

## Project Validation Report

**Name of Reviewers:**

Ondrej Tarabus. Senior Internal Reviewer (RRA Reviewer)

Pablo Rodríguez-Noriega (Lead auditor)

Andrew Mbogholi (Local expert and witnessed auditor)

**Date of Review:** 06/02/2024

**Project Name:** Trees for Kenya – Kenya (Agroforestry System in Eastern Kenya).

**Project Description:**

This agroforestry project led by Trees for Kenya was established in 2019, whose target participants are smallholders in Embu and Tharaka Nithi which have degraded crop landscapes and are the most vulnerable to the impacts of climate change. The current land use activities are tea, coffee and subsistence crop farming, as well as existing agroforestry (begun in 2019) composed of mainly fruit trees, such as avocado, mango, and guava. These farmers live below \$2 and rely purely on cash crops for their subsistence. In addition, farmers are facing a rapid and significant loss of top soil and fertile lands, with increased risk of bush fires in the context of climate change.

The agroforestry design includes boundary planting and intercropping between cash crops, food crops, and trees. The agroforestry trees include a mix of shade, fruit-bearing, medicinal, live fences, and inter-cropping trees. These include *Grevillea robusta*, *Calliandra calothyrsus*, *Acrocarpus fraxinifolius*, *Persea americana*, *Pronus Africana*, and *Moringa olifera*. The maximum number of trees farmers can plant on their plots are 350/ha. Trees for Kenya has the goal to ensure the success of this project at a large scale, expanding to include all the smallholder farmers in their network. Trees for Kenya's aim for this project is to improve the livelihoods of smallholder farmers and their communities through income diversification (tree products and carbon finance), enhancing soil health for higher crop yield and less costly inputs, reduce massive soil erosions on farms, and improving farmer nutritional intake and biodiversity. Carbon finance will act as a financial cushion when farmers face crop loss, as well as an incentive for them to maintain the trees long-term.

At the time of project validation the total number of onboarded farmers was 17901 with a total area of 6819 ha.

**List of Principal documents reviewed:**

- Project ADD
- Laws/regulations:
  - Kenya National Agroforestry Strategy (2021-2030)
  - Kenya Climate Smart Agriculture Strategy
  - National Climate Change Action Plan (NCCAP, 2018-2022).

- Forest Conservation and Management Act, 2016.
- Kenya Data Protection Policy 2018
- Legal/contractual documents
  - Participant Agreement
  - Trees for Kenya-Rabobank Partnership Agreement
- Tree planting Manual
- Evidence of training activities
- Reports to Donors
- Trees for Kenya Code of Conduct
- Agroforestry design
- Council meetings minutes
- Farmers database
- NGO registration document
- Project Business Case
- Land tenure documents
- Bank account documents

#### Visited sites:

Plot ID	Farmer ID	Plot Area (ha)	Sampling Day	County	Coord X_Centroid	Coord Y_Centroid
KE119691 - 138200	12879233_1	0.335	11/20/2023	Embu	37.584	-0.422
KE067414 - 82222	24150917_1	0.207	11/20/2023	Embu	37.585	-0.422
KE054979 - 68084	1294552_1	1.692	11/20/2023	Embu	37.585	-0.421
KE055532 - 68648	4696885_1	0.295	11/20/2023	Embu	37.648	-0.426
KE055548 - 68667	5092807_1	0.282	11/20/2023	Embu	37.65	-0.427
KE055555 - 68669	5093053_1	0.567	11/20/2023	Embu	37.65	-0.428
KE055472 - 68588	3736811_1	1.272	11/20/2023	Embu	37.651	-0.425
KE055594 - 68708	7730141_1	0.892	11/21/2023	Embu	37.442	-0.357
KE055592 - 68709	7730142_1	0.672	11/21/2023	Embu	37.443	-0.356
KE054888 - 67992	11022996_1	0.763	11/21/2023	Embu	37.445	-0.355
KE217161 - 372715	9523463_1	0.266	11/21/2023	Embu	37.447	-0.355
KE120195 - 138723	33652346_1	1.737	11/21/2023	Embu	37.444	-0.382
KE119939 - 138478	23830723_1	0.621	11/21/2023	Embu	37.445	-0.383
KE054875 - 67976	10728166_1	0.402	11/21/2023	Embu	37.456	-0.377
KE055193 - 68308	23341986_1	0.233	11/21/2023	Embu	37.457	-0.377
KE054927 - 68031	12407155_1	2.536	11/22/2023	Tharaka Nithi	37.741	-0.41
KE055027 - 68132	13250786_1	0.211	11/22/2023	Tharaka Nithi	37.742	-0.403
KE055458 - 68575	36593637_1	0.295	11/22/2023	Tharaka Nithi	37.743	-0.403
KE055511 - 68625	4448977_1	1.465	11/22/2023	Tharaka Nithi	37.743	-0.405
KE067854 - 82662	28329074_1	0.144	11/22/2023	Embu	37.469	-0.399
KE067841 - 82651	27617588_1	0.277	11/22/2023	Embu	37.469	-0.399
KE207151 - 345796	1d6e4791-bf3b-4ea6-839d-9916e808d588	0.667	11/22/2023	Embu	37.469	-0.401

KE068012 - 82824	3758686_1	0.879	11/22/2023	Embu	37.471	-0.4
KE160011 - 217531	4929875_1	0.68	11/23/2023	Kiambu	36.738	-1.098
KE159048 - 214624	11349743_1	0.424	11/23/2023	Kiambu	36.739	-1.099
KE177219 - 267426	08b0dd47-721c-4b06-8a48-4eefd578152d	0.366	11/23/2023	Kiambu	36.742	-1.099
KE195008 - 310125	dd281c9c-d840-473f-995c-d30fd6cc0794	0.177	11/23/2023	Kiambu	36.593	-1.085
KE194919 - 309941	8d11510f-6a3f-47ac-81b4-d30c482c614d	0.781	11/23/2023	Kiambu	36.594	-1.088

### List of individuals interviewed:

#### Trees for Kenya Staff

- Paulino Mugendi, CEO
- David Kinyua, Project manager
- Nancy Mugendi Wawira, Nursery attendant

#### Field technicians Trees for Kenya

- Paul Mwaniki
- Nancy Chiuri
- Anastacia Njoki

#### Stakeholders:

- Daniel Muruthi Nyaga. Assistant of chief in charge of Administration.
- OPedi Nyaga Njamura. Subcounty Agricultural officer
- Roel Schatorgé. Donor representative form the organization MOYU
- Mila Luleva. Head of Remote Sensing in Acorn-Rabobank.
- Eline Kajim. Head of Certification in Acorn-Rabobank
- Kyle Nielsen. Innovation consultant in the Remote sensing team in Acorn-Rabobank.

#### Lead Farmers

- David Karigi
- Frida Kauira
- Jeremiah Kihonge
- Elizaphan Mbuba
- Benson Motuyu

#### Project participants (farmers)

##### Embu County

7 Farmers Kigumo - Runyejes:

8 Farmers in Mbuvari:

4 Farmers plots in Mbuvari:

##### Taharaka Nithi County

4 Farmers in Kigumo and Tharaka:

Kiambu county

6 Farmers in Ikinu Kiambu:

**Description of field visit:**

The field visit was a 5-day onsite work, interviewing the local partner, project participants and other stakeholders, and visiting project farms and nurseries, as described in the following table.

Activity	Location	Date/time
Meeting with Trees for Kenya staff	Trees for Kenya local office, Gikuuri, Embu	20 Nov 2023 Morning
Meeting with local stakeholders Daniel Muruthi Nyaga. Assistant of chief in charge of Administration.	Trees for Kenya local office, Gikuuri, Embu.	20 Nov 2023 Morning
Meeting with Nursery Attendant Nancy Mugendi Wawira	Trees For Kenya Nursey, Gikuuri, Embu.	20 Nov 2023 Morning
Meeting with local stakeholders OPedi Nyaga Njamura. Subcounty Agricultural officer	Trees for Kenya local office, Gikuuri, Embu.	20 Nov 2023 Morning
Site visit and data collection; Interviews with farmers and lead farmer (David Kagiri and Frida Kauira), plot and trees measurement.	7 Farmers plots in Kigumo - Runyejes:	20 Nov 2023 Morning and Afternoon
Site visit and data collection; Interviews with farmers and field technician (Anastasia Njoki), plot and trees measurement.	8 Farmers plots in Mbuvari:	21 Nov 2023 Morning and Afternoon
Visit and measurement in ground truth data plot (GTDP)	GTD ID: KEN_TreesforKenya_20230130_139218_5 2 subplots measured and another one visited	21 Nov 2023 Afternoon
Site visit and data collection; Interviews with farmers and Lead Farmers (Elizaphan Mbuba and Benson Motuyu), plot and trees measurement.	4 Farmers in Kigumo and Tharaka:	22 Nov 2023 Morning
Visit and measurement in ground truth data plot (GTDP)	GTD ID: KEN_TreesforKenya_20230131_178462_30 1 subplot measured	22 Nov 2023 Morning
Visit to nursery and interview with workers	Nursery: Maka Agroforestry Trees Nursery	22 Nov 2023 Morning
Site visit and data collection; Interviews with farmers and Lead Farmers (Elizaphan Mbuba and Benson Motuyu), plot and trees measurement.	4 Farmers plots in Mbuvari:	22 Nov 2023 Afternoon
Visit and measurement in ground truth data plot (GTDP)	GTD plots between plots IDs: KE068012 – 82824 and KE067854 – 82662	22 Nov 2023 Afternoon

Travel Embu-Nairobi	Embu-Nairobi	22 Nov 2023 Afternoon
Site visit and data collection; Interviews with farmers, Lead Farmer (Jeremiah Kihonge) and Field Technicians (Paul Mwaniki Kihara and Nancy Wambui). Plot and trees measurement.	6 Farmers in Ikinu Kiambu:	23 Nov 2023 Morning and Afternoon
Meeting with Rabobank-Acorn (Eline Kajim, Mila Luleva and Kyle Nielsen) and Plan Vivo Consultant (Nicholas Berry)	Rabobank Nairobi office	24 Nov 2023 Morning
Interview with project donor: MOYU, Roel Schatorgé	Remote meeting	24 Nov 2023 Morning
Documentation review (project documents, maps, carbon calculations, contracts, etc.) and interviews with project staff (Paulino Mugendi and David Kinyua)	Rabobank Nairobi office	24 Nov 2023 Morning
Audit team internal meeting	Rabobank Nairobi office	24 Nov 2023 Afternoon
Closing meeting	Rabobank Nairobi office	24 Nov 2023 Afternoon

**Validation Opinion:**

The evidence obtained in the project documents and during the field visit resulted in 6 outstanding CARs and 3 outstanding NIRS, which will need to be resolved before it can be concluded that the project meets all the requirements of the Acorn Framework and Methodology.

*Table 1. Summary of draft report on corrective actions (Insert Numbers)*

Theme	CARs	NIRS	PCARs
Eligibility	1		
Responsibilities	4	2	
Additionality			
Project Baselines			
Carbon benefits		1	
Data handling	1		
Local partner eligibility checklist			
<b>TOTAL</b>	<b>6</b>	<b>3</b>	

*Table 3– Summary of open Forward Actions (if any)*

Forward Action Requirement (FAR)	Description	Process to Resolve	Time Frame to be Closed By
<b>List the FAR number (and the CAR it relates to if not obvious)</b>	<i>Describe the non-compliance</i>	<i>Describe how this is to be resolved and who the evidence should be submitted to for review</i>	<i>When should the FAR be closed by</i>



Table 4– Assessments requested by reviewers from ADD and/or technical specification review process

Relevant requirements within Framework or Methodology	Description of concern	Validator comments	Corrective actions (if any)	ACORN response	Resolved?
<b>Requirements 4.1.2 &amp; 5.1.1</b>	<p>4.1.2 Acorn projects can provide evidence of land cover over the past five years from the project start date to prevent potential perverse incentives for tree planting. Evidence can be provided using satellite monitoring plot imagery or other forms of proof (e.g. oral or documented) that demonstrate that the land was not cleared prior to the project intervention with the intention to claim CRUs.</p> <p>5.1.1 The Local Partner and participants confirms that no deforestation has taken place five years before the start of</p>	<p>In the field visit, it has been confirmed by direct observation, in the 28 plots visited, and in the interviews with the farmers and with Local Partner staff that the farms have been agricultural or agroforestry lands for more than 5 years, in most cases for more than 15-20 years. In the interviews with the Local Partner, it was confirmed that in the onboarding process, it is necessary to confirm that the farmer's land is an agroforestry land that was not converted from forest land to agricultural land in the past five years. During the review of the GIS information, it was corroborated that project lands are in an agricultural region with no evidence of recent deforestation in the area. Although some project plots are close to the forest, to the agricultural frontier, no evidence of recent deforestation was found in these areas either. The ADD includes information to confirm the fulfillment of this requirement (see Part B and Part M.1), and Acorn has confirmed that a T-5 check was performed for all project parcels. However, in the review of the ADD it was confirmed that section E. 3 “Provide T-5 check data to evidence loss of tree cover over the</p>	<p><b>CAR 01/23</b> The ADD shall be updated and provided to the validation team, including all the available and updated information at the time of validation. Several important issues, not directly related to this requirement, have been identified during the visit that need corrective actions for compliance with The Acorn Framework and Methodology. Some of them are listed below. <b>Project boundary:</b></p> <ul style="list-style-type: none"> <li>• Project area: the project area indicated in the ADD (Part A, 11 and Annex 1) (1,100 ha) is not the same as the project area that has been assessed in this validation (GIS file provided to the validators) (6,819 ha).</li> <li>• Project plots/farms: some plots/farms included in the provided GIS file are not part of the project, as indicated by Trees for Kenya during the visit.</li> </ul>	<p><i>If corrective actions required, ACORN must provide response detailing changes made to address concerns.</i></p>	<p><i>(for validator) Has ACORN’s response resolved the concerns.</i></p>

the project intervention (project baseline). If this cannot be confirmed, a description of the cause of the deforestation is provided, including the measures that have been taken to prevent deforestation from happening again.

past five years from project start date.” was not fulfilled.

