



SOS CHILDREN'S
VILLAGES
THE NETHERLANDS

ANNUAL REPORT 2022

the strength of family



Summary 2022



Thanks to the donations of Dutch donors we were able to make a difference to the lives of **217,800** children, young people and parents, through advocacy and:

- 12 family strengthening programmes
- 11 children's villages
- 5 youth employability programmes
- 9 humanitarian aid programmes



15,000 new structural donors

25 new child sponsors

Welcome!



A big thank you to our supporters
for your loyal support in 2022

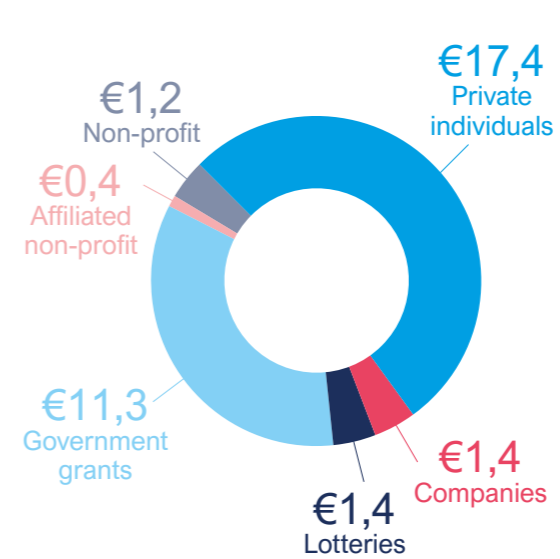
121,656 private individual donors
118 major donors

38 companies
68 foundations

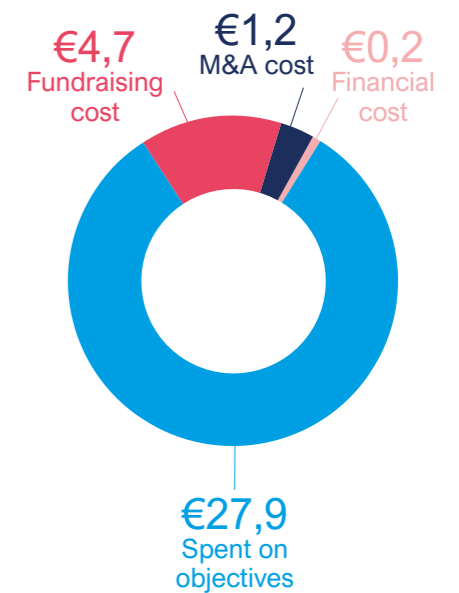


Worldwide SOS Children's Villages International has reached **2,550,000** people through **2,880** programmes

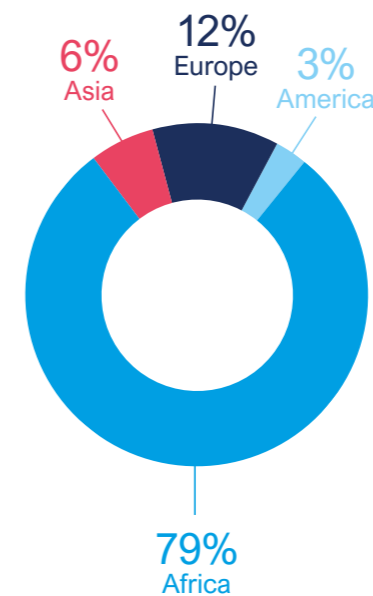
Total income
€ 33,1 million



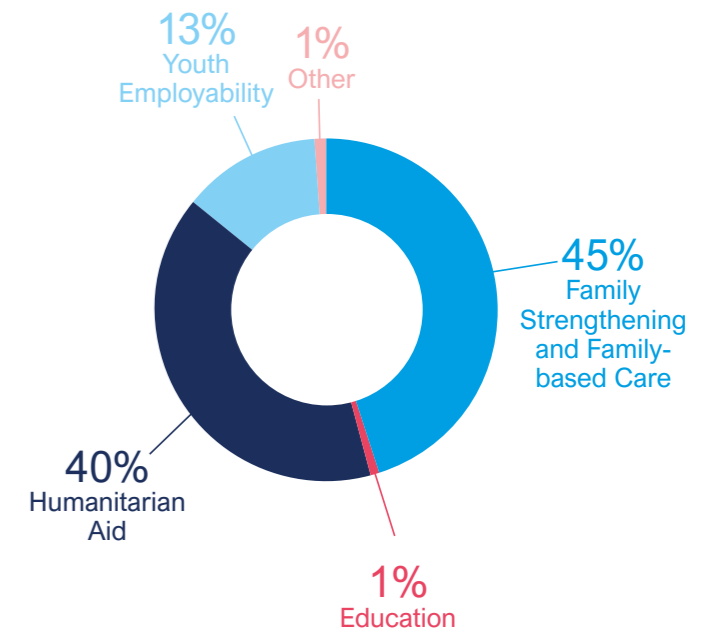
Total expenditures
€ 33,9 million



Dutch donations by continent



Dutch donations by type





More impact, for more families and children

The effects of COVID-19 stayed with us in 2022. It was a year that saw the return of armed conflict and intense drought, but also a year of hope in which young people in our programmes found their way to independence. In the Netherlands, it was a record year for revenue from donations. Managing Director Arian Buurman and Menno Antal, Chairman of the Supervisory Board, look back at what SOS Children's Villages achieved in 2022.

Russia invaded Ukraine on 24 February 2022, which forced many Ukrainian citizens to flee from east to west, towards Kyiv and Lviv. This was followed by an exodus to neighbouring countries, such as Poland, Hungary and Romania, and to Western Europe. SOS Children's Villages has been active in Ukraine for many years. Before the war, our colleagues there had their hands full transforming care for children in large orphanages and institutions into small-scale, family-centred care - the SOS signature. That process was rudely interrupted as vast numbers of children had to be transported to safety in a short period of time. They needed shelter and psychological counselling to help them deal with the constant threat of violence.

Making a difference locally

SOS Children's Villages has ample experience in working in complex situations sparked by war or natural disasters, such as the conflict in Ethiopia and the earthquake in Turkey and Syria. Navigating these complex environments is inherent to our work. In emergency settings, the main question you ask is: how can I create a safe space and offer basic amenities such as clean drinking water as quickly as possible? At the same time, you have to keep working towards long-term objectives to secure a promising future for the affected families and children. And how do you remain neutral as a non-political aid organisation?

Still, our ultimate mission is always as clear as day: we are always on the side of the children. Wherever we go, we stay, no matter what. Because we know the situation, have the network and cooperate with local professionals, our emergency relief and long-term programmes can make a real difference. As an international organisation, we have the valuable advantage of having teams from different countries join forces.

Millions of children grow up without parental care, lacking almost everything they need to develop into healthy adults. SOS Children's Villages supports these children all over the world, respecting their local context and the universal rights of the child. Working from the Netherlands, we provide humanitarian aid in cooperation with fourteen fellow aid organisations through the Dutch Relief Alliance, which is funded by the Ministry of Foreign Affairs. Together, we always coordinate which organisations in a particular country or area have the most expertise and therefore can provide the most effective immediate aid.

Inflation and labour shortage

In 2022, many countries struggled with rapidly rising inflation. Inflation is also a major concern for aid organisations that rely on fundraising, as we cannot simply raise our prices by 10% or more like a supermarket could. Private and commercial donations are often tied up for long periods of time, while costs are rising fast. Inflation, therefore, puts

heavy pressure on our programmes. In some of the countries where SOS Children's Villages works, monetary devaluation runs as high as thirty or even fifty per cent, significantly pushing up the prices of food, fuel and more. Unfortunately, there is no simple cure-all for inflation. All we can do is hope that our donors are willing to increase their contributions, while aiming to recruit more donors through fundraising activities.

The labour market was tight in 2022 with the lingering effects of the COVID pandemic making their presence felt. Like many companies, SOS Children's Villages saw high employee turnover, and we have to admit: it was a big blow. We are not the highest paying employer, but we are blessed to have tremendously passionate, talented employees. We are therefore going to do everything possible to keep them interested and committed to our organisation. Fortunately, after months of working from home, 2022 was the year in which we were allowed to return to the office. Working side by side every day increases solidarity and togetherness between colleagues and teams. We intend to showcase the results of our programmes more prominently to continue to sustain as well as motivate our enthusiastic employees.

The strength of family

SOS Children's Villages provides 24/7 care for children who have no one left, but we are also committed to preventing families from falling apart. Community, whether that's the town a family calls home or the block they live on, is absolutely vital in keeping families together. Our local field workers and partner organisations are intimately familiar with those communities and know what is needed there. In Guinea-Bissau, for example, we provide

24-hour care in the children's village in Canchungo and also invest in a family and community strengthening programme. Our field workers guide participants toward economic independence, so that their children can go to school. Another example is a single father in Kenya, who was taught the inventory management and bookkeeping skills he needed to keep his shop running. All these examples are testament to the lasting impact you can have by supporting SOS.

The strength of family will always remain fundamental for everything we do, which is what makes SOS Children's Villages unique. For each family we support, we draw up a personalised plan: one family could use help to repair the roof of their home, while other parents would benefit from money to pay their children's tuition fees.

With our family strengthening programmes, we reached 512,500 children, young people and families in 2022, which is an increase of 13% compared to 2021. Knowing that each family is part of a larger whole, we are also committed to strengthening local communities, such as by setting up savings and loan programmes to help people start businesses. With these programmes, we can keep increasing the impact of our aid and reach many more people. Thanks to our strong local organisations, SOS is also able to take a leading role in joint programmes with other aid organisations.

Teaching young people life skills on their way to an independent, full adult life is now a regular part of our family-centred care programmes. All too often, young people, even in the Netherlands, are left to fend for themselves at the age of eighteen, despite not yet being ready to do so. SOS Children's

Villages does everything it can to provide the children in its programmes with the skills and tools they need to live a fulfilling life, and break the cycle of poverty and dependence that is repeated generation after generation. It is also worth mentioning that youth employment programmes emphasise green business, with the Ghana GrEEen project being a notable example.

Thank you for your faith in us

How could we neglect mentioning the record amount raised by our donors in 2022: a whopping €33.1 million. The fact that SOS Children's Villages is able to support children and families around the world is due in large part to individual donors, foundations, companies, the Nationale Postcode Loterij, the Dutch Ministry of Foreign Affairs and the EU, who believe that everyone deserves a better future. Our donors are aware of the harsh circumstances in which many children are forced to live and act accordingly. As an aid organisation, we are committed every day to exceeding the expectations of the people who count on our support and of the donors who enable us to do so. You put your faith in us, and we could not be more grateful. Your trust inspires us to keep going, full of optimism and ambition!

Arian Buurman
National Director
SOS Children's Villages The Netherlands

Menno Antal
Chair of the Supervisory Board
SOS Children's Villages The Netherlands

If you have any questions or would like to contribute to making the rights of the child the reality for all: arian@soskinderdorpen.nl





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the strength of family

We believe in the strength of family. Every child and young person, wherever he or she lives in the world, regardless of his/her background, belief or culture, must be able to grow up in a loving, strong family and a safe environment.

Why we do what we do

It is the power and continuity of everyday family life and unconditional love, care and protection that form the basis of a child's healthy development, of permanent positive change and of a future of opportunities. After all, a child passes on the things he or she learns.

For more than 70 years SOS Children's Villages has been acting for children as an independent non-governmental social development organization, 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 organization has grown to help children all over the world: in 138 countries and territories.

We do so by:

- 1) building and strengthening families for children and young people in need;
- 2) helping children, young people and families shape their own futures;
- 3) sharing in the development of their communities.

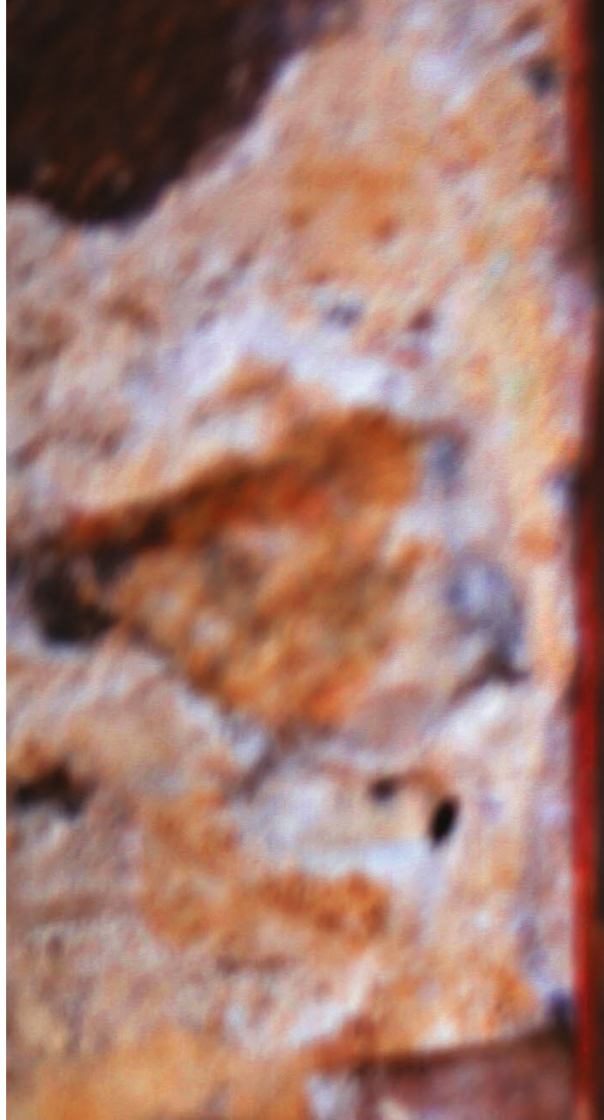
This means working for children and young people who are orphaned, abandoned or whose families are unable to care for them. We give them the opportunity to build lasting relationships within a family, by establishing facilities and programmes that aim to strengthen families and prevent the abandonment 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.





