



SOS CHILDREN'S
VILLAGES
THE NETHERLANDS

The strength of family

ANNUAL REPORT

2025

SUMMARY 2025

Thanks to the donations from the Netherlands we were able to make a difference to the lives of **144.729** children, young people and parents, through advocacy and:

9	11	3	7
Family strengthening programmes	Children's villages	Youth employability programmes	Humanitarian aid programmes



A big thank you to our supporters for your loyal support in 2025

- **130.215** private individual donors
- **212** foundations & organisations
- **190** companies



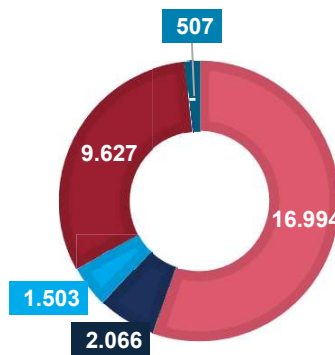
Welcome!

23.822 new donors

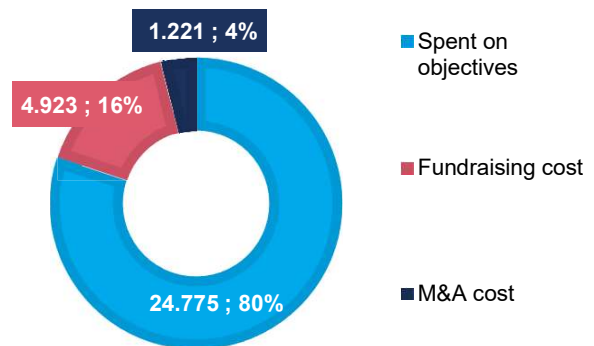


TOTAL INCOME € 30.7 MLN*

- Private Individuals
- Companies
- Lotteries
- Government grants
- Affiliated non-profit
- Non-profit



TOTAL EXPENDITURES € 30.9 MLN



*Total Income & expenditure is excluding financial income & expenditure of €0.5 million



Our impact from the Netherlands Children's Villages The Netherlands has reached **144.729** people



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1. EDITORIAL

From cradle to career: a holistic approach works

2025 was a special year for SOS Children's Villages The Netherlands. A year in which we paused to mark an important milestone: 60 years of commitment to children who are growing up without - or are at risk of growing up without - the care and protection of their family. Sixty years in which our organisation has continuously evolved. Where we once started by providing a safe home in our children's villages, today the focus is increasingly on preventing families from being separated. Family strengthening is central, because we know: the best place for a child is at home, within a loving and stable environment.

Our anniversary year offered a valuable moment for reflection and connection. Throughout the year, we organised inspiring activities to draw attention to our work and to celebrate this milestone together with our donors, partners and ambassadors. One of the absolute highlights was the special football match between Creators FC and the SOS Children's Villages All-Star Team at the Almere City FC stadium. Thanks to the efforts of creators and well-known Dutch personalities, we reached a minimum of than 9 million people. It was a wonderful example of how engagement and visibility go hand in hand.

We saw that engagement at other moments as well. One hundred runners took on the Dam tot Damloop in support of our cause, we hosted an inspiring seminar for the business community in the Anna Church in Amstelveen, and our ambassador Kim-Lian van der Meij wrote a compelling children's book for new donors. Each of these initiatives contributed to increasing our impact and strengthening the community around SOS Children's Villages.

At the same time, 2025 was also a challenging year. In the autumn, SOS Children's Villages was also confronted with difficult developments following public allegations concerning its founder, as well as media reports on the role of SOS Syria in the past. These reports have had a significant impact within our organisation and among our stakeholders. Investigations into these matters are currently ongoing. We attach great importance to transparency, accountability and care for all those involved, and remain in close dialogue with our partners and supporters.

Development cooperation is under pressure, and public and political support is declining. Budget cuts and shifting priorities make the work of organisations like ours more complex. Precisely for that reason, it is becoming increasingly important to be able to rely on the solidarity of committed people and partners. And that solidarity is there. It is remarkable and hopeful to see that our donors do not abandon us, but continue to support us - especially in times when that support is needed most.

Thanks to that support, we were able to deliver tangible impact again this year. In 2025, our programmes reached 144.729 children, young people and parents worldwide. We did so through, among other things, family strengthening programmes, children's villages, youth employment projects and humanitarian assistance. Behind this number lie thousands of stories - of children who can return to school, young people who find their first job, and families that become stronger and more self-reliant.

Our approach - from cradle to career - means we support children and young people from their earliest years through to independence. We invest in families, in communities and in opportunities. Whether it is supporting parents in building a livelihood, providing alternative care for children who need it, or helping young people to find work: we always look at the whole picture. Because lasting change only happens when we address the underlying causes.



Finally, on behalf of all colleagues at SOS Children's Villages, I would like to thank our donors, partners and ambassadors from the bottom of my heart. Your commitment makes our work possible. Like us, you believe that every child has the right to grow up in a safe and loving environment.

In a world where this is still far from self-evident, we will continue to work towards it. Together with you.

Thank you.

Simone Filippini
Interim Managing Director
Stichting Nederlandse Vrienden der SOS Kinderdorpen



A reflection on 2025 of Cees 't Hart, chairman of the Supervisory Board

As Chair of the Supervisory Board, I look back on the past year with appreciation. It was a year in which the work of SOS Children's Villages continued unabated, and in which we were once again able to support many children and families. At the same time, pressure on civil society organisations is increasing - including in the Netherlands - due to declining government funding and rising costs.

In this context, it is remarkable that the work of SOS Children's Villages can continue. This is thanks to the commitment of our donors, partners, and staff. Your support makes a difference every single day and demonstrates that our mission is widely embraced: enabling children to grow up in a safe and loving family environment.

The past year also marked a special milestone: the 60th anniversary of SOS Children's Villages in the Netherlands. A milestone that invites both reflection and gratitude. We owe a great debt of thanks to everyone who feels connected to our organisation, past and present, donors, staff, volunteers, and partners. Each contributes to this work in their own way. This long-standing commitment forms the foundation of our organisation.

The impact achieved by SOS Children's Villages Netherlands (SOS NL), together with other members of the international federation, remains significant. By providing a stable foundation, strengthening families, and preventing children from being left to fend for themselves, we work toward solutions that make a lasting difference. The fact that this work continues to deliver visible results, even in a challenging context, and can rely on ongoing trust, is encouraging, but it also requires continuous attention. In this context, the Supervisory Board visited the programmes in Ghana this year at its own expense. It is of great value to see firsthand how the work is carried out in practice. The encounters with children, young people, and families made a deep impression and underscore what it is ultimately all about: providing children with perspective and stability in their lives. At the same time, such visits provide direction, as they show where we can further strengthen our impact.

Internationally, the federation is in a phase of change. The development toward a future-proof organisation, with more room for local leadership and strong local anchoring, requires time and perseverance. At the same time, we are confronted with serious and sensitive issues from the past. This calls for openness, accountability, and clear decision-making. Especially in this phase, our commitment remains clear: protecting children and continuously improving the quality of our work. In this context, the Supervisory Board of SOS NL has formally addressed the federation, setting clear expectations and milestones, particularly in the areas of governance, safeguarding, and transparency.

I am confident that this development, challenging at times, will lead to a stronger organisation. An organisation that is better equipped for the future and able to reach even more children and families. This requires collaboration, diligence, and perseverance. Qualities that are clearly present within SOS Children's Villages. Looking ahead to 2026, it is important that we stay this course: continuing to work on necessary changes while remaining close to our core. That core is clear: providing children with a stable foundation and strengthening families. With the continued support of our donors, partners, and staff, I am convinced that SOS Children's Villages will continue to make a meaningful difference for every child who needs us.



2. THE STRENGTH OF FAMILY

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.

2.1. Why we do what we do

For more than 75 years SOS Children's Villages International 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.

2.2. 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, with member organisations in countries across all continents. SOS NL brings 60 years of experience, marking this milestone in 2025. 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.



2.3. The necessity of our work

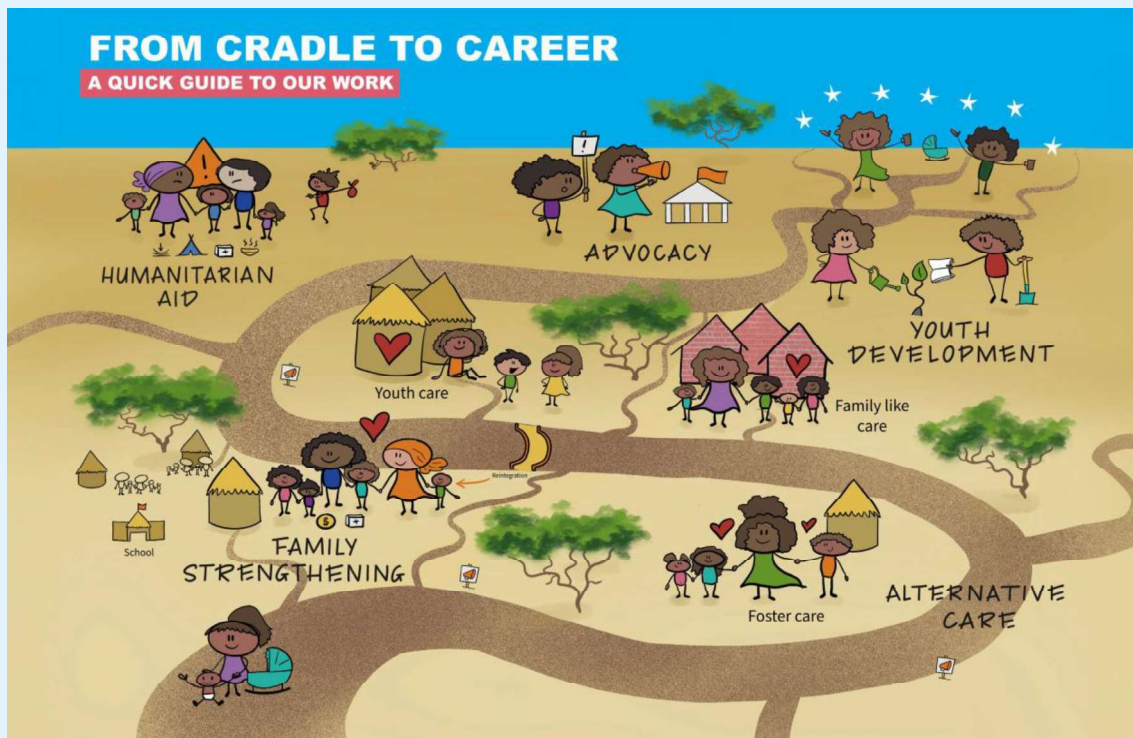
One in ten children worldwide are left to fend for themselves, or grow up without the care, protection and guidance they need. Without anyone to support them and believe in them. Every day they wake up with the stress of having to survive instead of the feeling that they can live life to the full. This 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.

2.4. 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



[From cradle to career →](#)



2.5. 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.

2.6. 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 employability and youth empowerment

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 humanitarian action, 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 of 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.

2.7. 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.



3. IMPACT WITH SUPPORT FROM THE NETHERLANDS

Our impact from the Netherlands

Programmes supported by the Netherlands

- 9 Family strengthening programmes
- 11 Children's villages
- 3 Youth employability programmes
- 7 Humanitarian aid programmes



3.1. Purpose and intended results

SOS NL works to ensure that children grow up in a safe and caring family environment. Guided by the UN Convention on the Rights of the Child and the Guidelines for the Alternative Care of Children, our mission is to prevent child-family separation, provide innovative alternative care when necessary, and empower young people to build independent futures. We also respond to humanitarian crises to protect children and families in vulnerable situations.

Our goal is to prevent child-family separation by addressing the root causes that place families under pressure. We do this by providing services that strengthen children, young people, and families facing challenging circumstances, while advocating for lasting systemic change.

At the heart of our approach is the belief that families and communities have the strength and potential to create positive change. By working closely with communities, we reinforce local capacities and build solutions that are sustainable and driven from within.

We connect families and communities with existing government safety nets and advocate for stronger public systems that protect and uplift vulnerable populations. Ultimately, we aim to ensure that families and community stakeholders, such as schools, community-based organisations, and local authorities, are empowered to create the conditions that enable children to grow up safely within their families and communities.

