



SOS CHILDREN'S
VILLAGES
THE NETHERLANDS

The strength of family

ANNUAL REPORT

2024

SUMMARY 2024

Thanks to the donations from the Netherlands we were able to make a difference to the lives of **315,432** children, young people and parents, through advocacy and:

- 12 family strengthening programmes
- 11 children's villages
- 5 youth employability programmes
- 7 humanitarian action programmes



Our impact from the Netherlands Children's Villages The Netherlands has reached **315,432** people

Welcome!

16.605 new structural donors



A big thank you to our supporters for your loyal support in 2024

- **120.424** private individual donors
- **195** companies
- **64** foundations



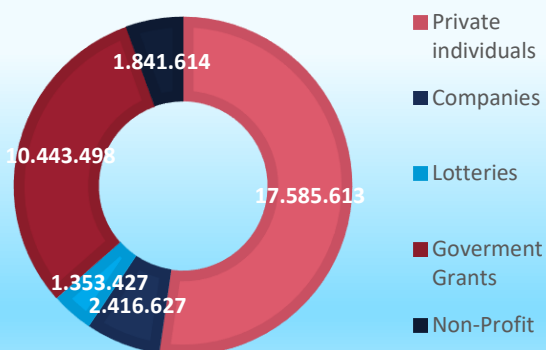
Ministry of Foreign Affairs

Total income **€ 33.6 million***

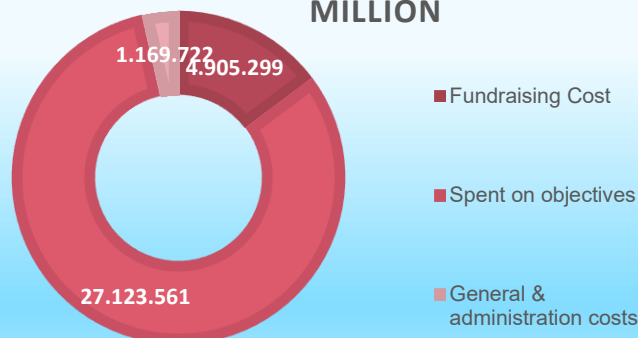
Total expenditures **€ 33.2 million**

**Total Income & expenditure is excluding financial income & expenditure of €1 million*

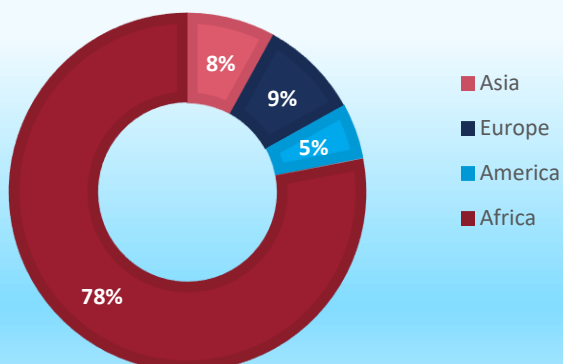
TOTAL INCOME € 33.6 MILLION*



TOTAL EXPENDITURES € 33.2 MILLION



DUTCH DONATIONS BY CONTINENT



DUTCH DONATIONS BY TYPE

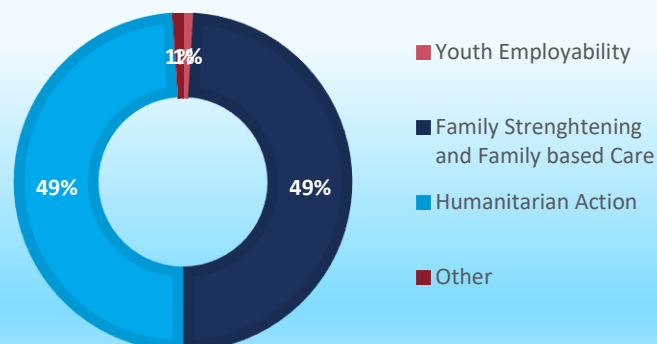


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EDITORIAL

From cradle to career: a holistic approach works

The three of them started a small restaurant after meeting during a business skills training course. I recently spoke with these enthusiastic and enterprising young people in Guinea-Bissau. Back in 2021, I visited the country as well, and dozens of young people told me how eager they were to earn their own living. But there was nothing in place to help them on their way to employment. The director of SOS Children's Villages in Guinea-Bissau didn't just have a dream – he had a concrete plan.

At the time, we decided to start the youth employment project we previously implemented in the capital Bissau in Canchungo as well. Three years on, hundreds of young people have been trained in a trade and in personal skills such as presenting and standing up for themselves. A significant number are now employed. Their drive to build their own future... it gave me goosebumps.

Growth for the entire community

There is more positive news from Canchungo. Thanks to a microcredit loan from the local community, one resident was able to fence off her land. Her crops are thriving so well that she now employs fifteen people. With an investment from several major donors, solar panels have been installed in the SOS children's village. This makes polluting diesel generators unnecessary. Water wells have been dug deeper, providing cleaner water for everyone in the surrounding area. Mothers in the children's village have started a vegetable garden project, making local food healthier and cheaper. On the renovated sports field near the children's village, the school conducts sports lessons. A 'digital hub' has been created in the children's village for local people to use as well. Thus, I saw with my own eyes how the SOS team used a holistic approach to grow the children's village into a place where the entire community comes together.

Keeping families together

This holistic approach is also visible in caring for children and young people in other countries where SOS Children's Villages operates. By strengthening families and communities, we help prevent families from falling apart. For example, we train parents in generating income so they can support their families and ensure their children attend school. For children without parental care, there are various forms of care, preferably with relatives or within the community. If a child has no one, an SOS family provides a safe, loving home.

People are resilient

Looking back at 2024, two of the most pressing issues were climate extremes and ongoing conflicts. Together with partner organisations within the Dutch Relief Alliance, funded by the Ministry of Foreign Affairs, we were active in places such as Gaza and Ukraine – two conflicts that have been widely covered in the news. However, conflicts and natural disasters in Ethiopia, Somaliland, Mozambique, and Sudan, which are equally devastating, receive remarkably less attention. In these regions, too, we support people who have fled or lost everything due to drought or flooding. What strikes me every time is how resilient these people



are: with just a bit of support, they manage to get back on their feet. The added value of SOS Children's Villages in such situations is our decades of experience in protecting children and providing trauma-sensitive care.

Another of our key strengths is our local presence after a crisis – when immediate aid comes to an end. By strengthening families, we help them pick up the pieces and move forward with their lives.

Thanks to our donors

At the same time, we are facing a government that is retreating from its responsibilities in the field of international development cooperation. We are deeply concerned about how quickly programmes that promote self-reliance are being discontinued. It is worth noting that SOS Children's Villages Netherlands does not receive government funding for family-strengthening programmes. However, the European Union does support one of our youth employment programmes. Beyond that, it is largely thanks to our donors – from individual citizens to groups of friends, funds, associations, foundations, and both large and small companies – that our work is made possible. These donors have a broad, inclusive view of the world and share the optimism that they can make a difference in the lives of children, young people, and families who are far less fortunate. I wholeheartedly share their optimism.

Will you join us again?

In 2025, SOS Children's Villages Netherlands will celebrate its 60th anniversary. A moment to reflect: in an ideal world, organisations like ours would not be needed. Unfortunately, the reality is different, so let's continue to look out for one another and make a difference together. On behalf of all SOS colleagues, thank you so much for your support in 2024. We hope you will continue to support us this year as well!

Arian Buurman

Managing director SOS Kinderdorpen Nederland



5 questions to...

Cees 't Hart, chairman of the Supervisory Board

How did you experience your first year as Chairman of the Supervisory Board?

Cees: "Very positive. I see an organisation with committed and engaged people, which is reflected, among other things, in an increase in employee satisfaction. There is also a strong connection among the Supervisory Board members themselves, and between the Supervisory Board and the management. Last year, SOS Children's Villages The Netherlands prepared for its anniversary. This was done with great enthusiasm. Of course, we hope that all activities will be successful and inspire many donors. It will certainly not be down to the preparation!"

What inspired you in 2024?

"The SOS organisation in The Netherlands deals with fundraising and also provides assistance in implementing programmes in various countries. I was impressed by how much knowledge and experience the team has in this area. What also inspires me is the change of focus from care in children's villages to supporting families and communities. In this way, SOS Children's Villages contributes to every child having a family.

In 2024, strategic consultancy Roland Berger thought along about our fundraising. This included how we can interest large companies in connecting with us through their own business. Our partnership with Action is a great example of this. The company supports SOS projects in countries where it operates. At the same time, I find it heartwarming to see how many people in The Netherlands are willing to take action for children in need. Even people with a small budget who still contribute every month – it's thanks to all those donations combined that we can make a real difference in places where it's truly needed."

How can SOS Children's Villages strengthen its positioning?

"There are many charities in The Netherlands. SOS Children's Villages has a strong position, but you have to continuously work on that to remain relevant. That means continuously communicating to potential sponsors and donors what SOS Children's Villages stands for. The team is exploring the best way to do this, taking into account the brand awareness that is already there and the international SOS Federation we are part of. Where necessary, the Supervisory Board contributes ideas."

What gives you hope – and what concerns you – when it comes to SOS's work in today's world?

"It's definitely hopeful that through our programmes, we're able to empower children, young people, and families living in vulnerable situations. I'm also encouraged by the fact that organisations like SOS Children's Villages exist to offer support, especially when governments are scaling back on development aid. But that's also one of the biggest concerns: support for people who are not yet able to fend for themselves is increasingly being left to the goodwill of individuals and companies."

What are your ambitions for the Supervisory Board in 2025?

"In 2025, SOS Children's Villages The Netherlands will celebrate its 60th anniversary. The Supervisory Board sees it as its role to work energetically towards the next milestone. Our



programme committee will be working to involve the Board members even more closely in the programmes. In addition, a new member will join the Board who has lived in countries where SOS Children's Villages is active and brings valuable expertise in that area.

Our goal for the organisation is to have the same – or ideally even greater – financial strength in five years' time to continue supporting the projects it has long been committed to. SOS's work continues, but with governments stepping back, maintaining the same level of impact will be a challenge. The management team and the Supervisory Board will jointly map out scenarios to ensure that five years from now, we are in a strong position, ideally with even better projects. In the coming year, we'll be working on a long-term strategy, which includes building stronger ties with the business community. The foundations for that have been laid in 2024."



1. THE STRENGTH OF FAMILY

1.1. Why we do what we do

For more than 75 years SOS Children's Villages has been acting for children as an independent non-governmental social development organisation, with the ambition to lead the largest childcare movement in the world. We work in the spirit of the United Nations Convention on the Rights of the Child, and we promote these rights around the world. With the support of many donors and co-workers, our organisation has grown to help children all over the world: in more than 130 countries and territories. We do so by:

- building and strengthening families for children and young people in need
- helping children, young people and families shape their own future
- sharing in the development of their communities

This means working for children and young people who are orphaned, abandoned, or whose families are unable to care for them. We offer them the opportunity to build lasting relationships within a family by establishing facilities and programmes that aim to strengthen families and prevent the abandonment of children. We strive to ensure that brothers and sisters grow up together, so they can keep their own shared history and build a shared future. We ensure that children and young people receive the education and skills training they need to become independent and contributing members of society.

1.2. Who we are

We are the world's largest organisation focused on ensuring that children and young people without parental care or at risk of losing it grow up with the care, relationships and support they need to become their strongest self.

SOS Children's Villages International is a global federation and its members are the national organisations in all continents. Being one of the proud members, SOS Children's Villages The Netherlands has gained 60 years (in 2025) of experience. Our core values are being entrepreneurial, collaborative, passionate and professional, while striving for transparency and accountability. We put children and young people first in everything we do and focus on the prevention of family breakdown. We seek the best care solutions for children and young people and advocate for them on a national and international level.

1.3. The necessity of our work

One in ten children worldwide are left to fend for themselves, or grow up without the care, protection and guidance they need. Without anyone to support them and believe in them. Every day they wake up with the stress of having to survive instead of the feeling that they can live life to the full. This leaves deep scars, so not only their childhood is at stake, but also their future. Evidence shows it is highly likely that these children will, in turn, lack the skills and/or means to care for their own children in the future.



Our purpose

To ensure every child and young person grows up with the bonds they need to become their strongest selves.

Our belief

Truly bonding with a child has the power to change the world.

Our desire

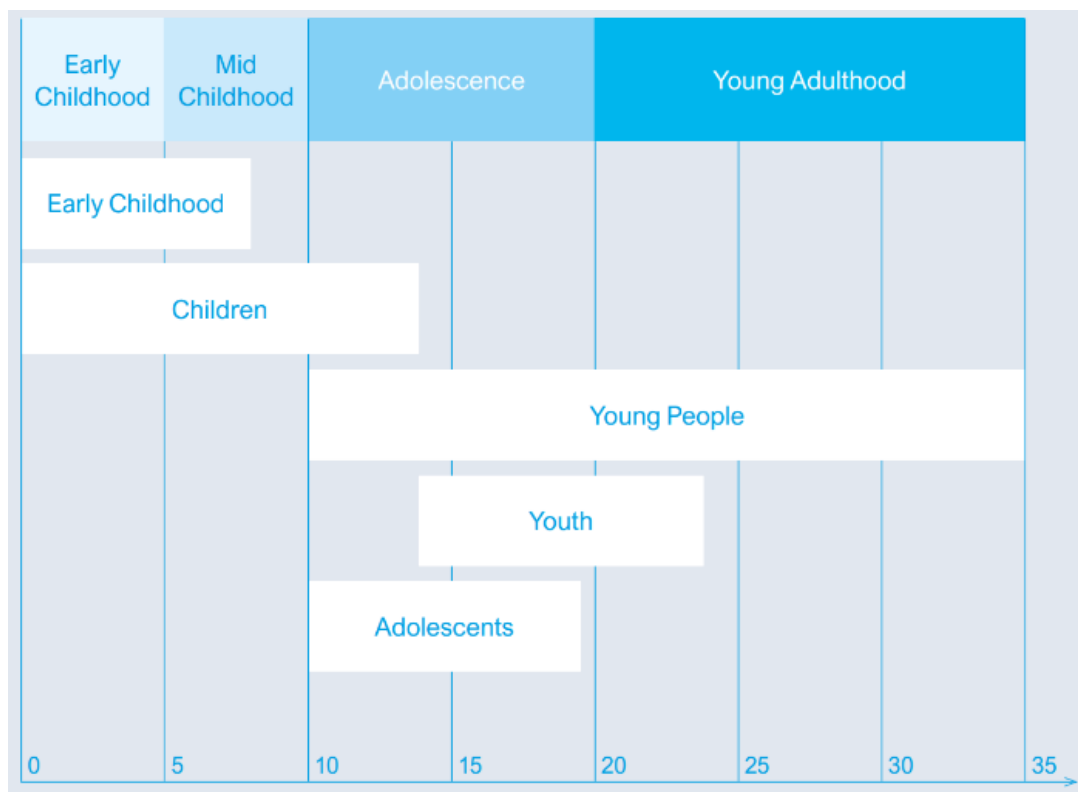
To break the cycle of child neglect, abuse and abandonment.

1.4. Our target group

Children and young people without parental care or at risk of losing it.

SOS Children's Villages works in more than 130 countries and areas in a structured manner, using a local approach to support the most vulnerable group of children and young people:

1. Children and young people without parental care
2. Children and young people at risk of losing parental care
3. Disadvantaged young people
4. Children and young people in emergencies
5. Families in vulnerable situations



1.5. Our approach

To best support our target group, we believe in a holistic approach to our programmes by taking children and youth as a centre point, and ensuring that they have the care and support they need throughout their journey from birth until they are an independent adult.

This care may be provided by their family (a parent or relative) or an alternative caregiver suitable to the child's needs when the family is not able to provide appropriate care.

In partnership with (local) community organisations and governments, SOS Children's Villages works to address the root causes of unnecessary family breakdown and break the cycle of poverty and vulnerability. Throughout their journey to independence, we offer a range of interventions to hand children and young people the necessary tools to develop to their full potential. In all we do, we promote age-appropriate participation of the child, youth and the family.



[From cradle to career →](#)

1.6. Here's how we believe it works

1. Support and empower individual children, young people and families.
2. Continuously develop a range of quality programmes and services suited to individual needs and local contexts.
3. Advocate and partner for each child's right to grow up in a supportive environment.



Family strengthening

The family of origin is generally the best place for a child to grow up. For children and young people who live in difficult circumstances family strengthening is needed to support family preservation. We aim to improve families' abilities to provide quality care for their children by working with them directly or empowering communities to do so through family strengthening. Where necessary, we partner with (local) governments and other stakeholders to provide access to shelter, basic services such as birth certification, healthcare and quality education, income generating activities to support children and families to become self-reliant.

Alternative care

For children and young people whose families are not able to provide appropriate care, we provide and support alternative care suitable to the needs and in the best interest of the individual child and young person, supported by good gatekeeping systems. We provide or, through our evidence-based advocacy efforts, call on communities and governments to make a range of locally relevant alternative care options available. These may include family-like care, foster family care or small group homes. Whilst a child or young person is in alternative care, we actively support reintegration – if it is in the best interests of a child to return to the family of origin.

Youth development

As they transition from care and school to adulthood and independent life, it is pertinent to invest in quality youth development. This is necessary to ensure young people are not left behind and are supported to achieve self-fulfilment, ultimately contributing to the development of their families, communities and societies. SOS Children's Villages offers programmes focusing on youth development through appropriate care, social and emotional development, education and skills development, by accompanying young people in their journey to autonomy. This empowers them to take charge of their own lives by actively and continuously engaging in solutions and strategies that will shape their futures.

Humanitarian action

When children and young people are exposed to emergencies, caused by armed conflict or natural disaster, the first focus should be towards their protection and safety, access to basic facilities as well as specialised (psychosocial) care. In our Emergency Response, we prioritise interventions that focus on the protection of unaccompanied and separated children and young people, preventing family separation, and family reunification and strengthening in emergencies. Governments and communities should be called on to fulfil their commitments for our target group and we support them in their efforts.

Advocacy

In our advocacy, duty bearers are urged to ensure the fulfilment of the rights of all children and young people. We also raise awareness on the rights of our target group and influence politicians with the objective to bringing about changes in laws, policies and practices. We empower and meaningfully engage children and young people to raise their voices, being involved in decision-making that affects their future and lives. We believe that when children and young people receive this care and support from cradle to career, they will be enabled and empowered to break the cycle of intergenerational vulnerability and take charge of their own lives. This gives them the opportunity to become independent, stable and caring individuals and potentially start a stable future family.



1.7. Our expertise – an involving organisation

For more than seven decades SOS Children's Villages International has been supporting children and young people worldwide who have lost or are at risk of losing parental care. We have gained extensive knowledge and experience in how to prevent families from breaking up and how to best care for children who must fend for themselves or who can no longer grow up safely in their own family.

Over the years, the needs and requirements of the people and communities in which we are active have changed. Therefore, we must continuously assess our programmes and adapt them where necessary to provide optimal quality, results and efficiency. By evolving, we can fulfil our promises to children and young people today and in the future.

Our differentiator

We go beyond the basic needs, focusing on the trust and warmth of strong human connections. Our work is distinctive because we:

1. **Focus on children and young people** by listening to them and respecting their opinion. We can provide children and young people with the support they need, and we involve them in shaping their own future.
2. **Believe that family serves as foundation:** a strong, loving and safe family constitutes our basic principle for the healthy growth and development of children and young people.
3. **Adopt a local approach:** we involve the community in promoting sustainable civic driven change.



1.8. Our guiding frameworks – the child is paramount

In all actions SOS Children's Villages takes the best interest of children as first concern. We work according to these guiding sources:

International Documents

- UN Convention on the Rights of the Child
- UN Guidelines for the Alternative Care of Children
- Inter-Agency Guidelines for the Reintegration of Children
- 2019 UN Resolution on the Rights of the Child
- UNHCR Guidelines on Assessing and Determining The Best Interests of the Child (2021)
- Core Humanitarian Standards
- CHS Alliance: Protection from Sexual Exploitation, Abuse and Harassment- International Aid Transparency Initiative
- Minimum Standards for Child Protection in Humanitarian Action (CPMS)

National Quality mark/documents in The Netherlands

- CBF
- Partos Integrity Systems Guide

SOS Children's Villages Federation Documents

- SOS Children's Villages Strategy 2030
- 5 Priorities 2021-2024
- The SOS Care Promise
- The Care Effect
- SOS Children's Villages Child Protection Policy
- Gatekeeping Guidelines – User Manual and Tools
- Youth Development User Guide
- Global Guide for Youth Participation
- Gender Equality Policy
- Emergency Response Policy
- Localisation Agenda

SOS Children's Villages Netherlands Documents

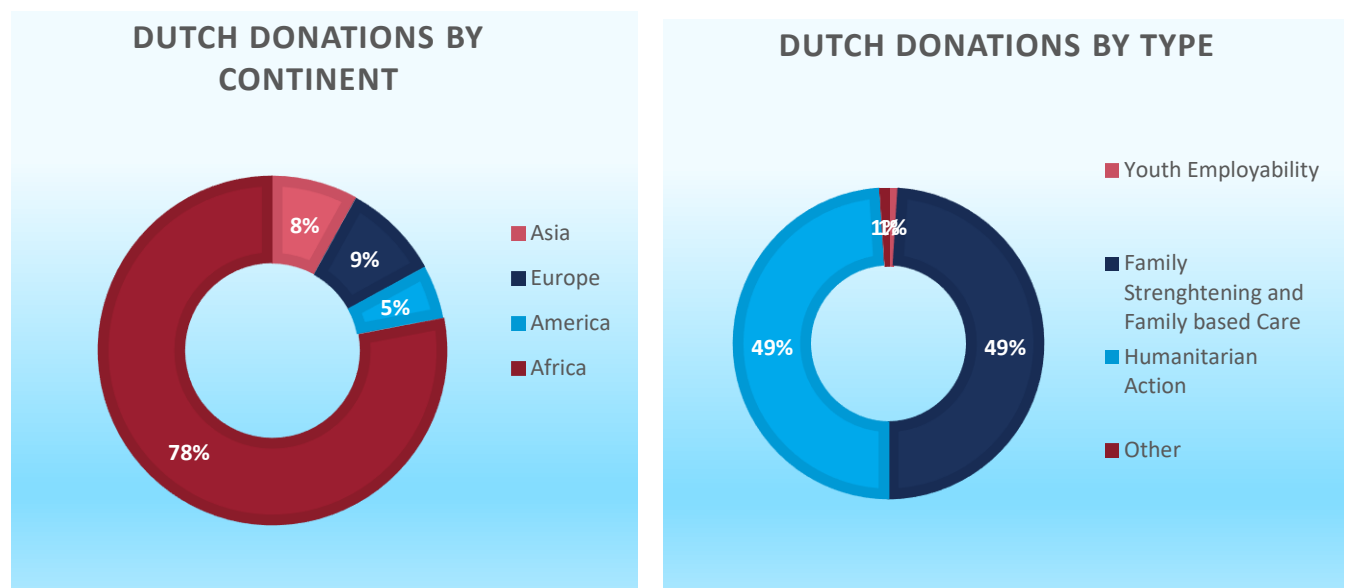
- SOS Children's Villages The Netherlands
- Strategy 2021-2024
- Advocacy Strategy



2. IMPACT WITH SUPPORT FROM THE NETHERLANDS

Our impact from the Netherlands

In 2024, we were able to make a difference to the lives of 315,432 children, young people and parents thanks to the donations of Dutch donors. The number of people we reached directly increased with 25% in comparison to 2023, going from 252,120 to 315,432. This is mainly due to a significant increase in the number of people we reached through humanitarian response and emergency aid.