Who we are

SOS Children's Villages International is a global federation and its members are the national organizations in all continents. Being one of the proud members, SOS Children's Villages The Netherlands has gained 58 years of experience. Our core values are being entrepreneurial, collaborative, passionate and professional, while striving for transparency and accountability. We put children and young people first in everything we do and focus on the prevention of family breakdown. We seek the best care solutions for children and young people and advocate for them on a national and international level.



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 of their own children in the future.

Our ambition

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

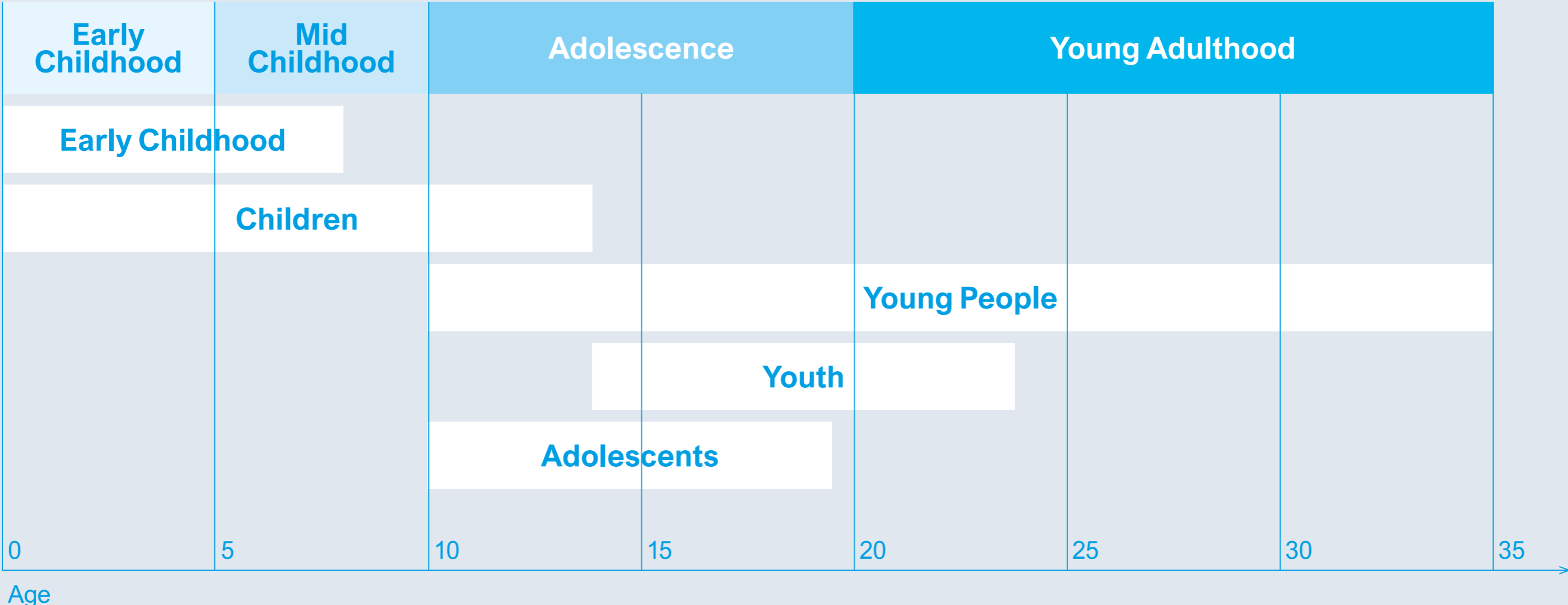
We do so by providing children and young people who live in difficult circumstances with a range of services and sustainable, relevant solutions, which are appropriate for their personal situation and context. We also defend the rights of children and young people all over the world and advocate for systemic change. All with the aim of giving many more children and young people the chance to develop and succeed in life.



Our target group

SOS Children’s Villages works in 138 countries and areas in a structured manner using a local approach to support:

- 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. Vulnerable families





mission

A strong family for every child

We strengthen families and communities so children can grow up in safety, with self-respect, love and opportunities. And we create families for children who have lost their parents or who can (temporarily) not live at home safely. So children can develop and shape their own future.

vision

A strong family is the key to a bright future

Family is the best foundation for a child's development and recovery. It is the continuity, stability, unconditional care and loving attention that ensure the child's healthy development. And with that, a bright future.

Our strategy

SOS Children's Villages The Netherlands is guided by SOS Children's Villages' overall Strategy 2030, to make a substantial impact on the wellbeing of children and young people without parental care or at risk of losing it.

Three goals are at the heart of this Strategy:

1. Ensure that many more children and young people have a loving home and an equal opportunity to succeed in life.
2. Lead the world's most effective childcare movement, to make sure each child has the bonds it needs to become its strongest self.
3. Ensure and live safeguarding in our daily actions.

Read about our Strategy 2030, our SDG's and our Strategy 2021-2024 in Chapter 6, page 57.



Our approach

To best support children and young people, we believe in a holistic approach by taking them as centre point in all our programmes and ensuring they have the care and support they need. This care may be provided by their family (a parent or relative) or another suitable and dedicated caregiver when the family is not able to provide appropriate care.

In partnership with community organizations 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 the journey children take from birth to independence, we offer a range of interventions to hand them the necessary tools to develop to their full potential. In everything we do, we promote age-appropriate participation of the child, young person and the family.

Here's how we believe it works:

Family strengthening

The family of origin is generally the best place for a child to grow up. Families with children and young people that are living in difficult circumstances should be strengthened, 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.

Alternative care

For those children and young people whose families are not able to provide appropriate care, we provide and support alternative care, suitable to their needs and supported by good gatekeeping systems. We provide or, through our evidence-based advocacy efforts, call on communities and governments to make locally relevant alternative care options available. Whilst a child or young person is in alternative care, we actively support reintegration with their family, if it is in the best interest.

Youth development

During the transition from care and school to independent adulthood, it is pertinent to invest

in quality youth development, to make sure children are continuously supported to achieve self-fulfilment, ultimately contributing to the development of their families, communities. SOS Children's Villages offers programmes focussing on youth development through appropriate care, social and emotional development, education and skills development and by accompanying young people on their way to independent life.

We believe that when children and young people receive this care and support from cradle to career, they will be able to take charge of their own lives and become independent, stable and caring individuals in their community.

Humanitarian aid

When children and young people are exposed to emergencies, for instance because of armed conflict or natural disaster, the first focus should be on their protection and safety, access to basic facilities and specialized (psychosocial) care. In our Humanitarian Aid programmes, we prioritize interventions that focus on the protection of unaccompanied and separated children and young people, preventing family separation and strengthening families.

Advocacy

Governments and communities should be called upon to fulfil their commitments to the young(est) people in their midst and we support them in those efforts. In our advocacy we call upon duty-bearers to ensure fulfilment of the rights of all children and young people. We raise awareness on these rights and influence politicians with the objective to change 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.



Our expertise

an evolving organization

In the 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 have to 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.

Distinctive capability

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.



Our guiding framework:

The child is paramount

In all actions SOS Children's Villages International 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](#)
- Minimum Standards for Child Protection in Humanitarian Action (CPMS)

SOS Children's Villages Federation documents

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

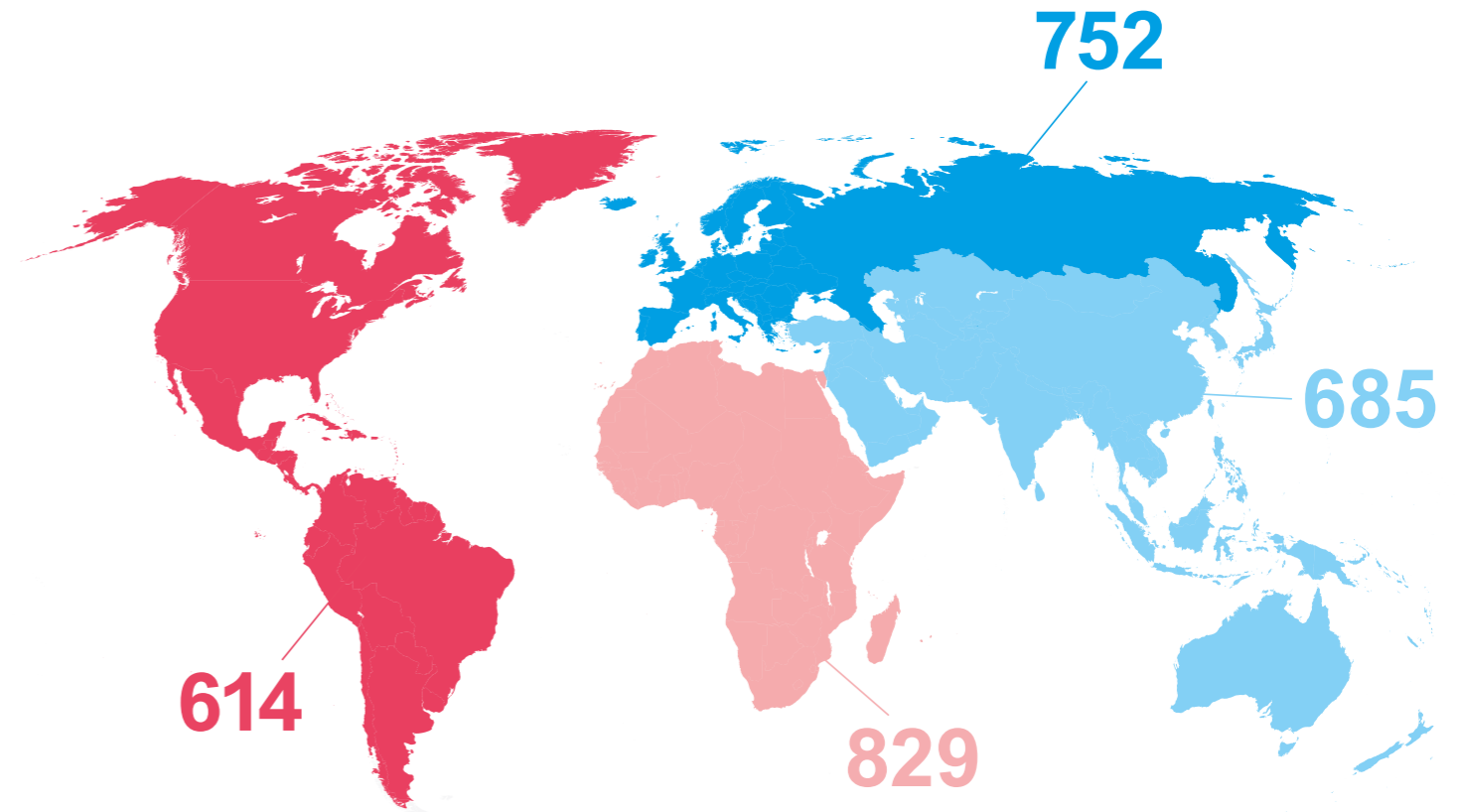
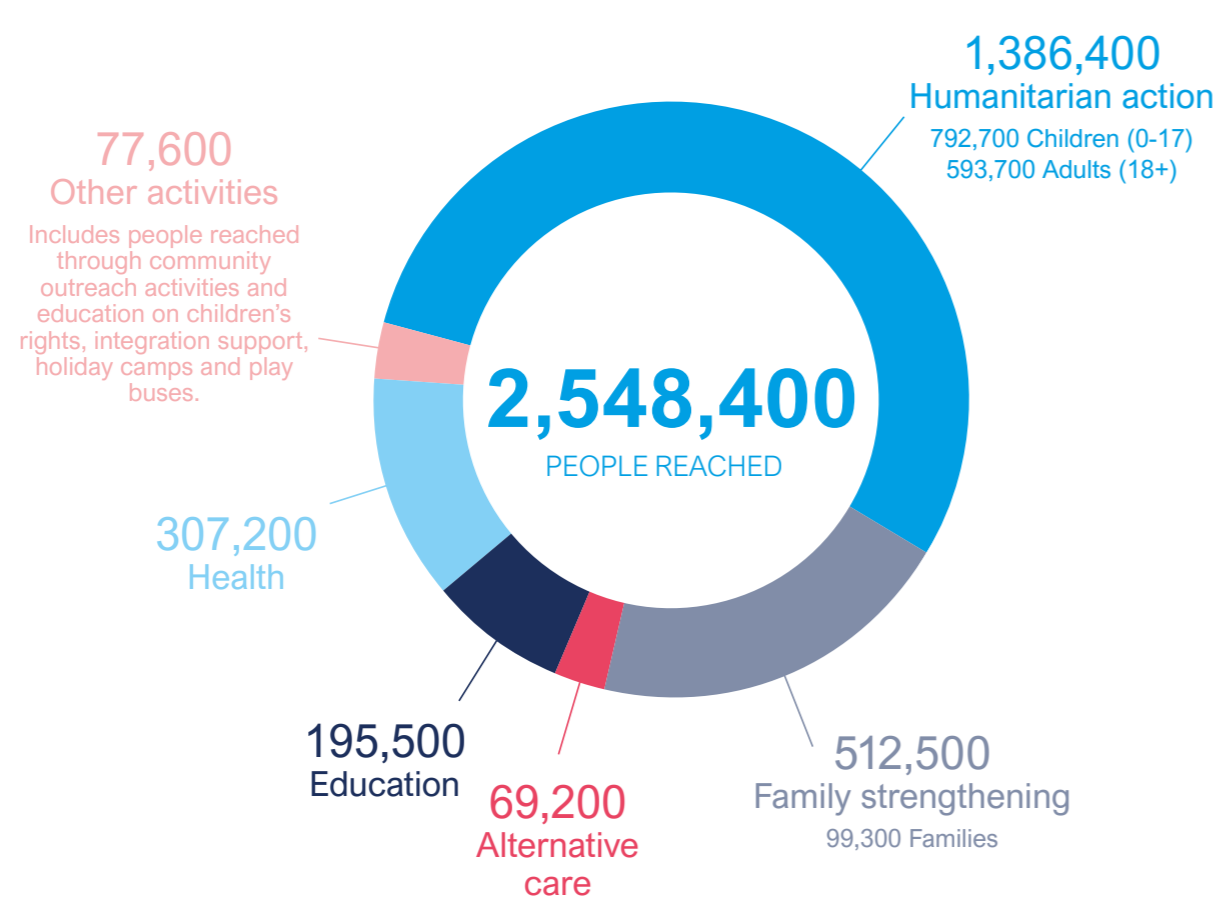
SOS Children's Villages Netherlands Documents

- SOS Kinderdorpen Nederland Strategie 2021-2024
- Advocacy Strategy



our impact worldwide

2.1 People and programmes



PROGRAMMES BY CONTINENT

Overall people reached

The number of people we reached directly nearly doubled, going from 1.28 million worldwide in 2021 to 2.55 million in 2022. This is mainly due to a significant increase in the number of people we reached through humanitarian action.