3.2. Selection of programmes and projects

SOS NL works with **seven** focus countries: **Chad, Ghana, Guatemala, Guinea-Bissau, Ivory Coast, Kenya, Uganda**. In these 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 programmes are funded through the Dutch Relief Alliance by the Dutch Ministry of Foreign Affairs, or by the European Union



through ECHO, major donors, and foundations. In addition, some programmes and projects outside the focus countries are (co)financed thanks to a contribution from donors who give specifically to a programme or project. Our child and village sponsors support children and villages around the world.

The portfolio includes:

- **Family strengthening:** working with families, caregivers and communities to prevent child-family separation, strengthen families and communities, and, where possible, reunite children with their family after a crisis or a stay in alternative care.
- **Family-based alternative care:** ensuring safe, stable, and loving family care when children cannot remain at home, with gatekeeping led by government/judicial processes and child protection actors, and a focus on reintegration whenever safe.
- **Youth employability and youth empowerment:** equipping young people with core life skills, employability and entrepreneurship skills leading to jobs or business creation; expanding into relevant sectors such as green economy and digital business development.
- **Humanitarian action:** delivering assistance focused on protection, food security and livelihood, WASH, child-friendly spaces, and localisation/strengthening local partnerships.

Programme selection reflects alignment with our long-term strategic priorities and the potential for sustainable impact through strong local partnerships, government linkages, and community mechanisms

3.3. Monitoring and evaluation

We use structured monitoring and evaluation to guide implementation, measure progress, and support sustainable exit strategies:

- **Family Exit Readiness Assessment Tool:** measures the self-reliance of families in important areas of their lives, like income generation and access to safety nets. With the tool we keep track of families' progress and assess readiness to exit the programme and stand on their own.
- **Community Exit Readiness Assessment Tool:** assesses progress in capacity strengthening, community engagement, and networking/collaboration. As a typical SOS Family Strengthening programme collaborates with around forty local organisations, improved collaboration among relevant parties is essential to identify and target community members in extreme vulnerable situations in future, when we are no longer involved.
- **Case management and annual evaluations:** used in reintegration processes and alternative care, together with child protection authorities, the biological or extended family, the SOS mother and the children themselves. This tool determines the most appropriate care setting and is used to conduct careful preparation for reintegration, follow-up, and monitoring (for at least one to two years after reintegration).
- **Learning and adaptation:** our organisation has years of experience, and we use lessons learned from previous programmes to improve new and existing programmes. Trainers can choose from expanded sets of topics to tailor youth life skills training to the target group and context, making the training holistic and participatory.



Our approach is led by international standards, including the UN Convention on the Rights of the Child and the International Guidelines on Children's Reintegration. Child safeguarding is embedded through the SOS Child Protection Policy and global framework; member associations maintain incident registers, conduct risk assessments and mitigation, and provide regular reviews and reports.

3.4. Achievements and challenges in 2025

Family strengthening

We believe that the best place for a child to grow up is his or her own family. All over the world, families experiencing crisis or hardship have difficulties caring for their children. Our work prevents separation by strengthening families and communities and, where possible, reuniting children with their family after a crisis or a stay in alternative care. Usually, SOS Children's Villages is active in a community for three to five years maximum, after which most families in a vulnerable situation are self-reliant or linked to government and community mechanisms.

Support is tailored to context and includes:

- **Access to basic needs and facilities:** enabling families to access education and medical care.
- **Economic strengthening:** examining income options with caregivers; providing funds to start small businesses, seeds to grow crops, or livestock; teaching income management; enabling households to save and borrow money through micro-financing models and Village Savings and Loan Associations.
- **Parenting and care skills:** workshops on parenting, hygiene and nutrition, positive discipline, and building healthy parent-child relationships.
- **Strengthening children's rights:** workshops on rights and their meaning, including consequences of domestic violence, family planning and the importance of birth registration; encouraging children to make themselves heard.
- **Child participation and safeguarding:** involving children and young people in defining actions and measures for child safeguarding; child-led risk assessment empowers children as important stakeholders.
- **Youth development:** core life skills, employability and entrepreneurship training to support independence, and encouraging youth to raise concerns and suggest improvements.

Country examples:

- **Ghana:** New phase of Family strengthening in seven communities in Kumasi, Asiakwa, and Tema, focusing on direct family empowerment, including income-generating activities, improved access to education and healthcare, nutrition, as well as parenting skills and sexual and reproductive health and rights. Community-based family empowerment also strengthens child rights clubs and VSLA structures, alongside capacity building for caregivers, community organisations, and local leaders. Collaboration with the Department of Social Welfare and Ghana Education Services



emphasises local stakeholder engagement, continuous training and awareness on Protection and Prevention of Sexual Harassment and Exploitation Abuse policy.

- **Guatemala:** In Santa Cruz del Quiché, where indigenous communities face discrimination and have limited access to services, a three-year family strengthening programme was set up with community-based organisations: nutrition education, family gardens, self-help groups for mothers, literacy programmes.

Family-based alternative care

Gatekeeping is the process of referring children and families to appropriate services or care arrangements. It is an essential tool in reducing the numbers of children entering institutions. Gatekeeping is often carried out by (government) social welfare professionals, and it is often aided by members of the community and local service providers. It ensures the least invasive, best-suited care option, ideally family-based. When temporary out-of-home care is needed, we provide protective environments, facilitate safe return, and evaluate kinship or foster care close to home. Institutional care (including SOS children's villages) is a last resort and preferably temporary.

This includes:

- a) **Kinship care:** provided by extended family members, often informal; sustains family ties;
- b) **Foster care:** provided by non-family members; we support high-quality foster care and services like counselling. SOS Kenya for example, provides temporary foster care for children of imprisoned mothers to avoid that small children have to grow up in prison;
- c) **Care in an SOS family:** care provided by SOS parents; siblings stay together where possible; specialist support available; focus on strong relationships and independence;
- d) **Families in the community:** SOS is moving towards community-based care to ensure a realistic upbringing in a natural setting. This requires cooperation with governments and careful preparation; children involved in decision-making;
- e) **Transit homes:** short-term care while seeking permanent family-based solutions. For example, in Côte d'Ivoire, SOS cares for babies whose mothers died during childbirth, giving families time to find a permanent solution;
- f) **Other short-term care:** e.g. temporary placement in other SOS families in Ghana;
- g) **Youth care:** Semi Independent Living (SIL) or Small Group Homes (SGH) equipping youth with skills and confidence for independence; support continues after leaving care if needed.

Reintegration focus: Governments increasingly recognise that the best place for a child is at home or in their community. Reintegration requires careful preparation, family visits, mental health and psychosocial support, and long-term follow-up (at least one to two years). Evidence shows strengthening the child's family of origin is essential.

- **Kenya:** The government wants to close all children's care institutions by 2032, including SOS Villages. SOS is conducting family tracing for children without known relatives, organises bonding visits and supports a process of reintegration of children within their families or communities of origin.



- **Ghana:** Rapid Assessment showed many children had living parents or relatives; increased efforts on reintegration through case management, capacity building, and advocacy; annual assessments guide reunification; collaboration with Department of Social Welfare; up to the end of 2025, many children successfully reintegrated.

Youth employability and youth empowerment

Young people face significant barriers to education and employment, resulting in unemployment, poverty, social exclusion and increased risk of exploitation. The youth employability and youth empowerment programmes of SOS Children's Villages address these challenges by providing access to core life skills and technical training, as well as computer literacy and business management. Combined with coaching, internships, networks and practical resources, they equip young people to strengthen their prospects and break cycles of vulnerability.

Core Life Skills: Core life skills training focuses on strengthening critical thinking, communication, collaboration, problem solving, as well as identifying opportunities, making informed decisions and supporting young people in discovering their strengths and interests. It also builds confidence and commitment to pursue pathways in employment or entrepreneurship. In 2024, additional topics around personal/interpersonal development, sexual development and career development were integrated into the SOS youth employability curriculum, enabling trainers to better tailor the content to the local context. In 2025, eight videos were developed to enable the target group to learn through a more participatory learning approach and adjusted to their context and abilities.

Country examples:

- **Ghana (NBU-YEC):** The *No Business as Usual Youth Empowerment Centre* in Ghana focuses on inclusive employability and entrepreneurship for young people in Kumasi. The programme offers training, coaching and internships, complemented by pitch sessions that strengthen self-awareness, communication and presentation skills. A mobile team provides ongoing coaching and follow-up support. Service providers increasingly include former participants who now run their own businesses and employ other young people in areas such as baking, hairdressing, tailoring and shoemaking.

Between 2022 and 2025, young people in Kumasi were trained, with a significant proportion securing employment or becoming self-employed. In addition, a lot of young parents and other participants from family strengthening communities took part in core life skills training. This was delivered in close collaboration with the Family Strengthening team, ensuring strong complementarity between both programmes.

- **Guinea-Bissau (Sangue Novo):** The *Sangue Novo* programme in Guinea-Bissau, launched in 2015 in Bissau, empowers young people through life skills training, vocational education, internships and coaching. Its reach has expanded to include youth from family strengthening programmes, alternative care and underserved communities. Professional trainers provide practical training in trades such as hairdressing, tailoring, plumbing and construction. Evaluations in Bissau show strong results, with many participants generating income and reporting increased self-confidence.

The programme continues in Bissau and is expanding to Gabu, funded by SOS Germany (CVW). In Canchungo, the site has been renovated, equipped with solar energy and developed into a youth empowerment centre. The 2023 to 2025 programme combines life skills, IT and vocational training for young people from both



the community and children's villages. With support from SOS NL the programme will continue for another three years, focusing on youth from family strengthening programmes and family like care. Two additional training courses, plumbing and electrical work, have also been introduced.

Design Guide: SOS NL developed a *Youth Employment and Empowerment Design Guide* to help local SOS associations create and run youth employment programmes. The guide covers important aspects like choosing target groups, forming partnerships, building skills, and tracking progress. It also features project summaries from Malawi, Ghana, Nigeria, Somalia and Somaliland, Mali, and Guinea-Bissau, along with advice on essential life skills and a handy checklist for setting up effective programmes.

Humanitarian action

Children are among the most vulnerable in crises. With a long-term presence in over 130 countries and areas, SOS provides timely, appropriate support, relying on local partners and knowledge.

Interventions include:

- **Protection:** building community-based child protection networks; emergency care for unaccompanied and separated children; family reunification; mental health and psychosocial support; access to (informal) education. Protection is extended to (adult) victims of (gender and sexual based) violence.
- **Food security and livelihood:** food and non-food support to restore households; rebuilding livelihoods; strengthening resilience.
- **WASH:** access to safe drinking water, basic toilets, hygiene kits.
- **Child friendly spaces:** safe places to play, learn, join activities; age-appropriate psychosocial support; non-formal education; access to specialists.
- **Localisation:** equitable partnerships; strengthening capacities of local SOS offices and partners (Ethiopia, Sudan, Chad, Somalia); continuing efforts after crises.

Dutch Relief Alliance (DRA) Joint Responses: SOS NL is engaged in three protracted crises (2024-2026) namely in Ethiopia (SOS NL leads the consortium) and as a partner in Sudan, Somalia/Somaliland; and one acute crisis response in 2025: Gaza (6 months)

- **Ethiopia – Joint Response (SOS NL in the lead):** Twelve organisations, including five International NGOs and seven Local NGOs provide complementary, multi sectoral, integrated lifesaving support. SOS NL ensures compliance, coordinates and monitors implementation and focuses on collaboration and learning, locally led action, accountability to affected populations and capacity building. This includes support in security management, training of trainers on Sphere Standards, Core Humanitarian Standards, integrity and PSEAH, as well as facilitating learning and innovation through joint complaint and feedback mechanisms and a climate resilience learning trajectory. A strong emphasis is placed on 'risk sharing dialogue' to involve all actors along the delivery chain. This has resulted in more equitable partnerships and revisions of contracts. Testimony from ANPPCAN Ethiopia highlighted increased confidence among partners to negotiate conditions.