All of them, listed in the following table, are in Meru county.

Plot ID
KE207055 - 345604
KE207102 - 345698
KE207153 - 345800
KE207338 - 346170
KE207488 - 346471
KE207538 - 346571
KE207541 - 346577
KE212656 - 362667
KE212658 - 362671
KE214619 - 366632
KE214925 - 367254

- Discrepancies in plot/farm limits: during the field visit, in the GPS measurement of the boundary of some of the randomly selected plots, the limits of the plots do not correspond with the limits of the provided GIS file (project boundary at the time of validation). 64% of the measured plots have discrepancies (GPS measurement vs GIS file). In 72%, of the 64% of measured plots with discrepancies, the

measured plot was bigger than the GIS plot, and in 28% (18% of all the measured plots) it was smaller. There is clear evidence of discrepancies between the limit of the farms (indicated by the farmer, a famer family member, or the lead farmer) and the GIS file provided as the project boundary.

- Overlapping: in the review of the project boundary GIS file, some overlappings were identified.

**T-5 information.** Part E. 3 of the ADD does not include information of T-5, the section has not been completed.

**See also NIRS 01/23, NIRS 02 and NIRS 03/23.**

**Note:** this CAR related with the ADD has been included here because is the first table/requirement of the Validation template, but not because its relationship with the specific requirement. The Validation report does not have a specific section for nonconformities related with the ADD.

have a defined project council governance structure at the start of a project intervention, in which participants or community groups collectively, (i) nominate project representatives who have the capacity to operate on their behalf, and (ii) determine a decision-making mechanism for the project council. At a minimum, project councils should be organized twice per year.

ADD (Part G and Annex G) that a project governance structure has been designed. In the interviews with the local partner staff and in the review of the available documents, it was clarified that this council structure has started to work in the project, that the first two council meetings have taken place in 2023 and that the next ones have already been scheduled. The local partner is aware of the need to organize two meetings per year and is working on improving the governance structure. Trees for Kenya mentioned that they are starting to design smaller council meetings per county or region (i.e., one in Kiambu, one or two in Embu and one in Tharaka Nithi), to improve the participation of project farmers and their representativeness. During the site visit, it was evidenced that, the governance structure at the council meeting level (council representatives) was created and that it was used for decision-making (i.e., the percentage of in-kind and cash payments of CRUs), and that farmers understand that their contact person from the project is the lead farmer. However, it was confirmed that most farmers and lead farmers do not have information about the council and its governance structure, and no evidence was gathered about how farmers are represented in the council or how their representatives are selected/elected.

The council governance structure shall be updated and improved to confirm that participants or community groups collectively, nominate project representatives who have the capacity to operate on their behalf.

**Requirement 4.2.11**

The Local Partner shall provide a formal

During the site visit and in the interviews with the farmers it was confirmed that some

**CAR 03/23**

Acorn and/or Trees for Kenya shall

Participant Agreement (“Project Implementation and Carbon Removal Unit Purchase Agreement”) for each project participant, including a consent for data sharing and confirmation of payment arrangements.

project participants have already signed the Participant Agreement (including a consent). Some of them showed their signed agreement during the visit and explained the main contents of this contractual document. They are aware of their main commitments, planting and maintaining trees, and they understand they will get paid for it. All visited farmers understand the benefits of being part of the project, showed interest about the implementation of agroforestry practices (planting trees), and are happy with the idea of getting future revenues for these activities. However, some of the interviewed farmers do not have the Participant Agreement; it was not provided to them and they do not have information about its existence. In the meetings with Trees for Kenya no evidence was provided to confirm the fulfillment of this requirement.

Regarding the language and the format of the agreement, the format was on paper, and the language was English. Although some farmers can read in English, it was confirmed during the visit that most of them speak only Swahili or other local languages. As mentioned above, it was confirmed that farmers understand the main contents of the agreement, as it was explained by the lead farmers of field technicians, and they received training about the project activity. See also findings in Requirement 4.2.15.

provide information to confirm the fulfillment of this requirement. It shall be demonstrated that a formal Participant Agreement has been provided to each project participant, including a consent for data sharing and confirmation of payment arrangement.

be responsible for annual and traceable carbon benefit payments to the participants, as detailed in the “Standard Terms to Project Implementation and Carbon Removal Unit Purchase”. At least 80% or more of the proceeds from CRU sales should accrue to participants as either cash payments or individual in-kind contributions. See Annex 7.4 for a list of in-kind contributions that may be used in Acorn projects and detail or cash payment criteria.

The project coordinator ensures that payments are made in a transparent and traceable manner.

requirement was not confirmed as payments to the farmers had not started, the first transaction from Rabobank to Trees for Kenya took place some time before the validation site visit.

In the interviews with the local partner and in the review of the signed agreements (Trees for Kenya-Rabobank and Participants-Trees for Kenya) it was evidenced that the redistribution of income from the sale of CRUs and the way of payment is clear for the local partner and included in the main project documents. Trees for Kenya is already arranging the first payment of CRUs to the farmers in coordination with Rabobank-Acorn. Regarding the distribution of the 80% in cash and in-kind, it was agreed during the last council meeting that farmers will receive 50% of the total 80% in cash and the other 50% in-kind (seedlings). See CAR 01/23 regarding the need to update the ADD.

It was evidenced during the visit that participants do not understand the details of the CRUs calculation and payment process. Although the carbon component or the project (specifically the CRUs topic) is complex to explain and understand, this issue has been identified as an opportunity for improvement.

CRUs payments had not started at the moment of the validation. Therefore, it was not possible to confirm farmers’ opinions about this process. Farmers understand they

The ADD shall be updated and provided to the VVB including the new decision of paying the 80% of the CRUs revenues to the farmers 50% cash and 50% in-kind (See also CAR 01/23).

will get paid for their participation in the project, but they do not understand the details of the carbon project. Most farmers interviewed requested information from the validation team about the payment process, as they wanted to know when and how they will be paid.

**Requirement 4.2.15**

The Local Partner should provide information in an applicable language and/or format that suits all participants and avoid discrimination of illiterate groups.

As confirmed during the on-site visit, in the interviews with the local partner and the farmers, all documented information is provided in English. While it was verified that trainings, meetings in local communities, technical support and all verbal communication, conducted by both Trees for Kenya staff, the lead farmers and the field technicians, took place in the appropriate local language, the main contractual/legal documents (Participant Agreement and consent) between Trees for Kenya and the local farmers remain in English. In the discussions with the local farmers, it was evidenced that most of them do not have the required level of English to understand the Agreement and the consent. Farmers informed the validation team that the contents of the signed documents are explained by the lead farmers or the field technicians in their local languages or in Swahili, and that they expressed agreement with the main rights and obligations. Additionally, there are some project documents provided to the lead farmers and field technicians that include infographics, for

**CAR 04/23**

Project documents provided to the local farmers shall be in an applicable language that suits all participants.

	<p>a better description/explanation of the project to the farmers, mainly to the illiterate ones.</p> <p>No evidence of discrimination of illiterate was gathered and it was confirmed that both illiterate and non-illiterate were onboarded in the project interchangeably. However, considering all the above mentioned, there is evidence that Participant Agreement and consent are not provided to the participants in an applicable language.</p>	
<p><b>Requirement 4.2.16</b></p> <p>The Local Partner should provide a stakeholder map to identify key communities, organizations, and local and national authorities that are likely to be affected by or have a stake in the project. The Local Partner is responsible for taking appropriate steps to inform these stakeholders about the project and seek their views, and secure approval where necessary.</p>	<p>The local partner and Acorn have provided a stakeholder map in the ADD, Part K, including information about their interest and influence in the project. During the conversations with Trees for Kenya the main entities affected by the project were described and the validation team had the chance to meet and interview some of them (e.g., MOYU). Consulted stakeholders have been informed about the project and their views have been considered (e.g. some of them have participated in the council meetings). However, the information included in the ADD does not specify the name and contact of the stakeholders. The document includes general information about each stakeholder type but does not include detailed info. As an example, Reforest Action, Treedom and Moyu are identified as key stakeholders by Trees for Kenya but are not included in Part K of the ADD (Stakeholder analysis).</p>	<p><b>NIRS 02/23</b></p> <p>Stakeholders’ analysis in the ADD (Part K) shall be updated, identifying key stakeholders (public and private entities, communities, etc.) and including the required information by stakeholder in the corresponding table (Interest, Influence, Justification, Outcome, and Informed).</p>
<p><b>Requirement 4.2.18</b></p> <p>The Local Partner should</p>	<p>The findings of requirement 4.2.3. include a</p>	<p><b>CAR 05/23</b></p>



	<p>actively inform and involve participants about/in the decision-making process throughout the project, from design, to monitoring, to implementation, to field management, and to payments, by organizing regular project council meetings. Participants should actively contribute to the selection and design of activities, considering:</p> <ul style="list-style-type: none"> <li>a. Local livelihood needs and opportunities</li> <li>b. Local customs</li> <li>c. Land availability and tenure</li> <li>d. Food security</li> <li>e. Inclusion of marginalized groups</li> <li>f. Opportunities to enhance (agricultural) biodiversity</li> </ul>	<p>description of the evidence gathered about the governance structure. Trees for Kenya has already organized two council meetings and is planning the improvement of the following ones. In the discussions with different stakeholders, it was verified that the council is being used by Trees for Kenya as a decision-making mechanism. However, in the interviews with the lead farmers, field technicians and the local farmers, a lack of communication between the farmers and the council meeting representatives was identified. It was not confirmed if and/or how local participants' opinion was considered in the decision-making, and if and/or how decisions made in the council were communicated to the farmers.</p> <p>Lead farmers have demonstrated frequent and fluent communication with local farmers, and Trees for Kenya is managing the project with the support of the council. Nevertheless, a lack has been identified in the decision-making mechanism between the lead farmers and the council.</p>	<p>It shall be demonstrated that Trees for Kenya actively informs and involves project participants in the decision-making.</p>
<p><b>Requirement 4.9.2</b></p>	<p>Acorn projects should review their reversal risks by making use of the reversal risk assessment (see Annex 7.8), and high-risk areas</p>	<p>During the site visit to the different randomly selected plots and in the conversations with the farmers and local Trees for Kenya staff, it was confirmed that some existing risks identified in the ADD have infra-estimated risk levels. Therefore, some of them will require</p>	<p><b>NIRS 03/23</b> Acorn and Trees for Kenya shall update the Risk assessment in the ADD (reviewing the whole risk assessment, updating risk levels of the already included risks and</p>

should be mitigated with appropriate actions and be monitored closely. At least every five years, Local Partners should reevaluate their reversal risks and report this to Acorn, who again submits this to the certifier for oversight.

mitigation actions.

The following three risks were considered with infra-estimated risk level:

- Change of land ownership and coverage (land tenure): in several of the visited plots the land tenure was in the process of changing (usually due to inheritance reasons). Although it was always within the same family, this was identified as a potential risk by Trees for Kenya (e.g. plot segregation affecting the project boundary, change of project participant and agreement status). See also Observation in requirement 4.2.1 and the information included in ADD Part E regarding this issue.
- Natural risk: several natural risks were described during the field visit by the local partner, and some of the mitigation measures were also described and already undertaken. However, this risk is considered as Low in the ADD.
- Logging risk: some of the farmers indicated during the interviews that their intention is to harvest some of the planted trees for timber and fuelwood. Although harvesting is not planned as a project activity, this risk of logging shall be mitigated.

including mitigation actions).

**Requirement 4.10.1**

All project participants should give permission to share (provide and receive) data relevant for the project (e.g. name and GPS coordinates), either via the Local Partner or directly with Acorn. A participant's consent is provided at the start of a project intervention in a new area.

During the on-site visit it was verified that some participants have already signed a consent, giving permission to share data relevant for the project. The consent form is now included in the Participant Agreement as an Annex but was originally a separate document. In the conversation with Trees for Kenya, it was explained that at the beginning of the project they started onboarding farmers using only a consent form and then they included it as a part of the Participants Agreement.

However, as in the case of the Participant Agreement (see CAR 03/23), some farmers did not have the consent and in the meetings with Trees for Kenya no evidence was provided to confirm the fulfillment of this requirement.

With regards to the language and format of the consent, see findings in requirement 4.2.15.

**CAR 06/23**

Acorn and/or Trees for Kenya shall provide information to confirm the fulfillment of this requirement. It shall be demonstrated that participant's consents were provided to all onboarded participants.