Family strengthening

The number of children, young people and adults we reached through our family strengthening work increased by 13%, from 455,400 in 2021 to 512,500 in 2022. This is in part due to a return to pre-pandemic levels of activity (lifting of restrictions meant that social workers could resume visits to families, etc.). It also reflects an increased need for support services as families

tried to cope with the ongoing after-effects of the pandemic and growing financial challenges. A total of 99,300 families were reached in 2022 compared with 88,800 in 2021.

Alternative care

The number of children and young people in our alternative care programmes increased by 1.8%, from 68,000 in 2021 to 69,200 in 2022.

Employment and entrepreneurship training

The number of people receiving employment and entrepreneurship training increased by 27%, from 12,200 in 2021 to 15,500 in 2022. However, it is worth noting that education

figures overall decreased slightly (by -3.7%), from 203,000 in 2021 to 195,500 in 2022

Other activities

The number of people reached by "other activities" increased by 35%, from 57,400 in 2021 to 77,600 in 2022. This is mainly due to the inclusion by some member associations, especially in the Americas, of family strengthening work with communities in this category.

Humanitarian action

The number of people reached through humanitarian action increased by 621%, from 192,400 in 2021 to 1,386,400 in 2022. Of the total 1,386,400 people reached through

humanitarian action in 2022, 57% (792,700) were children aged 0-17 and 43% (593,700) were adults of 18 and above. A total number of 25 crises were responded to in 31 countries with 61 programmes. The main reason for the increase was increased global need: 2022 brought multiple humanitarian crises – due to armed conflict and the effects of climate change – which we responded to with large-scale projects. The war in Ukraine (163,200 people reached), ongoing conflict in Ethiopia (553,600 people reached), drought in the Horn of Africa (311,400 people reached) and floods in Pakistan (75,000 people reached) were among the crises that we responded to with large-scale projects.

2.2 Programme statistics

SOS Children's Villages is a global federation of locally rooted member associations. SOS Children's Villages The Netherlands is one of them. Our programmatic services, tailored to the unique needs of a community, are designed to support children and young people without parental care or at risk of losing it. These statistics are based on reporting by our associations and represent our services for the calendar year 2022.

PROGRAMMES WE OPERATED (Data consolidated on 5 April 2023)

Family-based care	Africa	The Americas	Asia & Oceania	Europe	Total
Family-like care	150	122	165	96	533
Small group homes	14	18	9	64	105
Foster family care	22	20	1	48	91
Youth care	124	112	208	152	596
Other alternative care	13	36	4	8	61
Total	323	308	387	368	1,386
Prevention					
Family Strengthening	225	171	136	236	768
Education					
Early childhood care & development	77	55	62	40	234
Primary & secondary schools	83	9	58	28	178
Employment & entrepreneurship	42	21	31	32	126
Total	202	85	151	100	538
Other activities					
	14	41	2	23	80
Health					
Health promotion & prevention	16	1	0	3	20
Mother & Child Hospital, Somalia	24	0	3	0	27
Total	40	1	3	3	47
Humanitarian action					
	25	8	6	22	61
Grand total	829	614	685	752	2,880

PEOPLE WE REACHED (Data consolidated on 5 April 2023)

Alternative care	Africa	The Americas	Asia & Oceania	Europe	Total
<i>Children & young people</i>					
Family-like care	13,600	5,000	15,200	3,600	37,400
Youth care	9,600	2,500	8,200	3,000	23,300
Foster family care	800	1,100	100	3,500	5,500
Small group homes	300	100	100	1,000	1,500
Other family-based care ¹	700	600	100	100	1,500
Total	25,000	9,300	23,700	11,200	69,200
Prevention					
<i>Children, young people & adults</i>					
Family Strengthening	220,500	33,300	151,200 ²	107,500	512,500
Education					
<i>Children, young people & adults</i>					
Early childhood care & development	8,700	9,900	4,900	3,500	27,000
Primary & secondary schools	42,500	6,100	42,800	61,600	153,000
Employment & entrepreneurship training	8,600	1,700	3,000	2,200	15,500
Total	59,800	17,700	50,700	67,300	195,500
Other activities³					
<i>Children, young people & adults</i>	67,500	7,300	300	2,500	77,600
Health					
<i>Children, young people & adults</i>					
Health promotion & prevention	39,000	100	0	1,200	40,300
Mother & Child Hospital, Somalia	266,900	-	-	-	266,900
Total	305,900	100	0	1,200	307,200
Humanitarian action					
Children (0-17)	654,900	4,300	39,500	94,000	792,700
Adults (18+)	468,300	3,800	50,100	71,500	593,700
Total	1,123,200	8,100	89,600	165,500	1,386,400
Grand total	1,801,900	75,800	315,500	355,200	2,548,400

*All figures rounded to the nearest 100.

¹ Includes care in transitional settings for unaccompanied minor refugees awaiting legal decision and support to other service providers to improve the quality of their care.

² Includes 600 people reached through SOS CV (HGFD) funded family strengthening project in Iraq, run by partner (Better World Organization).

³ Includes community outreach and education on children's rights, integration support, holiday camps and play buses.

2.3 Countries and territories

SOS Children's Villages worked for children and young people in 138 countries and territories in 2022. Countries and territories in which we responded to a humanitarian crisis in 2022 are shown in bold.

[Africa](#)

Algeria
Angola
Benin
Botswana
Burkina Faso
Burundi
Cabo Verde
Cameroon
Central African Republic
Chad
Côte d'Ivoire
Democratic Republic of the Congo
Djibouti
Egypt
Equatorial Guinea
Eswatini
Ethiopia
Ghana
Guinea
Guinea-Bissau
Kenya

Lesotho
Liberia
Madagascar
Malawi
Mali
Mauritius
Morocco
Mozambique
Namibia
Niger
Nigeria
Rwanda
Senegal
Sierra Leone
Somalia
Somaliland
South Africa
South Sudan
Sudan
Tanzania
The Gambia
Togo
Tunisia
Uganda

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Jordan
Kazakhstan
Kyrgyzstan
Laos
Lebanon
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Nepal
Pakistan
Palestine
Philippines
South Korea
Sri Lanka
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Bulgaria
Croatia
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Iceland
Italy
Kosovo
Latvia
Liechtenstein
Lithuania
Luxembourg
Netherlands
North Macedonia
Northern Cyprus
Norway
Poland
Portugal
Romania
Russia
Serbia
Spain
Sweden
Switzerland
Ukraine
United Kingdom

A photograph of four children standing in front of a building. From left to right: a boy in a red soccer jersey with 'EPP RAIE' and 'ABOBO' on it; a girl in a white lace top and white skirt; a girl in a blue sleeveless top; and a girl in a purple and white school uniform. The text 'our impact from The Netherlands' is overlaid in large blue letters across the bottom half of the image.

our impact from The Netherlands

Our impact from The Netherlands

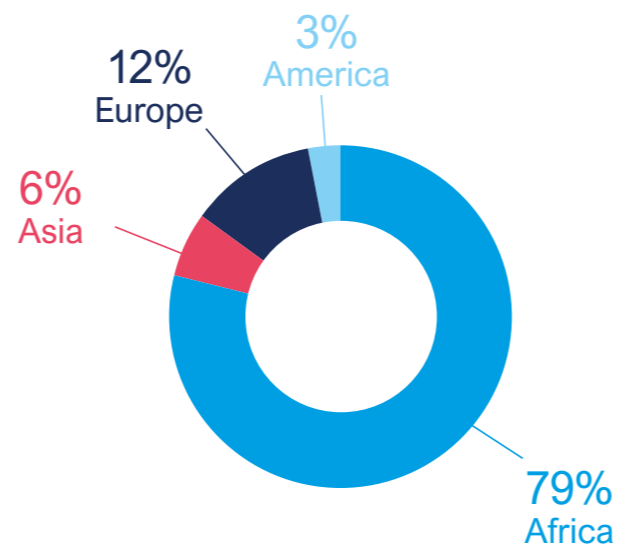
In 2022, we were able to make a difference to the lives of

217,800

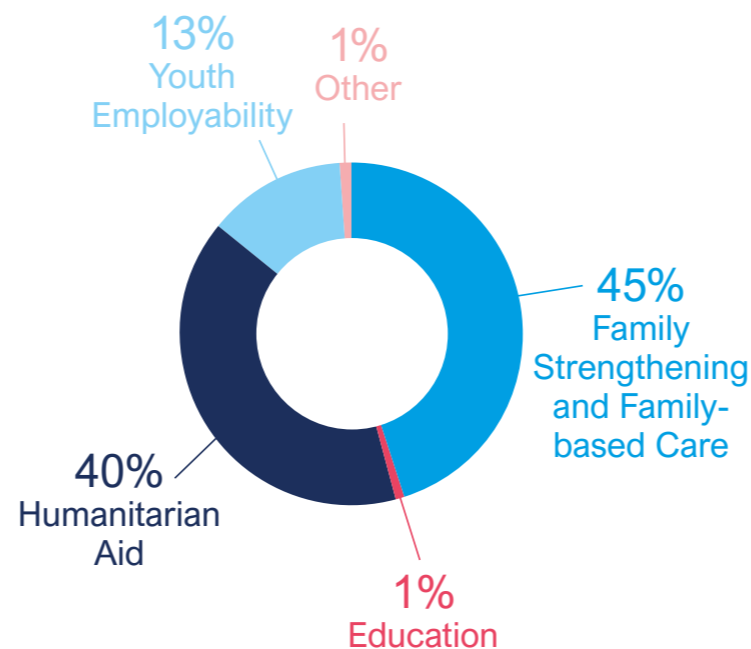
children, young people and parents thanks to the donations of Dutch donors.

The number of people we reached directly increased with 72% in comparison to 2021, going from 126,200 to 217,800. This is mainly due to a significant increase in the number of people we reached through humanitarian response and emergency aid.

Dutch donations by continent



Dutch donations by type



Results of 2022*

Family Strengthening

Number of children, young people and parents

18,200

Simba Family Care

Number of children and caregivers

85

Family-based care

Number of children

1,400

Youth Employability

Number of young people

3,200

Humanitarian Aid

Number of people

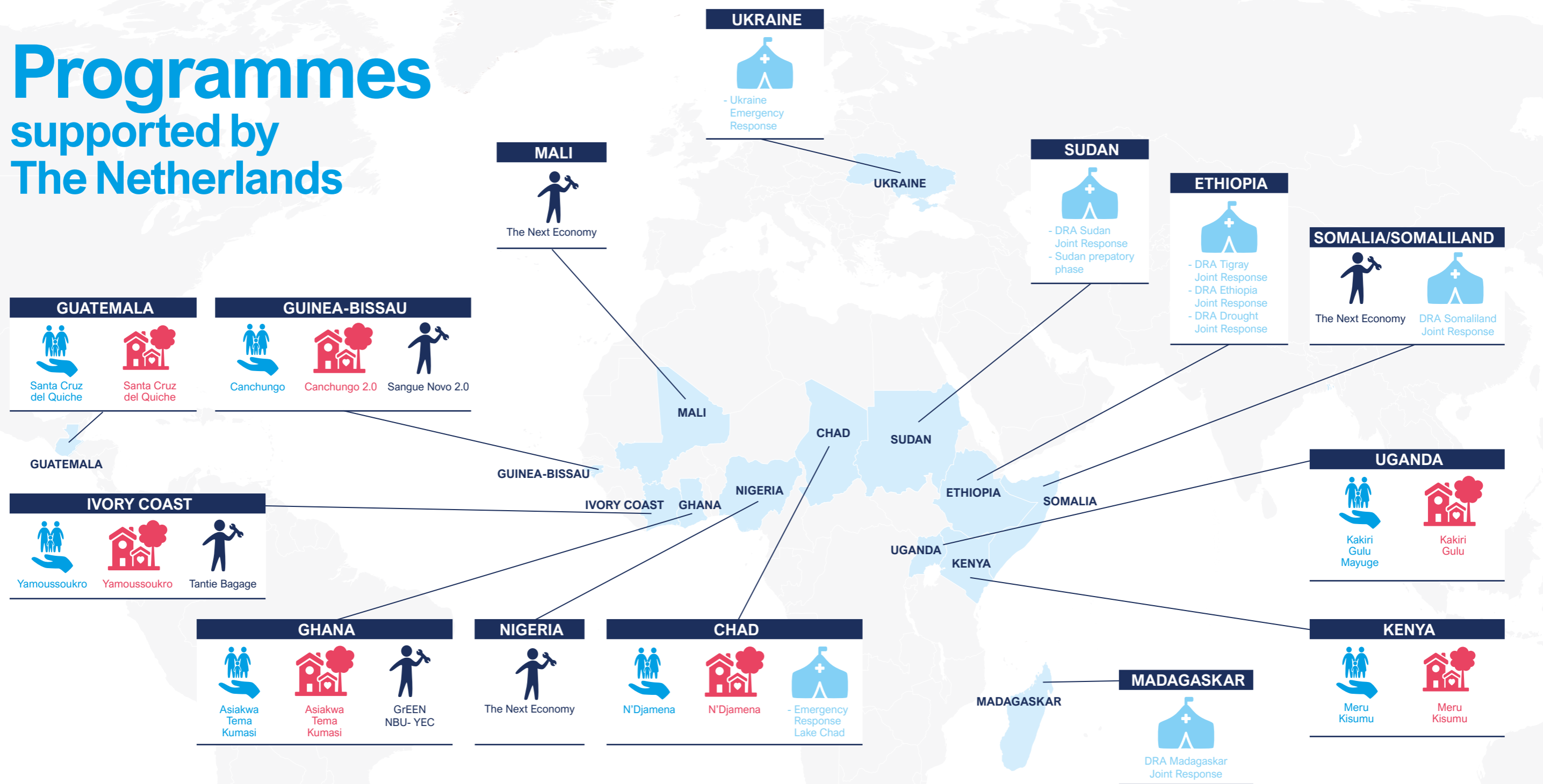
194,900

Total participants

217,800

* The total number of people reached through programmes monitored by SOS Children's Villages The Netherlands

Programmes supported by The Netherlands



SOS

Children's Villages The Netherlands (SOS NL) operates in seven so-called focus countries: Chad, Ghana, Guatemala, Guinea-Bissau, Ivory Coast, Kenya, Uganda. In the focus countries we support long-term programmes mainly on family strengthening, alternative care and youth development. SOS NL also supports programmes and projects on employability, entrepreneurship and humanitarian aid in several other countries. These are projects co-funded by the Dutch Relief Alliance, or directly by the Dutch Ministry of Foreign Affairs or other institutional or major donors and foundations. In addition, some programmes and projects outside the focus countries are (co)financed thanks to a contribution from donors. These donors have indicated that they want to give specifically on this programme or project. Our child and village sponsors support children and villages around the world. In 2022, thanks to your support, SOS NL raised €950,020 for the Ukraine Emergency Response programme.

