts:

At the end of each financial year (= calendar year) the books of the foundation are closed. From this the treasurer draws up a balance sheet and a statement of income and expenses for the ended financial year, as well as a budget of the income and expenses of the current financial year. The annual accounts are adopted by the board within six months after the end of the financial year.

The budget 2023-2025 can be seen below (in Dutch). Total budget is ca. 250.000 euro per year, with ca. 140k for salaries, 25k for research, 55k for communication and advise.

2023			2024			2025		
Description	Expenditures	Incomes	Description	Expenditures	Incomes	Description	Expenditures	Incomes
Partner contribution		27.500	Partner contribution		30.000	Partner contribution		32.500
Subsidies		220.000	Subsidies		210.000	Subsidies		211.000
Donations		4.000	Donations		4.000	Donations		4.000
Wage costs	145.000		Wage costs	140.000		Wage costs	140.000	
Travel accommodation costs	4.500		Travel accommodation costs	5.000		Travel accommodation costs	5.500	
Administration costs	4.500		Administration costs	5.000		Administration costs	5.500	
Other general costs	3.250		Other general costs	3.500		Other general costs	3.750	
Advertising and printing	1.000		Advertising and printing	1.500		Advertising and printing	1.500	
Telephone and internet	1.000		Telephone and internet	1.500		Telephone and internet	1.500	
Expenditure on research	25.000		Expenditure on research	25.000		Expenditure on research	25.000	
Events conferences	13.000		Events conferences	10.000		Events conferences	10.000	
External communication	45.000		External communication	42.000		External communication	42.000	
Other consultancy costs	10.000		Other consultancy costs	10.000		Other consultancy costs	12.000	
Result	-750		Result	500		Result	750	
		251.000			240.000			247.500

Budget covering TAPP	2023	2024	2025
Partner contributions	19.500	22.000	32.500
Gieskes Strijbis Fund	90.000	90.000	75.000
Porticus	50.000		
Triodos Foundation	8.000	8.000	
Other funds	84.000	124.000	140.000
Totaal	251.500	244.000	247.500

Green = committed, Yellow, still to be committed

Income distribution 2025	(goal)
Partner annual fees	20%
Funds	65%
Donations (private)	3%
Government subsidies	12%

Three scenario's for 2025 (in Euro)

		Budget	Fte's	Active in # countries
Small	Focus mainly Netherlands, EU Germany, France	247.500	2	3
Medium	Focus in 5 EU countries + EU Commission / Parliament, Global (UN)	500.000	4	5
Large / wildest dreams	1 mln euro for media & impact campaigns; TAPP Coalitions in Netherlands, USA, EU, UK, China. Active at Global level (UN)	2.200.000	10	12

Annual report:

The board of the foundation prepares an annual report (both English and Dutch) in which the activities of the board and the expenditure of the financial resources in the past year are recorded. The annual report also contains the annual accounts and the budget. In this way, the board is accountable for the policy pursued. The annual reports are published on the websites tappcoalition.eu and tappcoalitie.nl.

4. Annex: SDG Goals and TAPP Coalition

The TAPP Coalition is working to contribute to the Sustainable Development Goals (SDGs) numbers 1, 2, 3, 5, 11, 12, 13, 15, 16 and 17.



SDG goal Focus and link with this programme

1 No poverty The Stern Review's main conclusion in 2006 (adopted later by the UN) is that the benefits of strong, early action on climate change far outweigh the costs of not acting. So reducing GHG-emissions (including from meat consumption and production) will benefit global economies; without GHG emission reductions, economies will be harmed more and global poverty may increase as a result. According to CE Delft Consultancy (2019) net welfare benefits of European meat taxes are 8,8 billion euro per year. According to Oxford University, reducing (red/processed) meat consumption will lead to lower health care costs. <https://journals.plos.org/plosone/article?id=10.1371/journal.pone.0204139>

According to World Bank (2020), eating less meat (and sugar/processed food) will lead to lower costs for obesity; this will benefit the poor people in societies the most. <https://tappcoalition.eu/nieuws/13251/world-bank-asks-governments-to-introduce-taxes-on-unhealthy-food-like-processed-meat>

The global increase of meat production involves an increase of global animal feed production (eg soy), leading to higher food prices as (fertile) global agricultural land surface is limited. So, higher food prices caused by (global) higher meat consumption levels can lead to poverty.