- **Ethiopia - Implementation:** In Ethiopia, SOS NL collaborates with SOS Ethiopia and the local partner Tesfa Birhan to support people affected by violence and natural disasters. Assistance includes healthcare, food, seeds, small livestock, WASH services, and protection for vulnerable groups. The programme is implemented in two locations: Midega Tola (Oromia region; drought support) and Gidan (Amhara region; healthcare and food security via Tesfa Birhan). Implementation is occasionally disrupted by violence. In September 2025, armed rebel forces looted humanitarian goods from a government warehouse in Gidan. Despite this incident, the project was able to replace the stolen items and continue delivering support to the affected population.
- **Sudan - Joint Response:** In Sudan, the Joint Response programme received a top up from the DRA to expand the target population and improve the quality of the response. In 2025, activities included cash support for livelihood asset replacement, food baskets, hygiene kits, and the rehabilitation of latrines and a solar powered water booster station. The programme also included training of hygiene promoters and hygiene campaigns, Team Up interventions and Reach Now training, contributing to improved community protection knowledge. Support was provided to unaccompanied and separated children, including the distribution of dignity kits and the rehabilitation of child friendly spaces, alongside unconditional cash transfers.

In addition, emergency responses covered flooding through shelter and non-food item support, and assistance to newly displaced people fleeing Kordofan to seek shelter in White Nile state.

- **Gaza - Emergency Response:** Severe humanitarian crisis marked by deaths, injuries, displacement, destruction of infrastructure, and disruption of essential services. High needs in mental health, WASH, food, nutrition, and protection; limited services concentrated in urban centres, leaving rural areas underserved. Interventions included counselling (family, group, and individual), psychological first aid, structured recreational activities for children, distribution of dignity kits, awareness sessions on child protection and gender equality, and cash assistance. Adaptations due to access and security constraints included relocation to safer areas and shifting group activities to open spaces due to the destruction of buildings.
- **Colombia - A Tu Lado (ECHO):** Collaboration since 2024 in Santander, Arauca, Norte de Santander along the Venezuelan border, providing support to vulnerable groups, including migrants and internally displaced Colombians. The focus is on children within these groups, with support including family reunification where possible, as well as tailored education and protection services. Temporary alternative care is provided at the SOS village in Floridablanca for up to three weeks, needs are assessed and referrals are prepared. Efforts also focus on preventing recruitment by armed groups through early identification and tailored programmes.
- **Chad - Lake Chad (2024–2026):** As a result of increased irrigation, climate change and reduced rainfall, the lake has shrunk 90 percent in size during the last sixty years. This leads to displacement, loss of livelihoods, intercommunity conflicts, and fragile security. The project focuses on child protection via child friendly spaces and psychosocial support; support to girls and women victims of gender-based violence, traumatised children and youth. The project also focuses on restoring livelihoods for displaced people and host communities: fishery, agriculture and small- scale business to restore people's lives and avoid dependency on aid.



Advocacy

Advocacy is a core component of the work of SOS NL. We define advocacy as taking action that leads to meaningful and sustainable changes in attitudes, laws, policies and practices in order to create greater impact for children and young people without, or at risk of losing, parental care. Our efforts focus on addressing the root causes of unnecessary child–family separation and mobilizing political commitment and investment in prevention and in strengthening alternative care systems in both development and humanitarian contexts.

In 2025, SOS NL translated this approach into several concrete advocacy actions. First, we took a leading role within the SOS Children's Villages federation in coordinating participation at the European Humanitarian Forum (EHF) in Brussels, engaging with EU institutions and humanitarian actors. Jointly with SOS Children's Villages member associations from Chad, Sudan, Palestine, Sweden and Germany we called on all humanitarian and development actors, incl. governments and donors, to prioritise preventing child-family separation and harm to children as critical element of child protection across humanitarian action, through community-based approaches to strengthen families addressing multiple levels of the socio-ecology.

Also, together with the Gaza and Joint Response partners of the Dutch Relief Alliance, we advocated towards the Dutch Parliament and the Ministry of Foreign Affairs for stronger adherence to International Humanitarian Law (IHL). This includes the protection of civilians in conflict and ensuring that humanitarian workers can safely and independently carry out their work to provide life-saving assistance.

In addition, SOS NL contributed to a joint statement of the KROS alliance (Kinderrechten in Ontwikkelingssamenwerking), a coalition of Dutch child-centred organisations working in development cooperation. The statement, directed at the new Dutch government and members of the parliamentary committee on Foreign Trade and Development Cooperation, calls for stronger political commitment to place children's rights at the centre of Dutch development policy. It highlights the urgent need to increase child-focused investments and ensure that the rights and needs of children are systematically integrated across development priorities such as health, education, protection and climate resilience.

As another example, we raised awareness about child rights violations in conflict-affected Ethiopia and also Sudan, where children face serious risks such as abduction, human trafficking, illegal recruitment and sexual exploitation. The separation of children from their parents in times of crisis significantly increases their vulnerability and underscores the urgent need for stronger international protection mechanisms.

3.5. Realisation of improvement and future Outlook

Our programmes contribute to sustainable improvements in the lives of children, young people, families and communities by strengthening family resilience, community-based child protection and opportunities for young people to transition successfully into adulthood.

Families strengthen their self-reliance through economic empowerment, improved parenting skills and access to essential services. Tailored family development plans guide progress and include clear objectives and exit strategies to support long-term stability.



Communities increase their capacity to protect and support children through collaboration with local actors. Initiatives such as Village Savings and Loan Associations (VSLA) and child rights committees strengthen community-based protection and improve access to services, while linking families to government safety nets and promoting stronger systemic support.

Children and young people grow up in safe and supportive environments and are encouraged to participate in decisions affecting their lives. Through education, life skills development and employability support, young people are better prepared for independent adulthood.

In humanitarian contexts, programmes transition from life-saving assistance to recovery, resilience building and localisation, strengthening equitable partnerships with local actors.

Looking ahead, SOS NL will focus on:

- Strengthening short-term alternative care and family reintegration, including preparation, mental health and psychosocial support, and follow-up after reunification.
- Expanding youth employability programmes, particularly in green and digital sectors, aligned with donor priorities such as the Youth@Heart Strategy and EU portfolio plans.
- Strengthening partnerships with local actors, including capacity development on international standards (Sphere, CHS), integrity and PSEAH, and joint learning on child-friendly feedback mechanisms and climate resilience.
- Advancing evidence-based advocacy to strengthen child protection systems and support implementation of the UN Guidelines for the Alternative Care of Children.

SOS NL will continue responding to both acute and protracted crises while sustaining support beyond the emergency phase.

Governments hold the primary responsibility for protecting children's rights and supporting families. Together with partners, and with the meaningful participation of children and young people, we advocate for stronger social and child protection systems at local, national and global levels. Our advocacy is informed by programme experience and supported by research, monitoring and evaluation.



4. GOVERNANCE

SOS Children's Villages 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.

Stichting Nederlandse Vrienden der SOS Kinderdorpen (The Dutch Friends Association of SOS Children's Villages Netherlands) in Amsterdam was founded on November 24, 1965 by Yvonne Meyer-Praxmarer. Her motto was: 'Nobody can help everyone, but everyone can help someone'.

4.1. Legal structure and related parties

SOS Children's Villages Netherlands is a foundation incorporated under Dutch law, established in 1965 and domiciled in the Netherlands. The foundation holds RSIN registration and has ANBI status and CBF accreditation. It does not form part of a group structure as defined in RJ 217, has no subsidiaries and does not exercise control over other legal entities; consequently, no consolidation is applied.

SOS NL is a member of SOS Children's Villages International, an independent legal entity under foreign law. The relationship is based on membership and cooperation agreements and does not involve legal control. These agreements include programmatic guidelines, reporting obligations and financial contributions.

4.2. Governance model

SOS NL applies a two-tier governance model, with a clear separation between management and supervision.

Supervisory Board

Supervision is exercised by the Supervisory Board, which oversees the policies of the Managing Director and the general course of affairs within the organisation. The Supervisory Board acts as employer of the Managing Director and is responsible for supervision of strategy, financial performance, risk management and compliance. Integrity and the prevention of conflicts of interest form an integral part of the governance framework. Any ancillary positions held by the Managing Director are reported to and assessed by the Supervisory Board.

Managing Director

The organisation was led by its Managing Director, Arian Burman. The Managing Director is responsible for the day-to-day management of the organisation and the implementation of its strategic objectives. The Managing Director works closely with the Management Team, which supports operational decision-making and monitors progress across the organisation.



The remuneration of the Managing Director is determined in accordance with the Regulation on the Remuneration of Directors of Charitable Organisations and remains within applicable sector norms. SOS NL does not grant bonuses, loans or advances.

In addition to her role at SOS NL, Arian Buurman is a member of the Supervisory Board at Mediahuis NV and Eredivisie CV, and serves as Board Member (Secretary) of the Visio Foundation.

Subsequent to the reporting period, the Managing Director has announced her intention to step down from her position with effect from 15 February 2026. Following the departure of the Managing Director, Simone Filippini, who had been appointed as a Supervisory Board member in June 2025, stepped down from the Supervisory Board to take on the role of Interim Managing Director. The Supervisory Board has initiated the process to appoint a permanent Managing Director.

4.3. Organisation & people

People and way of working

At SOS NL, we believe in fostering personal growth and maximising employees' talents. Each staff member is encouraged to set personal development goals, contributing to both individual performance and team effectiveness.

In 2025, SOS NL focused primarily on strengthening individual professional development and digital capabilities across the organisation. Significant investments were made in an online learning platform, enabling employees to independently choose learning activities aligned with their role and development needs. This platform operates at significantly lower cost than previous training arrangements, which is reflected in the lower realisation of the training budget. In addition, targeted attention was given to improving digital literacy to support effective and secure use of digital tools. Employee vitality and sustainable employability remained important guiding principles, alongside the continued embedding of a flexible, project based way of working.

Learning and Development

% of budget spent on training

- **Result 2025 – 36%**
- **Target 2025 – 100%**
- **Result 2024 – 59%**

Sick leave; sickness absence rate per year

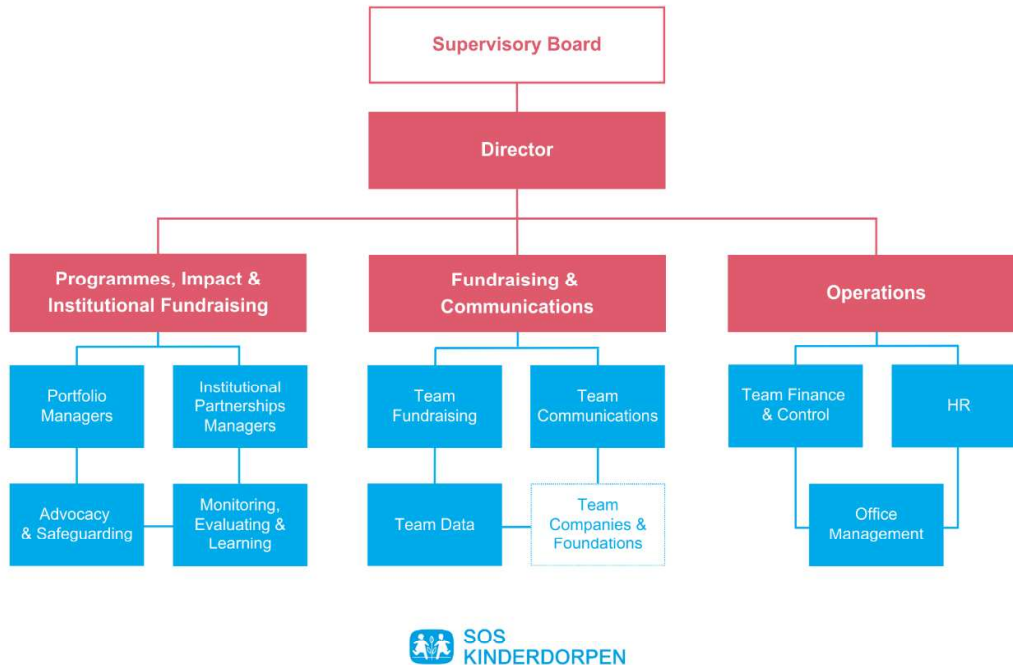
- **Result 2025 – 1,93**
- **Target 2025 – 5**
- **Result 2024 – 4,03**

HR policies and processes continue to be positively assessed through external audits, including ISO and the Core Humanitarian Standards. Employee feedback, collected through annual staff surveys, is used to support a resilient and engaging work environment.