12
FAMILY STRENGTHENING PROGRAMMES

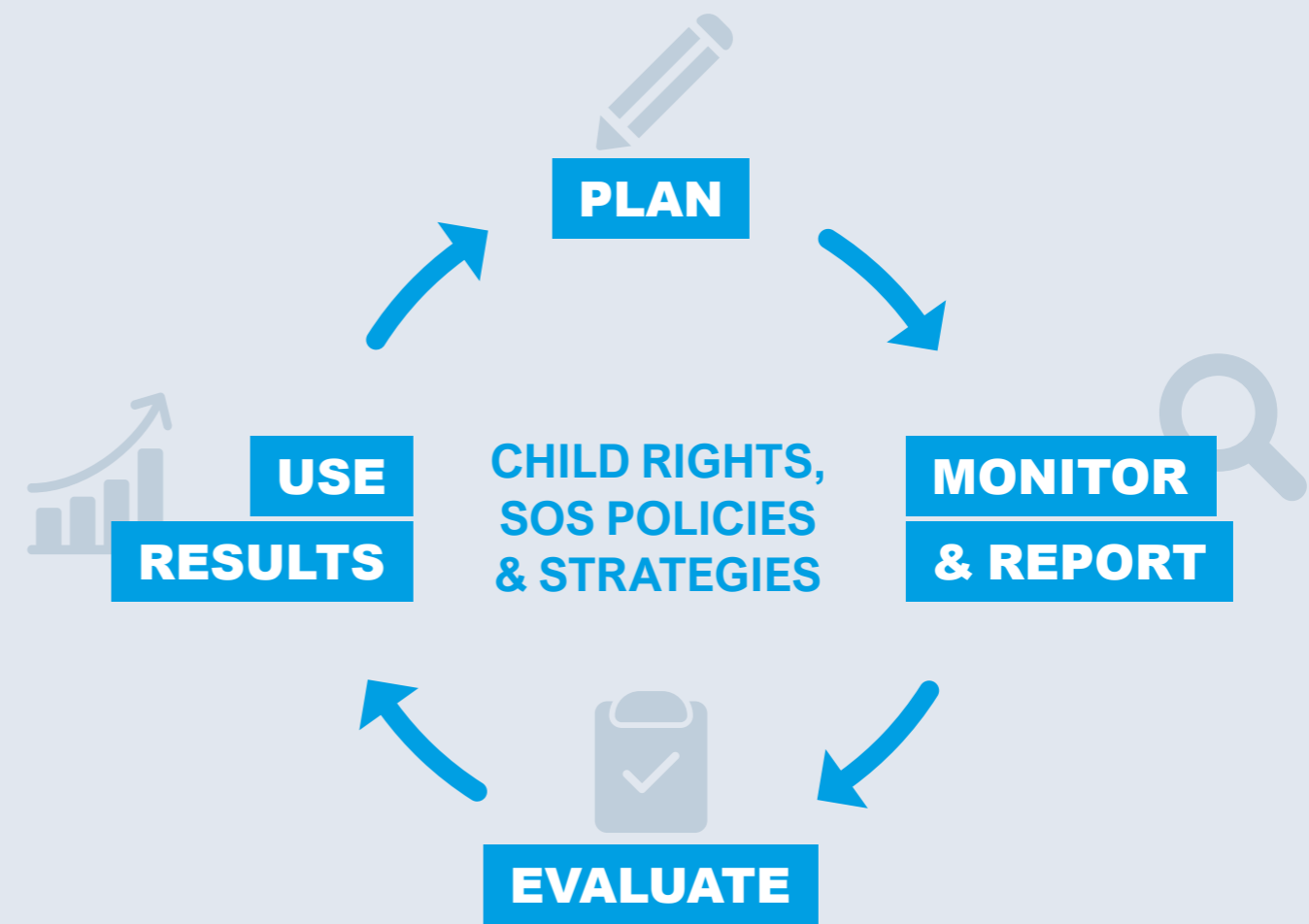
11
CHILDREN'S VILLAGES

5
YOUTH EMPLOYABILITY PROGRAMMES

9
HUMANITARIAN AID PROGRAMMES

Result based management

To achieve our ambitious objectives we constantly keep track of progress and the challenges we face. We do this in a quantitative and qualitative manner, always customised to the local situation.



Measuring results can be challenging, since circumstances, partnerships and local context differ per project and change over time. Therefore, each project needs to be carefully planned, monitored, evaluated and adjusted if needed. There is no blueprint for success: the same action in a different region or at another moment does not always deliver the same results.

Training and coaching

Result Based Management (RBM) is a well-known methodology to measure the change that projects envision. SOS Children's Villages introduced this way of working in 2017. Since then we started with training and coaching all programme staff. We expect to

have trained all staff in all 138 countries and areas by the end of 2024.

The methodology starts with a planning phase, in which the needs are assessed, the goals set, the approaches defined, (local) partnerships formed and activities planned. This leads to a results framework with impact, outcomes, outputs, activities, and indicators. These are consistently monitored and reported on during the implementation of a project. Then the results are evaluated and used to enforce or adapt a strategy. It is a highly effective way to keep learning and improving. To ensure quality, we always combine RBM with key policies and guidelines.

In our youth development and emergency response projects which are funded by institutional donors, RBM (or similar) frameworks are well in place. In what we call 'location programmes', we bring together our standard projects in family strengthening, youth development and various forms of alternative care.

The results-based approach focuses on this 'location programme' development. It is based on local relevance, results orientation, evidence-based decisions and integration of programme and finance processes. This enables the monitoring of results in connection with financials and thus bring the possibility to truly connect content with

funding. This approach strongly supports strategic decision making on a global and local level in terms of maximizing impact and increasing local relevance of our programmes. These processes are aligned with simple, integrated, and automated system solutions.

Implementation

SOS Children's Villages The Netherlands (SOS NL) operates in seven so-called focus countries: Uganda, Côte d'Ivoire, Kenya, Chad, Ghana, Guatemala, and Guinea Bissau. In 2022 the local team of SOS Ghana has been trained and will start implementing the RBM approach in their regular work. In 2023 Côte d'Ivoire, Uganda, Kenya, Guatemala,

Guinea-Bissau and Chad will follow. By the end of 2024 the full rollout of this approach will be finalized, meaning all SOS organizations worldwide will be trained in and implementing result-based management in their programming.

RBM requires a significant yet important shift in mentality and way of working. We are happy to deliver a direct contribution to this process. Our team in SOS NL has a certified RBM trainer onboard. SOS NL provides training and support in RBM to local SOS organizations in the federation who are still in the process of learning. In 2023 we will provide at least two of these trainings to develop and ensure local expertise.

3.1 Preventing child-family separation

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

The work of our SOS organizations worldwide focuses primarily on the care and protection of children. We believe that the best place for a child to grow up in its own family. However, in many places around the world, families experiencing crisis or (extreme) hardship have difficulties caring for their children. SOS Children's Villages works with families, caregivers and communities to prevent crises that can lead to child-family separation. Our services strengthen and stabilise families and their social networks, so that children are better cared for and protected. With each family we draw up a personal, feasible development

plan based on their strengths, and we also identify the challenges they face for sustainable change in their situation.

Our family-strengthening programmes consist of:

Support in accessing basic needs and facilities

In many countries, families are overwhelmed by their struggle to survive. We support them and help them gain access to authorities and essential provisions, such as education (with school fees, school uniforms and materials),



Working towards reintegration

If a child can no longer live with its family, the next option is to look for kinship care or foster care close to home. The child can then remain in the same community. Placing a child in an institution, even a SOS children's village, is a last resort and preferably temporary. No child is alike, and the solution should be in its best interest. Our focus is increasingly on reintegration: enabling the return of children into their own family or community.

In the past, children who were admitted to SOS children's villages, stayed there until they were ready to live independently – usually around the age of 23 or after finalizing their education. However, practice shows that children in SOS children's villages often still have at least one parent or other living relatives. It is important to assess the situation in their family on a regular basis, since circumstances may change, and children might be able to return.

Reintegration is a delicate process, especially when children have been away for long. In some cases, they don't speak the local language anymore. Leaving their SOS home, their SOS mother and SOS siblings can be traumatized as well, if done in an abrupt way. Therefore, reintegration requires thorough preparation, family visits, mental health- and psychosocial support, and follow-up.

This also means it is a long-term process. If not done correctly (and too hastily), we can inflict harm on families and the children, something we want to avoid at all costs. If reintegration- for whichever reason- is not in the best interest of the child, a different solution is needed which best serves the interest of the child and family. This can mean for instance, a different alternative care option such as foster care or staying in SOS family care / the children's village.



basic medical care and the provision of basic needs like clothing and food. By providing this support – for instance distributing seeds to grow crops, cattle and/or nutritious meals – we enable parents to focus on caring for their children and generating income.

Economic strengthening

Creating economic opportunities helps families stay together. Together with parents/caregivers we examine whether and how they can secure sufficient income. Or we provide them with funds to start a small business. Afterwards, we teach them how to manage their income. By encouraging economic opportunities in the community, for instance via micro-financing models and local Village Savings and Loan Associations, we make it possible for households to save and borrow money. Alongside, we offer young people vocational training and core life skills training, so they will be able to find jobs or so they have a better chance to find a job.

trend

Locally led development

Shifting the power

In our family strengthening programmes we move from providing direct services to individual families to moving towards engaging community based organisations in our work. And creating access to government safety nets that exist in various countries, however limited they may be. Community based organizations and trained local workforce (e.g., local social workers) increase and improve sustainability of all actions taken. Their involvement also increases local ownership, because people who are living and

working in the communities have in-depth knowledge of their members and local specific needs. After a few years (usually 4 to 5) SOS Children's Villages can transfer the programme entirely to local partners and enter another community. By doing this we can increase our scope and reach.

In Kenya, Ghana, Uganda and Guinea-Bissau, family strengthening projects are formulated with local organizations and local duty bearers. This process of increasingly engaging local actors, is called locally led development.

Teaching parenting and care skills

It takes knowledge and skills to care for and raise children. Parents/caretakers may lack these fundamentals (partly), for instance because of their own young age, trauma or difficult circumstances. We support building and maintaining safe, caring home environments by providing workshops about, for example, parenting, hygiene and nutrition, the importance of having a good relationship with your child and positive discipline.

Strengthening awareness of children's rights

Awareness about children's rights contributes to a safe, healthy and loving upbringing, also for future generations. We organize workshops on what these rights are and what they mean, as well as the consequences of domestic violence, family planning and the importance of having a birth certificate. We give children a voice by making them more aware of their rights and encouraging them to stand up for themselves. We also support families through advocating for the construction of essential facilities in their community, such as water wells for clean drinking water.

Working with communities

Our goal is to structurally improve the lives of children and families, so they can continue on their own within their community. By facilitating civic-driven change we strengthen communities to take responsibility for families in their midst who need support. We achieve this by using the knowledge and contacts in the community and by improving skills and building capacities.

Working with families and communities is complex and highly context-dependent, since family situations, communities and countries vary. SOS Children's Villages has years of experience in various circumstances and we use the lessons learned from previous programmes to improve new and existing programmes.



“In the Family Strengthening Programmes in Ghana we aim for at least 85% of the participating families to be self-reliant and exit the programme successfully.”

MAVIS EPKE
FAMILY STRENGTHENING COORDINATOR
ASIAKWA, GHANA

Youth development

Breaking the cycle

By supporting young people in all areas of life we encourage them to build an independent existence as adults. We do this by training them in core life skills, employability and/or entrepreneurship skills leading to a job or an own business. Two examples of this holistic approach are:

Ghana

The No Business as Usual Youth Empowerment Centre (NBU-YEC) in Kumasi (Ghana) aims to improve inclusive employability by promoting employability and entrepreneurship for motivated young people who live in vulnerable circumstances. NBU-YEC helps them to become independent and resilient.

In 2022 we started a two-year project targeting 400 young people aged 18-35 years from all parts of the Greater Kumasi Region. Of this group, 200 young people are already engaged in SOS Children's Villages Kumasi programmes, such as Family Strengthening and Alternative Care. The remaining 200 places in the project are open to other young people in the region who have some level of education or have never been to school at all. Curriculum and training delivery are tailored to the specific needs of all participants with focus on 50% men and 50% women. Soft skills training, for example in basic reading skills, are also part of the project (read more in 3.3). These trainings are being held at the NBU-YEC hub located in Kumasi, while a mobile team of trainers is standby for coaching and follow up.