# Framework requirements to assess

## Theme: Eligibility

### Sub-theme: Eligible land

Requirements 4.1.2 & 5.1.1	
<b>A. Requirement:</b>	<p><u>4.1.2</u> <i>Acorn projects can provide evidence of land cover over the past five years from the project start date to prevent potential perverse incentives for tree planting. Evidence can be provided using satellite monitoring plot imagery or other forms of proof (e.g. oral or documented) that demonstrate that the land was not cleared prior to the project intervention with the intention to claim CRUs.</i></p> <p><u>5.1.1</u> <i>The Local Partner and participants confirms that no deforestation has taken place five years before the start of the project intervention (project baseline). If this cannot be confirmed, a description of the cause of the deforestation is provided, including the measures that have been taken to prevent deforestation from happening again.</i></p>
<b>B. Guidance Notes for Validators</b>	<ul style="list-style-type: none"> <li>• Assess against 4.1.2 by sampling smallholder plots. Assess the evidence that was provided to ACORN to demonstrate that the land was not cleared prior to the project intervention. If:               <ul style="list-style-type: none"> <li>○ The evidence was provided by satellite imagery that shows absence of trees in the smallholder land at T-5 (5 years prior to the smallholder joining the project), confirm that the satellite image used appears to match the smallholder land that it is ascribed to.</li> <li>○ The evidence was provided through other forms of proof, assess the accuracy of this proof by e.g. speaking to the smallholder and their neighbours.</li> </ul> </li> <li>• Assess an appropriate number of smallholder plots whose evidence was provided through non-satellite-imagery means, i.e. other forms of proof.</li> <li>• If the Local Partner confirms that deforestation has occurred 5 years prior to the start of project activities:               <ul style="list-style-type: none"> <li>○ Confirm whether the deforestation was caused by the perverse incentive to later claim CRUs</li> <li>○ Give opinion as to whether, based on the Local Partner’s mitigation measures, it is likely to occur again.</li> </ul> </li> </ul>
<b>C. Findings (describe)</b>	<p>In the field visit, it has been confirmed by direct observation, in the 28 plots visited, and in the interviews with the farmers and with Local Partner staff that the farms have been agricultural or agroforestry lands for more than 5 years, in most cases for more than 15-20 years. In the interviews with the Local Partner, it was confirmed that in the onboarding process, it is necessary to confirm that the farmer's land is an agroforestry land that was not converted</p>

	<p>from forest land to agricultural land in the past five years.          During the review of the GIS information, it was corroborated that project lands are in an agricultural region with no evidence of recent deforestation in the area. Although some project plots are close to the forest, to the agricultural frontier, no evidence of recent deforestation was found in these areas either.          The ADD includes information to confirm the fulfillment of this requirement (see Part B and Part M.1), and Acorn has confirmed that a T-5 check was performed for all project parcels. However, in the review of the ADD it was confirmed that section E. 3 “Provide T-5 check data to evidence loss of tree cover over the past five years from project start date.” was not fulfilled.</p>														
<b>D. Conformance</b>	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>												
<b>E. Corrective Actions (describe)</b>	<p><b>CAR 01/23</b>          The ADD shall be updated and provided to the validation team, including all the available and updated information at the time of validation. Several important issues, not directly related to this requirement, have been identified during the visit that need corrective actions for compliance with The Acorn Framework and Methodology. All of them, listed below, will need to be corrected and updated in the ADD.</p> <p><b>Project boundary:</b></p> <ul style="list-style-type: none"> <li>Project area: the project area indicated in the ADD (Part A, 11 and Annex 1) (1,100 ha) is not the same as the project area that has been assessed in this validation (GIS file provided to the validators) (6,819 ha).</li> <li>Project plots/farms: some plots/farms included in the provided GIS file are not part of the project, as indicated by Trees for Kenya during the visit. All of them, listed in the following table, are in Meru county.</li> </ul> <table border="1" data-bbox="587 1263 938 1742"> <thead> <tr> <th>Plot ID</th> </tr> </thead> <tbody> <tr><td>KE207055 - 345604</td></tr> <tr><td>KE207102 - 345698</td></tr> <tr><td>KE207153 - 345800</td></tr> <tr><td>KE207338 - 346170</td></tr> <tr><td>KE207488 - 346471</td></tr> <tr><td>KE207538 - 346571</td></tr> <tr><td>KE207541 - 346577</td></tr> <tr><td>KE212656 - 362667</td></tr> <tr><td>KE212658 - 362671</td></tr> <tr><td>KE214619 - 366632</td></tr> <tr><td>KE214925 - 367254</td></tr> </tbody> </table> <ul style="list-style-type: none"> <li>Discrepancies in plot/farm limits: during the field visit, in the GPS measurement of the boundary of some of the randomly selected plots, the limits of the plots do not correspond with the limits of the provided GIS file (project boundary at the time of validation). 64% of the measured plots have discrepancies (GPS measurement vs GIS file). In 72%, of the 64% of measured plots with discrepancies, the measured plot was bigger than the GIS plot, and in 28% (18% of all the measured</li> </ul>			Plot ID	KE207055 - 345604	KE207102 - 345698	KE207153 - 345800	KE207338 - 346170	KE207488 - 346471	KE207538 - 346571	KE207541 - 346577	KE212656 - 362667	KE212658 - 362671	KE214619 - 366632	KE214925 - 367254
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KE212656 - 362667															
KE212658 - 362671															
KE214619 - 366632															
KE214925 - 367254															

	<p>plots) it was smaller. There is clear evidence of discrepancies between the limit of the farms (indicated by the farmer, a famer family member, or the lead farmer) and the GIS file provided as the project boundary.</p> <ul style="list-style-type: none"> <li>Overlapping: in the review of the project boundary GIS file, some overlappings were identified.</li> </ul> <p><b>T-5 information.</b> Part E. 3 of the ADD does not include information of T-5, the section has not been completed.</p> <p><b>Payments and benefit sharing.</b> Part J of the ADD indicates that from the 80% of the carbon revenue for farmers, 60% will be paid entirely through mobile money transfer called Mpesa, and the remaining 40% will be in-kind. However, during the on-site visit it was confirmed that there is a new decision from the project council to pay the 80% to the farmers, 50% cash and 50% in-kind.</p> <p><b>See also NIRS 01/23, NIRS 02/23 and NIRS 03/23.</b></p> <p><b>Note:</b> this CAR related with the ADD has been included here because is the first table/requirement of the Validation template, but not because its relationship with the specific requirement. The Validation report does not have a specific section for nonconformities related with the ADD.</p>
F. Acorn's Response (if applicable)	N/A
G. Status (if applicable)	N/A
H. Forward Actions (describe, if applicable)	None
I. Other	N/A

### Sub-theme: Eligible project interventions

Requirement 4.1.4	
A. Requirement:	<i>Acorn projects should contribute to the enhancement and/or restoration of degraded, damaged or destroyed land, and improve land use activities.</i>
B. Guidance Notes for Validators	<ul style="list-style-type: none"> <li>Give your opinion on whether activities are taking place, and/or have taken place, on land that is degraded, damaged or destroyed or existing cropland.</li> <li>Give your opinion on whether you believe that the activities being employed by the project participants will enhance/improve the land.</li> <li>This may be assessed during visits to project sites and discussions with project participants and staff of the local coordinating organisation.</li> </ul>
C. Findings (describe)	<p>As mentioned in the findings of the previous requirement, during the field, in the document review, and in the interviews with different stakeholders, enough evidence was gathered to confirm that project lands were agroforestry or agricultural lands when the project started. The project activity consists basically of planting trees to create and/or improve an agroforestry system, contributing to the enhancement of the land (i.e. improve and diversify crop production, improve soil quality, and reduce soil erosion). The project covers more than 6800 ha in more than 17900 farms with different agricultural systems, from tea and coffee crops to subsistence farming. During the site visit a heterogeneous selection of farms was visited, confirming in all cases, by direct observations and in the interviews with the</p>

	landowners, the potential of the project activity on improving the lands.		
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	None		
<b>F. Acorn's Response (if applicable)</b>	N/A		
<b>G. Status (if applicable)</b>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		
<b>I. Other</b>	N/A		

Requirement 4.1.5	
<b>A. Requirement:</b>	<i>Acorn projects should strive to not contribute, or to do their utmost to avoid, environmental or (agricultural) biodiversity harm (e.g. reduction of long-term food security, water pollution, deforestation, soil erosion). All potential negative effects are identified, mitigated and monitored. These negative effects are detailed in annual reports to Acorn and the certifier.</i>
<b>B. Guidance Notes for Validators</b>	<ul style="list-style-type: none"> <li>• Give opinion as to whether you believe the project activities will result in environmental or biodiversity harm. Information can be gathered from site visits where project activities are currently being undertaken.</li> <li>• Where potential negative effects have been identified, do you believe the mitigating actions will be sufficient to reasonably mitigate any harm? Are the appropriate people (e.g. farmers and/or coordinating organisation) appropriately aware of these mitigating actions, how to undertake them and monitor the outcomes?</li> <li>• Are project staff aware of the need to report any negative effects to Acorn on an annual basis?</li> </ul>
<b>C. Findings (describe)</b>	<p>Project activity consists of tree planting manually (digging the holes and planting). Due to the type of intervention and considering the scale (low planting density), the potential impact during the project implementation is expected to be negligible. Based on consultation with local stakeholders and on the direct observations in the field visit, the project is planting natural and naturalized species, commonly used in the forestry sector and leading to an increase of biodiversity in the vegetation and potentially in the fauna. During the site visit no negative impacts were identified.</p> <p>In the interviews with Local Partner staff and with farmers it has been confirmed that they also have not identified potential negative impacts, and therefore no mitigation measures are or will be undertaken.</p>
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	None
<b>F. Acorn's Response (if applicable)</b>	N/A

<b>G. Status (if applicable)</b>	N/A
<b>H. Forward Actions (describe, if applicable)</b>	None
<b>I. Other</b>	N/A

<b>Requirement 4.1.6</b>	
<b>A. Requirement:</b>	<i>Acorn projects should demonstrate that the project intervention increases, or at least does not detriment, the impact KPIs which measure project performance on social, economic and environmental benefits, and that the KPIs are measured over a period that is of sufficient length to provide an adequate representation of the long-term impact of the project intervention.</i>
<b>B. Guidance Notes for Validators</b>	<p>With a better view of the local context, and reading KPIs specified in the ADD, is there any reason to believe that the project are having, or will have, a detrimental effect?</p> <p>Check whether a monitoring plan has been created to monitor the long-term effect of project activities and is likely to be effective and fully implemented:</p> <ul style="list-style-type: none"> <li>• Assess the level of understanding of project staff and participating communities of the monitoring system and ensure that there are responsibilities for monitoring are matched by sufficient capacity</li> <li>• Are the selected indicators (covering all aspects of monitoring) SMART? I.e. Specific, Measurable, Achievable, Relevant and Time-bound?</li> <li>• Do the selected indicators properly measure impacts of the project or are they only able to measure inputs/activities?</li> </ul> <p>Are communities effectively involved in monitoring and do they understand their role?</p>
<b>C. Findings (describe)</b>	<p>The ADD describes in its Part D the 4 indicators considered to monitor local livelihood and environmental improvement. This section of the ADD shows the results of the first survey and a description of each indicator. Based on the information included in the ADD, on the observations during the farms visit and on the different interviews undertaken, it can be concluded that thanks to the project intervention an improvement of the KPIs is expected. By planting fruit trees there will be an increase in the farm income (i.e., selling fruits and CRUs), in the agricultural productivity (i.e., new products, improve of cash crop productivity thanks to soil quality improvement and/or shade creation), and in the nutritional variety (i.e., new food products). The planned agroforestry system with different tree species will contribute to improve the agricultural biodiversity.</p> <p>Although it has been possible to gather enough evidence to confirm the potential positive impacts of the project, based on the identified KPIs, only one survey is available in the current stage of the project , therefore no quantitative information is available in this validation phase. In future verifications and in the corresponding project annual reports it will be necessary to confirm the potential positive impacts of the project intervention.</p> <p>The monitoring plan is described in the ADD and it was corroborated during the validation that indicators are SMART, that the Project partner was in charge of the first survey and that will be responsible of the monitoring</p>



	following the same approach. See also findings in requirement 4.2.22.		
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	None		
<b>F. Acorn's Response (if applicable)</b>	N/A		
<b>G. Status (if applicable)</b>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		
<b>I. Other</b>	N/A		

<b>Requirement 4.1.7</b>	
<b>A. Requirement:</b>	<p><i>Acorn projects should plant tree species that are native or naturalized, and draw on local and expert knowledge for agroforestry designs. Naturalized species will only be integrated into the design if:</i></p> <ol style="list-style-type: none"> <li><i>a. There are livelihood benefits that make the use of the species preferable to any alternative native species.</i></li> <li><i>b. The use of the species will not have a negative impact on biodiversity or other provision of key ecosystem services in the project and surrounding areas.</i></li> </ol>
<b>B. Guidance Notes for Validators</b>	<p>Please give opinion as to whether tree species being planted meet these criteria. This can be checked using a number of sources:</p> <ul style="list-style-type: none"> <li>• Visual observations of local tree-growing practices</li> <li>• Discussions with communities and project staff</li> <li>• Discussions with local experts (forestry and biodiversity experts)</li> </ul> <p>Published information (refer to this in the validation report if used)</p> <p>Through interviews with Local Partner and participants, assess whether Local Partner promotes use of native species in agroforestry systems.</p>
<b>C. Findings (describe)</b>	<p>In the site visit and by analyzing the provided list of project species, it was confirmed that selected species are native, naturalized or commonly used species in the forestry/agricultural sector. Naturalized species are fundamentally fruit species or timber species. No negative potential impacts of these species have been confirmed. The ADD, in its Part F. 2, includes the list of the main species used in the project, classifying them as native or naturalized and including a description of the potential impacts and/or benefits of naturalized species. All project species have been observed in the project area, outside the project boundary, as common tree species used in agroforestry activities. Some of them were also observed in monoculture systems, both fruit and timber species (e.g., <i>Grevillea</i> and <i>Mangifera</i>). No evidence was found that project species are invasive in the project area. During the visit it was confirmed that the local partner is aware of the importance of using native species and that the planting activities are done using a mix of species with different objectives (fruit, shade, soil</p>

	<p>improvement).</p> <p>Although it was confirmed that Eucalyptus is not used in the project it was observed that this tree species was planted in some farms before the project started. Eucalyptus is commonly used in the country as timber/fiber species. However, it is considered by the local partner as a species with potential negative impacts (mainly worsening soil quality and depleting ground water resources).</p> <p>During the field visit, 2 nurseries were visited, one managed by Trees for Kenya and the other one by a local community with the support of the Local partner. In both visits, it was confirmed that the produced species were native or naturalized, as mentioned above.</p>		
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	None		
<b>F. Acorn's Response (if applicable)</b>	N/A		
<b>G. Status (if applicable)</b>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		
<b>I. Other</b>	<p>Although there is no evidence of the use of invasive species, the project is still in the implementation phase, and it will be necessary to follow up on the fulfillment of this requirement. Regarding the previous use of Eucalyptus by project participants, the local partner has mentioned that their intention is to remove this species in the project area. In future verification processes, it will be necessary to follow up this removal process.</p>		