Organisational redesign

At the end of 2025, a targeted reorganisation was decided within the programmes and fundraising domains, effective as of 1 January 2026, to strengthen focus and capacity across different donor segments. The former Team Partnerships was split: Corporate Partnerships became a dedicated team within Fundraising, while Institutional Fundraising was integrated into a newly established team, Programmes, Impact and Institutional Funding. This adjustment was made to enhance effectiveness and clarity for the distinct requirements of corporate and institutional donors.



Staff, remuneration and representation

At the end of 2025, SOS NL employed 55 staff members, representing 47,12 FTE.

SOS NL values diversity, equity and inclusion and applies objective and transparent criteria for recruitment, evaluation and remuneration. The organisation uses a structured job and salary framework based on the Korn Ferry methodology. All positions are formally described and weighted, resulting in an assigned job level with a corresponding norm salary range. This framework ensures internal equity and alignment with remuneration standards within the charitable sector.

Employee participation is organised through the Works Council (WC), which engages with management on matters such as employment conditions, salary indexation, mobility and workplace health and safety. The WC also maintains regular contact with the Supervisory Board.



4.4. Supervisory board report

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.

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. Members of the Supervisory Board do not receive any remuneration for their supervisory activities. They receive a fixed allowance intended solely to cover specific expenses incurred in the performance of their duties. This allowance does not constitute remuneration and is disclosed in the notes to the financial statements.

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 2025, the Supervisory Board consisted of:

Cees 't Hart

Supervisory Board Chair and Member of the HR and Audit committee
Appointed November 2023

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)

Philip van Verschuer

Supervisory Board Member
Appointed January 2018

Job: Advisor LOYENS & LOEFF NV

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



Bart Blommers

Supervisory Board Member and Chair of the Audit Committee
Appointed February 2020

Job: Partner at Egon Zehnder

Martijn van der Zee

Supervisory Board Member and Chair of the Fundraising Committee
Appointed September 2019

Job: Advisor, Interim CDO, Board Member

Mariëlle Bruning

Supervisory Board Member
Appointed July 2018

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.

Maurien Wetselaar

Supervisory Board Member and Chair of the HR and Member of the Fundraising Committee
Appointed September 2019

Other positions: Function Board Member of the Boschuyzen Foundation, the Vrijvrouwe van Renswoude Foundation in The Hague, Benares School Foundation and Rust en Vreugd Foundation

Simone Filippini

Supervisory Board Member
Appointed June 2025

Job: Chair International, Netherlands Commission for Environmental Assessment

Other positions: Member Dutch Advisory Council on Foreign Relations; President UN Association for the Netherlands; President Upeace The Hague, Member, Supervisory Board Netherlands-African Business Council, Member Board of Trustees, Population Matters

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.

4.4.1. Self-assessment Supervisory Board

In 2025, the Supervisory Board continued to deepen its engagement with specific programmes and strategic themes. The Fundraising, HR and Audit committees functioned well, with all members actively contributing. The Supervisory Board and management took time to discuss dilemmas arising from programme developments and the broader operating environment, including federative developments and organisational transition. During a strategy day in October the Board and management discussed four themes: Strategy 2025–2028, diversification of fundraising, partnerships, and positioning.



5. QUALITY, COMPLIANCE & RISK MANAGEMENT

5.1. Certification and Quality Guidelines

SOS NL is committed to high standards of transparency, governance and quality. The organisation is a member of Goede Doelen Nederland and Partos and adheres to the applicable codes of conduct for ethical fundraising and international cooperation.

SOS NL has been accredited by the Dutch Central Bureau of Fundraising (CBF) since 1998, demonstrating compliance with recognised quality standards within the Dutch charity sector. In addition, SOS NL holds ANBI status (*Algemeen Nut Beogende Instelling*), which confirms its public benefit character and enables tax advantages for donors.

5.2. Privacy and data protection

SOS NL handles personal data with care and in accordance with the General Data Protection Regulation (GDPR). The organisation applies clear policies and procedures to ensure:

- data minimisation and purpose limitation,
- explicit consent where required,
- no sharing of personal data unless legally required, and appropriate technical and organisational security measures.

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

5.3. Certification and Assurance

Ensuring high-quality operations, accountability and transparency is a core priority for SOS NL. In 2023, the organisation achieved ISO 9001 and Partos 9001 certification, confirming that its processes meet internationally recognised quality standards and supporting confidence among donors, partners and other stakeholders.

In 2025, SOS NL continued to actively maintain and embed its quality management system. Internal audits were conducted to assess the effectiveness of ISO-related processes and to identify opportunities for further improvement. In addition, external audits were carried out to review ongoing compliance with ISO requirements. The outcomes confirmed that the quality management system is well integrated into daily operations, with clear procedures in place for planning, monitoring, evaluation and continuous improvement.

Quality management is regarded not as a one-off achievement, but as an ongoing responsibility. The ISO framework supports structured decision-making, risk management and accountability, and strengthens SOS NL's position within the sector, including its participation in collaborative partnerships such as the Dutch Relief Alliance.



Since 2023, SOS-NL has been certified under the Core Humanitarian Standard on Quality and Accountability (CHS), which is a prerequisite for accessing institutional funding for humanitarian programmes from donors such as the Dutch Ministry of Foreign Affairs and the European Union (ECHO).’

Beyond formal certification, SOS NL continues to invest in process optimisation and staff awareness to ensure that quality standards are consistently applied. By embedding quality management in everyday practice, the organisation aims to operate efficiently, transparently and with a strong focus on impact.

5.4. 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
- 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
- Advocacy Strategy



5.5. Safeguarding & integrity

5.5.1. 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.

5.6. SOS NL - policies and practices

5.6.1. 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 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.

5.7. Finance policy

SOS NL applies a prudent, transparent and mission-driven financial policy. The objective of this policy is to safeguard the continuity of the organisation, ensure the responsible use of donor funds and support the effective delivery of programmes in line with the organisation's mission and risk appetite.

Financial management principles

Financial decision-making at SOS NL is guided by the principles of prudence, transparency and accountability. Resources are allocated with due consideration of financial sustainability, operational feasibility and long-term impact. The organisation seeks to balance cost-effectiveness with sufficient organisational capacity to ensure quality, compliance and resilience.

Budgeting and financial control

SOS NL operates a structured planning and control cycle. Budgets are prepared annually and are based on approved programme plans and organisational priorities. Throughout the year, financial performance is monitored against budget, enabling timely steering where necessary. Internal financial controls are embedded in daily operations, including clear authorisation procedures and segregation of duties, to ensure the integrity of financial processes.

Allocation of resources

The organisation aims to allocate the majority of its income directly to programme objectives. The exact proportion may vary from year to year, depending on income composition, programme dynamics and strategic investments required to support future impact. Financial policy decisions explicitly take into account the need to invest in systems, people and processes that enable sustainable programme delivery.



Reserve and liquidity policy

To mitigate financial risks and ensure continuity, SOS NL maintains reserves in line with its reserve policy. Liquidity management takes into account the phased nature of programme implementation and the timing of disbursements. Funds that are temporarily not required for programme execution are managed conservatively to ensure that all financial obligations can be met at all times.

Investment and asset management policy

SOS NL applies a conservative investment policy. Funds received for programmes, where disbursement depends on programme progress, are not invested in financial instruments. The organisation deliberately avoids speculative activities with donor-committed funds. Available funds are therefore primarily held in savings accounts, allowing for a responsible and low-risk return while safeguarding capital and liquidity.

Donations and legacies are liquidated as soon as reasonably possible to enable the timely financing of programmes. An asset management plan sets out the guiding principles for liquidity management and risk tolerance, ensuring consistency with the organisation's overall financial policy and risk appetite.

5.8. Risk management

5.8.1. Risk management approach and governance

SOS NL applies a cautious and well-considered approach to risk. For critical areas such as safeguarding, integrity, compliance and reputation, the organisation maintains a very low risk appetite. Avoidable risks in these domains are not accepted, and preventive and mitigating measures are implemented to minimise both likelihood and impact.

For other strategic, operational and financial risks, SOS NL applies a balanced risk appetite. Risks are systematically assessed based on impact and likelihood and weighed against the costs and feasibility of mitigation measures. In 2025, this approach was further strengthened through the introduction of a five-point risk assessment scale, the use of a risk heatmap and the structural integration of risk management into quarterly Management Team discussions. Key risks and mitigating measures are periodically reviewed and discussed with the Supervisory Board.

Strategic risks

Federative risks

SOS NL operates as part of an international federation. As a result, the organisation is to a certain extent dependent on developments, decision-making processes and performance at federative level. Risks arising from this federative structure are considered strategic risks for SOS NL and may affect governance, financial stability and continuity, reputation, and compliance with federative standards.



Developments within the federation are closely monitored and federative risks are explicitly incorporated into SOS NL's periodic risk assessment, with specific attention to signals that may indicate financial pressure, governance challenges, reputational impact or continuity risks at federative level. SOS NL actively participates in federation governance processes and maintains direct dialogue with the international organisation on matters that may affect its operations, reputation or compliance position. Where necessary, independent mitigating measures are identified and implemented to safeguard the continuity, reputation and achievement of SOS NL's own objectives.

Reputation and legitimacy

Public trust is essential to SOS NL's legitimacy. Negative publicity, insufficient crisis response or reputational issues at organisational or federative level may affect donor confidence, stakeholder support and income. SOS NL mitigates these risks through proactive communication strategies, transparency when challenges arise and preparedness to respond consistently and accurately in the event of incidents.

Programme and contextual risks

Political instability, climate and emergencies

Political instability in programme countries can disrupt operations and limit access to vulnerable children. Escalation may delay or halt programme activities, leading to underutilisation of earmarked funds, unmet contractual obligations and reduced donor confidence. SOS NL monitors geopolitical developments and maintains contingency planning to support programme continuity.

Environmental factors, including the effects of climate change, may affect programme locations and operational efficiency. Climate and resilience considerations are integrated into planning, and sustainable operational practices are adopted where feasible.

Effective emergency response remains a key area of attention. Delays or inadequate response may result in reputational harm and reduced effectiveness. SOS NL strengthens decision-making protocols, allocates dedicated capacity and invests in specialised training to improve readiness.

Safeguarding, integrity and fraud risks

The most critical operational risks relate to corruption, abuse, violence and fraud, particularly given the vulnerable groups served by SOS NL. Incidents in these areas could lead to programme suspension, financial consequences, loss of donor trust and significant reputational damage.

These risks are mitigated through strict safeguarding and integrity policies, mandatory training, strengthened partner due diligence and accessible reporting mechanisms, including anonymous channels. Fraud and corruption risks are further managed through segregation of duties, role-based system authorisations, a four-eyes principle for significant transactions and



an organisational culture that promotes openness and accountability.

Financial sustainability risks

Changes in the fundraising landscape pose ongoing risks to financial sustainability. Shifting donor preferences may affect donor acquisition and retention, while dependency on face-to-face (F2F) fundraising increases vulnerability to external shocks.

SOS NL mitigates these risks by investing in donor research, digital fundraising innovation, diversification of income streams, corporate partnerships and institutional funding. Donor retention remains a key focus to support stable, long-term income for programmes.

Information, data and privacy risks

Increasing reliance on digital systems exposes SOS NL to cybersecurity, GDPR compliance and data quality risks. A serious data breach or inadequate data quality could result in regulatory consequences, reputational damage and loss of donor confidence.

These risks are mitigated through GDPR-compliant policies, cybersecurity measures, regular audits, staff awareness activities and standardised data collection and monitoring tools that support accountability and evidence-based decision-making.

Organisational risks

Labour market

Labour shortages in the Netherlands may affect recruitment, retention and organisational capacity. Persistent vacancies can lead to delays, reduced efficiency and increased costs. SOS NL mitigates these risks by investing in professional development and well-being, strengthening employer attractiveness and applying flexible working arrangements where possible.