Results of 2024*

- **Family Strengthening**
Number of children, young people and parents **19,152**
- **Family based care**
Number of children **1,515**
- **Youth Employability**
Number of young people **1,282**
- **Humanitarian Action**
Number of people **293,483**

Total Participants 315,432

* The total number of people reached through programmes monitored by SOS.



Programmes supported by the Netherlands

SOS Children's Villages The Netherlands (SOS NL) operates in seven so-called focus countries: Chad, Ghana, Guatemala, Guinea-Bissau, Ivory Coast, Kenya, Uganda. In the focus countries we support long-term programmes mainly on family strengthening, alternative care and youth development. SOS NL also supports programmes and projects on employability, entrepreneurship and humanitarian action in several other countries. These are programmes funded through the Dutch Relief Alliance by the Dutch Ministry of Foreign Affairs, as well as by the EU through ECHO or other institutional donors, major donors, and foundations. In addition, some programmes and projects outside the focus countries are (co)financed thanks to a contribution from donors. These donors have indicated that they want to give specifically on this programme or project. Our child and village sponsors support children and villages around the world.

- **12 Family strengthening programmes**
- **11 Children's villages**
- **5 Youth employability programmes**
- **7 Humanitarian aid programmes**



2.1. Family Strengthening

We believe that the best place for a child to grow up in is his or her own family. However, all over the world, families experiencing crisis or (extreme) hardship have difficulties caring for their children. Our SOS Children's Villages work with families, caregivers and communities to prevent child-family separation. We do so by strengthening families and communities, and where possible, reuniting children with their family after a crisis or a stay in alternative care.

Led by the UN Convention on the Rights of the Child and the Guidelines for the Alternative Care of Children, SOS Children's Villages always works in the best interest of the child. We provide a range of services to support children and young people who live in difficult circumstances to become the strongest they can be. We also speak up for children's rights around the world and advocate for systemic change.

Family strengthening can help prevent the escalation of circumstances. Prevention services are a key pillar of national and local child protection systems. In addition, we acknowledge the importance of informal structures.

Our goal is to structurally improve the lives of children and families, so they can make a valuable contribution to their community. We strengthen communities to take responsibility for families who need support. We use the knowledge and contacts in the community, and we improve skills and build capacities. Working with communities makes our work more sustainable. If possible, we link families and communities with government safety nets and we lobby at the government to provide more assistance to their vulnerable populations.

The end goal is that families and the different stakeholders in the community (such as schools, community-based organisations and local government) are empowered and able to provide the necessary support to prevent family separation. Usually, SOS Children's Villages is active in a community for three to five years maximum. Then most families in a vulnerable situation are self-reliant or linked to government and community mechanisms.

Working with families and communities is complex and highly context-dependent, since family situations, communities and countries vary. Our organisation has years of experience, and we use the lessons learned from previous programmes to improve new and existing programmes.

We work with children, young people and their caregivers who live in families at risk of child-family separation. These can include:

- Parental care: children and young people live with their biological or adopted parents;
- Kinship care: children and young people being cared for by their extended family or by close friends of the family;
- Child headed households: children and young people living in child- or sibling-headed households;
- Reintegration: children and young people who were separated from their families and return home to their immediate biological family or extended family.



Family Exit Readiness Assessment Tool

We work with local organisations and governments who know the local context, the dynamics in the community, and its challenges as well as possible sources of support. Together with the selected families in the Family Strengthening programme and the local partners we work on individual family development plans with a clear exit strategy. These tailor-made plans focus on the specific areas for strengthening and achievable goals.

SOS Children's Villages aims to strengthen communities so they are able to strengthen and support families in numerous ways. Be it the continuation of village savings and loan associations long after the end of a project, the upkeep of child rights committees or routine access to essential services, we will also always include a sustainable exit strategy.

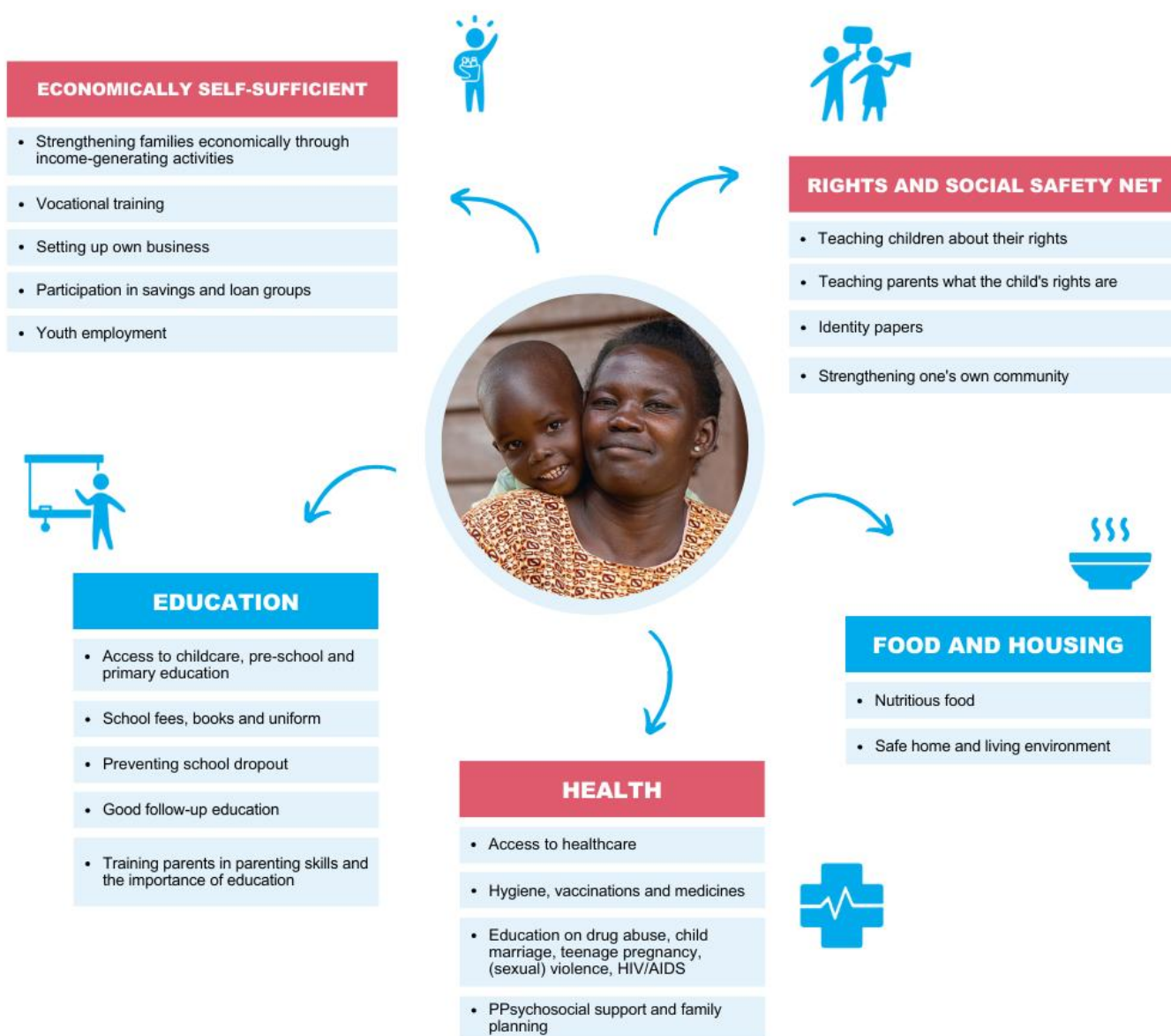
*One of the tools we use in the exit strategy is the **'Family Exit Readiness Assessment Tool'**. This tool measures the self-reliance of families in important areas of their lives, like income generation, and access to so-called safety nets. Not every family will be able to generate sufficient income or provide for their children. That applies above all for the elderly that take care of younger family members. Formal or informal safety nets can therefore be crucial for the sustainability of our interventions. With the tool we keep track of families' progress and if they are ready to exit the programme and stand on their own.*

*We use a similar tool to assess the progress in our work with communities. The **'Community Exit Readiness Assessment Tool'** measures amongst others the level of capacity strengthening, community engagement and networking and collaboration achieved. As a typical SOS Family Strengthening programme (FS) collaborates with around forty local organisations the improved collaboration amongst relevant parties is essential to identify and target community members in extreme vulnerable situations in the future, when we are not involved anymore.*

These tools also guide us on where and how to improve our services. In general, SOS implements the Family Strengthening Programme over a period of 3 to 5 years for each family.



FAMILY STRENGTHENING DEVELOPMENT PLAN



Our family-strengthening programmes further consist of:

Support in accessing basic needs and facilities

All over the world, families in need struggle to survive. We support them and help them gain access to essential services, such as education, and medical care.



Economic strengthening

Economic opportunities help families stay together and shape their own future. Together with parents/caregivers we examine whether and how they can secure income. Or we provide them with funds to start a small business, seeds to grow crops, or livestock. We also teach them how to manage their income. Through micro-financing models and local Village Savings and Loan Associations, we enable households to save and borrow money.

Teaching parenting and care skills

Almost all parents/caretakers want to take good care of their children, but they may (partly) lack fundamental knowledge and skills to do so. For instance, because of their own young age, trauma, lack of education or difficult circumstances. With workshops about parenting, hygiene and nutrition, the importance of having a good relationship with your child and positive discipline, we support creating safe and caring home environments.

Strengthening children's rights

Children who know what their rights are, are more likely to stand up for themselves. Awareness about children's rights contributes to a safe, healthy and loving upbringing, also for future generations. We organise workshops on children's rights and what they mean. This includes the consequences of domestic violence, family planning and the importance of having a birth certificate. We make children more aware of their rights and encourage them to make themselves heard.

Child participation

Ensuring protection and safety for children and young people includes giving them a voice. They are involved in defining actions and measures for child safeguarding. Children and young people take part in open discussions and the Child safeguarding teams organise regular prevention activities for them. Child led risk assessment can result in a boost of confidence of children as important stakeholders and owners of their rights.

Youth development

By supporting young people in all areas of life we encourage them to build an independent existence as adults. We support young people by training them in core life skills, employability and/or entrepreneurship skills leading to a job or starting their own business. We also encourage youth to report any concern or incident, to raise questions and to suggest improvements.

Ghana

Direct family empowerment support

*SOS Ghana has started a new phase of its Family Strengthening programme in seven different communities across the three locations (Kumasi, Asiakwa, Tema) where they operate. Within the programme, SOS Ghana is focusing on **Direct Family Empowerment** by promoting income-generating activities so that families can earn a stable and sufficient income to provide for the developmental needs of their children and care for their well-being. This includes for instance access to educational and health services, and nutrition. Caregivers in the programme will be trained in parenting skills and childcare to promote healthy parent-child relationships and self-confidence, including family planning and Sexual Reproductive Health and Rights.*



*In addition, SOS Ghana is focusing on **Community based Family Empowerment**, which strengthens existing structures in the communities, such as child rights clubs in schools and Village Savings and Loans Associations. The team also commits to empowering communities through capacity-building workshops for caregivers, community-based organisations, and local leaders, equipping them with the skills and knowledge needed to sustainably manage and continue the project interventions.*

*The collaboration with the Department of Social Welfare and Ghana Education Services emphasises the importance of local stakeholder engagement in promoting sustainable childcare models. Continuous training and awareness-raising on the **Protection and Prevention of Sexual Harassment and Exploitation Abuse** policy will contribute to increased awareness of abuse and harassment, thus enhancing the safety and well-being of programme participants.*

Guatemala

Family strengthening for five communities

SOS Guatemala is active in the department of Quiché, home to the indigenous group of Quiché. Indigenous people in Guatemala face discrimination and exclusion. The communities are hard to reach by road – public services are often far away. Children struggle as the curriculum is in Spanish instead of their native language. School attendance is mandatory till 14 years old, few continue after. Most women are illiterate. Many men try to escape poverty by moving to the US to find work. Against this background, SOS Guatemala set up a three-year family strengthening programme, in close collaboration with existing services and community-based organisations. Activities include nutrition education, setting up of family gardens, self-help groups for mothers and literacy programmes.



2.2. Family-based alternative care

Children have the right to care and protection, always. If their own family cannot look after them. Our priority is to strengthen families so they can stay together. If this is not possible, SOS Children's Villages strives to temporarily find a form of alternative care that best suits their needs.

Focus

Gatekeeping

Children and young people who have lost parental care need a safe place to stay. The formal process of finding the best form of alternative care for them is called gatekeeping. Ideally this results in placement with safe, stable, and loving family care. SOS Children's Villages provides various forms of alternative care. The process is usually led by government and judicial processes, social workers and child protection services, community-based organisations or care institutions similar to SOS Children's Villages. If a child is at risk of separation, professional and authorized personnel assess the situation. They determine the needs of the child and his or her family and decide which form of support is the least invasive. Gatekeeping is especially critical to prevent unnecessary or inappropriate placement in institutional care and is focused on finding the best solution for the child in case.

In times of (family) crisis, children may need temporary out-of-home care. In these situations, we provide an environment that protects them from further harm. As soon as it is established that they can safely return to their family, we carefully facilitate and support this process in line with the International Guidelines on Children's Reintegration.

If the situation at home does not allow a safe return yet, we perform a thorough evaluation, together with child protection authorities and the children themselves, to determine which care setting will be most appropriate. The first step is to look for kinship care or foster care close to home. The child can then remain in the same community. Placing a child in an institution, even a SOS children's village, is now a last resort and in principle and preferably temporary.

Child safeguarding

Every child or young person is potentially at risk of abuse and exploitation and girls are disproportionately affected. Children and young people in alternative care often have histories of abuse and violence which can make them extra vulnerable.

Child safeguarding includes all activities an organisation undertakes to ensure that its co-workers, operations and programmes do not harm children and do not expose them to the risk of harm and abuse. They ensure that appropriate responses and effective management of child safeguarding concerns are in place and that any concerns the organisation has – about children's safety in its own programmes and within the communities they work in – are reported to the appropriate authorities.

Policy, reviews and reporting

We are committed to child safeguarding through our SOS Child Protection Policy and our global framework for child safeguarding activities in all our programmes. Each member association has its own child safeguarding focal person(s) and teams that continuously work on risk assessment and risk mitigation. They keep a Child Safeguarding incident register and



are alert to high-profile incidents. They also monitor information flow between member associations and international office regionals and provide regular reviews and reports.

A short overview of alternative care provided by SOS Children's Villages:

a. **Kinship care**

Kinship care is care provided by extended family members. Most children living outside parental care grow up with their relatives. Kinship care can be temporary or permanent. It may be formal but is more commonly informal. For families at risk of separation, efforts to identify kinship care options can help ensure that family ties are sustained and protected.

b. **Foster care**

Foster care is care by non-family members. It is organised differently in each country. In some countries we provide support services to foster families, such as counselling. Or we work with the authorities on implementing high-quality foster care.

c. **Care in an SOS Family**

If children cannot return to their family, one of the options is living in an SOS children's village. There they find the loving, reliable care of an SOS parent who protects them, and gives them a home. Biological siblings stay together if possible, so their emotional bond can continue and grow. SOS parents undergo life-long training to provide the best possible guidance and care for the children in their home. Specialist psychologists and other forms of support are also available. The aim is to create a family-based environment in which children can experience the value of strong and reliable relationships, which helps them develop towards independence.

d. **Families in community**

SOS Children's Villages is moving away from family-based care in SOS children's villages towards more community-based care. This ensures a more realistic upbringing in a natural setting: children and caregivers are part of the community, instead of living in an enclosed village.

The transformation towards community-based care requires close cooperation with (local) governments and organisations. It also takes time and careful preparation to reform and adapt care options. Children are involved in the decisions taken about their new home, neighbourhood, and school

e. **Transit homes**

Children who have lost parental care and are in urgent need, stay for a short time in a transit home. The house is mostly located at the premises of a SOS children's village. During this period a permanent solution is sought, i.e. a family-based environment – their own (extended) families, kinship care, foster care or ultimately institutional care – where they can grow up in a safe and stable environment. This is a specific form of short-term care.

f. **Other short-term care**

Children without parental care and in urgent need can also be placed in the homes of other SOS families instead of a special transit home. This is the case in Ghana where the children feel welcomed and supported by other children in the SOS family. In other situations, they can be placed with foster parents or in kinship care. This is the case in Kenya, that organises temporary care for children of imprisoned mothers to avoid that they have to grow up behind bars.



g. **Youth care**

Regardless of how long children or young people remain in care, we always consider their long-term future. Our aim is to equip youth with the skills and confidence they need to develop their talents, so they can take steps towards independence. We provide personal support to help them prepare for higher education and encourage them to find a job or start a business. As part of this support, every young person actively participates in the process to leave care. And even when young adults are ready to stand on their own two feet, we stay in touch. If they need support after they have left care, we are still there for them.

Focus

Reintegration process

In the past, children admitted to SOS Children's Villages would remain there until they were ready to live independently – usually around the age of 23 or after completing their education. However, most of these children had at least one living parent or other relatives who could potentially care for them. Driven by a combination of government care reform - based on research highlighting that growing up within a family is in the best interest of the child - and SOS's strategic commitment to family-based care, there is now a stronger focus on reintegration. Governments are increasingly advocating that the best place for a child to grow up is at home, or at the very least within their own community, rather than in institutions.

Reintegration is a delicate process, particularly when children have been away for a long time. In some cases, for example, they may no longer speak the local language. Leaving their SOS home, SOS mother, and SOS siblings can be traumatising if the process is handled abruptly. Therefore, reintegration requires careful preparation, including family visits, mental health and psychosocial support, and ongoing follow-up for both the child and their family. This also necessitates long-term involvement and monitoring (of at least one to two years) after children have reintegrated with their family.

Key success factors for reintegration include the active participation of children, young people, and families, as well as support for care practitioners throughout the process. Practitioners work closely with authorities and communities. Evidence shows that strengthening the child's family of origin during the process is essential for achieving successful reintegration.

Guatemala

Short-term care is the norm

The Quichés, the indigenous population in Santa Cruz del Quiché (central Guatemala), live in difficult to access mountainous areas. Most parents live in poor circumstances. Children who lose parental care are admitted in the local children's village, but only for a short time.

SOS Children's Villages, local social workers and community leaders engage with the family. With parents or other (possible) caregivers, they work on a plan to support the family: they organise alphabetisation lessons, connect them to village Savings and Loan Associations and provide guidance on responsible parenthood. This holistic approach works. Children usually stay in the village for less than a year.



Ghana

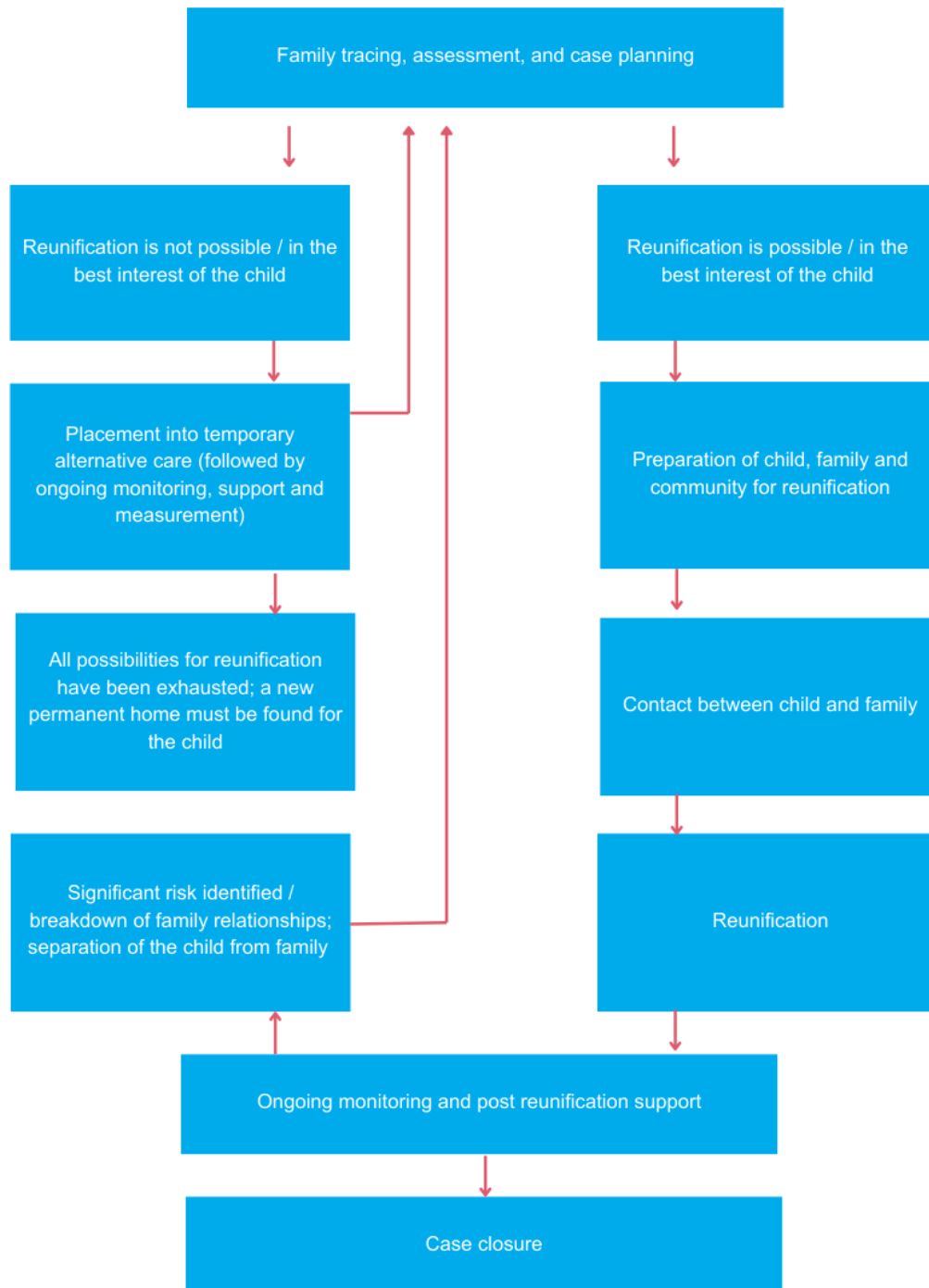
Reintegration process

SOS Ghana's 2017 'Rapid Assessment of Programme' revealed that many children who were under the care of SOS Children's Villages have one or two parents alive, or a family member who can support them while growing up. At the same time, research has proven that the best place to grow up for a child is her or his biological family.