### Sub-theme: Participant eligibility

Requirement 5.1.1	
<b>A. Requirement:</b>	<p><i>Participant eligibility checklist:</i></p> <ul style="list-style-type: none"> <li>- <i>Participants are not structurally dependent on permanent hired labor, and manage their land mainly by themselves with the help of their families.</i></li> <li>- <i>The cultivated land of participants does not exceed 10 ha and are not on wetlands</i></li> <li>- <i>The participant, with the assistance of the Local Partner, has the ability to mobilize the necessary resources to implement the project.</i></li> <li>- <i>The participant can allow reliable data to be collected for the project (i.e. GPS polygons, phone numbers, other KYC data).</i></li> </ul>
<b>B. Guidance Notes for Validators</b>	Assess the above eligibility criteria through sampled visits to participants' plots and interviews/participatory meetings.
<b>C. Findings (describe)</b>	In the on-site visit, in the interviews with the local farmers, it was confirmed that their lands are managed by them and their families. In some cases, farmers need to hire temporary workers, mainly during the harvesting period, but this has been only identified in the bigger farms (e.g., with tea crop) and in

	<p>those with old owners and families with few members living in the region. All visited plots have been measured and have less than 10 ha. This has also been confirmed for all project parcels in the GIS file provided by Acorn. No wetlands were identified during the visit and based on the reviewed documentation, the project boundary does not include wetlands. Project implementation was done directly by the farmers (hole digging and planting). The scale of the intervention (maximum 350 trees/ha) and the technology used (manual plantation) allow farmers to do it without any assistance. It has been confirmed in the interviews that farmers allow the collection of data (e.g., GPS polygons have been measured).</p>		
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	None		
<b>F. Acorn's Response (if applicable)</b>	N/A		
<b>G. Status (if applicable)</b>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		
<b>I. Other</b>	N/A		

### Requirement 5.1.1

<b>A. Requirement:</b>	<i>The participant is aware that their decision to participate in the project is entirely voluntary.</i>
<b>B. Guidance Notes for Validators</b>	<p>Through interviews with participants, assess whether participants have entered into the project freely and without coercion.</p> <p>Assess whether participants were informed of the nature of the carbon project, their rights and responsibilities before formally entering into the project.</p>
<b>C. Findings (describe)</b>	<p>For the onboarding of farmers on the project, the local partner has worked with local lead farmers and field technicians. They have worked directly with the farmers, training them in agroforestry and explaining the nature and objective of the project. Although it was not confirmed that a full Free, Prior, and Informed Consent (FPIC) process was followed, it was corroborated that the participation of the farmers in the project is voluntary. In the site visit, in the interviews with the project farmers, it was confirmed that they are voluntarily participating in the project.</p> <p>During the interviews, it was also confirmed that participants were informed by the lead farmers or field technicians, before signing the agreement and joining the project, about the nature of the carbon project and their rights and obligations resulting from their participation in the project. Not all participants know all the details but they have general information about the project. See also findings in requirement 4.2.15.</p>

<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	None		
<b>F. Acorn's Response (if applicable)</b>	N/A		
<b>G. Status (if applicable)</b>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		
<b>I. Other</b>	N/A		

## Theme: Responsibilities (Eligible Stakeholders)

### Sub-theme: Smallholder farmer

Requirement 4.2.1	
<b>A. Requirement:</b>	<i>Acorn projects shall exclusively emphasize agroforestry practices at the smallholder or community level, where clear land tenure has been agreed upon and understood by the individual(s) involved, either by means of formal titling, informal titling and/or land mapping.</i>
<b>B. Guidance Notes for Validators</b>	<p>When visiting sample smallholder sites, confirm that the:</p> <ul style="list-style-type: none"> <li>land type being operated on is either smallholder or community land</li> <li>individuals applying ACORN activities on that land have relevant land tenure.</li> </ul> <p>Evidence for relevant land tenure should be held by the Local Partner and can be requested by the validator. Land tenure should be meet the definition and one of the criteria set out by 5.1.3 of the ACORN Framework.</p> <p>Local Partner staff should be able to explain how they check land tenure of prospective participants.</p>
<b>C. Findings (describe)</b>	<p>The ADD (Part A. 20, Part B and Part E) describes how land tenure is organized among project participants. As described in the document, explained by Trees for Kenya and confirmed by the validation team during the interviews with the farmers, the land type is smallholder land and there are two main types of land titles: title deed and allotment letters issued by national administration. All farmers interviewed confirmed the ownership of the land and some of them showed their official documents. Although some of them did not show their title deeds to the audit team, for cultural and confidentiality reasons, enough evidence was gathered to confirm the fulfillment of this requirement. No conflicts and disputes were identified with regard to land rights and limits within the project area. During the GPS measurement of the visited parcels, it was evidenced that the limits of project parcels are clearly known by farmers.</p>

<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	None		
<b>F. Acorn's Response (if applicable)</b>	N/A		
<b>G. Status (if applicable)</b>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		
<b>I. Other</b>	It has been identified that there could be some changes in land tenure during the development of the project (mainly due to inheritance). See also Part E "Describe potential lands tenure issues and measures taken to mitigate these" with more information about this topic. This is an important issue related to this requirement, and potentially impacting the participant agreements and the CRU payments, which must be approached by Acorn and Trees for Kenya (See NIRS 01/23).		

### Requirement 4.2.2

<b>A. Requirement:</b>	<i>Acorn projects shall involve individual farmers ("participants") with up to ten hectares (ha) of cultivated land to guarantee Acorn's emphasis on smallholder farmers alone.</i>		
<b>B. Guidance Notes for Validators</b>	Prior or during the site visit, the validator can check that the areas of sampled project sites are less than 10ha via the remote-sensing polygons previously obtained by ACORN. If, when visiting the site, the boundary of the polygon appears to map appropriately onto the boundary of the smallholder's land, then the smallholder's land is likely less than 10 ha.		
<b>C. Findings (describe)</b>	As stated in the ADD, confirmed in the GIS file that includes the polygons of the project parcels, and confirmed during the site visit (in the interviews with the farmers and in the GPS measurements) all project parcels are smaller than 10 ha.		
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	None		
<b>F. Acorn's Response (if applicable)</b>	N/A		
<b>G. Status (if applicable)</b>	N/A		

<b>H. Forward Actions</b> (describe, if applicable)	None
<b>I. Other</b>	N/A

### Requirement 4.2.3

<b>A. Requirement:</b>	<i>Acorn projects shall have a defined project council governance structure at the start of a project intervention, in which participants or community groups collectively, (i) nominate project representatives who have the capacity to operate on their behalf, and (ii) determine a decision-making mechanism for the project council. At a minimum, project councils should be organized twice per year.</i>		
<b>B. Guidance Notes for Validators</b>	<p>Assess whether a project council has been established and actively engaged in by project participants. This includes confirming that members of the project council were chosen fairly by participants. This may be done through:</p> <ul style="list-style-type: none"> <li>• Records/minutes/photographs of community meetings and training workshops etc.</li> <li>• Project staff able to demonstrate that they are familiar with the communities/target groups and able to interact with them easily through meetings facilitated during the validation.</li> <li>• Participants are aware who their Lead Farmer is, and feel able to communicate with them on matters relating to the project.</li> <li>• Lead Farmers are aware of their responsibilities and feel able to actively represent the needs of the participants in project council meetings.</li> </ul>		
<b>C. Findings (describe)</b>	<p>It has been confirmed in the review of the ADD (Part G and Annex G) that a project governance structure has been designed. In the interviews with the local partner staff and in the review of the available documents, it was clarified that this council structure has started to work in the project, that the first two council meetings have taken place in 2023 and that the next ones have already been scheduled. The local partner is aware of the need to organize two meetings per year and is working on improving the governance structure. Trees for Kenya mentioned that they are starting to design smaller council meetings per county or region (i.e., one in Kiambu, one or two in Embu and one in Tharaka Nithi), to improve the participation of project farmers and their representativeness.</p> <p>During the site visit, it was evidenced that, the governance structure at the council meeting level (council representatives) was created and that it was used for decision-making (i.e., the percentage of in-kind and cash payments of CRUs), and that farmers understand that their contact person from the project is the lead farmer. However, it was confirmed that most farmers and lead farmers do not have information about the council and its governance structure, and no evidence was gathered about how farmers are represented in the council or how their representatives are selected/elected.</p>		
<b>D. Conformance</b>	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>

<b>E. Corrective Actions (describe)</b>	<b>CAR 02/23</b> The council governance structure shall be updated and improved to confirm that participants or community groups collectively, nominate project representatives who have the capacity to operate on their behalf.
<b>F. Acorn's Response (if applicable)</b>	<i>(To be filled out by the Project Coordinator)</i>
<b>G. Status (if applicable)</b>	Outstanding
<b>H. Forward Actions (describe, if applicable)</b>	None
<b>I. Other</b>	N/A

<b>Requirement 4.2.4</b>			
<b>A. Requirement:</b>	<i>Acorn projects shall not exclude participants on the basis of gender, age, income or social status, ethnicity or religion, or any other discriminatory basis, and shall onboard participants in chronological order of registration.</i>		
<b>B. Guidance Notes for Validators</b>	<ul style="list-style-type: none"> <li>• Can check through interviews with community members, particularly through interviews with vulnerable/marginalised communities.</li> <li>• Local Partner staff should be able to describe their process for selecting new participants should the rate of participants wishing to join the project exceed the onboarding rate of the project.</li> </ul>		
<b>C. Findings (describe)</b>	During the site visits and in the interviews with Trees for Kenya staff, local stakeholders, and project participants, no evidence of discrimination was found in terms of participation in the project activity. Regarding gender, it has been confirmed that women participate actively in the project (Trees for Kenya Staff (e.g., field technicians, nursery staff), Lead farmers, Council members and Farmers). Likewise, it was confirmed in the document review that Trees for Kenya has an internal Code of Conduct including a Policy on Human Rights, Vulnerable Populations, Forced Labor and Equal Opportunity.		
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	None		
<b>F. Acorn's Response (if applicable)</b>	N/A		
<b>G. Status (if applicable)</b>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		

I. Other	N/A
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<b>Requirement 4.2.5</b>
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A. Requirement:	<i>Acorn projects shall not employ workers below the ILO minimal age convention on child labor</i>		
B. Guidance Notes for Validators	Confirm through interviews with community members and Local Partner staff that there is no evidence of employees below the ILO minimal age.		
C. Findings (describe)	<p>In the site visit and in the interviews with project stakeholders no evidence has been witnessed to confirm that there are project employees below the ILO minimal age. All project staff and people involved in the project interviewed and met during the site visit (lead farmers and farmers) were above the ILO minimal age. During the interviews with the farmers, they have confirmed that for certain work they hire people to help them, and they have always confirmed that those workers are above the ILO minimal age.</p> <p>During the visit to the plots, several family members have been observed working on the farms in agricultural activities. Although, in some cases, family members were below ILO minimum age, it was confirmed, in interviews and visits, that they help their parents/relatives with tasks that require the least effort (i.e. harvesting tea or coffee), on holidays or weekends. It was clear for the audit team that this was not a case of child labor. Trees for Kenya's Code of Conduct includes a Policy on Human Rights, Vulnerable Populations, Forced Labor and Equal Opportunity with several specific articles regarding child protection.</p>		
D. Conformance	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
E. Corrective Actions (describe)	None		
F. Acorn's Response (if applicable)	N/A		
G. Status (if applicable)	N/A		
H. Forward Actions (describe, if applicable)	None		
I. Other	N/A		



<b>Requirement 4.2.6</b>				
<b>A. Requirement:</b>	<i>Acorn projects should strive to not harm or negatively influence local communities (e.g. reinforce gender inequalities). Where negative socioeconomic impacts are identified, these will be reported, mitigated and monitored to Acorn and the certifier.</i>			
<b>B. Guidance Notes for Validators</b>	<ul style="list-style-type: none"> <li>• Give opinion as to whether you believe the project activities or governance structures will negatively influence local communities.</li> <li>• Where potential negative effects have been identified, do you believe the mitigating actions will be sufficient to reasonably mitigate any harm? Are the appropriate people (e.g. farmers and/or coordinating organisation) appropriately aware of these mitigating actions, how to undertake them and monitor the outcomes?</li> </ul>			
<b>C. Findings (describe)</b>	<p>Upon the review of project documentation, the interviews and the direct observation during the site visit, there is no evidence that the project will negatively influence local communities. In the ADD (Part D. 5) only positive socioeconomic impacts are identified and, therefore, no mitigation actions are described.</p> <p>The validation team has not identified current negative socioeconomic impacts of the project. However, the project is still in its early stages and CRUs payment has still not started. In future verification processes, it will be necessary to follow up the monitoring of project socioeconomic impacts.</p>			
<b>D. Conformance</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Yes <input checked="" type="checkbox"/></td> <td style="width: 33%; text-align: center;">No <input type="checkbox"/></td> <td style="width: 33%; text-align: center;">N/A <input type="checkbox"/></td> </tr> </table>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>		
<b>E. Corrective Actions (describe)</b>	None			
<b>F. Acorn's Response (if applicable)</b>	N/A			
<b>G. Status (if applicable)</b>	N/A			
<b>H. Forward Actions (describe, if applicable)</b>	None			
<b>I. Other</b>	The validation team has not identified current negative socioeconomic impacts of the project. However, the project is still in its early stages and CRUs payment has still not started. In future verification processes, it will be necessary to follow up the monitoring of project socioeconomic impacts.			