Conclusion

By identifying, prioritising and managing its key strategic, operational and financial risks, SOS NL strengthens organisational resilience, safeguards continuity and supports responsible achievement of its mission. Risk management is embedded in governance and decision-making and remains aligned with the organisation's values and long-term objectives.



6. 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.

6.1. Fundraising

6.1.1. Results and partners

We need financial resources to support families, children and young people living in vulnerable circumstances on their path towards self-reliance. To make this possible, SOS NL actively raises funds to sustain and expand its programmes.

To do so, the organisation engages donors through a variety of meaningful and accessible fundraising channels. Through face-to-face conversations, online platforms, and television, radio and print campaigns, we share our story and invite people to become part of our mission.

We stay closely connected with our supporters via personalised direct mail and email communications, keeping them informed about the difference their contribution makes. Events provide opportunities to meet, connect and celebrate shared commitment to our cause.

Strong, long-term relationships are at the heart of our approach. Dedicated relationship management with major donors and partners ensures personal engagement, transparency and collaboration - enabling us to maximise our impact and work together towards a better future for every child.

In 2025, we raised **€30,7 million**, an 8,6% drop from 2024. Income from individuals, companies, and foundations held steady, while reduced institutional project funding and fewer legacies drove the decline.

6.1.2. Private individuals

Single gift givers and structural donors

Our donors make it possible for us to fulfil our mission, and we sincerely appreciate their engagement in all its forms. Some provide ongoing financial support, while others actively raise funds independently via platforms such as 'Kom in Actie' (www.actievoorsos.nl). Many donors organise or participate in events and contribute to increasing awareness of our work within their networks. During the reporting year, we gained 23.822 new donors. In 2025, our donor base totalled 130.215 individuals: 114.116 supported us structurally and 16.099 contributed single gifts. Income from private donors (excluding legacies) increased slightly to €13,7 million (2024: €13,6 million).

Legacies

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 2025, we were grateful to accept 73 legacies. The income from legacies amounted to € 3,3 million.



6.1.3. Companies, networks and foundation

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, Nationale-Nederlanden (NN), Dr. Oetker, 100% NL Magazine, Royauma, Royal Fassin and Go-Tan.

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

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, 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 2025, we received donations from 44 foundations and charitable trusts, and 168 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 2025, SOS NL has nine Named Funds supporting the work we do all over the world: Doris Tuapante Children's Fund, Geijssel Africa Education Fund, Ismail Fund, Hanson Fund, Xandra Fund, Aldewereld-Staal Fund, Aletta Scholarship Fund, Laurent van Vugt Fund, Juno Fund.

6.1.4. Lottery organisations

In 2025, SOS NL received generous support of €1,5 million from the 2024 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 NL 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."

6.1.5. 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 2025, the income amounted to € 9,6 million. We are grateful for the confidence our institutional partners have in our organisation.

Dutch Ministry of Foreign Affairs

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.



Ministry of Foreign Affairs of the Netherlands

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 secured the continuity of ongoing DRA Joint Responses (JR) 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 €27,8 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 also delivered life-saving activities in Chad and Gaza through the DRA's rapid response mechanism, called the Acute Crisis Mechanism.

European Commission

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.

6.2. 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 2025 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.

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.

Local partners

SOS NL works through National Associations with local partners. They collaborate with local governments, and programme participants are actively involved in project design and implementation. This ensures sustainable impact after the projects end.

Therefore, we emphasise capacity strengthening of local partners and governments, and we promote Community Engagement and Accountability (CEA), a way of working that recognises and values community members as equal partners. We create feedback mechanisms for all participants so that their opinions are heard and used to design and guide our work.



6.3. Communication

Effective stakeholder communication is essential to ensuring transparency, accountability, and meaningful engagement. By openly sharing our results, intentions, and challenges, we aim to strengthen trust with our stakeholders and involve them in the impact we jointly achieve for children, young people, and families.

Stakeholder Groups and Approach

SOS NL engages a diverse group of stakeholders, each with distinct information needs and expectations:

- **Individual donors and regular supporters** – We provide clear information about the impact of their contributions and maintain frequent contact via newsletters, the website, social media, personal calls, events, reports, and SOS Magazine.
- **Institutional donors and corporate partners** – These stakeholders receive tailored updates, project reports, and impact data to ensure compliance with reporting obligations and alignment with partnership goals.
- **Programme participants (children, young people, families)** – We share information about available services, programme developments, and safeguarding mechanisms through local teams and community structures.
- **Government bodies and regulators** – We communicate policy developments, programme results, and compliance with national and international standards.
- **Employees**– Internal colleagues receive updates through internal communication channels, ensuring alignment on priorities, organisational values, and programme outcomes.

Communication with programme participants (children, young people, and families) is not conducted by SOS NL. This responsibility rests fully with the international federation and the local SOS associations that implement the programmes. They oversee all information provision to participants, safeguarding communication, and feedback and complaints mechanisms. SOS NL receives aggregated reporting for accountability towards Dutch donors and partners.

Communication Channels

Our supporters - including companies, organisations, ambassadors, institutional donors, and internal colleagues - have been informed about the work of SOS Children's Villages in several ways. We share the impact of their gifts, thank donors for their support, and provide regular updates on humanitarian responses, programme developments, and the necessity of ongoing projects.

The main channels include our website, social media platforms, direct personal contact (visits, calls, meetings), events, the monthly email newsletter, SOS Magazine, multi-channel fundraising campaigns, and media outreach.



Online – website

Our website is an important medium for showcasing the work we do for children, young people, and families. It provides programme information, results, personal stories, policy frameworks, and partner information, and plays a vital role in fundraising.

In 2025, the website attracted 109.630 unique visitors. We focused on improving visibility and usability by targeting relevant keywords, increasing campaign presence across paid channels, and optimising donation forms for user-friendliness and conversion.

Social media

Social media continues to be a key channel for engagement. In 2025, we refined our content strategy to increase relevance and interaction across platforms, resulting in continued growth in both followers and reach.

Number of followers on social media

	<u>31-12-2024</u>	<u>31-12-2025</u>	<u>Delta</u>
Facebook	30.155	29.723	-1,43%
Instagram	4.163	4.472	+7,42%
LinkedIn	3.500	3.928	+12,23%

Feedback and complaints mechanisms

Feedback and complaints mechanisms for programme participants are fully organised at federation and local association level, in line with Child and Youth Safeguarding (CEA) standards. For donors, partners, and supporters in the Netherlands, SOS NL provides its own accessible feedback channels (email, phone, website forms) to encourage questions, concerns, and suggestions.



7. OUR STRATEGY

7.1. Contributing to the Strategy 2030



SOS Children's Villages Netherlands (SOS NL) is guided by the overall strategy of SOS Children's 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.

7.2. 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.

7.3. 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 programmes 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 programmes.

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 programmes.

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, programme development, and operational efficiency, we ensure that more children receive the support they need, now and in the future.

7.4. Reflection on Strategy 2025

In 2025, SOS NL took important first steps in implementing the Strategy 2025–2028. The strategy has provided clear direction in strengthening our impact for children and young people who have lost, or are at risk of losing, parental care. At the same time, the year has highlighted the importance of translating strategic ambitions into concrete actions, while remaining adaptive in a changing environment.

Within the priority of diversification of fundraising, we have made progress in broadening our funding base and exploring innovative financing mechanisms. A desk review into the potential of social impact bonds was initiated as a first step towards alternative funding models. In addition, SOS Ghana successfully secured a €2,1 million EU-funded project (SPARK), with SOS NL acting as an affiliate partner supporting implementation. This marks an important step in strengthening and advancing locally led programming.

A significant driver of both fundraising and positioning in 2025 was the celebration of our 60-year anniversary. This milestone was leveraged through an integrated approach combining campaigns, events, and targeted communications. The anniversary campaign successfully reached large and diverse audiences, including over 9 million people through online channels and influencer collaborations, and generated strong engagement across multiple platforms. Events such as the Creators FC match, donor day, and participation in large-scale public events contributed not only to income generation, but also to visibility and relationship building. The anniversary activities also demonstrated the value of combining storytelling with data-driven optimization. For example, targeted campaigns around the children's book attracted a high proportion of new donors (approximately 90%), with a relatively strong return on investment compared to benchmarks. At the same time, fluctuations in conversion rates in telemarketing underline the need for continuous monitoring and adjustment of channels and messaging. Similarly, content-driven campaigns and media partnerships resulted in a broad reach (circulation of approximately 1 million), while generating both one-off and recurring donations.

In addition, several targeted campaigns contributed to further diversification and learning. The continuation of the DRTV campaign launched in 2024, with optimised media deployment, did not yet achieve the intended targets. However, it provided valuable insights into channel effectiveness and audience behaviour, which will inform future campaign strategies. A dedicated Ramadan campaign, supported by SEO and SEA efforts on Zakat and Sadaqah, showed positive results and demonstrated the potential of more targeted, culturally relevant fundraising approaches throughout the year.



At the same time, 2025 also brought significant external challenges. In the autumn, allegations concerning the founder of SOS Kinderdorpen, Hermann Gmeiner, became public, which had a profound impact on the organisation and its stakeholders. Additionally, media publications raised questions about the role of SOS Syria during the Assad regime. These developments were a shock to many who are closely connected to the organisation and committed to its mission. Investigations into both matters are currently ongoing, and we are awaiting their outcomes. In response, SOS NL has actively engaged in dialogue with key donors and partners, while also encouraging the international organisation to prioritise transparency and accountability. These events underline the importance of trust, openness, and strong governance as fundamental conditions for our work.

Strengthening collaboration with and capacity building of local partners has remained a key focus. In 2025, SOS NL facilitated a Child Protection in Humanitarian Action training in Nairobi for Member Associations in the region, with participation from seven countries. This initiative contributed to enhancing knowledge and capabilities within the federation and supports our ambition to deliver high-quality, context-specific care.

In the area of internal operations, we initiated the restructuring of our SharePoint environment and started the implementation of AI applications. These steps are aimed at improving efficiency, accessibility of information, and data-driven decision-making. The planned expansion towards tools such as Copilot in 2026 will further support this transition. At the same time, these developments require continued attention to change management and digital skills within the organisation.

Across these priorities, 2025 can be characterised as a year of laying the groundwork. While tangible progress has been made, the year also underscored the importance of focus, organisational capacity, and phased implementation. The anniversary year in particular demonstrated the added value of integrated campaigns that combine fundraising, visibility, and partnership development, while the challenges faced emphasised the need for transparency, adaptability, and continuous dialogue with stakeholders. These insights will inform our approach as we continue to build on our strategy in the coming years.

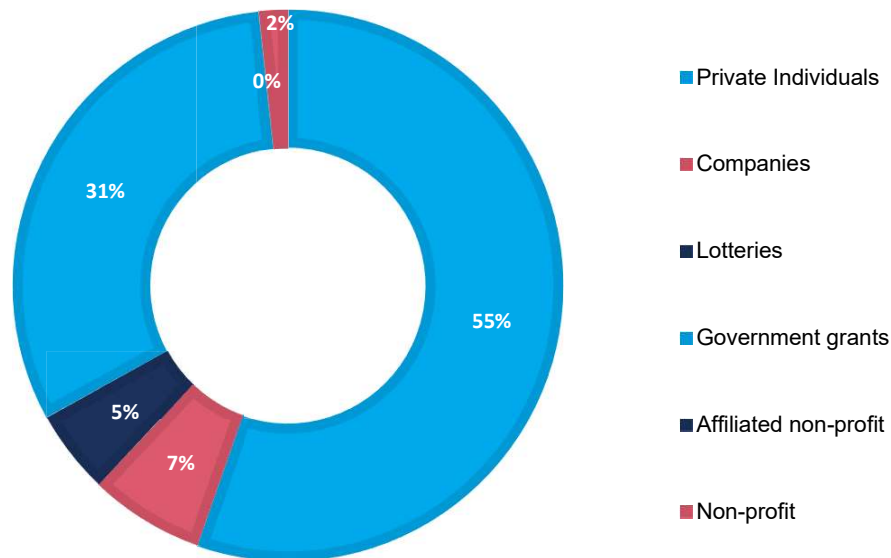


8. FINANCIAL REPORT

8.1. Financial report 2025

In 2025, SOS NL experienced a modest decrease in income relative to 2024. The total income for 2025 was €30,7 million, representing €6,0 million below the projected budget. This reduction was mainly attributable to lower legacy income and the absence of a significant one-off donation from non-profit organisations that had benefitted the 2024 financial results. Government grants also saw a slight decline due to the completions of several projects in 2024. Nevertheless, careful cost management ensured that expenditures remained close to budget. The operating result for 2025 was marginally negative at €0,2 million. Combined with a positive financial result of €0,5 million, primarily driven by favourable exchange rate developments, the overall result for the year was positive at €0.3 million. This demonstrates the organisation's resilience and adaptability in a changing funding landscape, enabling us to continue supporting our mission effectively.