This led to an increased effort focusing on the reintegration of children and strengthening families so they can take care of their children again. Case management, capacity building, and advocacy are key. Annual assessments determine if reintegrating children is the best option indeed, with a goal of reunifying them when feasible. The project targets 240 children and young people and 110 families across four locations in Ghana over three years, in collaboration with the Department of Social Welfare. At the end of 2024, 137 children had been successfully reintegrated.



Individual case management of the stages of the reintegration process



2.3. Youth employability and youth empowerment

SOS Children's Villages actively engages with vulnerable young people. Getting a degree or even finding a place to learn a job or skill is often beyond their reach. Their lack of relevant knowledge, network and practical experience can lead to unemployment, poverty, social exclusion and exploitation. Worldwide over 64 million young people are registered as unemployed. Another 145 million live in poverty although they have a job, because their income is too low to cover their basic needs.

With our youth employability and empowerment programmes we want to provide young people with access to opportunities on the labour market. We strive to empower them to build a self-reliant future, so they can break the cycle of poverty and become contributing members of their communities. Our youth empowerment or development programmes serve two purposes:

- Empower young people to develop core life and entrepreneurial skills and to increase their employability. We provide access to training, coaching, connections, networks, and resources.
- Break the cycle of poverty by supporting young people to build up their resilience and become self-reliant, so they can earn a stable income in the future and become responsible parents if they wish to start a family. A good basis will also prevent child-family separation where children often find themselves in vulnerable situations.

New and relevant sectors

In our various youth employment programmes, we constantly pursue innovation. Training on core life skills and coaching is part of all our programmes. We are expanding these programmes into new and highly relevant sectors, such as the green economy and digital business development. Several institutional donors are increasingly prioritising these sectors. We see this for example in the Youth@Heart Strategy, in the Ministry of Foreign Affairs and in the European Union's portfolio plans for the Multi-Financial Framework 2021-2027.

Focus

What are core life skills?

Core Life Skills Training entails equipping young people to think critically, to communicate effectively, work together and solve problems. Being able to identify opportunities available and having the knowledge to make good decisions to seize those opportunities. The training facilitates self-discovery regarding the skills they already possess, how to build upon their strengths, how to find their true interests, and to show them what choices they have on their life path, all while working towards a goal of financial security and stability. As a result, the youth would make independent choices to follow either the employability track or the entrepreneurship track. The approach supports young people to build confidence and commitment to finish the tracks they chose to follow.

In 2024, SOS Children's Villages has added more topics around personal and interpersonal development as well as sexual development and career development based on identified needs. The trainers are now able to choose from a set of topics what is most relevant in their situation. That way, they can make the training even more holistic and participatory, adjusted to the target group and context.



Ghana

No Business as Usual – youth empowerment centre

The No Business as Usual-Youth Empowerment Centre (NBU-YEC) in the Kumasi region in Ghana aims to contribute to improving inclusive employability and entrepreneurship for motivated young people who live in difficult circumstances. It helps them to become economically independent and resilient. The NBU-YEC provides training, coaching and internships that give them the skills to find a suitable job or to start a business.

Despite having one of the fastest growing economies in West Africa, Ghana suffers from high youth unemployment rates. Many young people are motivated to build a solid future but do not get the opportunity to do so. There is a lack of accessible, practical training and the public education system pays no attention to entrepreneurship.

In the training, participants are taken through pitch sessions to get a better understanding of themselves, their personal differences and situations, and their strengths and weaknesses. They are trained on the differences in finding a decent job and on the merits and risks of starting an entrepreneurial journey. During these sessions trainers evaluate the youths' reasons for choosing certain tracks and also pay attention to good communication and presentation skills. After only a few weeks of training, staff notice already an increase in self-esteem and confidence in the trainees.

A mobile team of trainers is standby for coaching and follow up after the core life skills training and technical training at one of the service providers of the NBU. Often these providers are themselves NBU beneficiaries who are now employing other youth in their various businesses such as baking, hairdressing, seamstress or shoe making and are paying-it-forward in their own way.

In 2024, a total of 217 young people participated in the programme. For 2025 and beyond the aim is to expand the activities of the NBU-YEC into more rural areas and regions of the country.

Ghana

GrEEEn

The project 'Boosting Green Employment and Enterprise Opportunities' (GrEEEn), is a youth employment programme in the Ashanti and Western regions in Ghana. SOS Ghana has a three-pronged approach, focusing on sensitisation, youth participation and empowerment as a vehicle to address climate change and sustainability. Communication about behavioural change is used to create awareness on the impact of climate change and to encourage youth, women and migrants to incorporate green practices in their economic activities.

In Ghana migration is a major problem, caused by a lack of economic opportunities and the consequences of climate change. Due to poverty, food insecurity, inequality, unemployment, insufficient social protection and depletion of natural resources many, mostly young people see no future for themselves in Ghana and decide to move elsewhere.

GrEEEn aims at stopping this by addressing the underlying causes of migration, with a focus on promoting and supporting small businesses and the green economy. The project supports



communities and local economies to become sustainable and climate resilient. It creates and strengthens the local environment to support employment and business growth.

SOS NL draws up learning programmes for the training and provides basic training. The training in technical skills is (partly) outsourced to external service providers and/or (partly) provided by SOS Ghana. SOS is now evaluating the results and achievements and drawing lessons learned of the project as it has come to an end in 2024. The project has trained over 2,000 young people, women and returned migrants, mostly from rural areas.

Guinee-Bissau

Sangue Novo: youth employability and empowerment in Bissau and Canchungo

Sangue Novo is a youth employment programme that SOS NL started in the capital Bissau in 2015. The aim was to empower and train young people who live in difficult circumstances and support them to either start a business or find a job.

Guinea-Bissau is one of the poorest countries in the world. The population is growing rapidly while the economy is stagnating. As a result, there are many more people than jobs in the formal economy. Almost half of the population is younger than 18 years and a third of the 600,000 young people are unemployed. Most of the people earn a small and rather unstable income in the informal economy, often barely enough to pay for their expenses.

The first phase of the Sangue Novo project (2015-2020) implemented in the capital Bissau, with funding from the European Union was successful. The programme offered core life skills training, vocational training, internships and coaching. More than half of the 1,200 participants found official work or started a business.

In the second phase, SOS NL continued the programme with own funding. We focused on 600 to 800 young people from our family strengthening programmes and alternative care and youth from deprived areas of the city.

SOS Guinea-Bissau hires professional trainers to provide the participants with technical skills for professions such as hairdresser, seamstress, plumber or construction worker. By training and guiding youth towards independence, we aim to break the vicious cycle of vulnerability through a holistic approach. We are currently evaluating the results and achievements and drawing lessons learned of the project as it has come to an end in 2024.

Continuation of the project in Bissau is however guaranteed because SOS Germany-Hermann Gmeiner Fund for Development (HGFD) has taken over the funding of the programme as they are convinced of the merits and gains of it.

The premises of the children's villages in Canchungo are fully renovated, including a solar energy system and a youth empowerment centre. At this location SOS NL is funding a similar programme, also called Sangue Novo. A similar programme in core life skills, IT, French and professional skills from different locations in the immediate vicinity. Target group are youth from the community and the children's villages. This programme will run for three years, from 2023 to 2025, and is showing the first impressive results as over 200 youth participated. They have been empowered and are now earning some income.



Focus

Working on a design guide: learning from our experiences

SOS NL has successfully implemented projects in different African countries, aimed at increasing the employability of young people living in disadvantaged circumstances and supporting them to set up their own business. Now it is time to wrap up the experiences gained and lessons learned. Therefore, we took the initiative to write a 'Youth Employment and Empowerment Design Guide'. This guide will support other local SOS member associations to design and implement projects aimed at employment and empowerment of young people in their own SOS family strengthening programmes, alternative care and other youth living in hardship. In the guide they are taken through the whole process of setting up projects on youth employment and empowerment with focus on target group, partnerships, skills development and monitoring and evaluation. In addition, the guide contains project briefs summarising set up and implementation of youth employability projects in Malawi, Ghana, Nigeria, Somalia and Somaliland, Mali and Guinea-Bissau. A document explaining how to apply training in core life skills and a checklist to support the proper set up of a Youth Employability and Empowerment programme have been added to the design guide to complete it.

2.4. Humanitarian action

Children are often the most vulnerable victims in times of war or natural disaster. In these intense situations SOS Children's Villages provides humanitarian assistance to children and families. Our focus is on caring for them, protecting their rights and preventing family separation. Thanks to our long-term presence in more than 130 countries and areas, we are well positioned to understand local needs and to rely on partners in the region, so we can act quickly and appropriately.

Through our local presence in crisis areas, we work on building bridges between host communities and displaced people who are trying to survive there after having fled their homes. We possess the knowledge and partner network to provide immediate support and protection and meet the humanitarian needs of children. Under the given circumstances we provide psychosocial first aid, psychosocial support, and we support the integration of children in schools. Each situation requires different actions, depending on the context and most urgent needs.

These are possible interventions:

Protection

After a crisis or disaster existing child protection systems are often weakened. We aim to specialise in building community-based child protection networks, emergency care for unaccompanied and separated children and family reunification. We also offer mental health- and psychosocial support to children and their families and access to (informal) education.

Food security and livelihood

By offering them food and non-food support we enable families to restore their household. In cooperation with local partners and other local and national organisations we support families



to rebuild their livelihoods, to better provide for their own income and strengthen their resilience.

Water, sanitation and hygiene

(WASH)

We provide access to safe drinking water, basic toilets and provide hygiene-kits to children and families. This allows children to stay healthy or recover faster and prevents the spread of infectious diseases.

Child friendly spaces

Even in the worst conditions we work on creating child friendly spaces where children have a safe place to play, learn and join in fun activities. In other words: where they can be children. At the same time, we offer psychosocial support for different age groups, including games, sports, and dance. That way children can express their feelings in a variety of ways and strengthen their resilience. They also have access to non-formal education. Together with their parents, they can consult psychologists, social workers and other specialists who can help them overcome their traumas.

Localisation - strengthening local partnerships

For effective and sustainable humanitarian aid it is crucial that local actors take leadership. Humanitarian projects are built upon the priorities, knowledge, experiences, aspirations and expertise of our local colleagues. Therefore, SOS NL is working towards equitable partnerships with the teams in our partner countries to support humanitarian responses that are culturally appropriate, based on needs and efficiently delivered. SOS NL strengthens the capacity of local SOS offices and partnering organisations in the countries where we work – Ethiopia, Sudan, Chad, Somalia – so they are equipped to prepare for, anticipate and deliver timely and cost-effective humanitarian services of appropriate quality. Since we provide humanitarian assistance and emergency aid in the countries and territories in which we are already active, we naturally continue our efforts after a crisis.

Our interventions in 2024

- Ethiopia Joint Response 2024-2026
- Sudan Joint Response 2024-2026
- Somalia Joint Response 2024-2026
- Chad Joint Response (6 months)
- Gaza Joint Response (one year; DRA support, Non Cost Extension and 'Bridge fund' programme, funded by SOS NL)

Dutch Relief Alliance

Three three-year (2024-2026) programmes or joint responses are funded by the Dutch Relief Alliance (DRA). The DRA receives their funding from the Dutch Ministry of Foreign Affairs. In each country SOS NL works together with both the DRA consortium partners and local partners who are part of the Joint Response (JR). In 2024, we started these three-year programmes in Ethiopia (where SOS NL leads the consortium), Sudan and Somaliland, in close collaboration with the other consortium partners.



One of the benefits of going towards a three-year programme is that the organisations can plan their interventions based on long-term effects. They can also extend their services and follow up with other activities, aimed at getting people out of a crisis into a recovery state. This enables us, for example, to move from direct life-supporting activities – such as providing food and child protection – into activities that improve the livelihood of families. These could be activities like providing business grants, supporting with agricultural skills, creating protection committees, and making sure children have a safe space to play.

These latter types of activities are usually only possible during protracted crises, in which a significant part of a population is facing a heightened risk of death, disease and breakdown of their livelihoods, usually a crisis that has been going on for many months or years, a slow onset crisis. During an acute crisis, our activities are more focused on saving lives and providing people's first needs. These acute crises can for instance be an earthquake, a hurricane or a sudden increase of violence or escalation of war. In 2024, we were active in two of these acute crisis programmes or joint responses: in Chad and in the Occupied Palestinian Territories (Gaza).

Ethiopia

Joint Response 2024-2026: SOS NL in the lead

In the Ethiopia Joint Response (EJR) project twelve organisations – five International Non-Governmental Organisations (INGOs) and seven Local Non-Governmental Organisation (LNGOs) – work together to provide complementary, multi-sectoral and integrated life-saving support to people in need. SOS NL is the lead of the EJR. In this role we assure the overall compliance, we coordinate and monitor the implementation, and we implement a programme focussing on:

- (1) collaboration, cooperation and learning – internally but also in collaboration with other organisations such as the International Organisation for Migration and the United Nations Office for the Coordination of Humanitarian Affairs.*
- (2) facilitating and stimulating locally led humanitarian action (in project set-up and decision-making as well sharing experiences externally);*
- (3) supporting and strengthening the accountability to the affected population;*
- (4) capacity building on a variety of topics (Security Management for organisation; Training of trainers in e.g., Sphere Standards, Core Humanitarian Standards, Integrity and Prevention of Sexual Exploitation, Abuse and Harassment); and*
- (5) Facilitating learning and innovation (e.g., establishing joint community complaint and feedback mechanisms; climate resilience learning trajectory).*

*We value equitable partnerships, equal access to information and joint decision-making as part of our day-to-day practice. In 2024, we put a lot of effort in a ‘**risk sharing dialogue**’. The key focus was to ensure that the dialogue on risks involves all actors along the delivery chain, particularly providing local actors with equal opportunity to participate.*

The process led for all actors to a better understanding and appreciation of how other partners experience and mitigate risks. This has resulted in a change in attitude and more open dialogue on more equitable partnerships. A very tangible and positive outcome was the revision of contracts from local currency to hard between the INGO and LNGO.

A highlight in 2024 was the testimony of the African Network for the Prevention and Protection against Child Abuse and Neglect (ANPPCAN) in Ethiopia, showing the impact of our work on



one of the aims, namely: encouraging people to speak up and engage all partners in decision making. During contract negotiation ANPPCAN-Ethiopia requested to a donor to allow for x and y, explaining that it is perfectly capable to manage this correctly. ANPPCAN-Ethiopia was asked to provide proof of this (via INGO and lead) and managed to get the conditions revised in their favour.

“Two years ago, before getting engaged with this project, and the risk sharing trajectory, I would never have had the confidence to negotiate. I now know better how and what to ask for. And the evidence that you provided to support me, made the donor accept the conditions as well.” - A representative of ANPPCAN-Ethiopia

Ethiopia

Joint Response implementation

We are the lead of the consortium, but our local SOS colleagues also implement own activities. SOS NL collaborates with SOS Ethiopia and local partner Tesfa Birhan to implement a humanitarian action programme. The programme runs from 2024 to 2026. During this period, we aim to strengthen the local organisations we are working with as much as possible, so that people will be better equipped and able to continue independently once the project concludes.

People who have been affected by violence between non-state armed groups and the government army, or by natural disasters, are provided with support such as healthcare, food, seeds, and small livestock. Additionally, assistance is offered in the areas of water and sanitation, and protection is provided for particularly vulnerable groups such as women, children, and people with disabilities.

As part of this consortium, SOS Children's Villages is operating in two programme locations: Midega Tola in the Oromia region and Gidan in the Amhara region. In Gidan, located north of the capital Addis Ababa, we support local partner Tesfa Birhan in providing aid in the areas of healthcare and food security. Unfortunately, violence between the government army and armed groups remains a persistent issue in this region, often disrupting the implementation of the project.

In Midega Tola, to the east of Addis Ababa, the team operates from the SOS office in Harar to assist people affected by the drought with food, small livestock, and protection for vulnerable groups. Many people in this area have lost their harvests or livestock and are in urgent need of support to rebuild their lives.

Results for Ethiopia Joint Response programme in 2024:

- **12,512** people received food aid and/or seeds and small livestock;
- **65,409** people benefited from the support provided to healthcare structures (clinics and pharmacies);
- **3,890** people received financial support to help them sustain their livelihoods;
- **19,771** people were provided protection against (gender-based) violence, exploitation, neglect, or abuse.



An estimated **28 million people** are in need due to the ongoing and overlapping crises in Ethiopia. Residents are fleeing in large numbers because of violent conflicts. Drought, food shortages, and famine are increasing due to climate change. As part of the Dutch Relief Alliance, SOS Children's Villages, in collaboration with eleven Ethiopian and Dutch partners, is providing emergency aid. Click [here](#) to read more about our work in Ethiopia

Chad

Lake Chad 2024-2025

Lake Chad holds immense importance for the livelihoods of approximately 20 million people who live around this freshwater lake. However, due to human activity, the lake has shrunk by 90% since 1960. Droughts and subsequent flooding have led to the continuous displacement of people. Fishermen are losing their livelihoods, and there is less arable land available for pastoralists and farmers, which has resulted in tensions and intercommunity conflicts. The region has limited infrastructure, and non-state armed groups, most notably Boko Haram from Nigeria, are active in the area. The security situation remains fragile and challenging.

The situation in Lake Chad is often referred to as a 'forgotten crisis' because it receives little international attention or funding. SOS NL continues to support the humanitarian project in Lake Chad, focusing on child protection through child friendly spaces where informal education is provided, and children can begin to recover from trauma. Additionally, the project offers support to girls and women who are victims of gender-based violence, as well as to traumatised children and young people.

Given the ongoing nature of the crisis, SOS NL has decided to extend the project for another two years and has partnered with Hermann Gmeiner Fund for Development (HGFD), a German-based SOS funding organisation. Both partners now co-finance the project, with the objective that, in two years, SOS Chad will have built enough experience (a track record) to apply for external funding independently. The collaboration between SOS NL and HGFD is one of the first instances where two SOS funding organisations have pooled resources. After one year of implementation, HGFD decided to increase the funding of the Lake Chad project with €395.000 increasing thus timeline and scope.

Chad

Joint Response 2024

This project is located in the East of Chad, aimed at Sudanese refugees fleeing the civil war in Sudan. This project was funded through the Dutch Relief Alliance for six months. The HGFD took up the funding for continuation of this successful project.

From May until November 2024, SOS NL and SOS Chad, together with other local partners implemented a humanitarian programme in the East of Chad, closed to the border with Sudan, helping the Sudanese refugees in three camps and the host communities around these camps through the following activities:



- Installation of three child friendly spaces where informal education, psychosocial support through games, sport and games, and food support was provided to 17,171 children. Moreover, three child hygiene clubs and another three protection committees were established in these sites;
- 250 households were supported with farming tools, distribution of seeds and agricultural and income generating activities trainings;
- The most vulnerable families were identified. 40 families were from the host communities and 160 from the Sudanese refugees. They received food baskets for three months.

Sudan

Joint Response 2024-2026

In December 2023, the SOS Sudan team implementing Sudan Joint Response had to move from Al Jazirah state to Kassala state due to security reasons. The programme was modified to meet the needs of the displaced population and host community in Kassala. The programme plan that would be implemented in White Nile state could keep the same target population and objectives.

During the first year (2024) of this three-year project, SOS Children's Villages together with our local partner has been successful with:

- *Providing cash support for livelihood assets replacement to 100 households;*
- *Distributing food baskets to 180 households;*
- *Distributing hygiene kits to 800 households;*
- *Rehabilitation of 30 latrines at the Internally Displaced People (IDP's) gathering sites including hand washing stations;*
- *Rehabilitation of a water booster station from the water treatment plan that can provide enough drinking water to 6,480 people;*
- *Training of 60 hygiene promoters that disseminated positive hygiene messages among the displaced population;*
- *Providing psychosocial support in 8 IDP's sites through events (drama, theatre, songs...);*
- *Improving knowledge in protection and child protection in the communities to reduce risks and improve resilience of the communities;*
- *Providing support to 26 Unaccompanied and Separated Children (USC);*
- *Distributing 1,200 dignity kits for women and girls;*
- *Rehabilitation of 5 child friendly spaces;*
- *Distribution of unconditional cash transfer to 300 households.*

On top of these activities, we were able to respond to the cholera outbreak in Kassala with awareness raising, water chlorination and quality monitoring, and garbage collection.