## Sub-theme: Local Partner

Requirements 4.2.7 & 5.1.1	
<b>A. Requirement:</b>	<p><u>4.2.7</u> <i>The Local Partner is a legal entity, whether NGO, local co-op or trader, that shall take responsibility for on-the-ground practices and adherence to the Acorn Framework throughout the duration of the project.</i></p> <p><u>5.1.1</u> <i>The Local Partner is focused and has the organizational capability and ability to mobilize the necessary resources to develop the project (e.g. including access to seedlings, inputs, agronomic knowledge, monitoring and technical support).</i></p> <p><i>There is sufficient supply of seedlings, inputs, water and other required resources.</i></p>
<b>B. Guidance Notes for Validators</b>	<ul style="list-style-type: none"> <li>• Request relevant legal documentation to confirm status of Local Partner</li> <li>• Perform interviews with Local Partner staff to confirm that they understand and are comfortable the length of commitment that they are forming with ACORN and, indirectly, the Plan Vivo Foundation</li> <li>• Check that the Local Partner has sufficient capacity to fulfil their responsibilities within the project. Organizational, administrative and technical capacity may be demonstrated through: <ul style="list-style-type: none"> <li>○ A record of managing other projects - especially those involving the receipt, safeguarding and management of funds and disbursement of these to smallholders/community groups</li> <li>○ Project staff who can explain the legal status of the organisation and its management and financial structure i.e. how funds will be held and transferred – backed up by evidence of setting up bank accounts and record-keeping systems etc.</li> <li>○ Discussions with project staff who should be able to define clearly who is responsible for the provision of technical support</li> <li>○ Interviews with project staff to demonstrate that they are familiar with the content of project ADD e.g. species to be planted, spacing requirements, management systems and any potential issues</li> <li>○ The views of others who have worked with the organisation in the past (such as government, other project partners or other NGOs)</li> <li>○ A visibly efficient and functioning office with all necessary staff</li> </ul> </li> </ul>
<b>C. Findings (describe)</b>	<p>In the document review, it was confirmed that the local partner (Trees for Kenya) is a national non-governmental organization registered originally in 2012 as “Trees for the Future and Agroforestry Organization” and that changed the name in 2019 to “Trees for Kenya”. The Certificate of Registration of this second organization was registered with the ID: OP.218/051/12-0242/8157 under section 10 of the Non-Governmental Organization Act of Kenya.</p> <p>This national NGO has its main office in Embu County, with staff working in the three counties where the project is being implemented. Trees for Kenya has been working supporting local farmers in the region for several years, with</p>

	<p>demonstrated capacity to manage the Acorn initiative, and with the capability and ability to mobilize the necessary resources to develop the project. Trees for Kenya has developed projects similar to Acorn's and has worked with different funders and stakeholders.</p> <p>During the validation process the audit team has gathered enough evidence to confirm the fulfillment of these two requirements (e.g., Signed agreement between Acorn/Rabobank and Trees for Kenya, interview with Trees for Kenya CEO, interviews with local stakeholders, interview with donor, Trees for Kenya web page, visit to Embu local office,...). Regarding the sufficient supply of seedlings, based on the visit to the main nursery of the NGO and to one of the community nurseries, it can be confirmed that the requirement is accomplished.</p>		
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	None		
<b>F. Acorn's Response (if applicable)</b>	N/A		
<b>G. Status (if applicable)</b>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		
<b>I. Other</b>	N/A		

<b>Requirement 4.2.10</b>			
<b>A. Requirement:</b>	<i>The Local Partner shall comply with GDPR or local data and privacy regulations. For more details on data integrity, see Section 4.10 and the Partnership Agreement.</i>		
<b>B. Guidance Notes for Validators</b>	Confirm that the Local Partner has an internal privacy policy. Check Local Staff's knowledge of this policy by e.g. asking how they would handle a hypothetical scenario regarding a participant's data.		
<b>C. Findings (describe)</b>	In the document review it was confirmed that data integrity requirements are covered by the project. On the one hand, the agreement signed between Trees for Kenya and Rabobank (Partnership Agreement for the Trade in Carbon Removal Units) includes in its clauses 4.6 and 19.4 specific commitments regarding GDPR. The Participant Agreement signed between the local farmers and Trees for Kenya includes a Consent Form for the use of data. In the interviews with the Local Partner, it was confirmed that they know the national legislation about data integrity (Kenya Data Protection Policy 2018).		
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>

<b>E. Corrective Actions (describe)</b>	None
<b>F. Acorn's Response (if applicable)</b>	N/A
<b>G. Status (if applicable)</b>	N/A
<b>H. Forward Actions (describe, if applicable)</b>	None
<b>I. Other</b>	N/A

### Requirement 4.2.11

<b>Requirement 4.2.11</b>	
<b>A. Requirement:</b>	<i>The Local Partner shall provide a formal Participant Agreement (“Project Implementation and Carbon Removal Unit Purchase Agreement”) for each project participant, including a consent for data sharing and confirmation of payment arrangements.</i>
<b>B. Guidance Notes for Validators</b>	<p>Randomly sample participants and request their Participant Agreement to confirm that one has been signed. Through conversations with the participant, check that they:</p> <ul style="list-style-type: none"> <li>• Have access to the agreement in an accessible language and format</li> <li>• Understand and are happy with their key responsibilities</li> </ul> <p>If participants are yet to sign agreements, check that prospective participants will be happy with the above bullet points and that there is a plan in place for participants to sign agreements</p>
<b>C. Findings (describe)</b>	<p>During the site visit and in the interviews with the farmers it was confirmed that some project participants have already signed the Participant Agreement (including a consent). Some of them showed their signed agreement during the visit and explained the main contents of this contractual document. They are aware of their main commitments, planting and maintaining trees, and they understand they will get paid for it. All visited farmers understand the benefits of being part of the project, showed interest about the implementation of agroforestry practices (planting trees), and are happy with the idea of getting future revenues for these activities.</p> <p>However, some of the interviewed farmers do not have the Participant Agreement; it was not provided to them and they do not have information about its existence. In the meetings with Trees for Kenya no evidence was provided to confirm the fulfillment of this requirement.</p> <p>Regarding the language and the format of the agreement, the format was on paper, and the language was English. Although some farmers can read in English, it was confirmed during the visit that most of them speak only Swahili or other local languages. As mentioned above, it was confirmed that farmers understand the main contents of the agreement, as it was explained by the lead farmers of field technicians, and they received training about the project activity. See also findings in Requirement 4.2.15.</p>

<b>D. Conformance</b>	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	<b>CAR 03/23</b> Acorn and/or Trees for Kenya shall provide information to confirm the fulfillment of this requirement. It shall be demonstrated that a formal Participant Agreement has been provided to each project participant, including a consent for data sharing and confirmation of payment arrangement.		
<b>F. Acorn's Response (if applicable)</b>	<i>(To be filled out by the Project Coordinator)</i>		
<b>G. Status (if applicable)</b>	Outstanding		
<b>H. Forward Actions (describe, if applicable)</b>	None		
<b>I. Other</b>	N/A		

<b>Requirement 4.2.12</b>	
<b>A. Requirement:</b>	<p><i>The Local Partner shall be responsible for annual and traceable carbon benefit payments to the participants, as detailed in the "Standard Terms to Project Implementation and Carbon Removal Unit Purchase". At least 80% or more of the proceeds from CRU sales should accrue to participants as either cash payments or individual in-kind contributions. See Annex 7.4 for a list of in-kind contributions that may be used in Acorn projects and detail or cash payment criteria.</i></p> <p><i>The project coordinator ensures that payments are made in a transparent and traceable manner.</i></p>
<b>B. Guidance Notes for Validators</b>	<p>Confirm with participants, through interviews or participatory meetings, that:</p> <ul style="list-style-type: none"> <li>• They are happy with the types of payments being offered by the project, including in-kind contributions if relevant.</li> <li>• Are aware of the approximate level of income that they might expect from the project (due to ACORN's nature, the exact amount will be difficult to know, but evidence of extreme expectations from participants may be of concern and should be noted).</li> <li>• Understand that payments are conditional upon the sale of CRUs and therefore are not guaranteed.</li> <li>• Discuss with a small sample of households from different socio-economic groups to determine their level of understanding of the benefits they are likely to get from the project.</li> </ul> <p>Confirm that the Local Partner:</p> <ul style="list-style-type: none"> <li>• Has an appropriate system for disbursing and recording payments to project participants.</li> </ul>

	<ul style="list-style-type: none"> <li>Is aware of the limit on income from CRU sales that they can claim for operational costs and are happy with this limit.</li> </ul>			
<b>C. Findings (describe)</b>	<p>During the validation process this requirement was not confirmed as payments to the farmers had not started, the first transaction from Rabobank to Trees for Kenya took place some time before the validation site visit. In the interviews with the local partner and in the review of the signed agreements (Trees for Kenya-Rabobank and Participants-Trees for Kenya) it was evidenced that the redistribution of income from the sale of CRUs and the way of payment is clear for the local partner and included in the main project documents. Trees for Kenya is already arranging the first payment of CRUs to the farmers in coordination with Rabobank-Acorn.</p> <p>Regarding the distribution of the 80% in cash and in-kind, it was agreed during the last council meeting that farmers will receive 50% of the total 80% in cash and the other 50% in-kind (seedlings). See CAR 01/23 regarding the need to update the ADD.</p> <p>It was evidenced during the visit that participants do not understand the details of the CRUs calculation and payment process. Although the carbon component or the project (specifically the CRUs topic) is complex to explain and understand, this issue has been identified as an opportunity for improvement.</p> <p>CRUs payments had not started at the moment of the validation. Therefore, it was not possible to confirm farmers' opinions about this process. Farmers understand they will get paid for their participation in the project, but they do not understand the details of the carbon project. Most farmers interviewed requested information from the validation team about the payment process, as they wanted to know when and how they will be paid.</p>			
<b>D. Conformance</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">           Yes <input type="checkbox"/> </td> <td style="width: 33%; text-align: center;">           No <input checked="" type="checkbox"/> </td> <td style="width: 33%; text-align: center;">           N/A <input type="checkbox"/> </td> </tr> </table>	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>		
<b>E. Corrective Actions (describe)</b>	<p><b>NIRS 01/23</b></p> <p>The ADD shall be updated and provided to the VVB including the new decision of paying the 80% of the CRUs revenues to the farmers 50% cash and 50% in-kind (See also CAR 01/23).</p>			
<b>F. Acorn's Response (if applicable)</b>	<p><i>(To be filled out by the Project Coordinator)</i></p>			
<b>G. Status (if applicable)</b>	<p>Outstanding</p>			
<b>H. Forward Actions (describe, if applicable)</b>	<p>None</p>			
<b>I. Other</b>	<p>During the validation process this requirement was not confirmed as payments to the farmers had not started, the first transaction from Rabobank to Trees for Kenya took place some time before the validation site visit. This requirement will need to be assessed in the first verification.</p>			

Requirement 4.2.13		
<b>A. Requirement:</b>	<i>The Local Partner shall have a separate account or earmarked funds for the sole purpose of participant finance, separate to the Local Partner's operational finances.</i>	
<b>B. Guidance Notes for Validators</b>	Request evidence of such an account.	
<b>C. Findings (describe)</b>	During the site visit, in the interviews with Trees for Kenya it was confirmed that Rabobank-Acorn had already transferred the first payments of the CRUs and that Trees for Kenya had received the transaction. There is enough evidence to confirm the possibility of independently monitoring and accounting for project funds. The transaction summary of Trees for Kenya bank account in Co-operative Bank was provided to the validation team during the visit. Therefore, there is evidence of earmarked funds for the sole purpose of participant finance.	
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/> N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	None	
<b>F. Acorn's Response (if applicable)</b>	N/A	
<b>G. Status (if applicable)</b>	N/A	
<b>H. Forward Actions (describe, if applicable)</b>	None	
<b>I. Other</b>	N/A	

Requirement 5.1.1	
<b>A. Requirement:</b>	<i>The project coordinator ensures that mobile payments to participants are either already possible or there are no foreseeable obstacles for this in the near future.</i>
<b>B. Guidance Notes for Validators</b>	Check the systems that are being proposed by the project and make an assessment of whether these are fully functional already or whether they can be made functional when required. Are communities/producers aware of the system and do they understand it? Are documents and materials readily available to producers/communities?
<b>C. Findings (describe)</b>	In the site visit it was confirmed that mobile payment is commonly used in Kenya, both in the cities and in the rural areas. In the interviews with the local partner and with the farmers it was corroborated that they are familiar with this payment method. As mentioned above, CRUs payments to the farmers have not started yet, but Trees for Kenya plans to use the tool M-PESA, from Safaricom, the largest mobile network operator in Kenya. "M-PESA (M for

	mobile, PESA is Swahili for money) is a mobile phone-based money transfer service, payments and micro-financing service, launched in 2007 by Vodafone and Safaricom". Considering this evidence, mobile payments to participants is already possible. At the time of the validation Trees for Kenya was planning the first payments, updating the database (mainly phone numbers) and organizing the procedure in coordination with Acorn-Rabobank.		
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	None		
<b>F. Acorn's Response (if applicable)</b>	N/A		
<b>G. Status (if applicable)</b>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		
<b>I. Other</b>	N/A		

### Requirement 4.2.14

<b>A. Requirement:</b>	<i>The Local Partner should be aware of local, national and international laws and regulations, align project activities to comply accordingly, and integrate proper employment law.</i>		
<b>B. Guidance Notes for Validators</b>	Keep a look out for any illegal activities that the Local Partner may be engaging in, whether in the capacity of coordinating the ACORN project or otherwise.  Through interviews with Local Partner staff, assess their awareness of relevant laws and regulations.		
<b>C. Findings (describe)</b>	In the interviews with Trees for Kenya, it was confirmed that local staff are aware of the main regulations related to project activities. The main legislation and regulations concerning agroforestry activities are mentioned in the ADD and have been facilitated to the VVB before the site visit. During the site visit and in the interviews with stakeholders no evidence was found of illegal activities carried out by Trees for Kenya.		
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	None		
<b>F. Acorn's Response (if applicable)</b>	N/A		



<b>G. Status (if applicable)</b>	N/A
<b>H. Forward Actions (describe, if applicable)</b>	None
<b>I. Other</b>	N/A