SOS CV The Netherlands, SOS Ghana and the local Ghanaese government wish to fully integrate the youth empowerment activities in the core business of the organization,

constantly making sure SOS Children's Villages focusses on the needs of the target group. With this we hope to ensure success and sustainability in our interventions focused on youths.

Guinea-Bissau

To increase labour market opportunities for young people in Guinea-Bissau who live in vulnerable circumstances, SOS NL started in 2014 a youth employment programme Sangue Novo. Phase II of this programme started in July 2021, and was expanded in 2022. By the end of 2024 we hope to have trained and guided 600-800 young people towards employment and independence.

The original EU-funded project is nowadays fully funded by SOS NL, with support of one of our main and loyal donors. It is being implemented in the capital city Bissau and in Canchungo, a small, remote town where SOS Children's Villages Guinea Bissau runs its location programme. Young people living in the SOS children village under alternative care as well as youth from our family strengthening programme as well as young people from surrounding communities are all participating in the programme. SOS CV is training them in core life skills. We also hire professional trainers to provide the participants with technical professional skills, so they can learn to be a hairdresser, seamstress, cook, baker etc. Participants enter an internship programme facilitated and supported by SOS CV and receive continuous support on their way to self-reliance and resilience. The programme stimulates them to find out what their interests, talents and opportunities are and to take responsibility for finding secure work and earning an income.



SCAN THE CODE

TO WATCH A VIRTUAL TOUR OF THE SANGUE NOVO PROJECT

3.2 Providing family-based care

According to the UN Convention of the Right of the Child, children have the right to care and protection, even if their own family cannot look after them. Our priority is to strengthen families so they can stay together. If, however, this is not in the interest of children, or if there are no parents/relatives who can take care of them, SOS Children's Villages strives to find the best solution whether in its own care options and/or within the network of local providers.

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

Alternative care

If the situation at home does not allow children to grow up there safely, we perform a thorough

evaluation, together with child protection authorities and the children themselves, to determine which care setting will be most appropriate. We are also innovating and growing the existing alternative care options and developing and implementing the full range of options for children who have lost parental care. In the meantime, our goal remains to establish contact with or reintegrate children in their family if that is in their interest.

Different types of support can be combined. We work on:

- The physical and social integration of children growing up in the SOS children's villages with SOS families living in the community. To prevent that they are being labelled or socially excluded, we ensure they actively participate in the community;
- Improving community facilities, so children can develop happily and healthily;
- Increasing cooperation with (local) governments and organizations to achieve sustainable change and more efficient working methods.

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

Kinship care

Kinship care is care by aunts, uncles, grandparents, older siblings, and other extended family members. Most children living outside parental care grow up with their relatives and extended family members. Kinship care can be temporary or permanent. It may be formal – meaning that it is arranged through social services or judicial authority – but is more commonly informal. In those cases, parents

either offer support to relatives or ask for their help in taking care for their children. For families at risk of separation, efforts to identify kinship care options ahead of time can help ensure that family ties and care are sustained and protected.

Foster care

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



Community-based care

Based on cooperation with (local) governments

Ghana

In Ghana we are moving away from family-based care in SOS villages towards a more community-based care. A few SOS families have – after a thorough process of preparation and ensuring full participation in the decision process of the children living in the family – moved and set up their home in a house in the surrounding community outside of the SOS Village. Here they are naturally part of the community instead of living in the enclosed but separate SOS village and removed from the community. In this way life takes a more realistic path.

First experiences are now being shared. The SOS mothers experience an increased responsibility in organising their work and supporting the children. For example: instead of getting groceries delivered, they must do their own shopping at the local market. At the same time, the children can now take a bus to school or walk there with siblings and friends and mingle with other children. They are learning new skills and take up new responsibilities. Yet they will be experiencing less stigmatisation, as they are no longer associated with life in the SOS children's village.

New forms of alternative care will be set up more and more directly in the community by creating possibilities for children to be taken in a SOS family within in the community instead

of an SOS children's village. This ensures from the start a more realistic upbringing in a natural setting.

At the same time, the Ghanaese government and SOS Ghana work closely together to professionalise foster care, so foster parents can provide the best possible guidance and loving care for children. SOS CV contributes by offering continuous training to SOS mothers.

Kenya

In Kenya, the government was keen on closing childcare institutions, including SOS children's villages. That would mean closure of SOS Kenya since the government of Kenya was considering SOS Children's Village to be a large scale child care institution. Since the SOS model of Family Like Care is not the same as institutional care, SOS Kenya wanted to change the governments perspective through lobby and advocacy.

Therefore, SOS Kenya deployed a strategy of moving closer to the government, while at the same time lobbying for the continuation of Family Like Care (the SOS model) as one form of care in the whole continuum of care (full range of options). SOS Family Like Care would be the last resort for children who have nowhere else to go.

With impressive results: in 2022 the government

signed a Memorandum of Understanding with SOS Kenya. For the next five years, this partnership will focus on several topics. Most important, the government wants to invest heavily in prevention of family-separation and expects SOS Kenya to start new family strengthening programmes. The Kenyan authorities will invest more in safety nets for vulnerable populations (such as free access to health care and payments to orphans).

SOS Family Like Care model needs to (better) align with the legal framework of foster care. One crucial difference is that foster care is for a maximum of three years initially, while SOS Family Like Care is usually longer and therefore the last resort. Reintegration into families/communities of origin is a key topic because the best place for a child to grow up is its own family of community.

SOS mothers need support and information, as they fear to lose 'their' children and livelihood. The children and their biological families also need support and information, as they have been separated for a long time, and need to get closer to each other. SOS Kenya will support reintegrated children and their families, including other children, in the process.

The government and SOS Kenya will work on joint research, as data on children without parental care are scarce, and the data registration itself is insufficient. This data is very important because we need to know how many children are involved in order to have a good policy to support them.





high-quality foster care through knowledge transfer or developing and distributing high-quality materials. In other countries, our SOS parents are registered as foster parents.

Care in an SOS Family

If it is not in the interest of a child to return to its family, one of the options is growing up in an SOS family in a SOS children's village. There they find the loving, reliable care of an SOS parent who protects them, gives them a home, and makes sure they are part of the community. Biological siblings stay together if possible, so their emotional bond can continue and grow. SOS parents undergo life-long training to provide the best possible guidance and care for the children in their home, since many of them have experienced trauma. Specialist psychologists and other forms of support are also available. The aim is to create an environment in which children can experience the value of strong and reliable relationships, which helps them in their development towards independence.

Small group homes

A small group home – or family-style home – typically serves between 5 and 14 young people of similar age. These homes focus on care for special needs or include a wide range of boys and girls of different ages to model a 'family-like' environment. Small group homes guide young people toward independent living. They live independently with the guidance of consistent live-in caregivers. Ideally, children and teenagers in small group homes are attending local schools.

Youth care

Regardless of how long children or young people will remain in out-of-home care, we

always consider their long-term future and work on building trust with them to support them on their path towards adulthood.

The aim of our youth programmes is to equip young people with the skills and confidence they need to develop their talents, so they can take steps towards independence. We provide personal support to help them prepare for higher education and encourage them to find a job or start a business. As part of this (educational) support, each young person actively participates in the process to leave care. And even when young adults are ready to stand on their own two feet, we stay in touch. If they need support after they have left care, we are still there for them and share in the moments that matter in life.

trend

Environmental sustainability

Solar energy

The SOS children's village in Canchungo (Guinea-Bissau) is the first village where, after a thorough renovation of the houses and premises, a solar energy system is being installed. This guarantees 24/7 access to electricity for its inhabitants, increases safety at night and makes polluting diesel generators obsolete. This way the SOS children's village provides both safe and sustainable living

conditions. In 2023 energy audits will follow in more villages, to assess how we can move away from fossil fuels to solar power.

There are more positive developments to report about the Canchungo programme. Read more about the social training centre for young people in chapter 3.1.

3.3 Youth employability

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

With our youth employment programmes we want to increase their chances on the labour market and to enable young people to build a self-reliant future. So that they can break the cycle of poverty and become contributing members of their communities. Our youth employment of development programmes serve two purposes:

- 1) Support young people to develop life and entrepreneurial skills and to increase their employability. We provide access to connections, networks and resources.
- 2) Prevent unemployment by supporting young people to be independent and self-reliant, so they can be stable future parents if they wish to start a family.

New and relevant sectors

SOS Children's Villages runs a variety of youth employment programmes, pursuing constant innovation. We include training on core life skills in all our programmes. We are expanding our programmes into new and highly relevant sectors, such as the green economy and digital business development. Several institutional donors are increasingly prioritizing these sectors. We see this for example in the Youth@Heart Strategy, in the Ministry of Foreign Affairs and in the European Union's portfolio plans for the new Multi-Financial Framework 2021-2027.

Core life skills

Various final evaluations of youth employability programmes in 2022 have shown that the life skills young people gain in our training sessions are particularly highly valued and have a great impact on their lives. Core Life Skills (CLS) trainings enable participants to develop 'soft skills' such as reflecting on themselves ('What do I really want?'), presenting themselves in public and focussing on their – often still unspoken – ambitions. Former participants also indicate a strong increase in self-confidence. So CLS makes young people stronger and better prepared to gain access to the labour market and to find themselves a fulfilling job with a decent income.



Climate consciousness

In our youth programmes we increasingly focus on climate consciousness. The approach of SOS Ghana is a good example. The GrEEn project aims at developing sustainable farming practices in Ghana. A three-pronged approach serves as a vehicle to address climate change and sustainability:

1. Sensitisation

Communication on behavioural change is used to create awareness on the impact of climate change and to encourage youth and women to incorporate green practices in their economic activities.

2. Youth Participation

SOS Ghana creates an enabling environment for youth to identify and advise on topics that affect their future, including climate change. Through the International Youth Coalition, the highest body in the SOS federation, meaningful youth participation is established by giving young people a seat at the table. So that they are able to influence key decisions that affect their interests. For example we talk about how careleavers are often stigmatized. The Youth Coalition is very eager to discuss about and work on destigmatization.

3. Youth Empowerment

Youth and women receive training focused on a personal understanding of themselves, development of a critical mindset, innovation, unconventional problem solving and also on their role in developing a sustainable green economy.

Four green businesses have been successfully supported through coaching and mentoring to secure grants to expand their

businesses: I-recycle (plastic recycling company), Nastech (solar panel Installation Company), Shaibu Natural Mosquito Repellent (Organic Mosquito Repellents) and HM Biotech Engineering (Biodigester Construction). Over 1000 participants have successfully graduated from the programme. Nine events organized to empower participants on environmental sustainability, gender equity and elimination of violence have reached over 1000 participants.



Shaibu Yahaya, CEO of Shaibu Natural Mosquito Repellent, GrEEn beneficiary

Malaria is one of the leading causes of death in Ghana. Most mosquito repellents are made from harmful chemicals which have health implications on people. Shaibu's Natural Mosquito Repellent is a product with natural herbs which help fight malaria and prevent harm to people in the long run.

“This programme comes at a time when climate change has resulted in low agricultural yield coupled with youth unemployment which is at an all-time high. This project presents a unique platform to contribute to advocacy efforts in climate change in rural communities, enhancing resilience to the effects of climate change, while providing youth with opportunities to contribute to the fight against climate change and poverty through green jobs and businesses.”

SHAIBU FUSEINI
COORDINATOR GREEN PROJECT



“The Next Economy (TNE) is highly important in Mali, because there are so many to join labour market every year in Mali (200.000 according to the World Bank), and only 10% can get a job. A great number of those youth feel abandoned and can be easily enrolled by radicals, or any other source to cause trouble. But thanks to TNE many youths get the chance to see their life changed, to improve themselves and contribute to the development of their country.”

ASSITAN DOMBA TRAORE
TNE COORDINATOR SOS MALI



trend

Holistic approach

The Next Economy (TNE) is one of the first (if not the first) youth employment programmes in Mali, Nigeria and Somalia that connects core life skills with employability training and entrepreneurship training. The goal of this holistic approach is to fight unemployment and break the circle of poverty. TNE offers motivated young people who live in difficult circumstances the opportunity to develop their talents, to acquire skills to find work and/or to build their own business.

Within TNE we work hard to strengthen the sustainability of the training model – Core Life Skills, employability & internship, entrepreneurship & crowdfunding. We seek cooperation with local businesses that are willing to offer internships for TNE alumni and to mentor starting entrepreneurs. We also work on 'alternative delivery': integrating TNE training modules in existing educational institutions such as Technical Vocational Education and training at universities. This way the TNE training model within local education structures is secured.





programme

Ending child labour in Ivory Coast

For three years, Salimata (18) carried heavy bags and packages for customers every day, earning only four to seven euros a day. In 2017 she received support from the Tantie Baggage project. After a three-year internship at a hairdressing institute in Yamoussoukro, she opened her own hair salon in 2021.

In Yamoussoukro, Ivory Coast, SOS Ivory Coast runs a project called Tantie Baggage. The aim is to end child labour of girls who carry goods in markets and to reintegrate them into schools or train them for a job with more steady income and perspective. At the end of 2021, focus group discussions were held with current and potential participants. It

turned out that they wanted to include boys in the project, as they too are engaged in hard and often hazardous work. This wish coincides with a tremendous demand for inclusion of digital skills in Yamoussoukro, the seat of the government. Therefore, from 2022 onwards, a refocused programme includes both boys and digital skills.

“I am now independent and so happy to be able to do something I really enjoy. I really love the hairdressing profession and earning my own salary. I am very proud of that.”

SALIMATA (18)
TANTIE BAGGAGE BENEFICIANT



3.4 Humanitarian response and emergency aid

In times of conflict, natural disaster or mass displacement, SOS Children's Villages provides emergency aid and humanitarian assistance to children and families.

In emergencies children always are the most vulnerable. Our focus is on caring for them, protecting their rights and preventing family separation. Thanks to our long-term presence in 138 countries and areas, we are well positioned to understand local needs and to rely on partners in the region, so we can act quickly and appropriately.

We use our local presence in crisis areas to build bridges between host communities and displaced people who are trying to survive there after having fled their homes. We possess the knowledge and partner network to provide immediate support and protection and meet the humanitarian needs of children. To the extent possible we provide psychosocial first aid, psychosocial support, and we support the integration of children in schools. We work with displaced people and extremely vulnerable children and families in the local community – all to promote harmonious co-existence.