Gaza

Emergency Response

Since the escalation of hostilities on 7 October 2023, Gaza has been engulfed in a severe humanitarian crisis. By the end of 2024, the conflict has resulted in over 41,534 deaths and 96,092 injuries accompanied by widespread destruction of infrastructure, including hospitals, schools, and water networks. Approximately 1.7 million people have been internally displaced, exacerbating existing vulnerabilities due to the disruption of essential services such as healthcare, food, and water.



The ongoing conflict has profoundly affected the mental health of people in Gaza. Approximately 25% of the population suffers from mental health disorders, exceeding the global average, with over 210,000 individuals, including children, requiring urgent intervention. 87% of children exhibit symptoms of distress, while women face higher rates of depression due to violence and caregiving burdens. Services are limited, as 90% are NGO-led and concentrated in urban centres, leaving 60% of rural populations underserved, particularly in Rafah and Khan Younis.

In response to the severe humanitarian crisis in Gaza, SOS Children's Villages and its local partners, as part of the DRA Joint Response Project, implemented critical interventions, including Multi-Purpose Cash Assistance, protection services, and psychosocial support, to address the immediate and medium-term needs of vulnerable populations.

In 2024, our organisation provided critical services to address the urgent needs of vulnerable populations, including women, children, and marginalised groups, through the following interventions:

- **Counselling services** delivered family, group, and individual counselling sessions to improve resilience, communication, and emotional well-being. Sessions achieved notable results, including enhancement of family relationships (49%) and a 55% overall psychosocial improvement. (3,189 people)
- **Psychological first aid** offered immediate emotional stabilisation during crises, with a 95% satisfaction rate among participants. (1,103 people)
- **Recreational activities** engaged children in structured recreational events, fostering emotional relief and resilience, with 99% expressing satisfaction. (5,125 children)
- **Dignity kits distribution** provided essential hygiene supplies to women and girls, including pregnant and lactating women, addressing dignity and hygiene needs in displacement contexts. (1,504 people)
- **Awareness sessions** enhanced community knowledge on child protection, gender equality, and safeguarding, achieving a 70% improvement in understanding children's rights. (1,303 people)
- **Cash assistance** supported vulnerable households in meeting basic needs such as food and healthcare, while addressing challenges like high transaction fees. (6,222 people)

These services were aligned with community needs and supported by participatory mechanisms, ensuring impactful, inclusive, and flexible interventions amidst a complex humanitarian crisis.

Despite operating under extremely challenging conditions, including restricted access, security risks, and logistical hurdles, the project exceeded its original target, reaching 18,446 beneficiaries – more than 26% increase above the intended 14,588 individuals. Key adaptations included:

- Relocating activities to safer areas, such as Khan Younis, to maintain service continuity;
- Changing the modality of group activities for children's well-being from child friendly spaces to structured recreational activities in open spaces. This change was due to the destruction of buildings and logistical barriers to importing tents.



Psychological support

"We need psychological support to love each other again, to care for one another, to regain our smiles," says Islam, a mother living with her children in one of the SOS Children's Villages tent camps in Gaza.

Approximately 1.7 million people in the Gaza Strip are internally displaced, half of whom are children. The need for psychological support is immense. Through play activities, SOS aid workers help children talk about their traumas. Parents also receive psychosocial support to process what they have experienced. Click [here](#) to listen to how they are coping.

Colombia

A tu Lado: ECHO

SOS NL has been collaborating with colleagues from SOS Colombia since 2024 on the project A Tu Lado ('By Your Side'). This project is being implemented in the departments of Santander, Arauca, and Norte de Santander, along the border with Venezuela. It aims to provide life-saving support to various vulnerable groups. Many migrants from Venezuela arrive in search of a better life. Additionally, in the project regions, large numbers of Colombians have been displaced from their homes and villages due to violence between rebel groups and clashes with the military.

Thanks to our expertise in child protection, SOS Children's Villages was invited by the donor of the project – the European Civil Protection and Humanitarian Aid Operations (ECHO) – at the end of 2023 to join an ongoing initiative. Starting in mid-2024, we actively apply our expertise within the project.

Together with other organisations, we offer support to the vulnerable groups. Partner organisations focus on areas such as healthcare or protection against violence targeting women and young people. SOS Children's Villages places a particular focus on children within these groups. Many migrants travel with their children, often single mothers, and in some cases, unaccompanied children. We support them and help them move forward toward their new destination. Unaccompanied children are reunited with their families wherever possible.

Moreover, children in these unstable regions face the risk of being recruited by rebel groups and forced to join the fighting. By identifying these children and young people early, such outcomes are prevented, and tailored education and protection programs are developed for them.

When necessary, children and their families are provided with temporary alternative care at the SOS children's village in Floridablanca, Santander. They can stay there for up to three weeks while their situation is assessed, and preparations are made for further referral.



2.5. Advocacy

In addition to providing care to children and young people who have lost or are at risk of losing parental care, SOS Children's Villages also advocates for children's rights and emphasises that their voices are heard.

SOS Children's Villages is committed to raising awareness about and to promote the protection of children's rights. We advocate for meaningful and sustainable changes in policy and practice to make more impact for more children and young people without or at risk of losing parental care.

By advocating together with our partners and with active participation of children and young people in our programmes, we call on governments to improve social and child protection systems at local, national, regional, and global levels. This includes implementing the UN Guidelines for the Alternative Care of Children and strengthening caregivers and the social sector workforce. We focus on evidence-based advocacy work leveraging programme expertise and supported by strong research, monitoring and evaluation. To encourage the meaningful participation of children and young people in advocacy SOS Children's Villages has developed a toolkit to support and facilitate advocacy activities.

Importance of advocacy

Governments are primarily responsible for ensuring the rights of all youth, and to provide appropriate assistance to parents and legal guardians. As advocates for children and young people, we raise awareness on the rights of our target group, and influence politicians with the objective to bringing about changes in laws, policies, and practices.

From SOS NL we focus our advocacy on:

- Getting attention for children's and young people's rights in Dutch foreign policy;
- Supporting national SOS member associations in their advocacy efforts;
- Supporting our colleagues in New York and Brussels with advocacy efforts at respectively UN and EU levels.



3. INTERNAL ORGANISATION

SOS Children's Villages The Netherlands (SOS NL) is part of SOS Children's Villages International, a worldwide federation operating in more than 130 countries. All member organisations share the same mission and vision and contribute to achieving the federation's international objectives.

3.1. Human resources

Stichting Nederlandse Vrienden der SOS Kinderdorpen (The Dutch Friends Association of SOS Children's Villages The Netherlands) in Amsterdam was founded on November 24, 1955 by Yvonne Meyer-Praxmarer. Her motto was: 'Nobody can help everyone, but everyone can help someone'.

At SOS NL, we believe in fostering personal growth and maximising employees' talents. Each staff member sets personal development goals, contributing to both individual and team success.

In 2024, we focused on:

- Talent development
- Employee vitality
- Strengthening a flexible, project-based work culture
- Enhancing management skills, feedback culture, and fundraising expertise

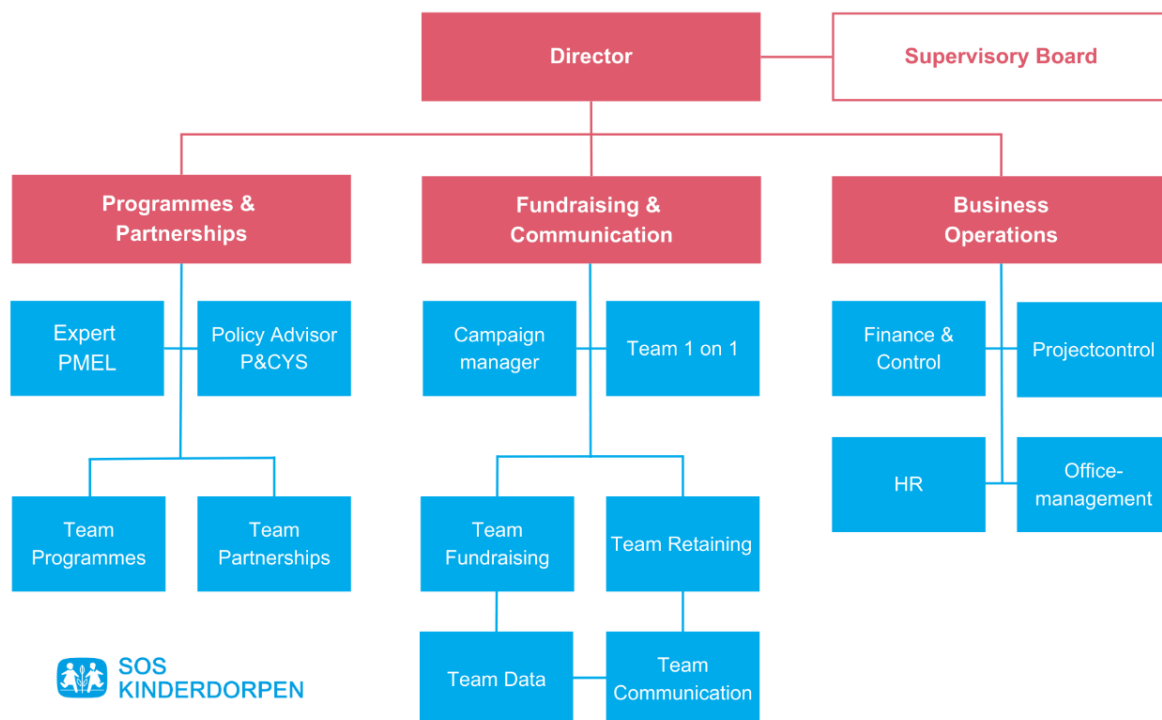
Way of working

Our HR policies and processes have been positively assessed in audits by external bodies (ISO, Core Humanitarian Standards). Employee feedback, gathered through annual surveys, helps us create a resilient and engaging work environment. In 2024, we enhanced leadership, communication, and team collaboration while increasing office gatherings for knowledge-sharing and social connection.

Organisational redesign

To improve teamwork, speed up decision-making, and streamline mandates, we redesigned our organisational structure in 2023 through a collaborative process. A comprehensive evaluation in 2024 confirmed that the new structure is effective and well-suited to our organisation's needs.





Staff and diversity

Diversity and inclusion are key priorities. We welcome employees from all backgrounds, ensuring fair evaluation and remuneration in line with charity sector standards. At the end of 2024, SOS NL had 58 employees (52.4 FTE).

Staff representation

The Works Council (WC) represents employees and collaborates with management on key matters such as salary indexation, mobility, and workplace safety. In 2024, the WC met four times with management and twice with the Supervisory Board.

Board

Arian Buurman has been General Director of SOS NL since 2019, working closely with the Management Team (MT). The MT includes department heads from Finance & Operations, Fundraising & Communications and Partnerships and Programmes. Together, they set the organisation's strategic direction and monitor financial and operational progress.

The director's salary is set according to the 'Regulation on the Remuneration of Directors of Charitable Organisations' and remains within sector norms. No bonuses, loans, or advances are granted.

In addition to her work for SOS NL, Arian Buurman is Member of the Supervisory Board at Mediahuis NV, Eredivisie CV and also Board Member (Secretary) of the Visio Foundation.



Learning and Development

% of budget spent on training

- **Result 2024 – 59%**
- **Target 2024 – 100%**
- **Result 2023 – 95%**

Sick leave; sickness absence rate per year

- **Result 2024 – 4,03**
- **Target 2024 – 5**
- **Result 2023 – 5,49**

3.2. Child and youth safeguarding

As a global organisation that works with children and young people who have lost or are at risk of losing parental care, we see far too many cases of child abuse and neglect.

Child abuse is widespread and persistent, exacerbated by poverty and, in some cases, legitimised through harmful cultural practices such as corporal punishment. Child abuse is a taboo subject in many cultures and is underreported.

SOS Children's Villages is committed to ensuring that in everything we do, children and young people are safe, their rights are protected, and they are treated with dignity and respect. The purpose of our work is to ensure a safe and nurturing environment for children and young people who have lost or are at risk of losing parental care. In this environment, they can form trusting relationships and be supported to become strong and resilient. We work in accordance with the [UN Convention on the Rights of the Child](#) and the [Guidelines for the Alternative Care of Children](#).

Child and youth safeguarding policy

In 2023 SOS Children's Villages introduced a new [Child and Youth Safeguarding Policy](#), that was rolled out in 2023 and 2024. It defines the minimum standards for child safeguarding required of all individuals and entities working for or on behalf of SOS Children's Villages to ensure that our actions are guided first and foremost by the safety and well-being of children and youth who come into contact with us. The Child and Youth Safeguarding Policy is mandatory and must be always complied with.

The policy introduces guiding principles such as Do No Harm, Zero Tolerance and Best Interests and focuses on Prevention, Awareness and Training, Reporting and Responding, Monitoring and Evaluation and Responsibilities. The [Child and Youth Safeguarding Policy](#) is not a stand-alone document. It must be applied in conjunction with other relevant policies, regulations and guidelines – in particular but not limited to the [Code of Conduct](#), [Misconduct Incident Management Regulation](#), [Misconduct Investigation Regulation](#), and other specific child safeguarding and protection guidance. The [SOS Children's Villages Code of Conduct](#), which is binding for every employee, additionally defines appropriate and expected standards



of behaviour towards children for all adults in our organisation.

The [regulation](#) on prevention and protection against sexual harassment, exploitation and abuse is based on our Code of Conduct, Child and Youth Safeguarding Policy, [Gender Equality Policy](#), and other parts of our integrity approach. It defines our focus on prevention to create and maintain a safe environment for all involved in the work of the federation.

The regulation outlines our response mechanism to cases of suspected sexual misconduct towards any person, regardless of age, gender, sexuality, sexual orientation, disability, religion or ethnic origin.

Every child and youth safeguarding concern or incident reported is taken seriously and assessed thoroughly. Based on the findings of the assessment, further steps are decided. One of these measures can be conducting [a safeguarding investigation](#). The guiding principle when dealing with any reported concern is that the safety and welfare of the child and young person always come first.

The user guide [Listening and responding to individuals experiences of past child abuse](#) provides guidance on how to deal with and appropriately respond to allegations of past incidents, the specific nature of these allegations and the related challenges.

SOS Children's Villages member associations are accountable for responding to child and youth safeguarding incidents within the frame of our Child and Youth Safeguarding Policy and national laws. More information on these procedures as well as roles and responsibilities of the General Secretariat (GSC) in the reporting and responding process can be found in the [Misconduct Incident Management Regulation](#).

Submitting a report

With the adoption of the Child and Youth Safeguarding Policy, we actively encourage children, employees, partners and community members to use one of the following options to report incidents:

- Every national SOS organisation, including SOS NL has a child safeguarding focal person and a child safeguarding team that people can turn to;
- Each SOS programme has a designated child and youth safeguarding focal person;
- There are child-friendly 'complaint boxes' in which reports can be posted anonymously in all our locations;
- There is a whistle-blower channel on our international website where children and those involved – including people from outside the organisation – can report possible abuses anonymously on this page: [Report a child safety concern](#). It includes a child-friendly version written in English, Spanish, French, Arabic, Russian and German;
- At an international level, children, employees and other stakeholders can also raise concerns at childsafeguarding@sos-kd.org

All reports of child safeguarding incidents within the federation are recorded anonymously in a real-time reporting system.

The Ombuds approach

The Ombuds approach is an innovative project with the objective to strengthen child safeguarding in SOS Children's Villages. The creation of a federation wide Ombuds office is



a key part of our Safeguarding Action Plan, developed in 2021 in response to past failures in safeguarding and governance. Our goal is to create an environment in which every person involved with our organisation can feel safe, heard and supported.

An Ombuds is a trustworthy person who can listen, support and guide children, young people and staff through situations that have not been successfully resolved by SOS Children's Villages Safeguarding. He or she works from a rights-based approach with the Convention on the Rights of the Child. The Ombuds concept is designed around confidentiality, impartiality, informality and independence. The most important aspect of the Ombuds Office is convincing staff and all others involved that child safeguarding is vital in helping us to improve the quality of care. It is important to strengthen preventative measures within programmes and improve the working conditions of SOS Children's Villages staff as they are more likely to offer quality work when their living and working conditions are satisfactory.

The Ombuds Office is being rolled out to:

- Amplify child participation at every level;
- Create an opportunity to discuss their safeguarding concerns confidentially with an independent person;
- A check and balance to child and staff safeguarding;
- Reduced likelihood that incidents are ignored or not handled properly;
- Children and staff can access an independent appeal function if they are not satisfied with how a concern they reported was handled;
- Local solutions to local problems.

Child Safeguarding Annual Report

To truly deliver on our child safeguarding commitments, we have learned that we must be open about how we work towards creating an environment – both within our programmes and in communities around the world – where people feel free to raise concerns. One way we have fostered an environment of openness is through our Child Safeguarding Annual Report, which is available on our international website www.soschildrensvillages.org/safeguard-children. The report reflects our efforts to understand child safeguarding risks and the steps we take to mitigate them. The report also describes how we are establishing a culture in which our staff and partners feel free to come forward to report concerns.

3.3. Integrity policy

Integrity is a core value at SOS Children's Villages. We are committed to openness, transparency, and ethical conduct. Our policies, training, and reporting mechanisms promote ethical decision-making and prevent misconduct.

SOS Children's Villages International has a multi-level Integrity and Compliance Network. Local management holds primary responsibility for integrity at the national level, supported by a local integrity and compliance officer who assists employees and the Supervisory Board. At the regional level, a regional integrity officer provides additional support. The Integrity,



Compliance, and Legal department at the international office oversees the entire framework, offering guidance and resources. An international whistle-blower channel is available for reporting integrity violations confidentially.

SOS NL

SOS NL follows strict policies to uphold integrity:

- The Code of Conduct defines ethical behaviour for all employees and representatives;
- The Child and Youth Safeguarding Policy aims to ensure that children and young people are protected from harm; it is structured to uphold this commitment;
- The Misconduct Incident Management Regulation sets clear procedures for handling reports of unethical behaviour;
- The Sexual Misconduct Regulations prevent and address harassment, exploitation, and abuse;
- The Anti-Fraud and Anti-Corruption Policy establishes financial integrity guidelines;
- The Whistleblower Policy provides a confidential and anonymous way to report concerns.

All new employees receive mandatory integrity training as part of their onboarding. This includes ethical responsibilities, child safeguarding regulations, and fraud prevention measures. Before hiring, SOS NL conducts background checks, including misconduct disclosure assessments and Certificate of Conduct requirements. New employees also have to sign the Code of Conduct to embrace and respect these core values in our daily work.

SOS NL's integrity team includes specialists in child safeguarding, fraud and corruption, integrity, communications, and confidential counselling. Persons of Trust act as independent advisors to the Managing Director, reporting directly to her and identifying trends and risks based on confidentially shared information. Employees can safely and anonymously report concerns to confidential advisors, ensuring that all cases are handled with strict confidentiality. Integrity monitoring is now fully embedded in our ISO quality system, allowing for continuous evaluation and improvement.

3.4. Accreditation and (quality) guidelines

SOS NL adheres to the highest standards of transparency, governance, and quality. As a member of Goede Doelen Nederland and Partos, we comply with their codes of conduct for ethical fundraising and international development.

We have been **accredited** since 1998 by the Dutch Centraal Bureau Fondsenwerving (cbf.nl), ensuring compliance with charity sector quality standards. Additionally, SOS NL holds **ANBI status**, offering tax benefits for donors and our organisation. ANBI is short for Algemeen Nut Beogende Instelling (Public Benefit Organisation, anbi.nl).

3.4.1. Privacy

We handle personal data with the utmost care, following European **GDPR regulations** (General Data Protection Regulation). Our privacy policy ensures:



- Minimal data collection
- Explicit consent when required
- No data sharing unless legally necessary
- Strong security measures

More details are available in our [privacy statement](#) online.

3.5. Finance policy

SOS NL is committed to **financial transparency, efficiency, and risk management**. We aim to allocate around **80% of income** directly to our mission, though this percentage may fluctuate based on revenues, programme costs, and new initiatives. In **2024, 80.6%** of our income was spent on programme objectives.

To ensure financial integrity, we follow strict **budgeting, monitoring, and auditing** processes:

- **Annual budgeting cycle:** programme budgets are reviewed and approved each year based on detailed project proposals.
- **Strict expenditure controls:** we apply the **four-eye principle**, ensuring all financial commitments and payments require dual approval.
- **External audits:** independent auditors (BDO) assess our financial reporting and internal controls annually.
- **Internal financial monitoring:** the Management Team and Supervisory Board receive **monthly financial reports** and quarterly KPI updates.
- **Compliance with sector standards:** we adhere to the **Good Management and Accountability Quality Standard** and the **Anti-Fraud & Anti-Corruption Directive**. These guidelines are related to planning, monitoring, reporting and communication, anti-fraud and corruption, and data and asset protection.

Reserve policy and financial stability

To mitigate financial risks, we **diversify revenue streams** through private donors, corporate partnerships, institutional funding, and government grants. We maintain a **reserve policy** to absorb potential shortfalls and ensure programme continuity.

Investment policy

We do **not** invest donor funds, as we believe in minimising financial risks. Instead, funds are allocated directly to programmes in alignment with our mission.

Financial supervision

The **Supervisory Board** oversees financial management through an **Audit Committee**, which regularly meets with the Finance & Operations team. Additionally, we maintain close financial oversight of our international programmes, verifying expenditure reports, audit findings, and donation allocations.

3.6. Risk management

SOS NL applies a cautious and balanced approach to risk. For critical areas such as compliance, child safety, integrity, and reputation, our risk appetite is very low. We do not



accept avoidable risks in these domains and take all necessary measures to prevent harm or violations. For other operational or financial risks, we assess potential impact and likelihood carefully, weighing them against the cost and feasibility of mitigation measures. Our goal is to minimise risk exposure while ensuring resources are used effectively in support of our mission.

By making conscious, well-informed decisions, SOS NL ensures risks are kept within acceptable boundaries – always aligned with our values and responsibilities.

We operate in a complex and ever-changing environment. To ensure the continuity and effectiveness of our work, we have identified the ten most critical risks and taken targeted measures to mitigate them. In 2024, we further refined our approach by implementing a five-point risk assessment scale, creating a heatmap visualisation, and embedding risk management into quarterly MT discussions.