TOTAL INCOME € 30.7* MILLION

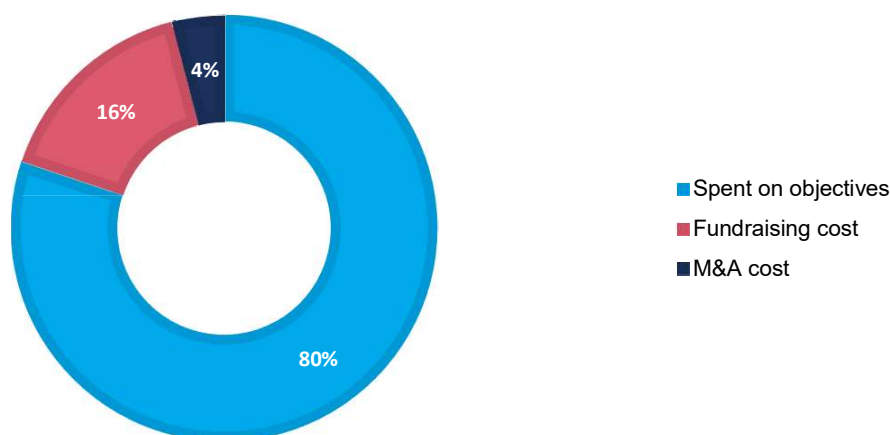


*Total Income & expenditure is excluding financial income & expenditure of €0.5 million



In 2025, total expenditures were €30,9 million, representing an amount below the budget and a decrease from the €33,2 million recorded in 2024. This reduction is primarily attributable to lower spending on direct aid, which is closely correlated with a decline in humanitarian response income generated from governmental grants. These grants function on a one-to-one basis, directly linking income to corresponding direct aid expenditures.

TOTAL EXPENDITURES € 30.9 MLN



Throughout the year, the organisation demonstrated strong financial stewardship, ensuring that resources were used effectively to advance its mission. Total expenditure on objectives amounted to €24,8 million, of which €21,4 million was spent on direct aid and €3,4 million on awareness raising activities. Spending on objectives represented 80,6% of total income (and 80,1% of total expenses), compared to 81,7% in 2024.

Fundraising, management and administration costs remained below budget and were consistent with 2024 levels, reflecting disciplined cost control. The ratio of fundraising costs to total income reached 16%, versus 15,1% in the budget, mainly as a result of lower income levels than anticipated. Overall, the allocation of expenditures remained well aligned with the organisation's strategic priorities.

The 2025 expense distribution of the total costs was as follows:

Expenditure on objectives:	80,1% (budget: 81,3%)
Fundraising costs:	15,9% (budget: 15,1%)
Management & administration costs:	4,0% (budget: 3,6%)

These results reflect a stable and responsible cost structure, with actual spending remaining close to budget. The slightly higher share of fundraising and administrative costs represents targeted investments to support sustained impact and operational effectiveness. The ratio between fundraising costs and total funds raised remained within the parameters set by the Board.



Financial income amounted to a positive €0,5 million in 2025, primarily driven by exchange rate developments. SOS NL bore joint responsibility for exchange rate risk together with the other fundraising associations within SOS Children’s Villages International.

Development of key figures

Solvency

As of the end of 2025, SOS Children’s Villages has a solvency rate of 79,0%, which has decreased slightly compared to the previous year (2024 84,1%). 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.

	2025	2024
Continuity reserve compared to total equity capital	49%	37%
Earmarked reserve compared to total equity capital	45%	46%
Earmarked funds compared to total equity capital	1%	0%
Free reserve compared to total equity capital	5%	17%
	100%	100%

The shift in reserve composition reflects a deliberate policy decision. In light of the current operating environment, characterised by income uncertainty, federative developments and increasing cost pressures, the Board determined that a higher continuity reserve better reflects the organisation’s risk profile and provides an appropriate buffer to safeguard operational continuity. The free reserve decreased accordingly. This reallocation does not affect the total equity position of the organisation.

Liquidity

	2025	2024
Current ratio	4,7	6,3

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 NL at the end of 2025 is well above the minimum required level and can therefore be classed as healthy.

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 organisation 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 2025, the total cash and cash equivalents increased from €18,6 million to €19,5 million.



8.2. Budget 2026

Budget 2026	
All amounts in EUR 1.000	
Income from private individuals	16.429
Income from companies	2.579
Income from lottery organisations	1.500
Income from government grants	10.749
Income from affiliated non-profit organisations	0
Income from other non-profit organisations	925
Total income	32.182
Spent on objectives	25.506
Fundraising costs	5.839
Management and administration costs	817
Total expenditure	32.162
Financial income	
Result	21

Income

The forecasted income included in the 2026 budget is € 32,2 million, which is € 1,45 million higher than actual revenue in 2025.

Spending on objective

In the 2026 budget, the amount expected to be spent on the organisation's objectives is based on 79,3% of total revenue. In 2025 budget the spending on objectives was set on 81,2%.

Fundraising, management and administrative costs

In order to accomplish our fundraising ambitions, the 2026 budget includes €5,8 million for fundraising costs and € 817 thousand to cover management and administrative costs. These costs are in line with the actuals 2025.

Looking Ahead to 2026 – Key Focus Areas

- Broaden and diversify fundraising to strengthen long-term financial stability and reinforce our positioning as a leading child-welfare organisation.
- Deepen collaboration with and capacity building of local partners to strengthen locally led, high-quality programmes supported by outcome-based evaluation.
- Further digitalise and optimise internal operations, integrating AI-driven tools and data-based decision-making to increase efficiency and transparency.



8.3. Annual accounts 2025

8.3.1. Balance sheet at 31 December 2025 (after result appropriation)

		31/12/2025	31/12/2024
		€	€
ASSETS			
Fixed assets			
Tangible fixed assets	1	94.585	98.790
Total fixed assets		<u>94.585</u>	<u>98.790</u>
Current assets			
Receivables, prepayments and accrued income	2	2.085.915	1.181.074
Liquid assets	3	19.453.668	18.629.442
Total current assets		<u>21.539.583</u>	<u>19.810.516</u>
Total assets		<u>21.634.168</u>	<u>19.909.306</u>
LIABILITIES			
Equity capital			
Free capital	4	859.625	2.878.684
Reserve			
Continuity reserve	5	8.338.552	6.192.616
Earmarked reserves	5	7.701.598	7.599.519
Funds			
Earmarked funds	6	184.088	76.371
Total equity capital		17.083.863	16.747.190
Current liabilities (to maximum 1 year)			
Short-term obligations related to SOS projects	7	3.748.961	2.426.219
Other liabilities and payables	8	801.344	735.897
Total current liabilities		4.550.305	3.162.116
Total liabilities		<u>21.634.168</u>	<u>19.909.306</u>



8.3.2. Statement of income and expenses

		Actual 2025	Budget 2025	Actual 2024
INCOME				
Income from private individuals	10	16.994.092	17.968.773	17.585.613
Income from companies	11	2.066.067	2.590.000	2.416.627
Income from lottery organisations	12	1.503.386	1.350.000	1.353.427
Income from government grants	13	9.627.193	13.540.511	10.443.498
Income from other non-profit organisations	14	507.252	1.200.000	1.841.614
Total fund raised		<u>30.697.990</u>	<u>36.649.284</u>	<u>33.640.779</u>
Other income		38.617	-	-
Total income		<u>30.736.607</u>	<u>36.649.284</u>	<u>33.640.779</u>
EXPENDITURE		80,6%	81,2%	80,6%
<i>Spent on objectives</i>				
Direct aid	15	21.394.958	25.551.304	24.109.758
Awareness-raising	15	3.379.572	4.204.418	3.013.803
Total spent on objectives		<u>24.774.530</u>	<u>29.755.722</u>	<u>27.123.561</u>
Fundraising costs	17-19	4.922.613	5.532.259	4.905.299
Management and administration costs	20	1.220.840	1.329.811	1.169.722
		<u>6.143.453</u>	<u>6.862.070</u>	<u>6.075.020</u>
Total expenditure		<u>30.917.983</u>	<u>36.617.791</u>	<u>33.198.581</u>
Balance before financial income and expenditure		<u>(181.376)</u>	<u>31.493</u>	<u>442.197</u>
Balance of financial income and expenditure	21	518.049	0	951.593
RESULT		<u>336.673</u>	<u>31.493</u>	<u>1.393.790</u>
Result appropriation:				
Continuity reserve		126.877		572.616
Earmarked reserve		102.079		625.314
Earmarked funds		107.717		0
Free capital		0		195.860
Total		<u>336.673</u>		<u>1.393.790</u>



8.3.3. Cashflow statement 2025

		2025	2024
		€	€
<i>Cash flow from operating activities</i>			
Income from fundraising and other activities		29.594.137	34.332.193
Expenditure on direct aid		(20.072.216)	(23.561.245)
Expenditure on the SOS organisation		<u>(9.276.887)</u>	<u>(9.325.963)</u>
Cash flow from operating activities		245.035	1.444.985
Interest received	21	<u>339.585</u>	<u>280.053</u>
Cash flow from operational activities		584.620	1.725.038
<i>Cash flow from investment activities</i>			
Investments in tangible fixed assets	1	<u>(29.366)</u>	<u>(57.259)</u>
Cash flow from investing activities		(29.366)	(57.259)
Net cash flow		555.255	1.667.779
Exchange rate result on cash		<u>268.971</u>	<u>617.150</u>
Change in cash and cash equivalents		824.226	2.284.929
Cash as at 1 January	4	18.629.442	16.344.513
Change in cash and cash equivalents		824.226	2.284.929
Cash as at 31 December	4	19.453.668	18.629.442



General notes

General

Statutory name and objective of the organisation and activities

Stichting Nederlandse Vrienden der SOS Kinderdorpen is based in Amsterdam (Maassluisstraat 2), was founded in 1965 and is registered at the Chamber of Commerce under number 41197577. 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 NL.
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 NL is not represented on the board of SOS Children's Villages, however, we are represented in the International Board of SOS CVI, by elected regional representatives and board members. 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 realised at the balance sheet date.

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

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. At each balance sheet date, the company assesses whether there are indications that a fixed asset may be subject to impairment. If such indications are present, the recoverable amount of the asset is estimated. For tangible fixed assets, a decrease in value is only taken into account if it is expected to be durable. If it is not possible to determine the recoverable amount for the individual asset, the recoverable amount of the cash-generating unit to which the asset belongs is determined. An impairment occurs when the carrying amount of an asset is higher than the recoverable amount. The recoverable amount is the higher of the realisable value and the value in use. An impairment loss is recognised directly as an expense in the income statement at the same time as a reduction in the carrying amount of the asset in question. No impairment of intangible fixed assets is required in 2025.



Receivables, prepayments and accrued income

Receivables, prepayments and accrued income are valued at fair value including transaction costs. 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 1,5 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 recognised as an expense in the profit and loss account in the period in which the related services are rendered and, to the extent not yet paid, as a liability on the balance sheet. If amounts already paid exceed the employee benefits payable, the excess is recognised as a prepaid expense, insofar as this excess will be refunded by the employees or offset against future payments by the entity.

*** 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 premium due for the reporting year is accounted for as an expense.

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

Termination benefits

Termination benefits are benefits provided in exchange for the termination of an employment relationship. A termination benefit is recognised as a liability and as an expense when the entity has demonstrably committed itself unconditionally to the payment of a termination benefit.