The humanitarian assistance SOS Children's Villages offers mainly concentrates on psychosocial support of children and survivors of (gender based) violence.

Protection

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

Food security and livelihood

We enable families to restore their household by offering them food and non-food support. In cooperation with local partners and other local and national organizations we support families to rebuild their livelihoods, to better provide for their own income and strengthen their resilience.

Water, sanitation and hygiene (WASH)

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



Child friendly spaces

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

Capacity strengthening

SOS Children's Villages strengthens the capacity of local SOS offices and partnering organizations and equips them to prepare for, anticipate and deliver timely and cost-effective humanitarian services of appropriate quality. Since we provide humanitarian assistance and emergency aid in the countries and territories where we are already established and active, we naturally continue our efforts after a crisis.



Localisation

Strengthening local partnerships

For effective and sustainable humanitarian aid it is of key importance that local actors take leadership. Humanitarian projects are built upon the priorities, knowledge, experiences, aspirations and expertise of our local colleagues. Therefore, SOS Children's Villages The Netherlands (SOS NL) is working towards equitable partnerships with the teams in our partner countries to support humani-

tarian responses that are culturally appropriate, based on needs and efficiently delivered. SOS NL strengthens the capacity of local SOS offices and partnering organisations in the countries where we work – Ethiopia, Sudan, Chad, Somalia – so they are equipped to prepare for, anticipate and deliver timely and cost-effective humanitarian services of appropriate quality.

methodology

TeamUp (Sudan Joint Response)

An example of psychosocial support in child friendly spaces

A successful methodology for conflict-affected children between ages 6 and 18 is TeamUp: a psychosocial support intervention of movement-based activities through regular, structured activities of sports, movement and play. TeamUp is developed to help children cope with stress, fear and anger, and focusses on building positive interaction with others. In this way TeamUp strengthens their resilience and emotional wellbeing. SOS Children's Villages uses TeamUp via a system of locally trained facilitators and mentors. For children who need more specialized psychosocial support, we embed additional PSS (Psycho Social Support) in a child friendly space. We connect them with locally available support or referral systems. This reduces the risk and severeness of further psychosocial problems in the long term. SOS Children's Villages supports children with the TeamUp methodology in Italy, Greece, Sudan and South Sudan.

Sudan

In Sudan every new methodology needs to be approved by the government. This also applies to TeamUp. TeamUp is a part of the Sudan Joint Response (2022-2023). Two specialists of the governmental Humanitarian Aid Commission participated in the training of facilitators and trainers in order to assess and decide whether this methodology is allowed in Sudan or not. TeamUp is a methodology that can be learned by many people, as it depends more on your attitude, observational skills and willingness than education level. If each TeamUp session respects certain essentials in structure, flow and repetition of activities a child's mental wellbeing is improved and resilience is built. Initially the government specialists doubted if people with limited formal educational will realise an intervention that is more than only sports and play but will indeed positively impact on the mental health and wellbeing of children. However, during the training they became increasingly enthusiastic about the potential of TeamUp. They concluded that this methodology offers potential for large groups of children for the whole of Sudan and decided that this methodology can indeed be implemented in Sudan. These government staff are now constructively engaged in dialogue. They see an opportunity for SOS Sudan to champion this approach and learn from our experience. They even expressed an interest in considering including TeamUp in the teacher training and formal educational system. It reconfirms the importance of psychosocial support to the many children in Sudan and the appropriateness of TeamUp. This approval also facilitates the relationship with the government to implement programmes in Humanitarian Aid.

programme

DRA Ethiopia Joint Response

In 2022 an estimate of 20 million people were in need of humanitarian assistance in Ethiopia, with nearly three quarters being women and children. Ethiopia is a country with a complex crisis. There is drought in the South and in the North, in Tigray and adjacent regions, there is violent conflict, in some regions this crisis is worsened by natural hazards such as floods and drought.

The Ethiopia Joint Response (EJR) is a two-year project of the Dutch Relief Alliance, led by SOS NL, focusing on providing life-saving humanitarian assistance and building the resilience of 360,000 people in need in Tigray, Amhara and Oromia regions. The programme is set up in a conflict-sensitive way, assuring Do-No-Harm. This means limiting or preventing unintended negative effects. At the same time, the design of the programme ensures that activities do not perpetuate discrimination, abuse, violence, neglect and exploitation. Both are crucial, because the project targets different ethnic groups, internally displaced persons (IDP's) as well as host communities. We implement the project together with 5 international NGOs* and 6 Ethiopian partners**. This enables us to offer a broad range of humanitarian aid. SOS Ethiopia – with support from SOS NL – is active in the field of health care, food security and livelihood support. Where possible, we distribute cash instead of food and materials, so families can purchase their own items and thereby support the local economy.

* Cordaid, Plan International, Stichting Vluchteling, Tearfund, Terre des Hommes

** ECCSDCO/Caritas Ethiopia, MCMDO, ANPPCAN, EKHDCD, ANE, Tesfa Birhan



“SOS Children’s Villages provides supplements and medicines to malnourished children and nursing mothers. We also offer medical and psychosocial care through the Dutch Relief Alliance and we distribute clean drinking water, soap, toothpaste and other care items. We also install and improve water pumps and teach the population how to use and repair them.”

At the same time we provide the most vulnerable households with cash, seeds, small livestock and agricultural supplies, so they can be self-reliant again.”

—
GEKE KIEFT
COUNTRY COORDINATOR
ETHIOPIA





programme

Ukraine Emergency Response

Over the past year, the war in Ukraine has been disrupting the lives of millions of children, denying their human rights, and driving families apart. An entire generation of children risks growing up without the care and support they need. Children without parental care are one of the most vulnerable groups during armed conflicts, at high risk of abandonment, neglect, violence, and trafficking. They are often left without basic resources or the possibility to flee war zones.

A longside, attacks on the energy infrastructure has left millions of people throughout the country without electricity or heating. More than 17.7 million people and 3.3 million children are in need of humanitarian aid. Overall, more than 7.8 million Ukrainians have left their country seeking refuge. Within Ukraine, nearly 7 million are estimated to be internally displaced

SOS NL helps in Ukraine

Across the SOS CV federation, fundraising teams called out to their networks to support children and families affected by the war. SOS NL received many heartwarming donations, which helped SOS Ukraine to expand its activities. Emergency support is now delivered

in half of the regions of Ukraine, either directly or through one of 10 local partners. Special focus is on de-occupied territories, where the needs are higher. In total, over 280,000 persons were reached.

How we shelter refugee families

Apart from providing support to families in Ukraine, SOS Children's Villages also assisted over 10.000 children and their family members who sought refuge in other European countries, including Bulgaria, Germany, Estonia, Greece, Lithuania, Poland and Romania. Although we acknowledge that each individual has different needs, it is of key importance that at least the basic needs and well-being of the children and families in our care are ensured.

For example, SOS Children's Villages arranges shelter in an existing SOS children's village, foster home or a house in the area. Families receive financial support for their daily needs such as food, care, clothing. There is legal support to apply for residential status, health insurance, and work permits for the parents. Alongside we have 17 social service centers situated in Western and Central Ukraine where displaced families receive food, heaters, sleeping bags, blankets, drinking water, hygiene products, power sources, cash and

The goal of SOS Children's Villages is to provide direct humanitarian and psychosocial assistance to 175,000 people, including 100,000 children, in 2023.

voucher assistance and psychosocial support. SOS Children's Villages is committed to integrating Ukrainian refugees into their new environment so that they can resume their normal lives as soon as possible. Children are enrolled in local schools and receive extra lessons so they quickly understand the language of their host country.

At the same time, there is continuous attention for the psychosocial well-being of the children. Regular activities are organized to promote this, such as field trips, workshops, sports, and summer camps at various locations. At all times, social workers and psychologists are on hand to support the children.

The impact of your support

Thanks to the many donations Ukrainian children and families get the help and support they desperately need. This help has been provided by SOS Children's Villages in this year of war:

- 50,000 people were reached with food, hygiene supplies and non-food items through our cooperation with implementing partners
- 23,000 people in Ukraine received financial support and vouchers to meet their basic needs
- 24,000 refugees received assistance in social service centers
- 17,000 Ukrainians received mental health and psychosocial support
- 628 children, wounded by the war, received support



“Whatever happens, we remain in Ukraine to help families and children. Every child should be able to grow up in a loving, safe environment. Together with partners and donors, we can ensure this. We still need all the support we can get.”

SERHII LUKASHOV
DIRECTOR OF SOS CHILDREN'S VILLAGES UKRAINE

3.5 Advocacy

Through its advocacy SOS Children's Villages calls upon all relevant communities and organizations to hold each other accountable for ensuring that children and young people who have lost or are at risk of losing parental care are heard. We also emphasize that children's rights must be respected and protected by laws and policies, enabling them to achieve their full potential.

From SOS Children's Villages The Netherlands (SOS NL) we focus with our advocacy on:

- civil society
- the private sector
- academia
- the government and local authorities
- political parties
- UN agencies and other multilateral organizations
- the EU
- the media

Family preservation first

SOS Children's Villages mainly advocates for policies and practices with a focus on family preservation. Our goal is to prevent unnecessary child-family separation and, if this is (temporarily) unavoidable, to make sure children receive high-quality alternative care. We encourage the meaningful participation of children and young people in this advocacy and encourage them to get involved, in other words: to think about and decide on policies that apply to them.



Simba Familiezorg

In 2018 SOS NL started a pilot named Simba Familiezorg (Family care), aimed at families in The Netherlands without a safe home for their children. This pilot was financially made possible thanks to the participants of our partner Nationale Postcode Loterij. Over the past five years, the Simba team has developed a working method that contributes to a safe return of children to their parents after an out-of-home placement. At the same time, SOS NL and partner organization Defence for Children lobbied for amendment of the law, to ensure siblings can grow up together – at home or in alternative care.

According to plan the pilot ended by the end of 2022. Until that moment Simba Familiezorg had supported 15 families. Our goal was to reunite 60% of the children with their parents. The result exceeds expectations: reunification was successful in 75% of the families. When the aftercare for the last families will be completed in 2023, we expect a result of 92%. Partly thanks to the lobby of SOS NL and Defence for Children the Dutch government announced in July 2022 to legally stipulate that siblings stay together after an out-of-home placement, unless this is not in their best interest.



internal organization

SOS Children's Villages The Netherlands (SOS NL) is part of SOS Children's Villages International: a worldwide federation comprising 121 member associations. They all work from the same mission and vision and contribute to the international objectives.

4.1 Human Resources

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

In our vision it is important that staff members can develop themselves and make full use of their talents. Therefore, all employees draw up personal development plans, including individual goals and team contributions. On the agenda in 2022 were:

- continuously improve talent development
- share knowledge about HR-resources
- build training plans

We prepared a central training plan with 4 highlights for 2023: flexible organization (project-based working), management development, open feedback culture and fundraising skills.

Working from home and well-being

Hybrid work – partly working at home and in the office – has been included in our policies; we have learned to work together effectively in this way.

An employee survey collected feedback to gain insight into what matters to staff for achieving a resilient, results-oriented organization in which they enjoy working. We used the survey to strengthen organizational development: SOS NL works continuously on leadership, communication, cooperation and working atmosphere. We put a lot of effort in engaging people by organizing more meetings at the office and thus create opportunities for them to share knowledge and catch up socially. We highlighted some of the most KPI's on the following page.

Staff and diversity

Diversity and respect are obviously important to us. We pursue a diverse workforce, inviting applicants from any cultural background, gender, age, religion or sexual preference. The

average number of FTEs in 2022 was 53,32 (51,62 at the end of 2021). At the end of 2022, SOS NL employed 63 people, including 51 women and 12 men (52,3 FTE).

All positions in our organization have been evaluated according to the Hay system of Hay Group (now Korn Ferry). Salaries are periodically examined in a charity benchmark by Human Capital Group. The salary level of our job classification system is in line with salaries in the charity sector.

Staff representation

The Staff Council contributes to the optimal functioning of the organization by thinking along with management about business economic and social issues. The council also represents the interest of staff members. Therefore, it consists of at least five staff members, preferably from different departments. In 2022 the Staff Council met with management four times, as is required. The council was closely involved in setting out questions and topics of salary indexation, mobility policy, employee survey, and approving health and safety policy. In addition, the Staff Council met twice with the Supervisory Board (SB).

BOARD

Arian Buurman is general director of SOS NL since 2019. The director is appointed by and accountable to the Supervisory Board. She is ultimately responsible and works closely with the management team (MT). Duties of the general director are set out in the management regulations. The director leads our organization and represents SOS NL externally. She is supported by the MT, consisting of the managers of Finance & Operations, Corporate Communications, Private Fundraising, Partnerships & Major Donors and Programmes & Institutional Fundraising. In MT meetings current affairs are discussed. Financial reports are prepared monthly. In addition, MT members report quarterly on the progress in their department with respect to the KPIs. Each year, the general director – together with the MT

– draws up a new annual plan, based on results and expected developments in both the market and the field in line with our multi annual strategy. From October 2022 until April 2023 Arian Buurman is appointed as interim Chief Program Officer on the Executive Board of SOS Children's Villages International. During this period, she works on a 0,2 FTE basis for SOS NL. Her responsibilities remain the same, but the day-to-day business is delegated to the MT which is additionally supported by an independent chair during this period. In addition to her work for SOS NL, Arian Buurman is a member of the Supervisory Board at Mediahuis NV.