3.6.1. Key risks and mitigation measures

Corruption, abuse, and violence in programme countries

The most pressing risks remain corruption, abuse, and violence in programme countries. If such incidents were to occur, it could lead to programme suspension, loss of donor trust, and even repayment of grants, with a direct negative impact on both income and reputation. Given the vulnerable groups we serve, strict safeguarding measures are essential. We have reinforced our integrity policies, strengthened vetting procedures for local partners, and ensured that staff and programme stakeholders receive mandatory safeguarding training. Additionally, we provide anonymous reporting mechanisms, allowing concerns to be addressed swiftly and effectively.

Political instability in programme countries

Political instability in programme countries continues to pose a challenge, potentially disrupting operations and limiting access to vulnerable children. Should instability escalate, it may delay or halt programme activities, resulting in underutilisation of earmarked funds, unmet contractual obligations, and reduced donor confidence.

We actively monitor geopolitical developments and maintain contingency plans to ensure programme continuity. By working closely with local partners and international networks, we adapt our strategies to evolving political situations, minimising disruptions to our work.

Shifting donor preferences

The landscape of charitable giving is changing and shifting donor preferences require us to stay agile. A failure to respond to these trends may result in a decline in donor acquisition and retention, ultimately reducing revenue streams and affecting programme funding. To maintain financial sustainability, we continuously research donor expectations, invest in digital fundraising innovations, and strengthen engagement through diverse communication channels. Our goal is to foster long-term donor relationships while attracting new supporters through modern, data-driven approaches.

Dependency on face-to-face (F2F) fundraising

A key financial challenge is our dependency on face-to-face (F2F) fundraising. While F2F remains an effective method, a lack of diversification increases vulnerability. If F2F



performance declines sharply—due to external crises or societal shifts—it could significantly reduce our structural income and increase pressure on reserves.

To mitigate this, we are expanding digital fundraising initiatives, corporate partnerships, and institutional grant applications. We also focus on retaining existing donors, ensuring sustainable revenue streams for our programmes.

Cybersecurity and GDPR compliance

With an increasing reliance on digital systems, cybersecurity and GDPR compliance are top priorities. A serious data breach could lead to regulatory fines, legal claims, reputational damage, and loss of donor trust—potentially affecting both income and operational continuity. Protecting donor and beneficiary data is essential, and we have implemented strict data protection policies in line with GDPR regulations. Regular cybersecurity audits, staff training, and IT infrastructure improvements help safeguard sensitive information against cyber threats.

Environmental factors

Environmental factors also impact our work, as climate change and ecological risks affect programme locations and operational efficiency. Severe environmental disruptions could damage infrastructure, increase costs for response and recovery, and jeopardise programme delivery.

We have integrated climate resilience strategies into our planning, adopted sustainable operational practices, and conducted risk assessments to anticipate potential climate-related challenges.

Effective implementation of emergency response programmes

The effective implementation of emergency response programmes remains a critical area for improvement. Delays or inadequate response in emergencies could result in reputational harm, reduced effectiveness, and jeopardise future funding opportunities.

Rapid humanitarian action is essential in times of crisis, and we have enhanced our decision-making protocols to ensure faster response times. By allocating dedicated resources and providing specialised training for emergency response teams, we strengthen our ability to support communities in urgent need.

Public perception

Public perception is crucial to our credibility, and poor management or negative publicity can impact our work. If mismanaged, a public crisis could lead to loss of trust among donors and stakeholders, resulting in reduced engagement and income.

To maintain trust, we have developed proactive crisis communication strategies, ensuring transparency in how we address challenges. Our spokespersons receive media training, and we continuously engage with stakeholders, donors, and the public to provide accurate and timely information.

Labour shortage

A growing concern in the Netherlands is the labour shortage, which affects recruitment and retention. Persistent staff shortages may lead to delayed projects, lower efficiency, and increased costs due to external hiring.

To remain an attractive employer, we focus on strong employer branding, staff development, and well-being initiatives. Additionally, we explore flexible and remote work options to appeal to a broader talent pool.



Ensuring data quality and monitoring

Finally, ensuring data quality and monitoring is vital for accountability and impact measurement. If data quality is insufficient, it could hinder evidence-based decision-making, reduce transparency, and risk the loss of institutional or donor funding.

We have implemented standardised data collection protocols, regular internal audits, and digital monitoring tools to enhance programme evaluation. This ensures that we can measure our effectiveness accurately and make data-driven improvements.

By proactively addressing these risks, SOS NL enhances its resilience, operational efficiency, and financial sustainability, ensuring we can continue to support vulnerable children and families worldwide.

3.6.2 Fraud and corruption

SOS Children's Villages International provides a strong global framework to prevent and respond to fraud and corruption incidents. SOS NL aligns with this framework and has implemented additional internal safeguards to manage fraud risks locally.

We apply strict segregation of duties, ensuring that no employee can complete a full financial process independently. This principle is also embedded in our system authorisations, restricting access based on roles. Our four-eyes principle requires dual approval for significant transactions, and we've tightened procurement procedures accordingly.

Physical access is managed through personal access badges, while cybersecurity measures protect our systems and data.

Just as important is the behavioural side of fraud prevention. We foster an open and transparent culture, supported by an accessible office environment, short communication lines, and strong personal interaction. Employees are encouraged to raise concerns and take part in integrity workshops that build awareness and trust.

By combining procedural controls, secure systems, and a healthy organisational culture, SOS NL proactively mitigates fraud risks and protects the trust of donors, partners, and communities.

3.7. Quality management

Ensuring high-quality operations and accountability is a top priority for SOS NL. In 2023, we achieved ISO 9001 and Partos 9001 certification, reaffirming our commitment to operational excellence and continuous improvement. These certifications demonstrate that our processes meet international quality standards and enhance transparency for our donors, partners, and beneficiaries.

To uphold these standards, we conducted internal audits throughout 2024, evaluating the effectiveness of our ISO processes and identifying areas for further improvement. Additionally, an external audit was carried out to assess compliance with ISO requirements. The results confirmed that our quality management system is well-embedded, with strong procedures in



place to monitor, evaluate, and optimise our work.

ISO certification is not just a milestone but an ongoing responsibility. It ensures that we maintain structured planning, monitoring, reporting, and risk management. It also strengthens our position in the sector, supporting future collaboration opportunities, such as our membership of the Dutch Relief Alliance.

Beyond certification, we continuously invest in process optimisation and staff training to uphold the highest standards. By integrating quality management into our daily operations, we ensure that SOS NL remains a trusted, efficient, and impact-driven organisation.



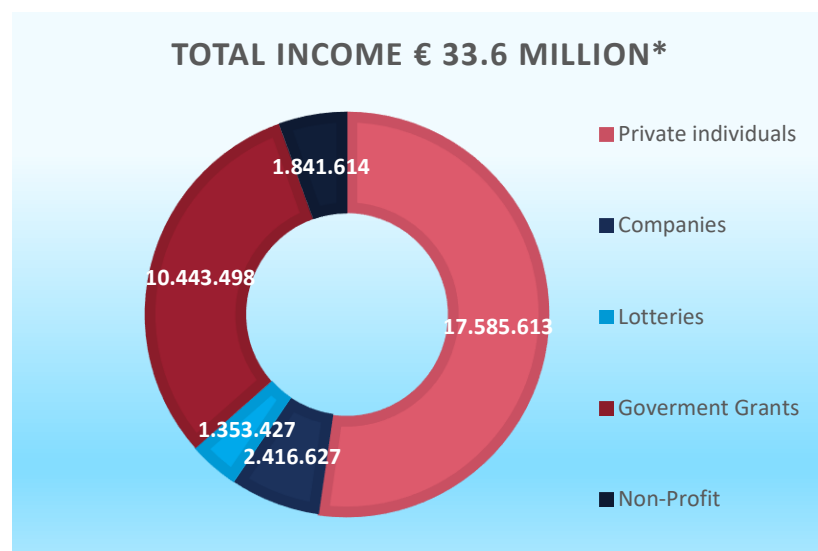
4. FUNDRAISING AND PARTNERS & FRIENDS

Our work thrives, thanks to our supporters. Building and maintaining strong relationships with them is fundamental to our fundraising efforts. That is why we involve our partners in everything we do, keep them informed about our projects and outcomes, and share inspiring stories about the children, young people and families whose lives have improved.

4.1 Fundraising

4.1.1. Results and partners

We need financial resources to be able to support families, children, and young people who live in vulnerable circumstances to become self-reliant. Therefore, SOS Children's Villages The Netherlands (SOS NL) actively raises funds. We have raised **€ 33.6 million** which, compared to 2023, counts for a **0.9%** decrease. The institutional projects are the main contributors to this growth. The income from private individuals, companies and foundations show stability remaining at the same level as in 2023.



4.1.2. Private individuals

Single gift givers and structural donors

Our donors enable us to do our work and we are very grateful for their involvement in whatever form. Some donors support us with structural financial contributions, others take action and raise funds themselves, e.g. through our 'Kom in Actie'-platform (www.actievoorsos.nl). They organise or participate in events and/or spread word of mouth about our work within their network.

In the year under review, we welcomed 16.605 new donors. The total number of donors in 2024 was 120.424: 103.708 structural and 16.716 single gift givers donated. The income from private individuals shows stability, remaining almost at the same level as 2023 at € 17,6 million.

**Total Income & expenditure is excluding financial income & expenditure of €1 million*



A growing number of people decide to include SOS NL in their will, because they wish to pursue their ideals even after death. By doing so, they contribute to securing a bright future for children who live in difficult circumstances. In 2024, we were grateful to accept 65 legacies. The income from legacies amounted to € 3.974.701.

4.1.3. Companies, networks and foundations

Companies

Together with companies and networks that support our work, we can make a difference in the lives of children, young people and families all over the world. In our partnerships, we always look for ways to increase our collective impact, so that the collaboration can truly be considered a partnership with a shared mission in which we strengthen each other.

We cherish the collaboration we have built with companies such as Action, AkzoNobel, Nationale-Nederlanden (NN), Heimstaden, Dr. Oetker, Dijk Natural Collections, Constant IT, 100% NL Magazine, Ryauma, Vebego Foundation, Royal Fassin, LEGO and Go-Tan.

We are truly grateful for the donations, gifts and contributions of all the companies that support the work of SOS NL.

Case: Action

At the end of 2023, our partnership with Action, which started in 2018, was extended for another 3 years. Together, we work on an international level to provide care and financial support for children and families in local SOS Children's Villages. As Action supports children and families for every store, distribution centre and country office they open, the partnership grows with the growth of Action.

In 2018 SOS Children's Villages NL started a strategic partnership with Action. Originally set for three years, the partnership was extended first in 2020 and again in 2023, and now runs through 2026. As Action continues to grow, so does its support for SOS Children's Villages. For every store, distribution centre and Store Set-up Team, Action sponsors a child in a SOS Children's Village or a whole village. In addition, Action sponsors a local SOS-project in every country where they operate. As new stores are opened internationally every week, Action's support will only continue to grow in the coming years. Action also supported our humanitarian programmes in the Middle East, supporting children and families affected by the devastating war.

Network and associations

SOS NL has built a close relationship with a number of special networks in recent years. We are very grateful for our partnership with Vrouwen Bouwen, Lions Club Heemstede Bennebroek, Families voor Families, Kozi Kazi Giving Circle and SOS Werkgroep Putten.

Charitable trusts and foundations

SOS NL partners with charitable trusts and foundations to achieve shared goals and extend our impact to reach more children, young people and families in need. Thanks to the support of these generous partners, we have been able to re-launch a youth employment project in Guinea-Bissau, provide emergency assistance to displaced people in Chad, and strengthen



family support programmes in Ghana and Kenya, among many other initiatives. We deeply value the involvement and support of all charitable trusts and foundations that make this vital work possible. In 2024, we received donations from 64 foundations and charitable trusts, and 195 organisations. We would like to thank and mention in particular Stichting de Lichtboei, Stichting Weeshuis der Doopsgezinden, Stichting Zonnige Jeugd and The Bennink Foundation.

Named Funds

With a Named Fund, donors contribute to children's futures in a very personal way. Each fund has a self-selected name. In close consultation with the donors, projects are chosen matching their goals and wishes. Since 2024, SOS NL has fifteen Named Funds supporting the work we do all over the world: Casa Catherina en Morelia Fund, Doris Tuapante Children's Fund, Urafiki Fund, Geijssel Africa Education Fund, Ismaïl Fund, Adriana Fund, Eenhoorn Fund, LoGo Fund, Hanson Fund, Xandra Fund, Aldewereld-Staal Fund, Aletta Scholarship Fund, Temminck Groll Fund, Laurent van Vugt Fund, Juno Fund.



4.1.4. Lottery organisations

In 2024, SOS NL received generous support of €1.35 million from the 2023 lottery proceeds of The Dutch Postcode Lottery. We are profoundly grateful for this support and partnership. This unrestricted funding empowers us with the flexibility to direct resources where they are most needed, enabling us to strengthen existing programmes and provide additional support where it can make the greatest impact. Together, we are creating meaningful global change and fostering sustainable improvements in the lives of children, youth, and families.

The Dutch Postcode Lottery and SOS Children's Villages The Netherlands are extending their partnership for another five years. The partnership, which has existed since 2000, was evaluated and reconfirmed in 2024. Marieke Rodenhuis, Head of Charities at the Dutch Postcode Lottery: "We are delighted that the Postcode Lottery, thanks to its participants, can continue to contribute to the mission of SOS Children's Villages to allow children anywhere in the world to grow up in a loving and safe environment."

€8.4 billion for charity since the Dutch Postcode Lottery was founded

With at least 40% of the ticket price, the participants of the Dutch Postcode Lottery support charities in the field of people and nature. Since 1989, the lottery has invested €8.4 billion in hundreds of charities and social initiatives.

The Dutch Postcode Lottery is part of the Postcode Lottery Group, a social enterprise that has now developed the unique Postcode Lottery format in five European countries. The aim is to raise as much money as possible for charities through their lotteries. The Postcode Lottery Group is the largest fundraising donor in the world. In 2024, it was able to donate a



record amount of €969 million to charities and cultural partners.

4.1.5. Government subsidies

The goal of SOS NL is to be a meaningful partner through partnerships with institutional donors, for the safety and wellbeing of the children and young people we serve. SOS NL leads or is part of several large programmes funded by the Dutch Ministry of Foreign Affairs and the European Commission. Institutional partnerships are the main contributors to the growth in our funding and in 2024, the income amounted to € 10.4 million. We are grateful for the confidence our institutional partners have in our organisation.

Dutch Ministry of Foreign Affairs



Ministry of Foreign Affairs of the
Netherlands

SOS NL has been partnering with the Dutch Ministry of Foreign Affairs for decades. We work closely together to empower young people through education and skills development. Through innovative programmes supported by the Ministry, we provide young people living in marginalised circumstances with access to quality education, vocational training, and employment opportunities, equipping them with the tools they need to build successful futures. Additionally, in times of crisis, the Ministry stands alongside us, providing funding for essential humanitarian aid and support to communities affected by natural disasters, conflict, and displacement. SOS NL recognises the valuable contribution of the Ministry of Foreign Affairs in advancing the shared goals of sustainable development and global well-being.

Dutch Relief Alliance (DRA)



SOS NL is a member of the [Dutch Relief Alliance \(DRA\)](#). This is a coalition of fourteen Dutch INGOs in partnership with the Dutch Ministry of Foreign Affairs. The aim of the DRA is to provide urgent humanitarian assistance and respond to major international crises in a timely, relevant, effective, and efficient manner. The DRA responds to humanitarian crises by designing Joint Responses (JR), drawn up and implemented by the members best placed to respond.

The following organisations are affiliated with the alliance: CARE Nederland, Cordaid, Dorcas, Oxfam Novib, Plan International, Help a Child, Save the Children, SOS Children's Villages, Stichting Vluchteling, Tearfund, Terre des Hommes, War Child, World Vision Nederland, and ZOA.



SOS NL has successfully secured the continuity of ongoing DRA Joint Responses under the DRA Protracted Crisis Mechanism (PCM) in **Ethiopia, Sudan, and Somalia** for three years (2024-2026) to provide food, health, shelter, and child protection services, with a total combined budget of approximately €25 million. SOS NL is leading the consortium for the JR PCM Ethiopia together with four DRA partners: Plan International NL, Terre des Hommes NL, Cordaid, and Tearfund. As part of this partnership, we have delivered life-saving activities in Chad and Gaza through the DRA's rapid response mechanism – called the Acute Crisis Mechanism.

European Commission



DG INTPA

Through its Directorate-General for International Partnerships (DG INTPA) the European Commission has been funding programmes run by SOS NL since 2006. In 2020, as an implementer of the UN Capital Development Fund and in collaboration with SNV, we entered a four-year partnership worth € 20.6 million funded by the European Union Emergency Trust Fund (EUTF) with the aim of promoting youth employment in the Ashanti and Western regions of Ghana, including the large-scale, innovative GrEEEn project.

DG ECHO

DG ECHO is the European Commission's Emergency Aid department. It works with multiple organisations that hold an EU Humanitarian Partnership Certificate. This partnership is subject to a regular assessment, in which the activities organised are tested against a variety of quality criteria. The partnership will run until at least 2027. As part of this agreement, we have a number of commitments, such as adherence to humanitarian principles. SOS NL – as ECHO partner – is currently delivering child protection services to conflicted affected population and migrants in Colombia, as part of an ECHO consortium led by World Vision Finland.

4.2. Other partners and friends

We are very grateful that there are so many committed donors, ambassadors, partners, experts and like-minded organisations who strive for real social change for children and young people. Together, we can build a world in which every one of them can grow up safely with self-respect, love, and opportunities. A world in which every child can become their best self.

Ambassadors

Our patroness, ambassadors and international friends are indispensable to our organisation. In 2024 we were supported by the following ambassadors: Jan Smit, Edson da Graça, Kim-Lian van der Meij, Annemarie van Gaal, Meester Jesper and international friend Martin Garrix.



They used their network and social media channels to promote our work. We are incredibly proud of our long-term, close relationships based on mutual commitment.

Patroness

We are extremely grateful for the loyal support and efforts of our patroness Her Royal Highness Princess Margriet of The Netherlands.

Committee of Recommendation

Hans Eenhoorn (former Chairman of the Supervisory Board and former Senior Vice President of Unilever) has committed his efforts to SOS NL as a member of the Committee of Recommendation and is spreading our message in his network.

Partnerships and implementing partners

SOS NL is an active member of several partnerships, in which we represent the interests of children living in vulnerable circumstances and children without parental care. We also share our knowledge and experience with our partners.

We collaborate to increase our impact by:

- Strengthening our advocacy
- Expanding our knowledge and expertise
- Growing our strategic funding

Therefore, we work closely with various programmes:

Joining Forces

Joining Forces is an alliance of the six largest child-focused international NGOs (SOS Children's Villages, ChildFund Alliance, Plan International, Save the Children International, Terre des Hommes International Federation, and World Vision International), working for and with children and young people to secure their rights and end violence against them. There are two strands of action: 'Child Rights Now', which focuses on advocacy towards policymakers and research, and 'Ending Violence against Children', which focuses on programme work at the national level.

KROS

The Coalition for Children's Rights in Development Cooperation is a partnership of development organisations in The Netherlands, including UNICEF, Edukans, NJR, Save the Children, Save a Child, Defence for Children, Liliane Fonds, Terre des Hommes, Plan, and SOS NL. We collaborate on themes such as the Sustainable Development Goals, child protection, and youth participation to improve the position of children in developing countries.

Better Care Network Netherlands

The Better Care Network Netherlands (BCN-N) is a network of organisations and individuals actively involved with children without parental care. By working together, we aim to improve support for these children. Additionally, we advocate at regional, national, and international levels for universally applicable quality standards.

World Bank Group's Solutions for Youth Employment (S4YE)

A multi-stakeholder coalition comprising public sector, private sector, civil society actors, government officials, foundations, think tanks, and young people, aiming to provide leadership and resources for catalytic action to increase youth engagement in productive work. Within this partnership, SOS NL and S4YE focus on growing strategic funding for youth employability.



Platform Humanitaire Actie (PHA)

A consultancy platform for the Dutch Ministry of Foreign Affairs, bringing together thirteen Dutch NGOs working in humanitarian aid. SOS NL and the Ministry collaborate to strengthen advocacy for humanitarian aid.

Local partners

SOS NL currently works through National Associations (NAs) with local partners in the countries where we operate. We collaborate with local government departments, and programme participants are actively involved in project design and implementation.

Our goal is to ensure the inclusiveness of local partners and potential participants throughout the entire project cycle. Therefore, we place a strong emphasis on capacity strengthening for local offices and partners, as well as training NAs in Community Engagement and Accountability (CEA). We aim to create feedback mechanisms for all participants and transition SOS NL towards a civil society organisation rather than a service delivery organisation.

4.3. Communication

Our supporters – companies, organisations, ambassadors and friends, institutional donors, as well as our internal colleagues – have been informed about the work of SOS Children’s Villages in several ways. We share the impact of their gifts and thank donors for their support. We send them regular updates about our humanitarian work and emergency response and inform them about various projects and their necessity.

The main resources we use include our website and social media channels, personal contact through visits and telephone calls, meetings and events, the monthly email newsletter, the (online) SOS Family Magazine, campaigns across various channels, and our presence in the media.

Online – website

Our website is an important medium for showcasing the work we do for children, young people, and families. In addition to programme information and results, personal stories from our programmes, the latest news, key policy frameworks, and partner information, the website plays a vital role in our fundraising efforts.

Due to the enormous increase in social media use, visitors have adopted a new way of navigating websites, scanning visuals first before deciding whether to continue reading. In 2024, the website attracted 114,937 unique visitors. We focused on improving the findability and usability of the website by ‘claiming’ relevant keywords for both existing donors and new visitors and making the web forms more user-friendly. We developed a CRO (Conversion Rate Optimisation) and SEO (Search Engine Optimisation) process in collaboration with an external party.

Social media

Social media took on an even more important role within the organisation, and our number of followers and reach increased. In 2024, we focused even more on our content strategy and relevance across these channels.