<b>Requirement 4.2.15</b>				
<b>A. Requirement:</b>	<i>The Local Partner should provide information in an applicable language and/or format that suits all participants and avoid discrimination of illiterate groups.</i>			
<b>B. Guidance Notes for Validators</b>	<p>Check that the materials that participants should be able to access are in an appropriate language and/or format. Materials that can be requested include:</p> <ul style="list-style-type: none"> <li>• Participant Agreement</li> <li>• Relevant Standard Operating Procedures or support documents</li> <li>• Information on process for submitting grievances</li> <li>• Information or leaflets on Project Council meetings or meeting outputs/minutes</li> </ul>			
<b>C. Findings (describe)</b>	<p>As confirmed during the on-site visit, in the interviews with the local partner and the farmers, all documented information is provided in English. While it was verified that trainings, meetings in local communities, technical support and all verbal communication, conducted by both Trees for Kenya staff, the lead farmers and the field technicians, took place in the appropriate local language, the main contractual/legal documents (Participant Agreement and consent) between Trees for Kenya and the local farmers remain in English. In the discussions with the local farmers, it was evidenced that most of them do not have the required level of English to understand the Agreement and the consent. Farmers informed the validation team that the contents of the signed documents are explained by the lead farmers or the field technicians in their local languages or in Swahili, and that they expressed agreement with the main rights and obligations. Additionally, there are some project documents provided to the lead farmers and field technicians that include infographics, for a better description/explanation of the project to the farmers, mainly to the illiterate ones.</p> <p>No evidence of discrimination of illiterate was gathered and it was confirmed that both illiterate and non-illiterate were onboarded in the project interchangeably. However, considering all the above mentioned, there is evidence that Participant Agreement and consent are not provided to the participants in an applicable language.</p>			
<b>D. Conformance</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Yes <input type="checkbox"/></td> <td style="width: 33%; text-align: center;">No <input checked="" type="checkbox"/></td> <td style="width: 33%; text-align: center;">N/A <input type="checkbox"/></td> </tr> </table>	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>		
<b>E. Corrective Actions (describe)</b>	<p><b>CAR 04/23</b> Project documents provided to the local farmers shall be in an applicable language that suits all participants.</p>			

<b>F. Acorn's Response (if applicable)</b>	<i>(To be filled out by the Project Coordinator)</i>
<b>G. Status (if applicable)</b>	Outstanding
<b>H. Forward Actions (describe, if applicable)</b>	None
<b>I. Other</b>	N/A

### Requirement 4.2.16

<b>A. Requirement:</b>	<i>The Local Partner should provide a stakeholder map to identify key communities, organizations, and local and national authorities that are likely to be affected by or have a stake in the project. The Local Partner is responsible for taking appropriate steps to inform these stakeholders about the project and seek their views, and secure approval where necessary.</i>		
<b>B. Guidance Notes for Validators</b>	<ul style="list-style-type: none"> <li>• Check that stakeholder mapping has been conducted in a participatory manner</li> <li>• Check whether a local stakeholder or well-being analysis has been conducted to identify socio-economic groupings in the communities</li> <li>• Check that relevant stakeholders have been informed about project, and approve of project. Ensure this is the case for a variety of stakeholders included within the stakeholder map, including local communities not included in the project, marginalised groups and relevant local authorities.</li> </ul>		
<b>C. Findings (describe)</b>	<p>The local partner and Acorn have provided a stakeholder map in the ADD, Part K, including information about their interest and influence in the project. During the conversations with Trees for Kenya the main entities affected by the project were described and the validation team had the chance to meet and interview some of them (e.g., MOYU). Consulted stakeholders have been informed about the project and their views have been considered (e.g. some of them have participated in the council meetings). However, the information included in the ADD does not specify the name and contact of the stakeholders. The document includes general information about each stakeholder type but does not include detailed info. As an example, Reforest Action, Treedom and Moyu are identified as key stakeholders by Trees for Kenya but are not included in Part K of the ADD (Stakeholder analysis).</p>		
<b>D. Conformance</b>	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	<p><b>NIRS 02/23</b> Stakeholders' analysis in the ADD (Part K) shall be updated, identifying key stakeholders (public and private entities, communities, etc.) and including the required information by stakeholder in the corresponding table (Interest, Influence, Justification, Outcome, and Informed).</p>		

<b>F. Acorn's Response (if applicable)</b>	<i>(To be filled out by the Project Coordinator)</i>
<b>G. Status (if applicable)</b>	Outstanding
<b>H. Forward Actions (describe, if applicable)</b>	None
<b>I. Other</b>	N/A

### Requirement 4.2.17, key concept 1.3, Table 4 extract

<b>A. Requirement:</b>	<p><u>4.2.17</u> <i>The Local Partner should coordinate and provide a business case, including a financial analysis, monitoring and implementation plan, at the start of the project.</i></p> <p><u>Key concept 1.3</u> <i>For the farmer, the increased annual income from both agricultural production and carbon sequestration needs to exceed the costs associated with the transition to agroforestry and the generation and trading of CRUs.</i></p> <p><u>Table 4 extract</u> <i>The Local Partner does not draw more than 10% of sales income for ongoing coordination, administration and monitoring costs. Exceeding this percentage is only possible in exceptional circumstances where justification is provided and Acorn formally approves a waiver.</i></p>
<b>B. Guidance Notes for Validators</b>	<p>The business plan will have been checked by Plan Vivo Foundation, however it is difficult to assess the appropriateness of some aspects remotely and without knowledge of local context. Therefore, the validation should request to see this business case and assess whether:</p> <ul style="list-style-type: none"> <li>- Check business case is underwritten by agronomist(s) and community representatives through interviews.</li> <li>- Costs detailed in business plan (e.g. cost of seeds, labour etc.) are appropriate for the local context</li> <li>- Participants believe that the income they will receive from the project (direct and in-kind) will be enough for their activities to take place.</li> </ul>
<b>C. Findings (describe)</b>	<p>The business case has been provided to the VVB and has been developed by Acorn and Trees for Kenya. Prices and costs considered in the Business Case are in accordance with the Kenyan rural context and with reference numbers of local crops production.</p> <p>Key concept 1.3. is confirmed in the Business Case spreadsheet (see Output-Farmer Sheet).</p> <p>The requirement included in Table 4 extract cannot be justified as project payments have not started. However, it was evidenced in the discussions with Trees for Kenya and in the review of the agreement between Rabobank and Trees for Kenya, that the local partner will receive 10% of the CRUs sales income.</p>

<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	None		
<b>F. Acorn's Response (if applicable)</b>	N/A		
<b>G. Status (if applicable)</b>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		
<b>I. Other</b>	N/A		

<b>Requirement 4.2.18</b>	
<b>A. Requirement:</b>	<p><i>The Local Partner should actively inform and involve participants about/in the decision-making process throughout the project, from design, to monitoring, to implementation, to field management, and to payments, by organizing regular project council meetings. Participants should actively contribute to the selection and design of activities, considering:</i></p> <ol style="list-style-type: none"> <li><i>a. Local livelihood needs and opportunities</i></li> <li><i>b. Local customs</i></li> <li><i>c. Land availability and tenure</i></li> <li><i>d. Food security</i></li> <li><i>e. Inclusion of marginalized groups</i></li> <li><i>f. Opportunities to enhance (agricultural) biodiversity</i></li> </ol>
<b>B. Guidance Notes for Validators</b>	<p>Whether participants have been actively involved in the decision-making of the project may be determined through:</p> <ul style="list-style-type: none"> <li>• Records/minutes/photographs of community meetings and training workshops etc.</li> <li>• Project staff and communities able to explain how communities/target groups were selected and involved in the development of the project and in the choice of activities</li> <li>• Project staff able to demonstrate that they are familiar with the communities/target groups and able to interact with them easily through meetings facilitated during the validation</li> <li>• Meetings held with specific target groups e.g. women, socially disadvantaged etc.</li> </ul> <p>It may be useful to conduct a time-line exercise with communities to understand the planning process that has taken place.</p>
<b>C. Findings (describe)</b>	<p>The findings of requirement 4.2.3. include a description of the evidence gathered about the governance structure. Trees for Kenya has already organized two council meetings and is planning the improvement of the following ones. In the discussions with different stakeholders, it was verified</p>

	<p>that the council is being used by Trees for Kenya as a decision-making mechanism. However, in the interviews with the lead farmers, field technicians and the local farmers, a lack of communication between the farmers and the council meeting representatives was identified. It was not confirmed if and/or how local participants' opinion was considered in the decision-making, and if and/or how decisions made in the council were communicated to the farmers.</p> <p>Lead farmers have demonstrated frequent and fluent communication with local farmers, and Trees for Kenya is managing the project with the support of the council. Nevertheless, a lack has been identified in the decision-making mechanism between the lead farmers and the council.</p>		
<b>D. Conformance</b>	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	<b>CAR 05/23</b> It shall be demonstrated that Trees for Kenya actively informs and involves project participants in the decision-making.		
<b>F. Acorn's Response (if applicable)</b>	<i>(To be filled out by the Project Coordinator)</i>		
<b>G. Status (if applicable)</b>	Outstanding		
<b>H. Forward Actions (describe, if applicable)</b>	None		
<b>I. Other</b>	N/A		

### Requirements 4.2.19 & 4.2.20

<b>A. Requirement:</b>	<p><u>4.2.19</u> <i>The Local Partner shall be available to handle grievances and provide feedback mechanisms on the project design, in a transparent, fair and timely manner and should organize regular council meetings to provide participants and their local community with a setting in which they can raise any concerns or grievances about the project to the Local Partner.</i></p> <p><u>4.2.20</u> <i>The Local Partner should ensure that a proper grievance mechanism is developed, described in detail in the project documentation, communicated to the local communities and followed-up. A summary of grievances received, the manner in which these are dealt with and details of outstanding grievances shall be reported to an Acorn representative(s) within 35 working days. These grievances are detailed by Acorn in annual reports to the certifier.</i></p>
<b>B. Guidance Notes for Validators</b>	<p>This may be determined through checking:</p> <ul style="list-style-type: none"> <li>- That the grievance mechanism is in place. E.g., if the states that it will create a box for submitting feedback, can it be found in an appropriate location?</li> </ul>

	<ul style="list-style-type: none"> <li>- Checking through interviews that project participants are aware of grievance and feedback mechanisms, and know how to access them, and are satisfied with these mechanisms</li> <li>- Check through interviews with relevant project staff that they have appropriate knowledge of the grievance mechanism process</li> <li>- Check project council meeting minutes for evidence of grievances being reported, and check whether these have been resolved and whether the resolution has been communicated to participants</li> <li>- Check whether feedback thus far from project participants has been incorporated into the project, and if not, whether there is a reasonable justification for this.</li> </ul>			
<b>C. Findings (describe)</b>	<p>The project grievance mechanism is described in the ADD Part G.4. During the document review and in the conversations with the local partner, it was identified that Trees for Kenya has an internal grievance mechanism complementing the project mechanism in its Code of Conduct (Grievance Policy). There is also evidence (i.e. minutes) that during the council meeting the grievance mechanism was discussed and that specific grievances were debated and noted. In the discussions with the local farmers, they expressed that if they have any grievance concerning the project, the first contact will be the lead farmer and the second one Trees for Kenya staff (field technicians). In these conversations with the farmers, no significant grievances or disputes were identified. As described before, in other findings, as the CRUs payment process has not started, most of the farmers are interested and asked about the payment protocol, wanting to understand when and how they will be paid. Although there is evidence of the existence and implementation of a grievance mechanism, in line with the findings of requirement 4.2.3, it was identified a potential lack of communication between the local farmers and the council. This has already been identified as a CAR (see CAR 02/23) and it is expected to be improved in the next council meetings, as expressed by Trees for Kenya.</p>			
<b>D. Conformance</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Yes <input checked="" type="checkbox"/></td> <td style="width: 33%; text-align: center;">No <input type="checkbox"/></td> <td style="width: 33%; text-align: center;">N/A <input type="checkbox"/></td> </tr> </table>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>		
<b>E. Corrective Actions (describe)</b>	None			
<b>F. Acorn's Response (if applicable)</b>	N/A			
<b>G. Status (if applicable)</b>	N/A			
<b>H. Forward Actions (describe, if applicable)</b>	None			
<b>I. Other</b>	N/A			

<b>Requirement 4.2.21</b>				
<b>A. Requirement:</b>	<i>The Local Partner shall be responsible for the secure storage of project information, including project designs, business case details, proof of payments, records of participant events and monitoring results.</i>			
<b>B. Guidance Notes for Validators</b>	<ul style="list-style-type: none"> <li>• Check that Local Partner has stored this information safely, and that records can be produced when asked.</li> <li>• Are there appropriate back-up systems for important information?</li> </ul>			
<b>C. Findings (describe)</b>	As confirmed in the conversations with Trees for Kenya, project information is stored safely. They have backup copies of the main information, and Acorn-Rabobank has also copies of the project documents and farmers database.			
<b>D. Conformance</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Yes <input checked="" type="checkbox"/></td> <td style="width: 33%; text-align: center;">No <input type="checkbox"/></td> <td style="width: 33%; text-align: center;">N/A <input type="checkbox"/></td> </tr> </table>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>		
<b>E. Corrective Actions (describe)</b>	None			
<b>F. Acorn's Response (if applicable)</b>	N/A			
<b>G. Status (if applicable)</b>	N/A			
<b>H. Forward Actions (describe, if applicable)</b>	None			
<b>I. Other</b>	N/A			

<b>Requirement 4.2.22</b>	
<b>A. Requirement:</b>	<i>The Local Partner shall follow the Acorn monitoring plan as outlined in the Methodology and contribute to on-the-ground data collection, validation, and verification activities while coordinating the support of participants and local communities on this monitoring plan.</i>
<b>B. Guidance Notes for Validators</b>	<p>Monitoring and reporting systems and capabilities may be determined through:</p> <ul style="list-style-type: none"> <li>• Staff and participating communities able to explain the monitoring system (how each of the indicators in the ADD will be monitored)</li> <li>• Records of any monitoring already undertaken e.g. baselines or other information</li> <li>• Visiting plots and watching Local Partner collect data on the ground, and assessing whether this is in keeping with procedures outlined in Acorn Methodology</li> </ul>
<b>C. Findings (describe)</b>	Although Trees for Kenya does not have a specific monitoring plan drafted for the project, Acorn and Trees for Kenya are following The Acorn Framework and Methodology, considering timelines and responsibilities to conduct the