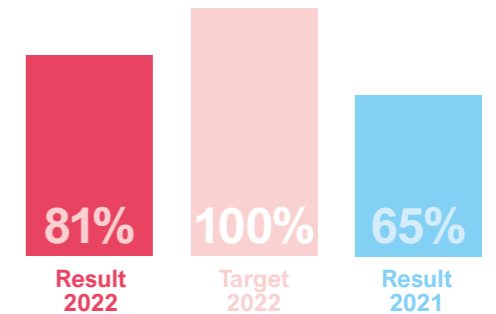
Board remuneration

Arian Buurman's gross annual salary in 2022 amounted to €102,803. For further details, see chapter 8 page 82. The director's salary of SOS NL is determined and tested in accordance with the 'Regulation on the remuneration of directors of charitable organizations', drawn up by the branch association Goede Doelen Nederland and last amended in November 2020. It is set at grade H, with a maximum gross annual salary of € 129,105. As of January 1, 2023, the maximum gross annual salary is indexed to € 130,699. Her salary thus falls within the norm. No bonuses, loans or advances will be given. The terms and conditions of employment for the position of General Director have been established within the framework of the Code of Good Governance.

Highlighted HR KPI's

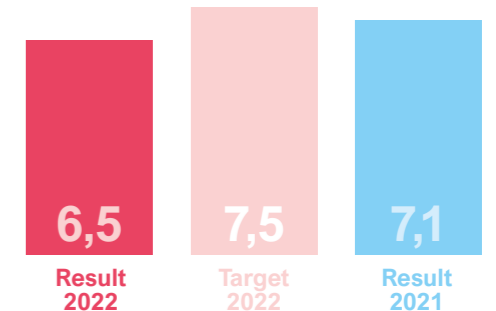
Learning and development

% of budget spent on training



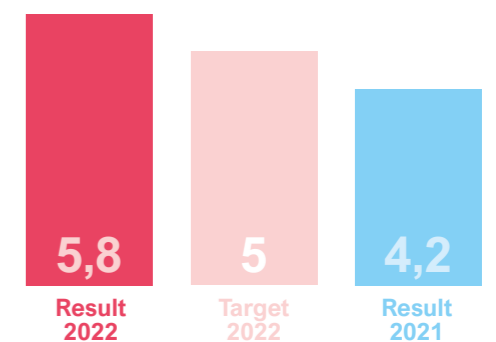
Work enjoyment

← 0 Strongly disagree | 5 Neutral/ Don't know | 10 Strongly agree →



Sick leave

sickness absence rate per year



4.2 Integrity

Child safeguarding

As a global organization that works with children who have lost or are at risk of losing parental care, we see many cases of child abuse and neglect in various countries. Child abuse is widespread, persistent and, in some cases, legitimized through harmful traditions. It is also underreported and a taboo in many cultures.

SOS Children's Villages strives against all forms of child abuse, exploitation, neglect or violation of a child's rights. We are committed to creating and maintaining a caring and protective environment for every child and young person we reach through our programmes. Therefore, we work in accordance with the UN Convention on the Rights of the Child and the Guidelines for the Alternative Care of Children.

Our child safeguarding commitments

Our greatest responsibility is to safeguard the children and young people in our programmes from harm. We also remain ever vigilant to improve our policies and practices. In our daily work:

- we do everything we can to create a safe environment for children in all our programmes;
- we do not tolerate any abusive behaviour

towards children, whether intentional or inadvertent, anywhere in our sphere of influence, and act proportionately on any violation;

- we promote child protection in the communities where we work.

Our Child Protection Policy focuses on four key action areas: **awareness, prevention, reporting and responding**. It defines the different kinds of child abuse and how to safely report concerns. The policy also spells out the obligation of every SOS employee and associate to report any concern, suspicion or allegation of child abuse. Our Code of Conduct additionally defines appropriate and expected standards of behaviour towards children for all adults in our organisation.

Every child safeguarding concern or incident reported is taken seriously and assessed thoroughly. Based on the findings of the assessment, further steps are decided. The guiding principle when dealing with reported

concern is that the safety and welfare of the child always comes first.

The Regulation on Prevention and Protection against Sexual Harassment, Exploitation and Abuse is based on our Code of Conduct, Child Protection 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.

Submitting a report

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

- Every national SOS organization, including SOS Children's Villages The Netherlands (SOS NL), has a child safeguarding focal person and a child safeguarding team that

people can turn to;

- Each SOS programme, including the Dutch pilot programme Simba Family Care, has a designated child 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 organization – can report possible abuses anonymously (www.sos-childrensvillages.org/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 childprotection@sos-kd.org.

All reports of child safeguarding incidents within the federation are recorded anonymously in a real-time reporting system. This system is used to register incidents in the following categories:

- Child safeguarding incidents (adult-to-child and child-to-child)
- Sexual harassment incidents (staff-to-staff)
- Sexual exploitation and coercive incidents against adults in the community (staff-to-external adult). At SOS NL the e-learning course on child safeguarding reporting and responding procedures is part of the onboarding programme for new employees.

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.sos-childrensvillages.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.

Developments in 2022

Following the report and recommendations of the Independent Child Safeguarding Review (ICSR) in 2021, a Safeguarding Action Plan was developed, identifying crucial steps for the organization's further development in safeguarding (to be implemented in 2021-2024) around five specific areas:

- Child Safeguarding Policies
- Leadership and organizational culture
- Supervision, governance and accountability
- Quality of care and the role of healthcare providers
- Justice and support for victims, aggrieved persons and whistle-blowers

The Child Safeguarding Action Plan and findings of Keeping Children Safe can be found on our international website. Some highlights:

- The Special Commission to review past cases and recommend further investigation and governance improvements had its first meeting in May 2022.
- Since May 2021 16 National Associations have received approval for additional international funding for individual support to children and other persons affected by abuse in the past towards their healing, recovery, reconciliation and self-reliance.
- The SOS Handbook for Listening and Responding to Individuals with Experiences of Past Child Abuse provides guidance on how to respond to reports of past abuse and sets minimum standards for individual support. It is being implemented worldwide.
- The Ombudsperson system is being developed for the whole federation. The Youth Advisory Committee comprised the International Youth Coalition and 300 children and young people from Benin, Sierra Leone and Uruguay. Their input has directly shaped the Ombudsperson model.
- Extra support has been provided to 25 member associations operating in high-risk child safeguarding contexts and with high-risk profiles.



Integrity policy

SOS Children's Villages NL sets high standards for openness, transparency and integrity in all its activities. We adhere to the following integrity guidelines:

- Good Management and Accountability Quality Standards - the guidelines related to planning, monitoring, reporting and communication, anti-fraud and corruption, and data and asset protection
- Anti-fraud and anti-corruption guideline - additional guidelines for tackling fraud and corruption
- Child protection policy - child safety is everybody's business, and this policy outlines the basis of our actions (Code of Conduct)
- Sexual Misconduct Regulations - international policy to prevent and protect against sexual harassment, aggression, violence, exploitation and abuse, when such situations occur within the federation.

SOS Children's Villages International has its own Integrity and Compliance Network:

1. Local management is responsible for integrity and compliance in the local office.
2. The local integrity and compliance officer supports employees, local management and the Supervisory Board.
3. The regional integrity and compliance officer supports the regional office and the local integrity and compliance officer.
4. The Integrity, Compliance and Legal department at the international office supports the previous layers and provides resources and advice to all. In addition, there is an international online whistleblower channel for reporting possible integrity violations.

SOS NL

SOS Children Villages NL requires a high level of integrity and professionalism from all its staff, partners and representatives. This means that SOS NL expects that people behave according to the Code of Conduct.

Code of Conduct and Certificate of Conduct

The integrity policy is part of the HR policy. Based on the International Development Sector Integrity Action Plan, our Code of Conduct is meant to lay out proper conduct in responding to the three areas of integrity violations: Interpersonal violations, Financial violations, Abuse of power. There are separate guidelines for the Simba Family Care project, which are laid out in a Code of Conduct for Simba Family Care, and we have also set up a Simba Family Care reporting policy.

In job postings, we routinely refer to the Child Protection Policy and Code of Conduct. Everyone; from a potential colleague, consultant and volunteer to a photographer and visitor of our projects should:

- be able to provide a recent Certificate of Conduct (Verklaring Omtrent Gedrag, or VOG). This CoC is a resolute condition;
- sign the code of conduct.

Reference policy

Moreover, we have tightened our recruitment and hiring policy, as well as our reference policy. The reference policy has been expanded in collaboration with partners within the DRA. The Inter Agency Misconduct Scheme has also been implemented, which means that we have to request references for every potential candidate in both the Netherlands and the countries in which we operate in a set way. This includes a written confirmation from an integrity coordinator/HR advisor from a previous job, confirming that the person in question has not committed misconduct.

Integrity team

Since the end of 2020, an integrity team, composed of several focal persons from the organization, was set up, making integrity the shared responsibility of the organization and the MT. This team meets monthly and integrity and child safeguarding are discussed in the MT meeting once every quarter. They facilitated a

dilemma workshop for several teams to provide guidance on how to further follow up on integrity risk inventories.

Within Partos, there is also a monthly integrity meeting in which the integrity coordinator and focal person for child safeguarding participate to share knowledge within the charity network on this topic. Integrity is a regular part of our onboarding process. All new employees are taking the online integrity course of Partos.

Confidential counsellor

SOS Children Villages NL has an internal and an external confidential counsellor, showing that employees are familiar with the channels available. They report periodically/annually to the managing director and HR and their experiences/advices are discussed with the Director and HR - prepared by the confidential counsellors.

Finally, throughout 2022 hands-on discussion sessions were organized to shed more light on moral judgment and recognizing underlying power structures and power balances. We then set basic rules on moral judgment in MT decisions.



4.3 Accreditation and (quality) guidelines

SOS Children's Villages The Netherlands (SOS NL) is a member of Goede Doelen Nederland and adheres to their code of conduct for fundraising. This code outlines the basic values of a charity: respect, openness, reliability and quality. In addition, we are members of Partos, the Dutch association for international development cooperation.



The Dutch Centraal Bureau Fondsenwerving (CBF) supervises accredited charities and tests whether they meet the quality requirements. The business operations of SOS NL comply with the Code of Good Governance, in accordance with the guidelines of Goede Doelen Nederland.

The code covers:

- governing charities
- monitoring
- accountability
- good dealings with all key relations of the charity (donors, volunteers, partners, beneficiaries)

We have been CBF-accredited since 1998. Visit www.cbf.nl for our accreditation passport.

SOS NL is a so-called ANBI (Algemeen Nut Beogende Instelling) which means we meet the requirements of the tax authorities for charities. This entails tax benefits for both donors and our organization, because donations are tax deductible and we don't pay taxes on donations and estates.

Privacy

We process privacy-sensitive information from our private donors, business relations and employees. Therefore, we exercise the utmost care in protecting these personal data, also whenever we work with other organizations or companies. Our privacy and cookie policy is in line with current legislation, including the General Data Protection Regulation (EU) 2016/679.

This means, among other things, that we:

- state the purposes for which we process personal data
- limit the collection of personal data as much as possible
- first ask for explicit consent to process personal data in situations where this is required
- do not share data with third parties, unless this is necessary to provide the requested service or when we are legally obliged to do so
- ensure that any data we share will not be used for other purposes
- take appropriate technical and organizational security measures to protect personal data and require the same from parties who process personal data on our behalf

- respect the right to access, correct, rectify or delete personal data upon request.

In the privacy statement on our website soskinderdorpen.nl/privacystatement/, we explain in more detail why and in what way we process personal data.

Policy, finance and risk management

Donors, partners, institutions, government agencies and volunteers entrust us with their donations. We have a responsibility to spend as much as possible of these funds as quickly as we can and to ensure the legality of our spending. At the same time, investing in fundraising is necessary to increase our revenue.

Accountability for expenditures

We aim for a spending rate (spending on objective/total income) of around 80%. This percentage can fluctuate depending on factors such as revenues, the cost of our programmes and the degree of spending on new programmes.

In 2022, the percentage of spending to revenue reached 84,6%. Further explanation can be found in the Financial Report, page 67.

We report clearly and transparently on our spending to account for the policies pursued on our programmes abroad and our activities in The Netherlands. Costs for programmes for which we are responsible are determined annually within a budget cycle, based on

submitted project proposals. The budgets are used to determine the desired contributions, which we formally approve each year.

Guidelines for accounting for expenditures

Every SOS organization must adhere to the guidelines of the Good Management and Accountability Quality Standard and the Anti-Fraud and Anti-Corruption Directive that complements this Standard. These guidelines are related to planning, monitoring, reporting and communication, anti-fraud and corruption, data and asset protection.

SOS NL continuously monitors compliance with these guidelines to ensure the legality of spending. Abnormalities are reported immediately and, if necessary, measures are taken to prevent recurrence.

Investment policy

We do not invest the funds we receive, because

we believe that we should not run any investment risks with money we have received from our donors.

Also see the notes to the balance sheet in Chapter 8 Financial Report, page 67.

Financial Supervision

The financial management of SOS NL and the international organization are carefully monitored through an internal financial accounting system as well as through an annual audit by external auditors. Our auditor BDO also conducts a periodic evaluation of the level of internal control of the international office and annually assesses the financial housekeeping of SOS NL.

We are in very close and frequent contact with the international office regarding the financial affairs of the programmes. We request access to financial details, audit and programme reports, and can verify invoices and donations. The Supervisory Board is responsible for the internal supervision of SOS NLs finances. To

this end, our Audit Committee meets regularly with the Board and the manager of Finance & Internal Operations.

Risk Management

Unexpected and harmful events may have an impact on (the children in) our programmes and on achieving our goals. To mitigate this impact, we identify the risks we need to consider in our work and as an organization. The probability and impact of the identified risks, together with control measures, are mapped out extensively in a risk register. This enables us to react alertly and proactively to possible risks, to monitor and adjust any weaknesses in a timely manner, and thus to minimize the risk of harm.

Periodically, the management team discusses risk management based on a comprehensive risk assessment, where known and potential new risks are discussed and added to the risk register. In the highlighted areas we have identified risks, along with the most important controls to prevent or minimize them.

Child safety – Awareness about child safeguarding and the prevention of child abuse are integrated into our work by means of various guidelines and reporting procedures. SOS Children's Villages International is a member of the Keeping Children Safe network and conducts an internal audit every year.

Employee safety – We must guarantee the safety of (local) employees traveling to high-risk areas. After most measures of Covid 19 were lifted in the course of 2022, it was possible to resume the monitoring visits on programmes. Country specific safety plans were updated and employees were trained.