Number of followers on social media

	31-12-2023	31-12-2024	Results %
Facebook	30524	30155	-1,20%
Instagram	3898	4163	+6,80%
LinkedIn	2940	3500	+19%



5. OUR STRATEGY

5.1. Contributing to the Strategy 2030



SOS Children Villages' The Netherlands (SOS NL) is guided by the overall strategy of SOS Children Villages to make a substantial impact by 2030 on the wellbeing of children and young people without parental care or at risk of losing it. Strategy 2030 fully considers the United Nations (UN) Guidelines for the Alternative Care of Children as an internationally recognised framework to support implementation of the UN Convention on the Rights of the Child.

SOS Children's Villages has been supporting children and young people worldwide for over 75 years by building strong bonds through quality programmes that are tailored to their individual needs. Yet still 10% of the world's children continue to live without appropriate parental care. Our key ambition is to reinforce our efforts and extend our impact to reach more of these children.



Our strategic priorities from Strategy 2030 and related SDG's

At SOS Children's Villages we focus on the development of every child or young person over the long term so that they can face life's challenges in the future. We believe that no child should grow up alone, and every child develops best in a secure and loving family, with care from birth until independence. Our organisation cooperates with partners and states to achieve the UN Sustainable Development Goals (SDGs). With our work we contribute directly to SDG 1, 4, 8, 10 and 16 and indirectly to SDG 3, 5 and 17.

We contribute directly to:



We contribute indirectly to:



Three goals are at the heart of Strategy 2030:

- **Goal 1:** We ensure that many more children have a loving home and an equal chance to succeed in life.
- **Goal 2:** We lead the world's most effective childcare movement to make sure every child has the bonds needed to become his or her strongest self.
- **Goal 3:** We ensure and live safeguarding in our daily actions (added in 2021).

Our guiding principles

1. Best Interests of the child

We work according to the best interests and needs of the individual child and young person, supported by good gatekeeping systems. We provide or, through our evidence-based advocacy efforts, call on communities and governments to make available a range of locally relevant alternative care options.



2. Child safeguarding

SOS Children's Villages is committed to creating and maintaining a caring and protective environment for children. We are committed to ensure that our organisation 'does no harm' and that we meet the responsibilities set out in the UN Convention on the Rights of the Child to protect children from all forms of abuse, neglect, exploitation and violence.

3. Shifting the Power

SOS NL has set up a lean team of experts in country and project portfolio management. With our local counterparts, we invest in building a trusting relationship on equal terms. Through our interaction, we share knowledge and skills and network connections with the objective to capacitate our partners, empower them in their own decision making and ultimately, reduce coordinating powers at SOS NL.

4. Leave No One Behind

Leave No One Behind (LNOB) is the central, transformative promise of the 2030 Agenda for Sustainable Development and its goals (SDGs). It represents the unequivocal commitment of all UN Member States to eradicate poverty in all its forms, end discrimination and exclusion, and reduce the inequalities and vulnerabilities that leave people behind and undermine the potential of individuals and of humanity as a whole. SOS NL is very committed to this promise.

5. Meaningful child and youth participation

We encourage the meaningful participation of children and young people in our programming and advocacy and encourage them to get involved, think and decide on policies that apply to them. For this purpose SOS Children's Villages has made available a toolkit on Children and Young People's Participation in Advocacy (CYPA) to support and facilitate advocacy activities by children and young people.

5.2. Reflection on Strategy 2020-2024

In line with Strategy 2030 and the five strategic priorities SOS NL developed a national Strategy 2020-2024 with the ambition to reach more children and young people who lost or are at risk of losing parental care as well as disadvantaged young people.



In 2024 we entered the final year of our 2020-2024 strategy. Below is a summary of highlights from the various strategic goals along the lines of the three pillars of the strategy:

1. More Impact:

- Capacity building in SOS programme-countries to improve programme design and implementation;
- Strengthen holistic approach from cradle to career;
- Build long-term equal partnerships with governmental institutions, NGOs, research institutions, corporates, fund partners, foundations and other relevant stakeholders;
- More commitment to advocacy.

As we designed and captured our holistic approach to programming in our 'Cradle to Career' model we achieved several strategic effects. By focussing more on scaling those interventions that put emphasis on the prevention of family separation, together with our colleagues in the program countries, we reached significantly more children and families.

In addition, we also strengthened the capacity of ourselves and colleagues to enhance the quality of those interventions. That way, we made sure that we are ready to boost our impact in the coming years together. A key achievement indicating this is the significant increase in the overall reach of children and families that benefit from our programs.

In our partnerships, we always look for ways to increase our collective impact, so that the collaboration can truly be considered a partnership with a shared mission in which we strengthen each other and make a difference in the lives of children, young people and families all over the world. In 2024, we have further strengthened our collaboration with several partners for making more impact together for the longer term. Here, we would like to highlight our partnership with the **Dutch Postcode Lottery**. After evaluation, we are delighted to continue our partnership for another five years. With the annual contribution of 1.35 million euros, SOS NL can offer children and young people the opportunity to grow up in a loving family and safe environment.

At the end of 2023, our partnership with Action, which started in 2018, was extended for another three years. Together, we work on an international level to provide care and financial support for children and families. As Action supports children and families for every store, distribution centre and country office they open, the partnership grows with the growth of Action. With the Dutch Relief Alliance, we are furthering our joint agenda on humanitarian action to affected people in disaster and conflict situations worldwide. We look forward to strengthening our existing partnerships and to build new ones to make a positive change for our target group.

In this strategic period, we also committed to advocate more for the rights of our target group. The Simba project, funded by the **Dutch Postcode Lottery**, played a significant role in this effort in The Netherlands. Together with our partners, we achieved that official entities are legally obliged in the case of an out-of-home placement to do everything possible to ensure that siblings can stay together, if it is in their best interests. Besides this, we successfully formed an alliance with Dutch childcare organisations to enhance the within the project developed Simba Family Care method in the Dutch sector for youth care.



For our international Lobby & Advocacy (L&A) we designed an approach defining our role and responsibilities towards international bodies clearly setting the scene for our actions to advocate for the rights of our target group. A great example is the Stomping for Peace initiative in which children themselves raise their voice to express their concern over the dire situation of children in crisis conflicting areas. With this we try to give a voice to those who go unheard!

2. More Euros

- Diversification of income in the three donor segments;
- Diversification of channels, including Direct Response Television (DRTV) lead;
- Improve online expertise and performance;
- More focus on requests and roll out philanthropy programme;
- Connect with new institutional donors;
- More focus on 'Actions for SOS', including development of fundraising possibilities for schools (action platform).

Looking back on the 2020-2024 Strategy, the pandemic stands out as one of the most remarkable events of this period. It forced us to pause one of our most successful fundraising channels: the face-to-face channel. Engaging with people in person was simply not possible. However, it turned out to be a strong period for fundraising, as people were highly willing to donate. Our online and telemarketing channels performed exceptionally well.

As the fundraising landscape becomes more and more diverse, we explored different channels and strategies to raise funds. For instance, in collaboration with other SOS offices across Europe, we developed a Direct Response Television commercial featuring Anna, a child without parental care. This commercial was broadcast in The Netherlands, Norway, Denmark, and the UK.

We introduced new donor journeys to better engage and retain our supporters. These included a welcome journey for new donors, tailored approaches for single-gift givers, and strategies for reactivating lapsed donors. To improve our online presence and performance, we updated our website to make it SEO-proof and increased our focus on social media and online fundraising.

Two new ambassadors joined us during this period: Edson da Graça and Meester Jesper. Both utilised their platforms to inspire their followers to support SOS NL. Meester Jesper, who has a significant following on TikTok, also became the face of our activation programme for primary schools.

Additionally, we placed greater emphasis on bequests and philanthropy by implementing a new strategy aimed at engaging mid- and major donors.

3. Fit for the Future

- Optimise roles and responsibilities for optimal cooperation;
- Develop competencies;
- Enhance a digital strategy, e.g., testing with AI;
- Develop a strategic vision for 2025-2028.



As part of the 2020-2024 Strategy, SOS NL focused on strengthening its organisation to ensure agility, efficiency, and innovation. Under the pillar Fit for the Future, we took significant steps to optimise our structure, enhance staff competences, and develop a forward-looking digital strategy.

A key achievement was the restructuring of the organisation, aimed at improving collaboration and decision-making. This redesign was evaluated in 2024 and proved to be effective, ensuring that roles and responsibilities are better aligned for optimal cooperation.

Investing in employee development was another priority. Throughout the strategy period, we provided targeted training and learning opportunities, focusing on essential competences needed to support our mission and adapt to a changing environment.

To further strengthen our organisation, we developed a comprehensive digital strategy as an extension of the 2025-2028 Strategy. This includes exploratory testing with AI to improve operational efficiency and donor engagement.

The 2025-2028 strategic vision was created through a collaborative process involving all employees.

5.3. Strategy 2025-2028

In the coming years, SOS NL will focus on strengthening and expanding our impact for children and young people who have lost or are at risk of losing parental care. Our Strategy 2025-2028 is designed to ensure sustainable growth, enhance collaboration with local partners, and optimise our internal operations. Developed with valuable input from employees and stakeholders, this strategy is driven by our commitment to action – **Dream, Think, Dare, and Do** – a motto that inspires us to continuously push boundaries and create lasting impact for children.

To achieve our mission, we have defined five strategic priorities that will shape our work in the years ahead:

1. **Diversification in fundraising and stronger positioning**

A solid financial foundation is key to our impact. By expanding and diversifying our funding sources, ranging from private donors to corporate and institutional partners, we ensure long-term stability. At the same time, we will strengthen our positioning as a trusted and leading organisation in child welfare, increasing visibility and engagement.

2. **Collaboration with and capacity building of local partners**

Strong, locally led programs are essential for sustainable impact. We will support and empower our local SOS partners, ensuring they have the knowledge, tools, and resources to deliver high-quality care tailored to local needs. Outcome-based evaluation will play a key role in continuously improving our programs.

3. **Optimising internal operations**

To maximise efficiency and transparency, we will further digitalise our operations, implement AI-driven tools, and enhance data-driven decision-making. This will



streamline processes, reduce manual tasks, and allow us to allocate more resources directly to our programs.

4. **Employee ownership and engagement**

Our people are the heart of our organisation. We will foster a culture of ownership, innovation, and continuous learning by investing in training, professional development, and internal collaboration. Engaged employees drive change and strengthen our collective impact.

5. **Innovation and sustainability**

To remain future proof, we will embrace new technologies and innovative funding models, such as digital fundraising and impact investing. Sustainability will be integrated across all activities, with a focus on reducing our environmental footprint, particularly in travel, procurement, and energy use.

These five priorities are interconnected and reinforce one another. By aligning fundraising, program development, and operational efficiency, we ensure that more children receive the support they need, now and in the future.



6. SUPERVISORY BOARD REPORT

6.1. Separation of supervision, management and implementation

The SOS Children's Villages Supervisory Board, in accordance with Article 11 of the Articles of Association, has the task of supervising the policies of the Board and the general affairs of the foundation. In discharging their duties, the members of the Supervisory Board shall be guided by the interests of the foundation. In addition, the Supervisory Board acts as a sparring partner for the Managing Board and the management team.

SOS Children's Villages The Netherlands has an independent structure with its own board; general director is Arian Buurman. Our organisation is governed according to the requirements set by the Code of Good Governance, for fundraising organisations, known as the 'Wijffels Code'. Among other things, this means that the day-to-day management of SOS Children's Villages The Netherlands and its supervision are separate. The supervisory role lies with our Supervisory Board.

- The Supervisory Board is the highest body of the Dutch Friends of SOS Children's Villages Foundation and is charged with supervising the policy of the Managing Board and the general affairs of the foundation.
- The separation of supervision and management is formally laid down in the articles of association and elaborated in the so-called governance regulations.
- This means that the Managing Board is in charge of the day-to-day management and has ultimate responsibility for the implementation of the foundation's policy plan and activities. The Supervisory Board appoints the management and supervises its performance.

6.2. Members and term of office

The Supervisory Board selects its own members, striving for a balanced distribution of competences, disciplines, expertise and male/female ratio. Members are appointed by a majority vote. They are elected for a four-year term and may be re-elected once. The members of the Supervisory Board receive no compensation for contributing their experience and knowledge. In addition to their supervisory role, they open doors for our organisation with companies and individuals and regularly make an active effort to promote our work.



In 2024, the Supervisory Board consisted of:

Cees 't Hart

Supervisory Board Chair and Member of the HR and Audit committee

Other positions: Chairman of the Supervisory Board of KLM (until May 2024), Board Member of Air France-KLM (until June 2024), Board Member of Mondelez International, Chairman of the Supervisory Board Randstad Group (since March 2024), Member of the Metyis Advisory Board (since May 2024) and Member of the Board of Trustees Concertgebouw Fonds (since September 2024)

Appointed November 2023

“Every child deserves a good start in life. My work has taken me to countries where I have seen that many children do not have this privilege. Through supporting SOS Children’s Villages, I try to mean something for those children.”

Philip van Verschuer

Supervisory Board Member and Member of the International Senate of SOS Children's Villages International

Job: Advisor LOYENS & LOEFF NV

Other positions: Board Member of various foundations focused on environmental protection, refugee support and individual emergency response.

Appointed January 2018

“Every child has the right to a place where they feel at home, and where they can get the best out of themselves. The amazing impact that SOS Children’s Villages has on the lives of so many children growing up in vulnerable circumstances deserves the support of all of us.”

Mariëlle Bruning

Supervisory Board Member

Job: Full Professor of Child Law

Other positions:

Deputy judge District Court of Amsterdam (team Family and Juvenile Law), Member of the Supervisory Board of De Thuisbasis Foundation, Committee Member of the Dutch Inquiry Committee Domestic Adoptions in The Netherlands between 1956-1984 and Member of the Scientific Integrity Committee of Leiden University.

Appointed July 2018

“Children have the right to grow up in a family environment, even if that is not possible at home. SOS Children’s Villages is committed to realizing this right for as many children as possible all over the world and I am happy to support that as a member of the Supervisory Board.”

Martijn van der Zee

Supervisory Board Member and Chair of the Fundraising Committee

Job: Advisor, Interim CDO, Board Member

Appointed September 2019

“As a father of four, I think it is important to be able to structurally help children who grow up in less fortunate circumstances. With SOS Children’s Villages’ approach, the lives of children are permanently positively influenced. It is nice to be able to contribute to that.”



Supervisory board members

Maurien Wetselaar

Supervisory Board Member and Chair of the HR and Member of the Fundraising Committee

Other positions:

Function Board Member of the Boschuisen Foundation, the Vrijvrouwe van Renswoude Foundation in The Hague, Benares School Foundation and Rust en Vreugd Foundation

Appointed September 2019

“Being a mother of three children, I understand how vital it is for a child to grow up in a safe and loving environment. This is what SOS Children’s Villages stands for and what the SOS team works towards with great dedication every day. I believe in the work of the organisation. With its many projects it gives children worldwide a chance for a better future. That is why I am happy to contribute.”

Bart Blommers

Supervisory Board Member and Chair of the Audit Committee

Job: Partner at Egon Zehnder

Appointed February 2020

“A safe home is important for every child. Unfortunately, there are still too many children who do not have that. It inspires me every time to see the SOS team working to create this in concrete terms for children. It feels good to contribute to that.”



6.3. Cooperation and main duties

Our organisation places great importance on open and engaged collaboration between the Managing Director and the Supervisory Board (SB). During their meetings, the director informs the SB Members about the important developments in the organisation and keeps them informed about the implementation of the annual plan. This enables the SB to check the activities and results against the organisation's policy and monitor progress. This is done through quarterly reports on the organisation's activities and finances. In the autumn, the director submits the frameworks of the new annual plan to the SB.

The duties of the SB can be summarised as follows:

- Appointing the Managing Director and supervising the general affairs of the organisation;
- Collaborating on and approving the long-term vision and strategy of the organisation;
- Reviewing and approving annual and long-term plans;
- Reviewing and approving spending proposals and budget;
- Adoption of Financial Statements;
- Overseeing that goals are achieved and that fundraising and operations are efficient.

To strengthen its supervisory role, the SB has established several SB committees: the Audit Committee, the HR Committee and the Fundraising Committee. In these committees, issues are discussed in more detail and then presented to the full SB for approval. When the SB has questions about the implementation of organisational policy, they are discussed with the Managing Director. The SB may also make suggestions regarding adjustments to the policy. The SB annually evaluates its own performance and that of the Managing Director.

Agenda Items 2024

The SB held four regular meetings in 2024 and one strategy day. The main topics covered during these meetings were:

- Annual figures
- Financing projects federation & cooperation federation
- Risk management
- Procurement scheme
- Fundraising
- Our programs, impact and shifting the power
- Child safeguarding
- Q reports
- HR topics
- Annual plan and budget
- Organisational structure
- Mandate arrangements
- Management regulations
- Reorganisation (*See Chapter 3 for details on the internal organisation*)
- Our federation

In addition, the Audit Committee met five times, the HR Committee three times, the Fundraising Committee four times. The HR Committee also met twice with the Works Council.



6.4. Self-assessment Supervisory Board

As in 2023, the Supervisory Board paid more attention to specific programmes in 2024. The Fundraising, HR and Audit committees functioned well. All Supervisory Board members were highly engaged, and they actively contributed to inspiring goals. The Supervisory Board and management also took more time to discuss the dilemmas arising from programme developments.

During a strategy day in October the Board and management discussed four themes:

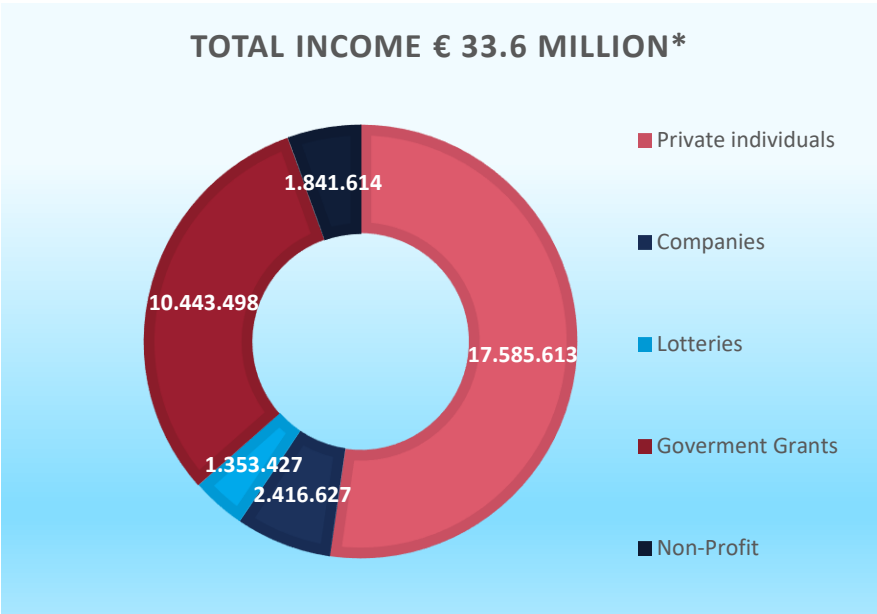
- Strategy 25-28 (*See Chapter 5.3 for more on Strategy 25-28*)
- Diversification fundraising
- Partnerships
- Positioning



7. FINANCIAL REPORT

7.1 Financial report 2024

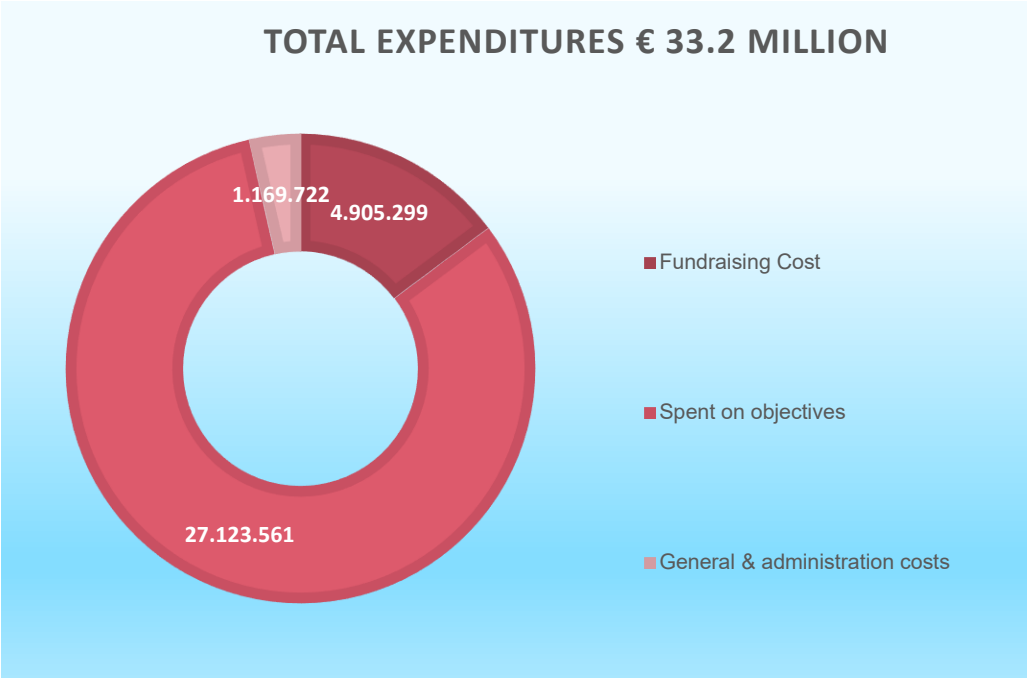
In 2024 experienced SOS Children’s Villages Netherlands a slight decline in income compared to 2023, primarily due to the absence of project-related funding from affiliated non-profit organisations that had been received in the previous year. While income from government grants also declined, this was largely compensated by a notable increase in contributions from other non-profit organisations and corporate partners. Despite the overall decline in total income, our careful cost management ensured that expenses remained within budget, resulting in a positive financial outcome for the year. This reflects our organisation’s resilience and adaptability in a changing funding landscape, allowing us to continue supporting our mission effectively.



**Total Income & expenditure is excluding financial income & expenditure of €1 million*



The total income development in 2024 has exceeded the budget with € 1,1 million. We have raised € 33.6 million which compared to the budget counts for a 3% increase. Compared to 2023 the decrease is 0%.