	<p>continuous monitoring included in section 7.10 “Monitoring &amp; reporting overview” of The Acorn Framework.</p> <p>Regarding socioeconomic and environmental aspects, the ADD Part D (Project Baseline Assessment) describes the results of the first survey and how the identified indicators will be monitored. In the discussion with Trees for Kenya staff, they explained how they did the first survey and how they are planning to do the monitoring, the next surveys. As the project is currently in its early stage, during the validation, only the results of the first survey were available. Trees for Kenya also explained that, with the current governance structure, they do a continuous monitoring of the project implementation through the lead farmers and field technicians.</p> <p>With regards to the carbon accounting and the CRUs calculations, during the on-site visit, the validation team had the opportunity to see how Acorn is collecting ground truth data in collaboration the local partner and with the support of a consultancy firm. Acorn has developed a specific methodology and protocol (in line with The Acorn Framework and Methodology) for ground truth data collection, that has been provided to the validation team.</p> <p>During this validation, Trees for Kenya facilitated the on-site visit, coordinating the process with local farmers, lead farmers, field technicians and other stakeholders. During the audit, no evidence of non-compliance with this requirement was identified.</p>		
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	None		
<b>F. Acorn’s Response (if applicable)</b>	N/A		
<b>G. Status (if applicable)</b>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		
<b>I. Other</b>	N/A		

<b>Requirement 4.2.23</b>	
<b>A. Requirement:</b>	<i>The Local Partner should address and is expected to make efforts to provide equal opportunities to fill employment positions in the project for women and members of marginalized groups where job requirements are met or for roles where they can be cost-effectively trained.</i>
<b>B. Guidance Notes for Validators</b>	<p>Check that women and members of marginalized groups have been given opportunities to be employed through:</p> <ul style="list-style-type: none"> <li>- Interviews with women participants</li> </ul>



	- Presence or absence of women in project staff (if women only fill e.g. low level or part time roles, note this here)		
<b>C. Findings (describe)</b>	In the document review and in the conversations with Trees for Kenya it was confirmed that the local partner has a Code of Conduct with a Policy on Human Rights, Vulnerable Populations, Forced Labor and Equal Opportunity. During the site visit it was corroborated that women are employed by Trees for Kenya, not only in low level or part time roles. It was confirmed that women participate actively in the project. Women involved in different levels of the project (Trees for Kenya Staff, lead farmers and farmers) were interviewed and no grievances or discrimination issues were identified. During the audit no marginalized groups were identified in the local communities where the project is being implemented. See also findings of requirement 4.2.4.		
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	None		
<b>F. Acorn's Response (if applicable)</b>	N/A		
<b>G. Status (if applicable)</b>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		
<b>I. Other</b>	N/A		

## Theme: Additionality

Requirements 4.3.1, 4.3.2 & 5.1.1	
<b>A. Requirement:</b>	<p><u>4.3.1</u> <i>Acorn projects shall demonstrate additionality at the start of the project intervention. Projects that wish to expand into a new country should reassess additionality prior to such expansion.</i></p> <p><u>4.3.2</u> <i>Acorn projects shall be additional, i.e. would not have been implemented without the additional revenues generated through the sale of CRUs. At minimum, the Local Partner shall demonstrate:</i></p> <p>a. <i>Proof of regulatory surplus, meaning it is not required by any form of</i></p>

	<p><i>existing laws or regulations. Exceptions can be made for projects that support laws that are not enforced or commonly met in practice.</i></p> <p><i>b. Compliance with the Agroforestry Positive List requirements OR robust proof of at least one barrier as defined in the Acorn Additionality Assessment (Section 5.2). Please note that the Agroforestry Positive List can only be used as a standalone approach after separate approval of the Plan Vivo Foundation. Until then, projects are expected to demonstrate adherence to both criteria to prove applicability.</i></p> <p><i>The participant ensures project additionality and is aware that the project has a durability period of 20 years.</i></p> <p><u>5.1.1</u> <i>For any pre-existing agroforestry on a smallholder's land:</i></p> <ul style="list-style-type: none"> <li>• <i>Agroforestry at the farm level has been implemented less than 5 years ago.</i></li> <li>• <i>The participant confirms that previously sequestered CO<sub>2</sub> on the land has not yet been monetized.</i></li> <li>• <i>The participant has received donor/grant funding for a significant part of their existing agroforestry practices.</i></li> </ul>
<p><b>B. Guidance Notes for Validators</b></p>	<p>The Local Partner should give opinion on whether:</p> <ul style="list-style-type: none"> <li>• The project simply owes its existence to legislative decrees or to commercial land-use initiatives that are likely to be economically viable in their own right i.e. without payments for ecosystem services.</li> <li>• The project activities are common practice in the area in the absence of carbon finance.</li> <li>• Without project funding there are social, cultural, technical, ecological or institutional barriers that would prevent project activities from taking place.</li> <li>• Participants are aware that project has durability period of 20 years and what this entails regarding expectations around, and monitoring of, their trees. This can be achieved through interviews.</li> <li>• Agroforestry activities were implemented at the start of the project, 5 years prior to the start of the project, or more than 5 years prior. This can be achieved through interviews. If agroforestry activities were implemented 5 years prior to the start of the project: <ul style="list-style-type: none"> <li>○ How was this funded?</li> <li>○ Was any of the CO<sub>2</sub> sequestered monetized?</li> </ul> </li> </ul>
<p><b>C. Findings (describe)</b></p>	<p>Additionality has been demonstrated, as described in Part C of the ADD with the proof of regulatory surplus, with the compliance of the positive list (meeting requirements a, b and d of section 5.2 of Acorn Framework) and with the proof of two barriers (financial and technical barrier and ecological barrier). In the additionality assessment, the participation of Trees for Kenya as an NGO with experience in the project area working on agroforestry is considered a key aspect to justify how the main barriers will be faced. Trees for Kenya started some years ago promoting agroforestry practices on a small-scale initiative. With the carbon project, the initiative will be able to scale up and be feasible in the mid-long term. The technical support that Trees for Kenya is providing to the farmers will contribute to face the identified barriers, and the revenues generated by the project will contribute to maintain this</p>

	<p>technical assistance during the project duration. During the on-site visit and in the interviews with the farmers, it was evidenced that agroforestry is a common practice in the project area. Most of the farmers visited have been planting some trees on their farms for different uses. Trees for Kenya, with the mobilization and sensitization activities, has contributed and is contributing to improve and consolidate the agroforestry practices, from randomly planting some trees on the farms to designing appropriate agroforestry systems (species selection, planting frame, management, and maintenance). During the on-site visit, the main evidenced additional contribution of this carbon project to the common practice are:</p> <ul style="list-style-type: none"> <li>• Increase of project scale: since Trees for Kenya started with the Acorn project the onboarding process has increased. The potential carbon benefits of the project are helping Trees for Kenya to mobilize and implicate farmers in this agroforestry project.</li> <li>• Improve the agroforestry systems: because of the specific characteristics of the carbon project, the need to have an adequate and well-maintained, and monitored agroforestry system is one of the main objectives. In other reforestation activities, the main goal is planting trees. For some donors, the impact indicator is the number of planted trees, with less focus on the technical aspects for the success of these initiatives. Improving the agroforestry system (e.g. proper species selection and mix and maximizing the planting density) the project will contribute to additional carbon removals.</li> <li>• Improve initiative duration: the carbon component of the project will contribute to generate revenues for several years. Farmers are aware of this, as confirmed during the conversations with them and as indicated in the Farmers Agreement (planted trees need to be maintained for at least 25 years). The maintenance, management and monitoring of the planted trees and agroforestry system will improve thanks to the project, and this expected to contribute to additional climate change mitigation.</li> </ul>		
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	None		
<b>F. Acorn's Response (if applicable)</b>	N/A		
<b>G. Status (if applicable)</b>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		
<b>I. Other</b>	N/A		

## Theme: Project baselines

### Sub-theme: carbon baseline

Requirements 4.4.1, 4.4.2 & 4.4.4	
<b>A. Requirement:</b>	<p><u>4.4.1</u> <i>The Local Partner should describe the current land use and habitat species within a project area, and explain how these are most likely to change over a period of ten years without the project intervention.</i></p> <p><u>4.4.2</u> <i>As part of the carbon baseline, project areas should identify species with a high local environmental and social conservation value and describe how these species are likely to be affected by the project intervention, and how these effects are monitored. The conservation value of species can be determined by local Indigenous knowledge and/or by referring to the IUCN red list or the Forest Stewardship Council.</i></p> <p><u>4.4.4</u> <i>All land within the project area should be either cultivated land or degraded at the start of the project intervention (i.e. baseline).</i></p>
<b>B. Guidance Notes for Validators</b>	<p>Through visiting site, determine whether description of current land use and habitat species within ADD is an accurate representation of the situation on the ground. Also confirm that the project areas are/were cultivated land or degraded at the start of the project intervention.</p> <p>Through either own expertise, conversations with an appropriate expert of the region, and/or conversations with local community members, identify whether any of high local environmental and social conservation value have been missed from the ADD.</p>
<b>C. Findings (describe)</b>	<p>In the on-site visit, by direct observation and in the interviews with farmers, it was confirmed that the description of current land use and habitat species within the ADD is an accurate representation of the situation on the ground. The current land use of all visited parcels during the validation is cropland. Depending on the project area the type of crop is different and it is common to see in the farms an area dedicated to food crops. In the dryer and less productive areas, the land is mainly dedicated to food crops (corn, bean, cassava, etc.), while in richer areas food crops are combined with cash crops. The main cash crops observed during the visit were tea, coffee, macadamia and fruit trees (e.g. avocado and mango).</p> <p>Most of the visited farmers have already started with agroforestry practices, planting some trees in their farms (e.g. some fruit trees inside the crop or some timber trees in the parcels border).</p> <p>During the field audit no evidence was found to demonstrate that high local environmental and social conservation values are missed in the ADD.</p> <p>Regarding carbon baseline, the ADD indicates Adjustment factor for baseline removal of 25%. This value has not been confirmed during the validation and will be assessed during the verification of the project.</p>

<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	None		
<b>F. Acorn's Response (if applicable)</b>	N/A		
<b>G. Status (if applicable)</b>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		
<b>I. Other</b>	The adjustment factor for baseline removals will be assessed during the verification of the project, with all the GHG calculation process.		

### Sub-theme: project baseline

Requirement 4.4.7	
<b>A. Requirement:</b>	<i>In addition to the carbon baseline, a project baseline should be provided by Local Partners on a project level at the start of a project intervention. This project baseline should describe the current socioeconomic conditions and explain how these conditions are most likely to develop over time (positively and/or negatively) as a result of the project intervention.</i>
<b>B. Guidance Notes for Validators</b>	<p>Discuss with project staff and communities to understand how the baseline assessment was conducted and how the socio-economic monitoring plan developed out of this. Assess in particular:</p> <ul style="list-style-type: none"> <li>• Whether the livelihoods indicators can effectively monitoring socio-economic changes taking place</li> <li>• The extent to which women, disadvantaged people and other social groups have been involved project processes and whether the selected indicators will enable impacts on them to be determined</li> </ul> <p>Whether any groups in the community are likely to be adversely affected by the project and whether there are any mitigation measures in place to address this. If so, are the mitigation actions appropriate and understood by relevant people?</p>
<b>C. Findings (describe)</b>	<p>The project baseline assessment is described in Part D of the ADD and was done following section 5.4 of Acorn Framework (100 farmers were originally surveyed for the baseline assessment). During the discussions with Trees for Kenya it was confirmed that future monitoring of project baseline is planned. Local livelihood and environmental potential positive impacts will be able to be monitored with the indicators included in the ADD.</p> <p>No negative environmental or socioeconomic impacts have been identified. Likewise, no adverse effect on any type of community group has been identified during the validation.</p>

<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	None		
<b>F. Acorn's Response (if applicable)</b>	N/A		
<b>G. Status (if applicable)</b>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		
<b>I. Other</b>	N/A		

## Theme: Carbon benefits

### Sub-theme: Leakage

Requirements 4.6.1 & 4.6.2	
<b>A. Requirement:</b>	<p><u>4.6.1</u> <i>All Acorn projects should identify potential sources of negative leakages and the location(s) where this leakage may occur. See the leakage assessment in Section 5.5.</i></p> <p><u>4.6.2</u> <i>Where leakage is likely to be significant, a specific leakage mitigation and monitoring plan should be established and a conservative adjustment factor should be applied to the CRU calculations according to the Methodology.</i></p>
<b>B. Guidance Notes for Validators</b>	<p>Check the listed sources of leakage and, by comparing against discussions with local experts, the Local Partner and participants, comment on the appropriateness of the:</p> <ul style="list-style-type: none"> <li>○ Sources of leakage listed and their perceived significance. Is the leakage adjustment factor (AdjL) therefore appropriate for the level of leakage risk?</li> <li>○ Mitigation measures. Have they already started?</li> <li>○ The understanding of the importance of addressing leakage amongst project participants</li> </ul>
<b>C. Findings (describe)</b>	<p>The ADD in Part M. 2. gives an adjustment factor for Leakage of 0%. Leakage is not expected, the project activity is not expected to lead to GHG emissions outside the project boundary. Trees for Kenya and Acorn do not expect potential displacement of pre-project activities due to the project implementation.</p> <p>During the site visit enough evidence was gathered to confirm that, if existing, potential leakage will be negligible. The only potential identified source of significant leakage is the displacement of agricultural or grazing activities.</p>