Tapp Coalition advocates for (fiscal) subsidies for vegetables and fruits and for financial compensations for the 30% poorest households in high income countries, if meat products in high income countries would be taxed. So also the poor can still eat meat, if meat prices will rise for health or climate reasons.

2 Zero hunger Consuming fewer animal products could reduce world hunger and poverty. The United Nations World Food Council estimates that transferring 10-15 percent of cereals fed to livestock to humans is enough to raise the world's food supply to feed the current population. In addition, the International Food Policy Research Institute estimates that reducing the amount of meat consumed by 50 percent in high-income countries could result in 3.6 million fewer malnourished children in developing countries. Source: <https://borgenproject.org/eating-less-meat-can-reduce-poverty/>

3 Good health According to WHO red and processed meat consumption can have negative health impacts; according to the World Bank (2020 report on obesity), obesity is caused by eating too much unhealthy food products, including meat (source: EAT-Lancet report 2019). According to an Oxford University report, introducing meat (health) taxes in 10 large EU countries, will lead to less health care costs of 9 billion euro/year (reduced risks on colon cancer, stroke, diabetes 2).

5 Gender equity Globally men eat (much) more meat per capita compared to women and women suffer most from negative impacts of climate change (for ca. 15% caused by GHG-emissions from livestock farming).

The TAPP Coalition is working to contribute to the Sustainable Development Goals (SDGs) numbers 1, 2, 3, 5, 11, 12, 13, 15, 16 and 17.



SDG goal

Focus and link with this programme

11 Sustainable cities and communities

The TAPP Coalition will start projects to make cities and communities more sustainable in the way they eat food (incl meat).

12 Responsible consumption and production

On average, 35% of food related GHG-emissions are caused by meat consumption. Beef and lamb have very high GHG-emissions per kg, compared to chicken, vegetables, nuts or meat alternatives. The EAT-Lancet report (2019) advised a meat consumption of maximum 15 kg per capita (global healthy, sustainable diets), while in most high income countries, meat consumption is over 75 kg per capita.

13 Climate action

According to CE Delft Consultancy, meat taxes in the EU (28 countries) including environmental costs in the price of meat, will reduce GHG-emissions in the EU-28 with nearly 3% (120 Mton/year). This will happen if EU-28 consumption of chicken will be reduced by 30%, pork with 57% and beef and veal with 67%.
<https://www.cedelft.eu/en/publications/2411/a-sustainability-charge-on-meat>

15 Life on land (forests, biodiversity)

According to WWF UK, 60% of global biodiversity loss is caused by global meat and dairy consumption. TAPP Coalition is focused to tackle ground causes of deforestation and biodiversity loss, caused by meat consumption and production.
<https://www.ecowatch.com/biodiversity-meat-wwf-2493305671.html>

16 Peace, justice and strong institutions

Global growth of meat consumption leads to increasing GHG-emissions, while according to the Paris Climate Agreement, GHG-emissions have to go down with ca. 2-7% per year (1,5-2 Degrees C goal). Global warming may lead to armed conflicts, so reducing meat consumption and reducing GHG-emissions from meat production, will contribute to less risks of climate related conflicts, less climate refugees and to more peace. The TAPP Coalition aims to build strong national and international institutions focused to reduce GHG related risks from food production. Even in 2019, the USA Pentagon released a report that climate change is a national security issue. <https://www.militarytimes.com/news/your-military/2019/01/18/dod-majority-of-mission-critical-bases-face-climate-change-threats/>

17 Partnerships for the SDG goals

TAPP Coalition will form partnerships with different stakeholders (ngo's, business, science, governments).





Minahassastraat 1 | 1094 RS Amsterdam

06 22 40 77 12

info@tappcoalitie.nl

www.tappcoalitie.nl / www.tappcoalition.eu

www.eerlijkevleesprijs.nl

www.futurefoodprice.org

www.climateagreementfoodfarming.org