Expenditures are higher than budget, mainly due to more expenditures on direct aid. Our expenditures were € 33.2 million, which is lower than in 2023.

Spent on objectives € 27,1 million out of which € 24,1 million was spent on direct aid and € 3,0 million on awareness-raising. Spent on objectives ratio in 2024 is 81,7% compared to 82,8 % in 2023. Fundraising, management and administration costs are in less than budgeted, and on the same level as 2023.

As a result of the exchange rates development in 2024, our financial income is € 0.9 million positive. SOS the Netherlands bore joint responsibility for the exchange rate risk together with the other fundraising countries within SOS Children’s Villages International in 2024.

Development of key figures

Solvency

As of the end of 2024, SOS Children’s Villages has a solvency rate of 84,1%, which has increased compared to the previous year (2023 84,0%). As shown in the table below, part of the capital is accounted for as earmarked funds and earmarked reserves. This refers to assets that are committed to a specific purpose.



					2024	2023
Continuity reserve compared to total equity capital					37%	37%
Earmarked reserve compared to total equity capital					46%	45%
Earmarked funds compared to total equity capital					0%	1%
Free reserve compared to total equity capital					17%	17%

Liquidity

			2024	2023
Current ratio			6,3	6,2

Generally, a current ratio of > 1 is the minimum requirement. A ratio below 1 indicates an increased risk that insufficient funds will be available at any time to make payments due. This also involves the risk that a setback (for example, overdue payment of a receivable or unexpected but necessary expenses) will immediately lead to liquidity problems. The liquidity position of SOS Children's Villages at the end of 2024 is well above the minimum required level and can therefore be classed as healthy.

Investments and investment policy

As an organisation, we have deliberately decided against investing the funds that we have received relating to which disbursement depends on the progress of a programme. This is because we believe we should not speculate with our donors' committed funds and potentially run investment risks. For this reason, we transfer all received funds to our savings accounts allowing for receiving a responsible return. As part of this policy, we liquidate donations or legacies as soon as possible in order to be able to fund new programmes. We have an asset management plan that sets out asset management guidelines, and regularly discuss compliance with this plan with the audit committee.

Cash

Cash and cash equivalents are the financial resources earmarked for SOS programmes that have not yet been spent. Major programmes are typically implemented in phases, and the funds are also transferred to the relevant programmes spread in tranches. These funds, as explained, are tied up in savings accounts. This also applies to a large portion of the reserves. The management assesses the liquidity position of the organization on a monthly basis. In meetings with the Audit Committee of the Supervisory Board, we justify the investment policy pursued and our liquidity position. Cash and cash equivalents are specified in item four of the notes to the balance sheet. In 2024, the total cash and cash equivalents increased from €16.3 million to €18.6 million.



Budget 2025					
All amounts in EUR 1.000					
Income from private individuals					17.969
Income from companies					2.590
Income from lottery organisations					1.350
Income from government grants					13.540
Income from affiliated non-profit organisations					200
Income from other non-profit organisations					1.000
Total income					36.649
Spent on objectives					25.552
Fundraising costs					4.874
Management and administration costs					6.193
Total expenditure					36.618
Financial income					
Result					31

Income

The forecasted income included in the 2024 budget is € 36.8 million, which is € 3.2 million higher than actual revenue in 2024.

Fundraising, management and administrative costs

In order to accomplish our fundraising ambitions, the 2025 budget includes €4.8 million for fundraising costs and €1.2 million to cover management and administrative costs. These costs are in line with the actuals 2024. Although we were confronted with high inflation, we have limited the rise of these costs in our budgets to a minimum.

Spending on objective

In the 2025 budget, the amount expected to be spent on the organisation's objectives is based on 82,6% of total revenue. In 2024 budget the spending on objectives was set on 81,6%.

Strategy 2025–2028: Strengthening Our Impact

In the coming years, SOS Children's Villages Netherlands will focus on strengthening and expanding our impact for children and young people without parental care. Our Strategy 2025–2028 outlines five strategic priorities that will guide our actions:



1. **Diversifying fundraising and strengthening our positioning** to ensure a stable financial base and increase visibility and engagement.
2. **Collaborating with and empowering local partners** to deliver high-quality, locally led care.
3. **Optimising internal operations** through digitalisation, AI tools, and data-driven decision-making.
4. **Fostering employee engagement and ownership** by investing in learning, innovation, and collaboration.
5. **Driving innovation and sustainability** by embracing new technologies, funding models, and reducing our environmental footprint.

These priorities are mutually reinforcing and support our mission to provide lasting impact for children—now and in the future.



7.2 Annual account 2024

Balance sheet at 31 december 2024 (after result appropriation)				
	Explanation		31-12-2024	31-12-2023
			€	€
ASSETS				
<i>Fixed assets</i>				
Intangible fixed assets	1		0	0
Tangible fixed assets	2		98.790	67.205
Financial fixed assets			0	0
<i>Total fixed assets</i>			98.790	67.205
<i>Current assets</i>				
Receivables, prepayments and accrued income	3		1.181.074	1.863.287
Liquid assets	4		18.629.442	16.344.513
<i>Total current assets</i>			19.810.516	18.207.800
TOTAL ASSETS			19.909.306	18.275.005
LIABILITIES				
<i>Equity capital</i>				
<i>Equity capital</i>				
Free capital	5		2.878.684	2.643.637
<i>Reserves</i>				
Continuity reserve	6		6.192.616	5.620.000
Earmarked reserves	6		7.599.519	6.974.205
<i>Funds</i>				
Earmarked funds	7		76.371	115.557
<i>Totaal equity capital</i>			16.747.190	15.353.399
<i>Long-term liabilities (> 1 year)</i>				
	8		-	-
<i>Current liabilities (to maximum 1 year)</i>				
<i>Short-term obligations</i>				
related to SOS projects	9		2.426.219	1.877.706
Other liabilities and payables	10		735.897	1.043.900
<i>Total current liabilities</i>			3.162.116	2.921.605
TOTAL LIABILITIES			19.909.306	18.275.005



Statement of income and expenses 2024				
	Explanation	Actual 2024	Budget 2024	Actual 2023
INCOME				
Income from private individuals	12	17.585.613	17.244.272	17.544.371
Income from companies	13	2.416.627	1.580.000	1.294.643
Income from lottery organisations	14	1.353.427	1.352.600	1.353.435
Income from government grants	15	10.443.498	12.187.444	11.845.964
Income from affiliated non-profit organisations	16	0		753.853
Income from other non-profit organisations	17	1.841.614	1.420.000	1.147.485
Total income		33.640.779	33.784.316	33.939.751
EXPENDITURE				
		81%	82%	83%
<i>Spent on objectives</i>				
Direct aid	18	24.109.758	24.275.951	25.236.328
Awareness-raising	18	3.013.803	3.302.540	2.787.743
<i>Total spent on objectives</i>		27.123.561	27.578.491	28.024.071
Fundraising costs	19	4.905.299	5.122.099	4.602.460
Management and administration costs	23	1.169.722	1.192.323	1.204.046
		6.075.020	6.314.422	5.806.506
Total expenditure		33.198.581	33.892.913	33.830.577
Balance before financial income and expenditure		442.197	(108.597)	109.173
Balance of financial income and expenditure	24	951.593	105.000	984.210
RESULT		1.393.790	(3.597)	1.093.383
Result appropriation:				
Continuity reserve		572.616		5.620.000
Earmarked reserve		625.314		(406.595)
Earmarked funds		0		(769.092)
Free capital		195.860		(3.350.929)
Total		1.393.790		1.093.383



Cashflow statement 2024				
	Explanation	2024		2023
		€		€
<i>Cash flow from operating activities</i>				
Income from fundraising and other activities		34.332.193		33.809.397
Expenditure on direct aid		(23.561.245)		(25.408.916)
Expenditure on the SOS organisation		(9.325.963)		(9.539.275)
Cash flow from operating activities		1.444.985		(1.138.793)
Interest received	24	280.053		94.661
<i>Cash flow from operational activities</i>		1.725.038		(1.044.132)
<i>Cash flow from investment activities</i>				
Investments in intangible fixed assets	1	0		0
Investments in tangible fixed assets	2	(57.259)		(40.660)
Investments in financial fixed assets		0		0
<i>Cash flow from investing activities</i>		(57.259)		(40.660)
<i>Net cash flow</i>		1.667.779		(1.084.792)
Exchange rate result on cash		617.150		816.000
Change in cash and cash equivalents		2.284.929		(268.792)
Cash as at 1 January	4	16.344.513		16.613.305
Change in cash and cash equivalents		2.284.929		(268.792)
Cash as at 31 December	4	18.629.442		16.344.513

General notes

General

Statutory name and objective of the organisation and activities

Stichting Nederlandse Vrienden der SOS Kinderdorpen is based in Amsterdam



(Maassluisstraat 2) and was founded in 1965. The main objectives are:

- Structural assistance to children at risk of losing parental care and children who have lost parental care;
- Awareness raising about the global work of SOS Children's Villages The Netherlands.

The foundation seeks to achieve its objectives by:

- creating families for orphans and abandoned children;
- building SOS Children's Villages;
- establishing schools, medical facilities, social centers and other facilities for the benefit of SOS Children's Villages and the regions in which these villages are located;
- supporting and strengthening families outside SOS Children's Villages;
- sheltering and supporting young adults outside the villages in youth facilities as a transition to independent living;
- raising funds and providing information about the work of the SOS Children's Villages.

Consolidation

The foundation is affiliated to SOS Children's Villages (SOS CVI), based in Innsbruck, Austria. SOS CVI is not represented on the board of SOS Children's Villages, however, we are represented in the Senate of SOS CVI. As there is no dominant control, no consolidation takes place. The tasks of SOS CVI mainly involve coordination, treasury services and quality assurance. The annual contribution to the costs of SOS CVI is linked to the volume of aid funded.

General principles

*The financial statements are compiled in accordance with the Guideline RJ 650 which applies to Dutch fundraising organisations.

*The annual accounts are drawn up in euros. The financial year coincides with the calendar year.

*Income and expenses are allocated to the year to which they relate.

*Results are included only to the extent realized at the balance sheet date.

*Liabilities and potential losses originating before the end of the reporting year are included in

in the financial statements if they have become known before the financial statements are compiled.

The accounting policies applied have remained unchanged compared to the previous year.

Use of estimates

In applying the accounting policies and rules for preparing the financial statements, the management is making opinions and estimates that may be essential for the amounts included in the financial statements. Actual outcomes may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are included in the period in which the estimate is revised and in future periods affected by the revision. If necessary for the purpose of providing the required insight, the nature of these opinions and estimates, including the underlying assumptions, are included in the notes to the relevant financial statement items.



Continuity

SOS Children's Villages has a healthy liquidity and solvency position and based on a scenario analysis, sees no immediate risk to continuity. Consequently, the accounting policies used in the present financial statements are based on the assumption of continuity of the foundation.

Foreign currency conversion

All the financial transactions of SOS Children's Villages Netherlands are carried out in euros.

*No receivables, liabilities and obligations in foreign currency are recorded on the balance sheet date.

*Transactions in foreign currency executed by the Shared Transfer Services of SOS Children's Villages International on behalf of SOS Children's Villages Netherlands during the reporting period are recognised in the financial statements at the rate of settlement.

*The exchange differences resulting from the conversion are, as at the balance sheet date, included in the statement of income and expenditure.

Cashflow statement

The cash flow statement is prepared using the direct method to provide better insight into the various cash flows within the organisation. The cash in the cash flow statement consist of the liquid assets. Cash flows in foreign currencies are translated at the exchange rate on the day of settlement.

Principles for the valuation of assets and liabilities

Unless stated otherwise for the relevant item on the balance sheet, the assets and liabilities are included at the amortised cost based on the effective interest method. Annually, the balance sheet has been assessed if the assets are subject to impairment.

Intangible fixed assets

Intangible fixed assets are required for business operations/fundraising.

*Intangible fixed assets are valued at acquisition price minus related depreciation.

*Depreciation is calculated based on the estimated useful life. No impairment of intangible fixed assets is required in 2024.

Tangible fixed assets

All tangible fixed assets are required for business operations.

*Tangible fixed assets are valued at acquisition price, minus the related depreciation.

Depreciation is calculated based on the estimated useful life. No impairment of intangible fixed assets is required in 2024.

Receivables, prepayments and accrued income

Receivables, prepayments and accrued income are valued at fair value. After the initial recognition the receivables are carried at amortised cost based on the effective interest method (which corresponds to the nominal value). In specific cases, the net value of the receivables is calculated after deducting a provision for potential bad debts.

Cash and cash equivalents

Cash and cash equivalents include cash in current and savings bank accounts. Cash and cash equivalents are valued at nominal value.

Reserves and funds

The equity of SOS Children's Villages NL consists of a continuity reserve, earmarked reserves and a general reserve. These reserves ensure the financial continuity of the organisation, absorb risks, and provide flexibility to respond to strategic opportunities.

Continuity reserve

The continuity reserve has been established to cover short-term risks and ensure that SOS Children's villages Netherlands can continue to meet its obligations. The continuity reserve policy, adopted by the Supervisory Board, stipulates that the reserve should be equal to an amount of one year's costs of the work organisation excluding fundraising costs. This is within the limit of the recommendations of "Goede Doelen Nederland", which maximises the reserve at 1.5 times the yearly cost of the work organisation.

Earmarked reserves

The earmarked reserves are intended for purposes that have been approved by the Management Team and the Supervisory Board. The limited spending option of the earmarked reserve has been determined by the Supervisory Board and is not an obligation. The Supervisory Board may discontinue this limitation.

- **Earmarked foreign currency reserve**
To mitigate financial risks caused by exchange rate fluctuations, a foreign currency reserve has been established. A fixed buffer of €500,000 is maintained based on a five-year historical analysis. Surpluses above this level are transferred to the general reserve.
- **Earmarked reserve for future running costs care programmes**
SOS Children's Villages is responsible for a number of its own children's villages and programmes, which means that the long-term time commitments of our organisation are significant. Given the structural nature of our aid we want to be able to guarantee at all times that we can continue to fund the running cost of our care programmes. To be able to meet our guarantee we form an earmarked reserve for the running costs of the children's villages we support for the coming year.

Earmarked funds

Earmarked funds concern designated reserve for projects and concerns funds with specific spending purpose which is designated by third-parties.

General reserve

The general reserve comprises unrestricted funds that must be allocated within three years. It provides financial flexibility for new initiatives and unexpected costs, aligned with the organisation's mission and strategic goals.



Employee benefits

* Periodically payable wages

Wages and social security contributions are included in the statement of income and expenditure to the extent they are due to employees.

* Pensions

SOS Children's Villages has a defined contribution plan, under which SOS Children's Villages

pays premiums to an insurance company on a contractual basis.

Apart from the payment of premiums, SOS Children's Villages has no further obligations arising from these pension plans. The premiums are accounted as staff costs when due.

Prepaid premiums are recognized as accrued income if this results in a repayment, or a reduction in future payments.

Other financial liabilities

Loans, accounts payable and other long-term and current liabilities are valued at the amortised cost

based on the effective interest method (which for SOS Children's Villages corresponds to the nominal value). Initial valuation took place at fair value.

Basic principles for determining the result

Earmarked and non-earmarked donations for current and new projects

Within the organisation, we distinguish the donations in:

*Earmarked donations: donations to which a specific destination has explicitly been given by the donor. This also includes periodic donations and receipts from third parties on other grounds.

*Non-earmarked donations: donations for which the donor leaves the allocation choice open for SOS Children's Villages so the funds can be spent to cover the open funding needs of various SOS programs in its portfolio.

All donations received are spent on the objectives of SOS Children's Villages.

Assessment of existing and new programs

The SOS Children's Villages Supervisory Board assesses all existing programs based on established criteria such as geographical distribution, urgency and programmatic diversity, and commits the financial support prior actual payments are made.

The same approach applies to new programs. The financial obligation for the new programs is assessed by means of the detailed project activity and financial plans and a commitment decision is made based on the solidity of those plans.

Funding existing and new programs

The financial commitment to contribute to programs is recognized in the balance sheet as a liability "still to be paid SOS projects" and "spent on objective, structural support" in the statement of income and expenditure. This is done once the Supervisory Board has approved the financing and the allocation of the commitment to SOS Children Villages International (SOS CVI) has taken place.



Payment of this commitment is made as soon as the financial resources are actually needed and requested by the relevant SOS programme.

If insufficient or no earmarked grants have been received on an approved new programme, the balance of the project obligation will be funded from non-earmarked donations already received. Should earmarked donations for this project be received at a later date, they will be allocated to the specific destination and spent on the project objectives. The previously allocated non-earmarked donations are subsequently released and being used for other projects.

Income from legacies

The income from legacies is recognised at the moment of a deed of distribution, or at the time the payments from the legacy have been received. Legacies encumbered by usufruct are not recognized as income and are disclosed in the off-balance sheet rights and obligations.

Income from lottery organisations

Income from lottery organisations is recognised in the year of receipt of the contribution. If direct acquisition costs have been incurred, we record these under 'third-party fundraising campaign costs'.

Government grants

Income from government grants concerns all activities for which SOS Children's Villages Netherlands carries the economic risk and is recorded in the year in which the costs were incurred. The cash flow associated with the received grants is reported in the balance sheet under the short-time obligations related to SOS projects and under balance projects in progress if the project activities are still ongoing per balance date.

Direct costs and costs of the work organisation

Direct costs concern the costs for the purpose fundraising and promotion. Based on the nature of the cost type, we attribute part of the costs to the objective "Awareness-raising" and part to 'Costs of own fundraising'.

The annual costs of the organisation include:

- Publicity and communication costs related to fundraising.
- Personnel costs
- Board management costs
- Housing costs
- Automation costs
- General expenses
- Travel and accommodation expenses
- Depreciation

These costs are allocated using a cost allocation key, except for those expenses that are directly allocated to the objective. The costs allocation key is reassessed once every three years. The review of the cost allocation key took place in 2022 and will be used for the annual accounts 2022-2024. The personnel costs allocation key is based upon the number of FTE's after deducting the grant project personnel. The allocation key for the other



organisation costs is based on the full number of FTE's.

In order to comply with CBF requirements, the organisation's costs must be allocated to the organisation's main objectives before the 'fundraising cost percentage' can be determined. After applying this cost allocation key, the fundraising costs as percentage of the fundraising income in 2024 are 14,6%.



Notes to the balance sheet

1. Intangible fixed assets					
Intangible assets relate to a website that serves for business operations. No movements were recorded in 2024:					
			2024		2023
			€		€
Cumulative acquisition value			565.668		565.668
Accumulated depreciation			565.668		565.668
Net book value as at 1 January			0		0
Investments			0		0
Acquisition value disposals					
Depreciation			0		0
Cumulative depreciation disposals					
Changes during the financial year			0		0
Accumulated acquisition value			565.668		565.668
Accumulated depreciation			565.668		565.668
Book value as at 31 December			0		0
Depreciation rate			33%		33%
2. Tangible fixed assets					
Tangible fixed assets consists entirely of inventory and are held for business operations. The following movements were recorded:					
			2024		2023
			€		€
Cumulative acquisition value			258.386		217.726
Accumulated depreciation			191.181		161.926
Book value as at 1 January			67.205		55.800
Investments			57.259		40.660
Acquisition value disposals					
Depreciation			(25.674)		(29.255)
Cumulative depreciation disposals					
Movements during the financial year			31.585		11.405
Accumulated acquisition value			315.645		258.386
Accumulated depreciation			216.855		191.181
Net book value as at 31 December			98.790		67.205
Depreciation rate			20%		20%



3. Receivables, prepayments and accrued income				
The receivables, prepayments and accrued income include:				
		2024		2023
		€		€
Receivables from legacies		81.553		129.871
Interest to be received		129.702		75.312
Prepaid expenses		303.384		348.574
Other receivables		666.434		1.309.531
Balance as at 31 December		<u>1.181.074</u>		<u>1.863.287</u>
Receivables have a maturity of less than 1 year and are held for business operations.				
The receivable from legacies evolved as follows:				
<i>Amounts in Euros</i>				
		2024		2023
		€		€
Still to be received from legacies as at 1 January		129.871		499.785
Announced legacies		4.124.950		4.172.907
Received legacies		4.173.267		4.542.820
Still to be received from legacies as at 31 December		<u>81.553</u>		<u>129.871</u>

4. Liquid assets				
Cash and cash equivalents can be specified as follows:				
		2024		2023
		€		€
ABN AMRO Savings Accounts		7.563.441		6.482.848
Rabobank Savings Account		0		0
ING Savings Account		6.783.536		6.783.197
Banks		4.282.465		3.078.468
Balance as at 31 December		<u>18.629.442</u>		<u>16.344.513</u>
Cash includes a guarantee account of € 31,930 for the rent of the building, which is not at free disposal. Furthermore, all cash and cash equivalents that are not directly required for spending on the objective are transferred to a savings account and can be withdrawn on demand.				

5. Free capital reserve				
After the final calculation of the reserves and the earmarked funds, the remaining free capital will be used for operations in the coming year.				
		2024		2023
		€		€
Free capital		2.682.824		644.568
Result appropriation		195.860		1.999.069
Balance as at 31 December		<u>2.878.684</u>		<u>2.643.637</u>



6. Reserves				
<i>Continuity reserve</i>				
This reserve is intended to guarantee the organization's continuity.				
According to the "Goede Doelen Nederland" standard, the continuity reserve may not exceed 1.5 times the annual costs of the organisation.				
According to the SOS Children's Villages policy, the desirable size of the continuity reserve has been calculated based on the level of one year's costs for the organisation, excluding fundraising costs.				
The reserve increased to € 6,19 million in 2024.				
			2024	2023
Balance as at 1 January			5.620.000	5.350.000
Movement in continuity reserve			572.616	270.000
Balance as at 31 December			6.192.616	5.620.000
<i>Earmarked reserves</i>				
			2024	2023
			€	€
Earmarked reserve fund for operating assets			-	67.205
Earmarked reserve fund for currency result			500.000	
Earmarked reserve for future costs care programmes			7.099.519	6.907.000
Balance as at 31 December			7.599.519	6.974.205
<i>Earmarked reserve fund for operating assets</i>				
			2024	2023
			€	€
Balance as at 1 January			67.205	55.800
Result appropriation			-67.205	11.405
Balance as at 31 December			-	67.205
<i>Earmarked reserve fund for currency result</i>				
			2024	2023
			€	€
Balance on 1 January			0	0
Result appropriation result financial year			500.000	0
Balance as at 31 December			500.000	0
<i>Earmarked reserve for future running costs care programmes</i>				
			2024	2023
			€	€
Balance on 1 January			6.907.000	7.325.000
Result appropriation result financial year			192.519	(418.000)
Balance as at 31 December			7.099.519	6.907.000



7. Earmarked funds				
<i>Amounts in Euros</i>			2024	2023
			€	€
Personalized funds			76.371	115.557
Balance as at 31 December			<u>76.371</u>	<u>115.557</u>
The limited possibility of spending these funds has been indicated by third parties.				