	These activities will be displaced only if incompatible with project activities. Agroforestry is expected to increase the productivity of the current crops, or at least not decrease it, therefore, no displacement of agricultural activities is expected. In the case of livestock, most farmers have few animals and are compatible with their current agroforestry activity and are expected to be compatible with the project improved agroforestry.		
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	None		
<b>F. Acorn's Response (if applicable)</b>	N/A		
<b>G. Status (if applicable)</b>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		
<b>I. Other</b>	N/A		

### Sub-theme: Double-counting

Requirement 4.7.2	
<b>A. Requirement:</b>	<i>An Acorn project shall not be incorporated by any other accounting program (e.g. compliance, voluntary or national GHG program) unless upon Acorn approval and with official agreement that demonstrates that no double counting is taking place.</i>
<b>B. Guidance Notes for Validators</b>	Check the possibility of double counting from other accounting programs through discussions with local experts, the Local Partner and other projects (including any national or regional level GHG coordination unit).
<b>C. Findings (describe)</b>	During the validation no evidence was found to confirm that the project is incorporated in any other accounting program. However, during the on-site visit, three potential double counting risks were discussed with Trees for Kenya. The first one was the potential overlapping of project parcels with other Acorn projects implemented in the same project area. Acorn has two projects (Trees for Kenya and Farm Africa) in the counties of Embu and Tharaka Nithi, and both are working in the same communities. Acorn and the local partners identified and solved this conflict and this was confirmed by the validation team during the on-site visit, both in the review of the GPS information and in the conversations with the lead farmers and farmers. The second potential source of double counting identified was the possible carbon credits claimed by Trees for Kenya donors. In the interviews these stakeholders, it was confirmed that they are not interested in claiming GHG removals. The third issue identified is the potential conflict with the

	national commitments, with the National Determined Contributions (NDCs) of the Paris Agreement. The implementation of articles 6.2. and 6.4 of the Paris Agreement may affect the voluntary carbon market, and therefore this project, depending on the final country approach. During the visit, it was verified that the country is working on a new legislation/regulation regarding this issue. Although it is still under discussion, it seems these voluntary carbon initiatives will need to pay a fee/tax per carbon credit issued/sold. Based on this approach, the potential risk of double counting will be lower as this payment will probably be considered as a sort of authorization by the country.		
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	None		
<b>F. Acorn's Response (if applicable)</b>	N/A		
<b>G. Status (if applicable)</b>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		
<b>I. Other</b>	Although, at the moment of this validation, there is enough evidence that there is not double counting, there is a potential risk in the future that will need to be monitored during the implementation of the project.		

### Sub-theme: Reversal risk

Requirement 4.9.2	
<b>A. Requirement:</b>	<i>Acorn projects should review their reversal risks by making use of the reversal risk assessment (see Annex 7.8), and high-risk areas should be mitigated with appropriate actions and be monitored closely. At least every five years, Local Partners should reevaluate their reversal risks and report this to Acorn, who again submits this to the certifier for oversight.</i>
<b>B. Guidance Notes for Validators</b>	<p>Through interviews with Local Partner and local experts, assess whether the:</p> <ul style="list-style-type: none"> <li>• Risk levels assigned in the <i>reversal risk assessment</i> are appropriate.</li> <li>• Mitigation measures proposed are likely to be effective and implemented. Have they already started?</li> <li>• Monitoring plans associate with risk mitigation are appropriate and likely to be implemented.</li> </ul> <p>Is the Local Partner aware that the risk assessment must be recompleted every 5 years?</p>
<b>C. Findings (describe)</b>	During the site visit to the different randomly selected plots and in the conversations with the farmers and local Trees for Kenya staff, it was confirmed that some existing risks identified in the ADD have infra-estimated risk levels. Therefore, some of them will require mitigation actions.



	<p>The following three risks were considered with infra-estimated risk level:</p> <ul style="list-style-type: none"> <li>• Change of land ownership and coverage (land tenure): in several of the visited plots the land tenure was in the process of changing (usually due to inheritance reasons). Although it was always within the same family, this was identified as a potential risk by Trees for Kenya (e.g. plot segregation affecting the project boundary, change of project participant and agreement status). See also Observation in requirement 4.2.1 and the information included in ADD Part E regarding this issue.</li> <li>• Natural risk: several natural risks were described during the field visit by the local partner, and some of the mitigation measures were also described and already undertaken. However, this risk is considered as Low in the ADD.</li> <li>• Logging risk: some of the farmers indicated during the interviews that their intention is to harvest some of the planted trees for timber and fuelwood. Although harvesting is not planned as a project activity, this risk of logging shall be mitigated.</li> </ul>		
<b>D. Conformance</b>	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	<b>NIRS 03/23</b> Acorn and Trees for Kenya shall update the Risk assessment in the ADD (reviewing the whole risk assessment, updating risk levels of the already included risks and including mitigation actions).		
<b>F. Acorn's Response (if applicable)</b>	<i>(To be filled out by the Project Coordinator)</i>		
<b>G. Status (if applicable)</b>	Outstanding		
<b>H. Forward Actions (describe, if applicable)</b>	None		
<b>I. Other</b>	N/A		

## Theme: Data handling

Requirement 4.10.1	
<b>A. Requirement:</b>	<i>All project participants should give permission to share (provide and receive) data relevant for the project (e.g. name and GPS coordinates), either via the Local Partner or directly with Acorn. A participant's consent is provided at the start of a project intervention in a new area.</i>
<b>B. Guidance Notes for Validators</b>	Check through interviews with participants, and participant consent forms (currently can be found in the "TEMPLATE FARMERS AGREEMENT AND REQUIREMENTS REGARDING SMALLHOLDER FARMERS' CONSENT" document),

	that participants have given permission for their data to be shared and are aware of what it is being used for.		
<b>C. Findings (describe)</b>	<p>During the on-site visit it was verified that some participants have already signed a consent, giving permission to share data relevant for the project. The consent form is now included in the Participant Agreement as an Annex but was originally a separate document. In the conversation with Trees for Kenya, it was explained that at the beginning of the project they started onboarding farmers using only a consent form and then they included it as a part of the Participants Agreement.</p> <p>However, as in the case of the Participant Agreement (see CAR 03/23), some farmers did not have the consent and in the meetings with Trees for Kenya no evidence was provided to confirm the fulfillment of this requirement. With regards to the language and format of the consent, see findings in requirement 4.2.15.</p>		
<b>D. Conformance</b>	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	<p><b>CAR 06/23</b> Acorn and/or Trees for Kenya shall provide information to confirm the fulfillment of this requirement. It shall be demonstrated that participant's consents were provided to all onboarded participants.</p>		
<b>F. Acorn's Response (if applicable)</b>	<i>(To be filled out by the Project Coordinator)</i>		
<b>G. Status (if applicable)</b>	Outstanding		
<b>H. Forward Actions (describe, if applicable)</b>	None		
<b>I. Other</b>	N/A		

## Theme: Local partner eligibility checklist

Requirement 5.1.1	
<b>A. Requirement:</b>	<p><i>The Local Partner has a strong in-country presence and the respect and experience required to work effectively with local participants and their communities.</i></p> <p><i>The Local Partner is capable of negotiating and dealing with government, local organizations and institutions.</i></p>

<b>B. Guidance Notes for Validators</b>	<p>Assess whether Local Partner has experience and respect of communities through:</p> <ul style="list-style-type: none"> <li>- Ability to facilitate meetings with project participants with ease</li> <li>- Interviews with project participants show that Local Partner is well known and respected in the project area</li> </ul> <p>Assess whether Local Partner can deal with government and other organisations through:</p> <ul style="list-style-type: none"> <li>- Assess officials' views of the Local Partner through interviews with officials from government and other local organisations</li> <li>- Asking to see relevant documentation from government showing support of the project and ability to sell CRUs</li> </ul>		
<b>C. Findings (describe)</b>	<p>Trees for Kenya has been working in the project area in agroforestry and ecosystem conservation and restoration for several years before the project started. It was corroborated in the on-site visit that the local partner has a strong in-country presence with office Embu, and with staff in Tharaka Nithi and Kiambu. It was also confirmed in the different interviews with stakeholders that Trees for Kenya has a strong network of partners (public and private entities) supporting its activities, both local, national and international. At the implementation level, some of the identified strengths of the NGOs are the important network of farmers, the figures of field technician and lead farmer, and the experience producing seedlings and planting trees. Trees for Kenya has been training community lead farmers that are a key for the implementation of these ambitious initiatives. The project is now working with about 18,000 farmers, and lead farmers and field technicians are being crucial for the onboarding and the sensitization of this number of local farmers.</p>		
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	None		
<b>F. Acorn's Response (if applicable)</b>	N/A		
<b>G. Status (if applicable)</b>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		
<b>I. Other</b>	N/A		

### Requirement 5.1.1

<b>A. Requirement:</b>	<i>The Local Partner has a solid understanding of local policies and can confirm that the country's policy allows individual CRUs to be sold.</i>
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<b>B. Guidance Notes for Validators</b>	- Local Partner can name and understand relevant policies including country's Nationally Determined Contribution (NDC)		
<b>C. Findings (describe)</b>	Trees for Kenya has provided the validation team with the main local policies related to the project. Based on the information provided, there is not official permission to sell CRUs but there is no evidence found in the policies not allowing to sell CRUs. Kenyan government is working on a new legislation/regulation regarding this issue (currently under development). Based on the gathered information, the regulation approach will be to have a fee/tax to the issued/sold carbon credits by private carbon initiatives.		
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	None		
<b>F. Acorn's Response (if applicable)</b>	N/A		
<b>G. Status (if applicable)</b>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		
<b>I. Other</b>	This requirement will need to be reviewed in the next verification, once the new legislation has been approved. Acorn and Trees for Kenya must follow this legislation/regulation process.		

### Requirement 5.1.1

<b>A. Requirement:</b>	<i>The Local Partner can provide reliable data (i.e. GPS polygons, phone numbers, other KYC data).</i>		
<b>B. Guidance Notes for Validators</b>	Check whether data is available upon request.		
<b>C. Findings (describe)</b>	In the validation it was evidenced that the local partner and Acorn can provide reliable data. During the sampling design for the on-site visit and during the on-site visit Trees for Kenya has provided reliable project participants information. Polygons of all project parcels were provided before the site visit as well as the farmer names and parcel ID of the randomly selected parcels to be visited.		
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	None		

<b>F. Acorn's Response (if applicable)</b>	N/A
<b>G. Status (if applicable)</b>	N/A
<b>H. Forward Actions (describe, if applicable)</b>	None
<b>I. Other</b>	N/A

### Requirement 5.1.1

<b>A. Requirement:</b>	<p><i>The Local Partner recognizes that the participant's involvement in the project is entirely voluntary.</i></p> <p><i>The Local Partner recognizes that participants own the carbon benefits of the project intervention.</i></p>		
<b>B. Guidance Notes for Validators</b>	Interviews with Local Partner to assess whether they understand the nature of the participant's involvement in the project.		
<b>C. Findings (describe)</b>	Trees for Kenya is fully aware of the nature of participants' involvement in the project, as demonstrated during the meetings with Trees for Kenya staff and by reviewing the agreements (i.e., Rabobank- Trees for Kenya and Trees for Kenya-Farmers). Trees for Kenya understands that with the signature of the Participant agreement and consent, farmers are entering voluntarily in the project. It was confirmed during the visit, in the interviews with the farmers, with the lead farmers and field technicians, that in the onboarding process, and before the signature of the participants agreements (in trainings, awareness events and in personal meetings with the farmers), the main objectives of the project and the main contents of the agreement were communicated to the participants.		
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	None		
<b>F. Acorn's Response (if applicable)</b>	N/A		
<b>G. Status (if applicable)</b>	N/A		
<b>H. Forward Actions (describe, if applicable)</b>	None		
<b>I. Other</b>	N/A		

<b>Requirement 5.1.1</b>		
<b>A. Requirement:</b>	<i>The Local Partner is able to collect and provide proof of participant's identity.</i>	
<b>B. Guidance Notes for Validators</b>	Check that documentation is available upon request that can provide proof of identity.	
<b>C. Findings (describe)</b>	In the validation it was evidenced that Acorn and Trees for Kenya have a comprehensive database with all participants' information. During the on-site visit, for those project parcels that were randomly selected to be visited, the identity of project participant was provided to the audit team by Trees for Kenya. During the meetings with the visited farmers the validation team confirmed that the identity information provided by the local partner corresponded with farmers' identity. Some of the farmers interviewed provided proof of identity during the visit.	
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/> N/A <input type="checkbox"/>
<b>E. Corrective Actions (describe)</b>	None	
<b>F. Acorn's Response (if applicable)</b>	N/A	
<b>G. Status (if applicable)</b>	N/A	
<b>H. Forward Actions (describe, if applicable)</b>	None	
<b>I. Other</b>	N/A	

<b>Requirement 5.4</b>		
<b>A. Requirement:</b>	<i>Sample size for a project baseline assessment [for socio-economic and biodiversity indicators] equals 1% of the participants, with a minimum sample size of thirty participants and a maximum of one hundred participants per project.</i>	
<b>B. Guidance Notes for Validators</b>	Request data that demonstrates the number of participants interviewed for the socio-economic and biodiversity indicators baseline.	
<b>C. Findings (describe)</b>	The number of surveyed participants for project baseline assessment, as indicated in the ADD Part D (Project Baseline Assessment), has been 100, evidencing the fulfillment of this requirement (the number is lower than the 1% of the current project participants, equal to the suggested maximum). The ADD includes only the conclusions and summary results of the survey. The validation team has checked with Acorn the complete survey database.	
<b>D. Conformance</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/> N/A <input type="checkbox"/>

<b>E. Corrective Actions (describe)</b>	None
<b>F. Acorn's Response (if applicable)</b>	N/A
<b>G. Status (if applicable)</b>	N/A
<b>H. Forward Actions (describe, if applicable)</b>	None
<b>I. Other</b>	N/A