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 NL 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 NL so the funds can be spent to cover the open funding needs of various SOS programmes in its portfolio.

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



Assessment of existing and new programmes

The SOS NL's Managing Director together with the management team assesses all existing programmes 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 programmes. The financial obligation for the new programmes 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 programmes

The financial commitment to contribute to programmes is recognised 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 are 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 private individuals, companies, affiliated non-profit organisations and other non-profit organisations

Income from donations, gifts and other income from private individuals, companies and other non-profit organisations is, in principle, recognised in the period to which it relates or in the period in which the fundraising activity took place. If it cannot be determined to which financial year the income relates, it is recognised in the financial year in which the income is received.

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 recognised 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 NL 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 awareness-raising and 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 review of the cost allocation key took place in 2022 and will be used for the annual accounts 2022-2025. 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 2025 are 22,6%.

Financial income and expenditures

Interest income and interest expenses are processed on a time-proportionate basis, taking into account the effective interest rate of the relevant assets and liabilities. When processing interest expenses, the transaction costs recognised on the loans received are taken into account.



Notes to the balance sheet

1. Tangible fixed assets

Tangible fixed assets consists entirely of inventory and are held for business operations. The following movements were recorded:

	2025	2024
	€	€
Cumulative acquisition value	315.645	258.386
Accumulated depreciation	216.855	191.181
Book value as at 1 January	<u>98.790</u>	<u>67.205</u>
Investments	29.366	57.259
Acquisition value disposals	(2.676)	-
Depreciation	(32.658)	(25.674)
Cumulative depreciation disposals	1.764	-
Movements during the financial year	<u>(4.205)</u>	<u>31.585</u>
Accumulated acquisition value	342.335	315.645
Accumulated depreciation	247.749	216.855
Net book value as at 31 December	<u>94.585</u>	<u>98.790</u>
Depreciation rate	20%	20%



2. Receivables, prepayments and accrued income

The receivables, prepayments and accrued income include:

	2025	2024
	€	€
Receivables from legacies	62.626	81.553
Interest to be received	40.567	129.702
Prepaid expenses	155.351	303.384
Other receivables	1.827.371	666.434
Balance as at 31 December	<u>2.085.915</u>	<u>1.181.074</u>

Receivables have a maturity of less than 1 year and are held for business operations.

The receivable from legacies evolved as follows:

	2025	2024
	€	€
Still to be received from legacies as at 1 January	81.553	129.871
Announced legacies	3.287.110	4.124.950
Received legacies	3.306.038	4.173.267
Still to be received from legacies as at 31 December	<u>62.626</u>	<u>81.553</u>

3. Liquid assets

Cash and cash equivalents can be specified as follows:

	2025	2024
	€	€
ABN AMRO Savings Accounts	16.053.194	7.563.441
ING Savings Account	287.530	6.783.536
Banks	3.112.944	4.282.465
Balance as at 31 December	<u>19.453.668</u>	<u>18.629.442</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.



4. Free capital reserve

After the final calculation of the reserves and the earmarked funds, the remaining free capital will to be used for operations in the coming year.

	2025	2024
	€	€
Free capital	2.878.684	2.682.824
Movement in Free capital	(2.019.059)	195.860
Balance as at 31 December	<u>859.625</u>	<u>2.878.684</u>

5. Reserves

Continuity reserve

This reserve is intended to guarantee the organisation'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 1,5 year's costs for the organisation, excluding fundraising costs. The reserve increased to € 8,34 million in 2025.

	2025	2024
	€	€
Balance as at 1 January	6.192.616	5.620.000
Result appropriation	126.877	-
Movement in continuity reserve	2.019.059	572.616
Balance as at 31 December	<u>8.338.552</u>	<u>6.192.616</u>

Earmarked reserves

	2025	2024
	€	€
Earmarked reserve fund for currency result	500.000	500.000
Earmarked reserve for future costs care programmes	7.201.598	7.099.519
Balance as at 31 December	<u>7.701.598</u>	<u>7.599.519</u>



Earmarked reserve fund for operating assets

	2025	2024
	€	€
Balance as at 1 January	-	67.205
Result appropriation	-	(67.205)
Balance as at 31 December	<u>-</u>	<u>-</u>

Earmarked reserve fund for future running costs care programmes

	2025	2024
	€	€
Balance as at 1 January	7.099.519	6.907.000
Result appropriation	102.079	192.519
Balance as at 31 December	<u>7.201.598</u>	<u>7.099.519</u>

Earmarked reserve fund for currency result

	2025	2024
	€	€
Balance as at 1 January	500.000	-
Result appropriation	-	500.000
Balance as at 31 December	<u>500.000</u>	<u>500.000</u>



6. Earmarked funds

Earmarked donations fund

This earmarked fund relates to receipts of donations with a specific purpose (earmarked donations).

	2025 €	2024 €
Balance as at 1 January	-	-
Result appropriation	107.717	-
Balance as at 31 December	<u>107.717</u>	<u>-</u>

Personalised funds

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.

	2025 €	2024 €
Personalized funds	76.371	76.371
Balance as at 31 December	<u>76.371</u>	<u>76.371</u>

The limited possibility of spending these funds has been indicated by third parties.

Specification personalised funds	Balance at 1 January	Received in 2025	Expenditure in 2025	Balance at 31 December
Doris Tuapante Kinderfonds	36.371	-	-	36.371
Laurent van Vugt Fonds	40.000	-	-	40.000
Total Personalized funds	76.371	-	-	76.371



7. Short-term obligations related to SOS projects

	2025	2024
	€	€
Contributions, donation and gifts	1.162.143	-
Campaigns	271.867	296.697
Special-purpose donations	419.139	404.809
Legacies	471.040	479.040
Pledged contributions related to programmes	175.778	391.257
Government grants	1.248.994	854.416
Balance as at 31 December	<u>3.748.961</u>	<u>2.426.219</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 2026 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 2026.

The 'Pledged contributions due to programmes' includes programme commitments, made by SOS NL 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.

Country	SOS-project	2025	2024
		€	€
Chad	Emergency Response Lake Chad	41.200	222.870
Ghana	NBU-2 Youth Employability Centre	-	82.694
Ghana	EU Spark project	71.114	-
Kenia	The Impact Fund for Children (IF4C)	45.000	-
Cote d'Ivoire	Tantie Bagage	-	85.693
World	Other projects	18.464	-
Balance as at 31 December		<u>175.778</u>	<u>391.257</u>



8. Other liabilities and accrued expenses

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

	2025	2024
	€	€
Creditors	181.819	181.429
Taxes and social security contributions	168.532	137.043
Holiday pay and holidays	257.575	280.698
Other liabilities and accrued expenses	193.418	136.727
Balance as at 31 December	<u>801.344</u>	<u>735.897</u>

Taxes and social security contributions can be specified as follows:

	2025	2024
	€	€
Wage tax payable	92.641	59.409
Social security contributions to be paid	43.260	43.081
VAT payable	32.631	34.553
Balance as at 31 December	<u>168.532</u>	<u>137.043</u>

The payables have a maturity of less than 1 year.

9. 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 € 179.670 per year as of 1 July 2025 (subject to an annual indexation). The contract expires at 30 June 2029 and the remaining commitment for 3,5 years is € 629.000. A guarantee of €31.930 has been issued for this purpose.

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 2026 is EUR 1.307.681.

In February 2025 SOS signed a 3 year Result Based Management project plan with SOS Guatemala for the regular programs. The budget for 2026 is EUR 287.627 and for 2027 EUR 303.745. The agreed budget is reviewed and may be adjusted yearly.



Own children's villages

In 2025, SOS NL was the SOS Promoting and Supporting Association of the following programme locations:



Rights of legacies

At the end of 2025, 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 with the donors as at 31/12/2025.

Year	Value (€)
2026	2.061.743
2027	1.927.723
2028	1.776.884
2029	1.666.129
2030	1.564.572
later	1.560.299



Notes to the statement of income and expenditure

10. Income from private individuals

	Actual 2025 €	Budget 2025 €	Actual 2024 €
Collections	-	-	-
Legacies	3.287.111	4.200.000	3.974.701
Contributions	3.353.320	3.251.251	3.721.702
Donations and gifts	10.353.661	10.517.522	9.889.210
Other income from private individuals	-	-	-
Total	<u>16.994.092</u>	<u>17.968.773</u>	<u>17.585.613</u>

Income from private donors dropped by just over 5% against the budget and around 3% versus last year, mostly due to fluctuating legacies. Contributions were slightly above budget but below last year's numbers. Some labelled gifts became unlabelled in 2025, so they're included as Donations and gifts, which explains decreases in contributions and increases in donations. Overall, donations and gifts matched the budget and exceeded the previous year.

11. Income from companies

	Actual 2025 €	Budget 2025 €	Actual 2024 €
Contributions	-	-	-
Donations and gifts	2.066.067	2.590.000	2.416.627
Other income from companies	-	-	-
Total	<u>2.066.067</u>	<u>2.590.000</u>	<u>2.416.627</u>

Income from companies amounted to € 2.066.067, which is € 523.933 (20,2%) below budget and € 350.560 (14,5%) below 2024. The shortfall reflects a more challenging corporate fundraising environment, compounded by an extended vacancy in the corporate partnerships team during 2025 that limited capacity for acquisition of new partnerships. Retention of existing partners remained on track. Recruitment for the open position has been completed and we expect a stronger acquisition pipeline in 2026.



12. Income from lottery organisations

Income from lottery organisations is structured as follows:

	Actual 2025 €	Budget 2025 €	Actual 2024 €
Nationale Postcode Loterij	1.500.000	1.350.000	1.350.000
VriendenLoterij (other lottery contributions)	3.386	-	3.427
Total	<u>1.503.386</u>	<u>1.350.000</u>	<u>1.353.427</u>

Income from lottery organisations amounted to € 1.503.386, which is € 153.386 above budget and € 149.959 above 2024. The increase is driven by an additional € 150.000 contribution from the Nationale Postcode Loterij (€ 1.500.000 versus € 1.350.000 budgeted and in 2024).

13. Grants from governments

	Actual 2025 €	Budget 2025 €	Actual 2024 €
Next Economy II (LEAD)	-	-	(22.674)
DRA Ethiopia 22-23 LEAD	-	-	167.412
DRA Somaliland 24-26	1.347.909	1.386.579	1.282.541
DRA Sudan 24-26	1.722.553	1.604.346	1.398.112
UNCDF Ghana GrEEEn	-	-	129.379
DRA Ethiopia 24-26 LEAD	6.025.891	7.604.557	6.014.796
DRA Gaza ACM - Top up - 25	-	-	725.201
DRA Sudan 22-23	-	-	45.646
DRA Chad 24 ACM	-	-	475.507
DRA Risk Workshop Kenya	3.096	-	28.949
ECHO Colombia 24-25	251.472	195.029	198.629
ECHO Colombia 25-26	237.038	500.000	-
DRA AMC Gaza 25-26	37.828	-	-
DRA Ethiopia - 25	1.406	-	-
Other	-	2.250.000	-
Total	<u>9.627.193</u>	<u>13.540.511</u>	<u>10.443.498</u>

Government grants amounted to € 9.627.193, which is € 3.913.318 (28,9%) below budget and € 816.305 (7,8%) below 2024. The variance compared to budget is primarily driven by two factors. First, the DRA Ethiopia 24–26 LEAD programme realised € 1.578.666 less than anticipated due to lower expenditure, with the remaining funds expected to be utilised in 2026. Second, the € 2.250.000 included under ‘Other’, representing a pipeline of institutional proposals not yet contracted at the time of budgeting, did not fully materialise in 2025. Part of this pipeline includes the projects ECHO Colombia 25-26 and DRA ACM Gaza, which were awarded during the year. The year-on-year decline relative to 2024 is predominantly attributable to the completion of several emergency response initiatives, including DRA Gaza, DRA Chad, DRA Sudan 22-23, and UNCDF Ghana GrEEEn.