<i>Personalised funds</i>				
The Personalized funds consist various individual funds for which an agreement has been drawn up setting out the specific objectives of the donors. The income is recognised on a cash basis and is available for spending in the year received. The non-spend income is visible at the Personalized funds balance at the year-end.				
SPECIFICATION PERSONALISED FUNDS	Balance at 1 January	Received in 2024	Expenditure in 2024	Balance at 31 December
Doris Tuapante Kinderfonds	55.557	814	20.000	36.371
Laurent van Vugt Fonds	60.000	0	20.000	40.000
Total Personalized funds	115.557	814	40.000	76.371

8. Long-term liabilities (with a term longer than 1 year)				
			2024	2023
			€	€
Balance as at 31 December			<u>-</u>	<u>-</u>
In 2022 SOS Children's villages made a pledged commitment for two new programmes. NBU Youth Employability centre project in Ghana, pledged contribution of € 436.000, has a duration of two years. Tantie Bagage project in Ivory Coast, pledged contribution € 312.000, has a duration of three years. The pledged contributions of those two projects for 2024 is captured in the short-term obligations related to SOS projects.				

9. Short-term obligations related to SOS projects				
			2024	2023
			€	€
Contributions, donation and gifts			-	-
Campaigns			296.697	102.067
Special-purpose donations			404.809	480.048
Legacies			479.040	-
Pledged contributions related to programmes			391.257	437.334
Government grants			854.416	858.257
Balance at 31 December			<u>2.426.219</u>	<u>1.877.706</u>
The above liabilities relate to received donations with a specific destination (earmarked donations) that as at the balance sheet date have not yet been paid out to the relevant SOS organisations, but have already been pledged to SOS CVI.				
The commitment from donations with a specific purpose included under 'special-purpose donations' consists of an earmarked donations for various SOS programmes worldwide. These donations will continue to be paid as much as possible in 2025 and for multi-year programmes also in subsequent years.				
The government grants relate to subsidies received from grant providers that have yet to be spent and to transfers to partners for which the reports will be received in 2025.				



The 'Pledged contributions due to programmes' includes programme commitments, made by SOS Children's Villages The Netherlands with the approval of the Supervisory Board and communicated to SOS CVI.

The amounts per balance date relate to the unpaid portion of the SOS Children's Villages' contracted project commitments.

Balance at 31 December				
Country	SOS-project		2024	2023
Chad	Emergency Response Lake Chad 2024-2025		222.870	15.093
Ghana	NBU-2 Youth Employability Center		82.694	283.658
Cote d'Ivoire	Tantie Bagage		85.693	138.583
World	Other projects			
Balance at 31 December			391.257	437.334

10. Other liabilities and accrued expenses

The 'Other liabilities and accrued expenses' can be specified as follows:

			2024	2023
			€	€
Creditors			181.429	371.574
Taxes and social security contributions			137.043	134.357
Holiday pay and holidays			280.698	304.648
Other liabilities and accrued expenses			136.727	233.320
Balance as at 31 December			735.897	1.043.900

Taxes and social security contributions can be specified as follows:

			2024	2023
			€	€
Wage tax payable			59.409	60.403
Social security contributions to be paid			43.081	43.364
VAT payable			34.553	30.590
Balance as at 31 December			137.043	134.357

The payables have a maturity of less than 1 year.

11. Off-balance sheet rights and obligations

Rent

Since 1 July 2015, office space has been leased in the office building "Communication House" on the Maassluisstraat in Amsterdam. The rent per year, including service costs, amounts to € 170.000 per year as of 1 July 2023 (subject to an annual indexation). The contract expires at 30 June 2029 and the remaining commitment for 4.5 years is € 765.000. A guarantee of €31.930 has been issued for this purpose.

Lease

SOS Children's Villages signed a lease agreement for 6 years relating to office equipment lease at the beginning of 2020. The total lease costs amount to €3.510 on an annual basis. The contract expires at 22 January 2026 and the remaining commitment for 13 months is € 6.750.

Financing running costs villages

Running costs for our own villages and programmes are not recognised as a liability unless it concerns a temporary programme.

In May 2023 SOS signed a 5 year Result Based Management project plan with SOS Ghana for the regular programs in three locations. The agreed budget is reviewed and may be adjusted yearly. The budget for 2025 is EUR 1.423.930 and for 2026 EUR 1.307.681.



Own children's villages

In 2024, SOS Children's Villages The Netherlands was the SOS Promoting and Supporting Association of the following programme locations:



Rights of legacies

At the end of 2024, there are no estates encumbered with usufruct.

Entitlements arising from the deeds of gifts				
The following amounts were established by means of notarial deed and/or mutual agreement wit the donors as at 31/12/2024.				
year	value			
2025	€ 2.002.212			
2026	€ 1.936.975			
2027	€ 1.821.545			
2028	€ 1.680.705			
2029	€ 1.569.950			
later	€ 1.538.733			

Multi-annual financial rights and obligations				
The amount shown under "Balance projects in progress" is the difference between the actual costs for running projects under grant funding at the end of 2024 and actual amounts received from the donors up to 2024.				
Project	Total budget	Received from Donor	Actual costs up to 2024	Balance projects in progress
GrEEn Ghana	918.552	918.552	938.226	19.674
DRA Top-up Gaza Palestina	800.250	800.250	796.726	-3.524



Notes to the statement of income and expenditure

12. Income from private individuals

	Actual 2024	Budget 2024	Actual 2023
	€	€	€
Collections			
Legacies	3.974.701	3.100.000	4.171.149
Contributions	3.721.702	3.822.392	3.876.682
Donations and gifts	9.889.210	10.321.880	9.496.540
Other income from private individuals			
Total	17.585.613	17.244.272	17.544.371

13. Income from companies

	Actual 2024	Budget 2024	Actual 2023
	€	€	€
Contributions			
Donations and gifts	2.416.627	1.580.000	1.294.643
Other income from companies			
Total	2.416.627	1.580.000	1.294.643

14. Income from lottery organisations

Income from lottery organisations is structured as follows:

	Actual 2024	Budget 2024	Actual 2023
	€	€	€
Nationale Postcode Loterij (regular contribution)	1.350.000	1.350.000	1.350.000
VriendenLoterij (other lottery contributions)	3.427	2.600	3.435
Total	1.353.427	1.352.600	1.353.435

15. Grants from governments

	Actual 2024	Budget 2024	Actual 2023
	€	€	€
Next Economy II (LEAD)	-22.674		2.073.204
DRA Ethiopia 22-23 LEAD	167.412		6.786.321
DRA Somaliland 24-26	1.282.541	1.359.482	1.162.863
DRA Sudan 24-26	1.398.112	1.472.444	1.083.312
UNCDF Ghana GrEEn	129.379	81.073	244.011
DRA Ethiopia 24-26 LEAD	6.014.796	7.474.445	420.132
DRA Gaza ACM	725.201	700.000	76.121
DRA Sudan 22-23	45.646		
DRA Chad 24 ACM	475.507	350.000	
DRA Risk Workshop Kenya	28.949		
ECHO Colombia 24-25	198.629	750.000	
Unlocated			
Total	10.443.498	12.187.444	11.845.964

Government grants are subsidies provided for a specific one-year or a multi-year project and are thus incidental in nature.

16. Income from affiliated non-profit organisations

	Actual 2024	Budget 2024	Actual 2023
	€	€	€
Affiliated non-profit organisations are SOS Children's Villages members and SOS Children's villages International (CVI).			
SOS-Barnebyer Norge (SOS Norway)	0	0	728.653
SOS Kinderdorf International	0		25.200
Total	0	0	753.853



17. Income from other non-profit organisations

	Actual 2024 €	Budget 2024 €	Actual 2023 €
Foundations and other organisations	1.841.614	1.420.000	1.147.485
Total	1.841.614	1.420.000	1.147.485

18. Spent on objectives

	Actual 2024	Budget 2024	Actual 2023
<i>Direct aid</i>			
Contribution to SOS villages in 103 countries and regions from child sponsorship	2.295.738	2.274.000	2.334.950
Contribution to SOS families within our country portfolio from earmarked funds	859.000	877.000	938.400
Emergency aid campaigns	810.398		479.252
Earmarked for new projects	2.661.597	2.078.400	1.997.329
Contribution to SOS children's villages and projects	5.245.139	5.070.000	5.668.515
Institutional projects	10.022.437	11.699.444	11.405.524
Implementation costs	2.215.448	2.277.107	2.412.356
Total	24.109.758	24.275.951	25.236.328
<i>Awareness-raising and advocacy</i>			
Direct costs	1.423.892	1.677.687	1.149.734
Implementation costs	1.589.911	1.624.853	1.638.009
Total	3.013.803	3.302.540	2.787.743
Total spent on objectives	27.123.561	27.578.491	28.024.071
As a % of total income	80,6%	81,6%	82,6%
As a % of total expenses	81,7%	81,4%	82,8%

19. Costs allocation

Distribution of the costs to the different activities

	Objectives		Acquisition of income			Management and administration	Total 2024	Budgeted 2024	Total 2023
	Direct aid	Awareness raising	Fundraising	Third-party campaigns	Government grants				
	€	€	€	€	€	€	€	€	€
Grants and contributions	9.855.229						9.855.229	11.485.444	11.127.299
Regular projects expenses	13.510.936						13.510.936	11.998.400	13.232.105
Publicity and communication		1.423.892	2.788.137				4.212.029	4.636.540	3.571.451
Direct staff costs grant projects	167.207						167.207	214.000	278.225
Personnel	349.661	1.311.228	1.354.936	43.708	349.661	961.568	4.370.761	4.548.830	4.482.358
Board management costs						7.767	7.767	6.000	7.931
Housing	43.713	59.818	62.119	2.301	16.105	46.014	230.071	240.000	215.323
Automation	63.516	86.917	90.260	3.343	23.401	66.859	334.296	303.250	358.404
General expenses	78.260	107.093	111.212	4.119	28.833	82.379	411.896	363.150	446.996
Travel and accommodation	36.358	18.179	18.179				72.715	75.800	81.231
Depreciation	4.878	6.675	6.932	257	1.797	5.135	25.674	21.500	29.255
Total	24.109.758	3.013.803	4.431.775	53.727	419.797	1.169.722	33.198.581	33.892.914	33.830.580
Allocation 2024	11%	29%	30%	1%	8%	21%			

When allocating costs, it is first determined whether they are directly attributable to the categories: Objective 1 (direct aid), Objective 2 (awareness-raising), third-party campaigns, government grants, investments and Management & administration.

- Objective 1: Structural assistance to children at risk of losing parental care and children who have lost parental care, through care programmes, family strengthening care, education and youth employment programmes and (access to) health and psychosocial support. A distinction is made here between subsidies provided to third parties and the costs of our own activities within the framework of the objectives.
- Objective 2: Increasing awareness about the global work of SOS Children's Villages



Netherlands through a consistent public engagement. The implementing costs for the various grant projects have been allocated to the 'direct aid' objective.

- **Own fundraising costs:**
All costs of activities incurred by activities designed to attract and inspire the (potential) givers to donate for one or more of the objectives, are designated as fundraising costs.
- **Third-party fundraising campaign costs:**
This includes costs incurred by the organisation in connection with a third-party campaigns which involve contributions from national lotteries, campaigns by magazines and contributions from other fundraising institutions.
- **Costs incurred to obtain government grants:**
This includes the costs incurred to obtain government subsidies.
- **Management and administration costs:**
Management and administration costs are those costs incurred by the organisation as part of its (internal) management and administration and which cannot be allocated to the objectives or fundraising.

These implementation costs for our own organisation are largely charged on the basis of the number of FTEs. Exceptions to this are the management costs and travel costs. Management costs are aligned with the “Goede Doelen Nederland” recommendations and are fully allocated to the item 'management and administration costs'. Travel costs are allocated to direct aid, awareness-raising and fundraising.

Cost allocation key	2024		
	Personnel costs key	Organisation costs key	Average key 2024
Direct aid	8%	19%	11%
Awareness raising	30%	26%	29%
Fundraising	31%	27%	30%
Third-party actions	1%	1%	1%
Government grants	8%	7%	8%
Management and administration	22%	20%	21%
Total	100%	100%	100%

Allocation of communication and fundraising direct costs

This category include the costs incurred for fundraising and promotion.

Based on the cost type it's nature, one part of the costs are allocated to the awareness-raising and the other part to the fundraising objective. The allocation to the objective "Awareness-raising" and "Fundraising" is as follows:

	Awareness-raising		Fundraising		Total 2024	Budget 2024	Total 2023
Direct donor marketing	25%	€ 25.297	75%	€ 75.890	101.186	160.500	93.912
Direct public marketing	25%	€ 794.029	75%	€ 2.388.391	3.182.420	3.269.927	2.944.451
SOS donor bulletin	75%	€ 136.342	25%	€ 45.447	181.789	130.000	149.854
Proposals costs	25%	€ 6.141	75%	€ 18.422	24.563	37.000	37.513
Informative donor mailing	100%	€ -		€ -	0	16.000	27.855
Advertisements (internet)	25%	€ 2.726	75%	€ 8.177	10.902	60.000	10.184
Advertisements (printed media)	75%	€ 16.108	25%	€ 5.369	21.478	66.000	43.014
Representation costs		€ -	100%	€ 1.004	1.004	4.250	1.519
Other promotional costs	75%	€ 136.972	25%	€ 45.657	182.629	236.500	136.850
Market research	50%	€ 8.152	50%	€ 8.152	16.304	49.750	26.571
Public engagement material	100%	€ 7.515		€ -	7.515	34.500	23.980
Promotional material	100%	€ 22.531		€ -	22.531	61.500	38.896
Public TV/radio productions	75%	€ 61.607	25%	€ 20.536	82.142	230.000	-
DRTV	50%	€ 153.402	50%	€ 153.402	306.803	190.613	-
Website	75%	€ 53.073	25%	€ 17.691	70.763	90.000	36.853
Total direct costs		€ 1.423.892		€ 2.788.137	€ 4.212.029	€ 4.636.540	€ 3.571.451



Personnel costs

Personnel costs can be specified as follows:

	Actual 2024	Budget 2024	Actual 2023
	€	€	€
Salaries	3.165.974	3.365.622	2.935.798
Social security contributions	364.020	358.737	315.899
Pension contributions	302.416	312.615	294.126
Other personnel costs	760.901	772.081	1.364.479
Total	4.593.311	4.809.055	4.910.303

20. Own fundraising costs

	Actual 2024	Budget 2024	Actual 2023
Direct costs	2.788.137	2.958.853	2.421.718
Implementation costs	1.643.638	1.679.620	1.693.332
Total	4.431.775	4.638.473	4.115.050
As a % of fundraising income	20,3%	22,9%	20,6%

21. Costs of third-party campaigns

	Actual 2024	Budget 2024	Actual 2023
Implementation costs	53.727	54.767	55.323
Total	53.727	54.767	55.323

22. Costs incurred to obtain government grants

	Actual 2024	Budget 2024	Actual 2023
Implementation costs	419.797	428.859	432.087
Total	419.797	428.859	432.087

23. Management and administration costs

	Actual 2024	Budget 2024	Actual 2023
Management and administration costs	1.169.722	1.192.323	1.204.046



24. Interest and investment income

Financial income:

Interest income

Exchange rate differences

Financial expenses:

Other income and expenditures

	Actual 2024	Budget 2024	Actual 2023
	€	€	€
Interest income	335.187	105.000	168.314
Exchange rate differences	617.150		816.000
	952.337	105.000	984.314
Financial expenses:			
Other income and expenditures	(743)		(104)
	951.593	105.000	984.210

Return on savings and investments last 5 years
average return on savings

		savings result	total	savings result
2024	1,54%	335.187	558.963	
2023	1,03%	168.314	223.776	168.314
2022	-0,38%	-61.410	55.462	-61.410
2021	-0,46%	-92.373	116.873	-92.373
2020	-0,13%	-21.702	209.246	-21.702
average %	0,32%			

Other information

Employees

The average number of full-time jobs in 2024 at the Amsterdam office was 52,6 FTE's (budgeted 52,2 FTEs). In 2023 the number of FTE's was 50,8. No employees worked permanently abroad.

Supervisory Board remuneration

The Supervisory Board members received a reimbursement of expenses incurred of € 1.000 per member. No loans, advances or guarantees are paid to the members of the Supervisory Board in 2024.



Directors remuneration in 2024			
		Arian Buurman	
<i>Employment contract</i>			
Duration		Indefinite period	
Hours		37,5	
Period		1/1 - 31/12	
<i>Remuneration</i>			
Annual income:			
Gross wage/salary		127.812	
Holiday pay		10.225	
Year-end bonus			
Variable income			
		€ 138.037	*1
Social security payments (employer costs)			
		12.485	
Taxable allowance/additions		13.080	
Pension costs (employer contribution)		18.222	
Other long-term benefits		0	
Employment termination benefits		0	
Total 2024			
		181.824	
Total 2023			
		140.080	

* 1. This is the salary assessed using the Remuneration scheme for directors of charities for management and supervisory boards.

This scheme assesses the annual income, which consists of 12 monthly salary, holiday allowance, any year-end bonuses including 13/14 month and allocated variable income.

The weight of the management position is assessed on the basis of the "Regulation on the Remuneration of Directors of Charitable Organisations". This advisory regulation was adopted by the sectoral association "Goede Doelen Nederland" on 7 December 2005, and last amended in December 2024. Based on this regulation, the position of director of SOS Children's Villages

The Netherlands has a BSD Score of 440 and is classified in function group H. In 2024, the maximum gross annual salary for function group H amount to € 140.397 for 12 months.

The salary of our director, with an annual salary of € 138.037 on full time equivalent, remains within the limit.

No loans, advances or guarantees are provided.

Arian Buurman is Member of the Supervisory Board at Mediahuis NV, Eredivisie CV and also Board Member (Secretary) of the Visio Foundation.

Part of an international organisation

All payments to the local implementing SOS organisations are made through our head office in Austria, with the exception of the payments to the affiliated fundraising SOS associations in Europe and the project payments to the Dutch partner organisations of the grant projects.



The international organisation does not cover any costs for fundraising in the Netherlands.

Since we prepare our financial prior the annual SOS global consolidation report, we do not have the recent figures from our international organisation. Based on the 2024 report we have included the following data to give an idea of the position of SOS Children's Villages the Netherlands in relation to SOS Children's Villages International.

The total income of the international organisation for 2023 was € 1.643 billion (2022: € 1.625 billion) 1% more than 2022. The costs for administration, public engagement and fundraising amount to a total of € 407 million (2022 € 394 million). This means that € 1.236 billion was available for our projects.

Affiliated party transactions

In 2024 only transactions related to the remittance of the SOS CVI contribution took place (€ 1.588.208), which is earmarked for the coordination of our international projects.

Amsterdam, 6th of May 2025



A.C. Buurman,
Managing director

Independent auditor's report

To: the Management and the Supervisory Board of Stichting Nederlandse Vrienden der SOS-Kinderdorpen

A. Report on the audit of the financial statements 2024 included in the annual report

Our opinion

We have audited the financial statements 2024 of Stichting Nederlandse Vrienden der SOS-Kinderdorpen, based in Amsterdam.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of Stichting Nederlandse Vrienden der SOS-Kinderdorpen as at 31 December 2024 and of its result for 2024 in accordance with the 'RJ-Richtlijn 650 Fondsenwervende organisaties' (Guideline for annual reporting 650 'Fundraising Institutions' of the Dutch Accounting Standards Board).

The financial statements comprise:

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

Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under those standards are further described in the 'Our responsibilities for the audit of the financial statements' section of our report.

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

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

B. Report on the other information included in the annual report

In addition to the financial statements and our auditor's report thereon, the annual report contains other information, that consists of:

- The management board report (chapter 1 until 6 including the summary 2024 and the editorial).

Based on the following procedures performed, we conclude that the other information is consistent with the financial statements and does not contain material misstatements.

We have read the other information. Based on our knowledge and understanding obtained through our audit of the financial statements or otherwise, we have considered whether the other information contains material misstatements.

By performing these procedures, we comply with the requirements of the Dutch Standard 720. The scope of the procedures performed is substantially less than the scope of those performed in our audit of the financial statements.

Management is responsible for the preparation of the other information, including the management board report in accordance with RJ-Richtlijn 650.

C. Description of responsibilities regarding the financial statements

Responsibilities of management and the Supervisory Board for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the 'RJ-Richtlijn 650 Fondsenverwende organisaties' (RJ 650) (Guideline for annual reporting 650 'Fundraising Institutions' of the Dutch Accounting Standards Board). Furthermore, management is responsible for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

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

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

The Supervisory Board is responsible for overseeing the foundation's financial reporting process.

Our responsibilities for the audit of the financial statements

Our objective is to plan and perform the audit engagement in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not detect all material errors and fraud during our audit.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

We have exercised professional judgement and have maintained professional scepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included among others:

- ▶ identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- ▶ obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the foundation's internal control;
- ▶ evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- ▶ concluding on the appropriateness of management's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the foundation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern;
- ▶ evaluating the overall presentation, structure and content of the financial statements, including the disclosures; and
- ▶ evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the supervisory board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal control that we identify during our audit.

Amstelveen, 18 June 2025

For and on behalf of BDO Audit & Assurance B.V.,

sgd.
R.E. Roodhart-Zandee RA

COLOPHON

THE DUTCH FRIENDS SOS CHILDREN'S VILLAGES FOUNDATION

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