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



14. Income from other non-profit organisations

	Actual 2025 €	Budget 2025 €	Actual 2024 €
Foundations and other organisations	507.252	1.200.000	1.841.614
Total	<u>507.252</u>	<u>1.200.000</u>	<u>1.841.614</u>

Income from other non-profit organisations amounted to € 507.252, which is € 692.748 (57,7%) below budget and € 1.334.362 below 2024. The decline reflects two factors. First, foundation income is by nature incidental and varies significantly year-on-year depending on multi-year commitments and one-off larger grants; 2024 included several substantial one-off contributions that did not recur in 2025. Second, fewer new multi-year foundation commitments were secured in 2025 than budgeted.

15. Spent on objectives

	Actual 2025 €	Budget 2025 €	Actual 2024 €
<i>Direct aid</i>			
Contribution to SOS villages in 100 countries and regions from child & village sponsors	2.328.543	1.888.169	2.295.738
Contribution to SOS families within our country portfolio from earmarked donations	209.857	139.208	859.000
Emergency aid campaigns	96.690	674.595	810.398
Earmarked for new projects	2.223.702	2.636.975	2.661.597
Contribution to SOS children's villages and projects	4.806.731	5.319.519	5.245.139
Institutional projects	9.216.234	13.069.672	10.022.437
Implementation costs	2.513.201	1.823.166	2.215.448
Total	<u>21.394.958</u>	<u>25.551.304</u>	<u>24.109.758</u>
<i>Awareness-raising and advocacy</i>			
Direct costs	1.726.588	1.754.594	1.423.892
Implementation costs	1.652.984	2.449.824	1.589.911
Total	<u>3.379.572</u>	<u>4.204.418</u>	<u>3.013.803</u>
Total spent on objectives	<u>24.774.530</u>	<u>29.755.722</u>	<u>27.123.561</u>
<i>As a % of total income</i>	80,6%	81,2%	80,6%
<i>As a % of total expenses</i>	80,1%	81,3%	81,7%

Spending on objectives was below budget and lower than in 2024, mainly due to reduced direct aid expenses (-16,3%), driven by a 8,0% decrease in institutional project costs alongside lower government grant income (-7,8%). Spending on awareness and advocacy was 19,6% under budget but 12,1% higher than in 2024. Overall, spending on objectives represented 80,6% of total income (compared to a budget of 81,2% and 80,6% in 2024) and 80,1% of total expenses (against a budget of 81,3% and 81,7% in 2024), confirming that the proportion of resources dedicated to our mission remains aligned with our targets.



16. Costs allocation

Distribution of the costs to the different activities (amounts in € thousands):

Expenditures	Objectives		Acquisition of income			Management & administration	Total 2025	Budget 2025	Total 2024
	Direct-aid	Aware-ness raising	Fund-raising	Third-party campaigns	Government grants				
Grants and contributions	9.016.025	-	-	-	-	-	9.016.025	13.162.755	9.855.229
Regular projects expenses	11.566.655	-	-	-	-	-	11.566.655	12.388.549	13.510.936
Publicity and communication	-	1.726.588	2.719.225	-	-	-	4.445.812	4.873.872	4.212.029
Direct staff costs grant projects	200.209	-	-	-	-	-	200.209	146.521	167.207
Personnel	352.565	1.322.120	1.366.191	44.071	352.565	969.555	4.407.068	4.782.345	4.370.761
Board management costs	49.470	67.696	70.300	2.604	18.226	7.513	7.513	7.000	7.767
Housing	93.291	127.662	132.572	4.910	34.370	52.074	260.371	245.000	230.071
Automation	82.617	113.055	117.403	4.348	30.438	98.201	491.007	518.250	334.296
General expenses	27.921	13.960	13.960	-	-	86.965	434.825	388.250	411.896
Travel and accommodation	6.205	8.491	8.818	327	2.286	-	55.841	81.250	72.715
Depreciation	-	-	-	-	-	6.531	32.657	24.000	25.674
Total	21.394.957	3.379.572	4.428.468	56.259	437.886	1.220.840	30.917.983	36.617.791	33.198.581
Allocation 2025	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 NL 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 2025:

	Personnel costs key	Organisation costs key	Average key
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 2025	Budget 2025	Total 2024
Direct donor marketing	25%	75%	192.496	294.837	101.186
Direct public marketing	25%	75%	2.559.215	2.872.185	3.182.420
SOS donor bulletin	75%	25%	197.555	130.000	181.789
Proposals costs	25%	75%	3.630	20.000	24.563
Advertisements (internet)	25%	75%	490.238	384.500	10.902
Advertisements (printed media)	75%	25%	-	-	21.478
Representation costs	0%	100%	3.600	500	1.004
Other promotional costs	75%	25%	113.769	102.500	182.629
Market research	50%	50%	93.094	177.850	16.304
Public engagement material	100%	-	4.743	25.000	7.515
Promotional material	100%	-	165.338	103.500	22.531
Public TV/radio productions	75%	25%	528.904	601.000	82.142
DRTV	50%	50%	-	-	306.803
Website	75%	25%	93.231	162.000	70.763
Total direct costs			4.445.812	4.873.872	4.212.029



Personnel costs

Personnel costs can be specified as follows:

	Actual 2025	Budget 2025	Actual 2024
	€	€	€
Salaries	3.112.812	3.403.461	3.165.974
Social security contributions	350.601	378.270	364.020
Pension contributions	295.234	315.135	302.416
Other personnel costs	899.504	832.000	760.901
Total	<u>4.658.151</u>	<u>4.928.866</u>	<u>4.593.311</u>

The personnel expenses for actual 2025 show a decrease compared to the budget for 2025, primarily due to vacancies not being filled throughout the year. This reduction is evident across pension contributions and other personnel costs, reflecting the impact of unfilled positions on the overall expenditure. Notably, the actuals for 2025 are consistent with the figures reported in 2024, indicating stability in personnel costs year-on-year.

17. Own fundraising costs

	Actual 2025	Budget 2025	Actual 2024
	€	€	€
Direct costs	2.719.224	3.119.278	2.788.137
Implementation costs	1.709.244	1.905.931	1.643.638
Total	<u>4.428.468</u>	<u>5.025.209</u>	<u>4.431.775</u>
As a % of fundraising income	22,6%	23,1%	20,3%

Own fundraising costs totalled € 4.428.468 in 2025, which is € 596.741 (11,9%) below budget (€ 5.025.209) and broadly in line with 2024 (€ 4.431.775). Direct costs amounted to € 2.719.225 (€ 400.053 below budget) and implementation costs to € 1.709.244 (€ 196.687 below budget), both reflecting cost discipline and lower activity levels in line with reduced fundraising income. As a percentage of fundraising income, own fundraising costs increased to 22,6% (2024: 20,3%; budget 2025: 23,1%). The year-on-year ratio increase reflects lower fundraising income from private individuals and companies against a relatively stable cost base, rather than a structural rise in costs. The ratio remains within the CBF norm of 25%.



18. Costs of third-party campaigns

	Actual 2025 €	Budget 2025 €	Actual 2024 €
Implementation costs	<u>56.259</u>	<u>57.370</u>	<u>53.727</u>
Total	<u>56.259</u>	<u>57.370</u>	<u>53.727</u>

Costs of third-party campaigns amounted to € 56.259, broadly in line with both budget (€ 57.370) and 2024 (€ 53.727).

19. Costs incurred to obtain government grants

	Actual 2025 €	Budget 2025 €	Actual 2024 €
Implementation costs	<u>437.886</u>	<u>449.680</u>	<u>419.797</u>
Total	<u>437.886</u>	<u>449.680</u>	<u>419.797</u>

Costs incurred to obtain government grants amounted to € 437.886, which is € 11.794 below budget and € 18.089 above 2024. These costs are broadly in line with both reference points.

20. Management and administration costs

	Actual 2025 €	Budget 2025 €	Actual 2024 €
Management and administration costs	<u>1.220.840</u>	<u>1.329.811</u>	<u>1.169.722</u>
Total	<u>1.220.840</u>	<u>1.329.811</u>	<u>1.169.722</u>

Management and administration costs amounted to € 1.220.840, which is € 108.971 (8,2%) below budget and € 51.118 (4,4%) above 2024. The favourable variance against budget reflects tight control of overhead costs, while the increase compared to 2024 is mainly driven by indexation of personnel and office costs.



21. Interest and investment income

	Actual 2025 €	Budget 2025 €	Actual 2024 €
Financial income:			
Interest income	250.450	-	335.187
Exchange rate differences	<u>268.971</u>	<u>-</u>	<u>617.150</u>
	519.421	-	952.337
Financial expenses:			
Other income and expenditures	<u>(1.373)</u>	<u>-</u>	<u>(743)</u>
Total	<u>518.049</u>	<u>-</u>	<u>951.593</u>

Interest and investment income declined by approximately 46% compared to 2024, mainly due to a 25% decrease in interest income as a result of, on average, lower interest rates, as well as a 56% decline in exchange rate gains.

Transactions in foreign currency are executed and managed by the Shared Transfer Services of SOS Children's Villages International and are recognised at the rate of settlement; as the resulting exchange differences arise from external market fluctuations, they are inherently volatile and not budgeted, in line with the prudence principle.



Other information

Employees

The average number of full-time jobs in 2025 at the Amsterdam office was 47,79 FTE's (budgeted 53, FTEs). In 2024 the number of FTE's was 52,6. No employees worked permanently abroad.

Supervisory Board remuneration

The Supervisory Board members received a reimbursement of expenses incurred of € 1.000 per member. This amount relates to travel expenses and other costs associated with work visits undertaken in the performance of the Supervisory Board's duties, including (during a term of office) two work visits to one of the Netherlands' focus countries. The amount recognised in the annual accounts represents a (partial) reimbursement of costs incurred for these visits; Supervisory Board members fund their travel and accommodation costs themselves. No loans, advances or guarantees are paid to the members of the Supervisory Board in 2025.

Directors remuneration in 2025

	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	133.200
Holiday pay	10.603
Year-end bonus	
Variable income	<hr/>
	€ 143.803
Social security payments (employer costs)	13.382
Taxable allowance/additions	13.080
Pension costs (employer contribution)	19.270
Other long-term benefits	0
Employment termination benefits	<hr/>
	0
Total 2025	189.536
Total 2024	181.824

* 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 NL has a BSD Score of 435 and is classified in function group H. In 2025, the maximum gross annual salary for function group H amount to € 144.154 for 12 months. The salary of our director, with an annual salary of €143.803 on full time equivalent, remains within the limit. No loans, advances or guarantees are provided.

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 NL in relation to SOS Children's Villages International.

The total income of the international organisation for 2024 was € 1.723 billion (2023: € 1.695 billion) 1% more than 2024. The costs for administration, public engagement and fundraising amount to a total of € 398 million (2023 € 407 million). This means that € 1.251 billion was available for our projects.

Affiliated party transactions

In 2025 only transactions related to the remittance of the SOS CVI contribution took place (€ 1.779.666), which is earmarked for the coordination of our international projects.



Amsterdam, 5th of June 2026

sgd.

Simone Filippini

Interim Managing Director

sgd.

Cees 't Hart

Supervisory Board Chair

sgd.

Bart Blommers

Supervisory Board Member and Chair of the Audit Committee

sgd.

Maurien Wetselaar

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

sgd.

Mariëlle Bruning

Supervisory Board Member

sgd.

Martijn van der Zee

Supervisory Board Member and Chair of the Fundraising Committee





COLOPHON

THE DUTCH FRIENDS SOS CHILDREN'S VILLAGES FOUNDATION

Patroness H.K.H. Prinses Margriet
Interim Managing Director Simone Filippini
Supervisory Board Chair Cees 't Hart

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Independent auditor's report

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

Report on the audit of the financial statements 2025 included in the annual report

Our opinion

We have audited the financial statements 2025 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 2025 and of its result for 2025 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 2025;
2. the statement of income and expenses for 2025; and
3. the notes comprising 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 for Professional Accountants).

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

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;
- ▶ the budget 2026.

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 Fondsenwervende organisaties (Guideline for annual reporting 650 'Fundraising Institutions' of the Dutch Accounting Standards Board).

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 Fondsenwervende organisaties' (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 misstatements, whether due to fraud or error, 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 a foundation 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, 17 June 2026

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

sgd.

J. de Groot MSc RA