Financial – SOS NL addresses the risk of fluctuating revenue and the impact on programme continuity as follows:

- We constantly monitor revenue and expenses and respond immediately to changes. In 2022 we closely monitored possible revenue decline due to the economic circumstances caused by the war in Ukraine.
- We manage financial risks by adopting a policy of revenue diversification. Revenue flows through multiple sources: private donors, corporate partners, equity funds, the National Postcode Lottery, private institutional donors and government agencies.
- Our reserve policy ensures that we can absorb any temporary decline in revenue.
- We check for proper authorizations and signing limits in all our pledges and payments, always ensuring proper segregation of duties; the so-called four-eye principle.
- We work in volatile countries and territories with moving exchange rates. To mitigate the exchange rate risk, we work with the treasury department of SOS Children's Villages International, who manages the exchange rate with currency hedges and prudent budget rates.

Operational – There are operational risks both in the countries where we (co)finance and

implement programmes and at our Dutch headquarters.

- With each new project, we identify the risks and set up controls to mitigate them.
- To ensure quality and guarantee that projects are implemented according to policy, we keep a close eye on processes, tools and monitoring. We take an active role towards the national associations, entering strategic partnerships, conducting on-site training and setting up reporting guidelines.
- We continuously monitor the KPIs with a Management Information System.
- In terms of compliance and the General Data Protection Regulation, we have established processor agreements and outsourced IT management. We also work with a third party to support us in embedding GDPR.

Staff and partners – We set the bar high in terms of expertise and reliability when hiring staff. We are also selective in our partnerships and enter clear contracts with all our partners. Our integrity policy is always the guiding principle. See page 44.

- To reduce employee turnover and absenteeism, we regularly analyze absenteeism figures and reasons, set up clear work processes and have an internal communication plan.

Growing our revenues – To ensure continuity and spreading of our programmes we constantly look for new innovative fundraising methods and sources.

- We are creating a digital roadmap: tools to make better use of digital support throughout the primary process.

Communication – Transparency is an important tool for managing risk. Therefore, we communicate in an open and honest way about our work.

- To always avoid ambiguity, we have a clear positioning and an improved information and awareness raising strategy.





fundraising, partners & friends

Our work is only possible thanks to our supporters. Entering into, developing and maintaining relationships with our supporters constitutes the basis of our fundraising activities, which is why we make sure to involve our supporters in everything we do. By informing them about our projects and results – even if they end up being less effective than anticipated, and by inspiring them with stories about the children, young people and families in whose lives our donors and partners have made a difference.



5.1 Fundraising

5.1.1 Results & Partners

Without financial resources, we cannot support vulnerable families, children and young people to become self-reliant. Therefore SOS CV The Netherlands actively raises funds. We have raised € 33.1 million in 2022 which compared to 2021, counts for a 15% increase. The institutional projects are the main contributors to this growth. The income from private individuals, companies and foundations show stability remaining at the same level as 2021.

5.1.2 Private individuals

Single gift givers and structural donors

Our donors make our work possible, and we are very grateful to them. While some donors support us with structural financial contributions, others

take action and raise funds themselves, e.g. through our “Kom in Actie Platform” www.actievoorsos.nl, organize or participate in events and / or by spreading word of mouth about us and the work we do among their acquaintances.

In the year under review, we welcomed 15,537 structural donors. The total number of structural donors and single gift givers making a donation in 2022 was 121,656 of which 104,977 are structural donors. The income from private individuals shows stability remaining at the same level as 2021 at €17,4 million.

Legacies

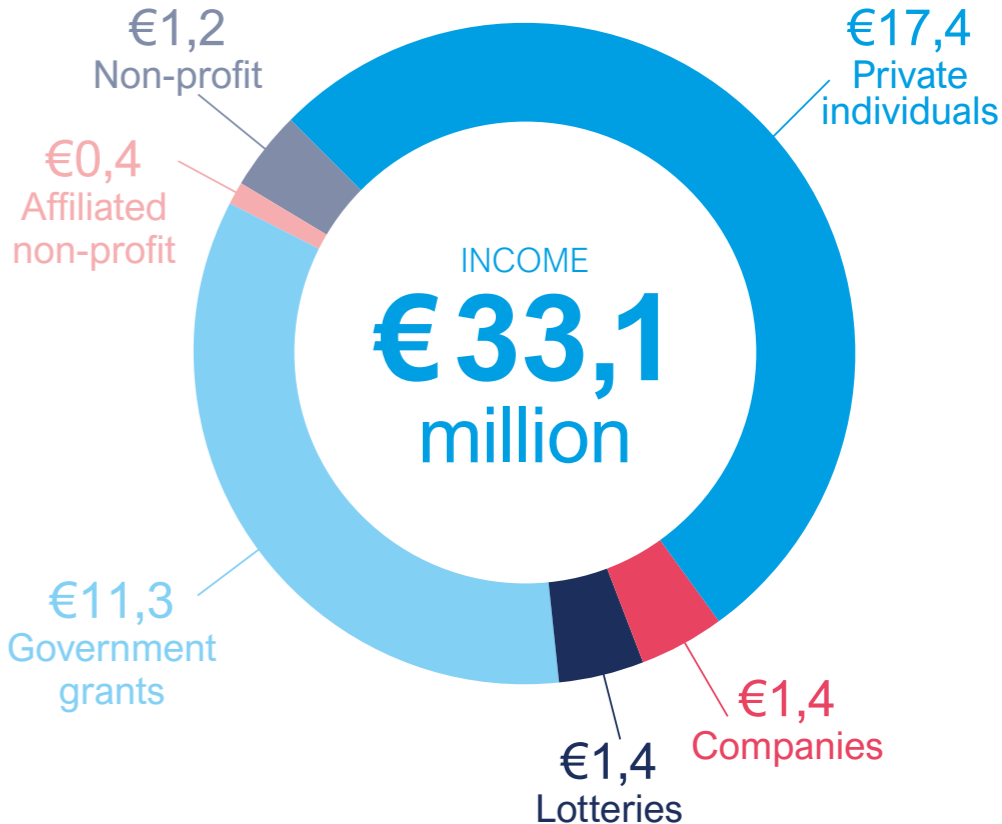
More and more people decide to include SOS Children’s Villages in their will, because they wish to pursue their ideals even after death. By doing so, they contribute to securing a bright

future for vulnerable children. In 2022, we were grateful to accept 60 legacies. The income from legacies amounted to €3,4 million.

5.1.3 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 make more impact together, so that the collaboration can truly be considered a partnership with a shared mission in which we strengthen each other.

We cherish the collaborations we have built with companies such as: Action, AkzoNobel, Nationale Postcode Loterij, Heimstaden, Dr. Oetker, Dijk Natural Collections, Simac Electronics, Marriott, Radisson, Constant IT, IT Donations, 100% NL





Magazine, Royal Talens Foundation, Vebego Foundation.

We are so grateful for the donations, gifts and contributions of all the companies that support the work of SOS Children's Villages.

Network and associations

SOS CV The Netherlands has built a close relationship with a number of special networks in recent years, which we are very grateful for: Vrouwen Bouwen, Lions Club Heemstede Bennebroek, Families voor Families and SOS Werkgroep Putten.

Read more about specific activities in collaboration with our partners, network and associations in our 2022 timeline on page 52.

5.1.4 Lottery organizations

We are a beneficiary of the Dutch Postcode Lottery (NPL). In 2022, we received an annual contribution of EUR 1.35 million, for which we are enormously grateful. Because it is not earmarked, we can use this support where the need is greatest or where extra funding can strengthen an existing programme. This is how we can make a real, structural difference in the lives of vulnerable children, young people and families together. Also we have received contributions from auction and other third-party campaigns.

5.1.5 Government subsidies

SOS Children's Villages leads or is part of a number of large programmes funded by the Ministry of Foreign Affairs and the European Commission. We are grateful for their confidence in our organization.

Dutch Relief Alliance (DRA)

SOS CV The Netherlands is a member of the Dutch Relief Alliance (DRA). This is a coalition of 14 Dutch aid organisations in partnership with the Netherlands Ministry of Foreign Affairs (MoFA). The goal 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 drawn up and implemented by the members best placed to respond to a crisis.

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

LEAD

Under the LEAD (Local Employment in Africa for Development) funding mechanism of the Ministry of Foreign Affairs, four consortia of development organizations run youth employment programmes. SOS Children's Villages is co-coordinating the successful youth employment project the Next Economy (since 2016 - second phase will end in 2023).

Generation Unlimited

SOS Children's Villages International is involved in Generation Unlimited, a high-level, global initiative by UNICEF to enable young people to become productive and engaged members of the community, reaching their full potential. We do this together with them: we support young people to become co-creators and develop their own innovative solutions to the challenges in their lives.

www.generationunlimited.org

European Commission

DG ECHO is the European Commission's Emergency Aid department. It works with multiple organizations, including SOS CV The Netherlands. This partnership is subject to a regular assessment, in which the activities organized 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.

The European Commission has been funding programmes run by SOS Children's Villages Netherlands since 2006. In 2020, as an implementer of the UN Capital Development Fund and in collaboration with SNV, we entered into a 4-year partnership worth USD 1 million funded by the European Union Emergency Trust Fund (EUTF) with the aim of promoting youth employment in the Ashanti and Western Region regions of Ghana, including the large-scale, innovative [GrEEEn project](#).

5.1.6 Other non-profit subsidies

Foundations

Thanks to special donations from various foundations and charitable trusts, we are able to offer children a secure future within the strength of a family. We are grateful to all foundations and charitable trusts for their involvement and trust. For the year 2022, we would like to mention in particular the Achmea Foundation, Anna Muntz Foundation, The Lichtboei Foundation, the Summer Fund Foundation, Weeshuis der Doopsgezinden Foundations and the Zonnige Jeugd Foundation.

Personalised Funds

With a personalized fund, donors contribute to a better future for children in a very personal manner. Each fund has a self chosen name. In close consultation with the donor, a project is chosen that suits their personal preferences. By 2022, SOS CV The Netherlands will have fifteen Personalized Funds contributing to global projects. Some are defined in a Personalized Fund Agreement, these are also reflected in the financial report. Casa Catherina En Morelia Fonds, Doris Tuapante Children's Fund, Urafiki Fund, Geijssel Africa Education Fund, Adriana Fund, Eenhoorn Fund, Logo Fund, Hanson Fund, Xandra Fund Aldewereld - Staal Fund, Aletta Scholarship Fund, Eric Kuster Children Development Fund, Temminck Groll Fund, Laurent van Vugt Fund, Ismail Fund.

5.2 Other partners and friends

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

5.2.1 Volunteers

The help of our office volunteers has also been invaluable. For many years, Eveline and Mieke have supported our service team every Wednesday by sending letters and welcome packages to new donors and by performing various support and administrative tasks.

5.2.2 Ambassadors and experts

Our ambassadors and international friends are indispensable to our organization. In 2022, they also worked and 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.

SOS Expert Network

The members of the SOS Expert Network actively commit their knowledge, network and time to providing support in implementing our new strategy and achieving our objectives. The members are linked to various people in the organization based on their area of expertise.

Committee of Recommendation

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

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," focusing on programme work on the national level.

5.2.3 Partnerships and implementing partners

SOS CV The Netherlands is an active member of several partnerships, in which we represent the interests of children in vulnerable families and children without parental care and share our knowledge and experience with each other.

We partner to increase our impact by:

1. Strengthening our advocacy
2. Increasing our knowledge and expertise
3. Growing our strategic funding



SOS Ambassadors



Edson da Graça



Jan Smit



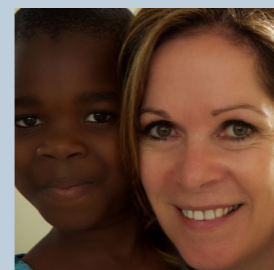
Marjan Jonkman



Kim-Lian van der Meij



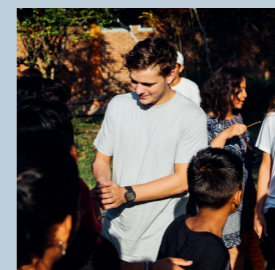
Ron Blaauw



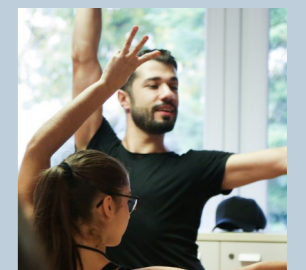
Annemarie van Gaal



Jochem van Gelder



Martin Garrix



Ahmad Joudeh

KROS

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

Better Care Network The Netherlands

The Better Care Network Netherlands (BCN-N) is a network of organizations and individuals actively involved with children without parental care. By working together, we want to improve assistance for these children. In addition, we advocate at the regional, national and international level for generally applicable quality criteria.

PARTOS Leave No One Behind

PARTOS is the trade association of development organizations. The Leave No One Behind Platform is a learning environment for representatives of groups of people and children who need extra attention in the context of the Sustainable Development Goals. SOS Children's Villages is on the steering committee on inclusive development.

Children's Rights Collective

The Children's Rights Collective's mission is to ensure that the rights of children in the Netherlands are safeguarded. These children's rights are enshrined in the UN Convention on the Rights of the Child. The collective wants children's rights to be guaranteed in government policy, in legislation, in the practices of organizations and of everyone who deals with children. SOS Children's Villages Netherlands is a partner of the collective.

Global Campaign for Education The Netherlands (GCENL)

The Dutch member of the GCE and has been active since 2003. The Dutch coalition is

committed to the Dutch contribution to access to good education in the South: SDG4 global. GCE-NL agendas education themes through actions, reports and events, makes an expert contribution to the social and political debate, promotes exchange and collaboration between stakeholders and is the contact point for SDG4 worldwide under SDG Netherlands, the national umbrella organization for the SDGs. Within the partnership, SOS Children's Villages and GCENL focus on strengthening advocacy for youth employability and education for children and young people.

Worldbank's group Solutions for Youth Employment (S4YE)

A multi-stakeholder coalition among public sector, private sector, civil society actors, government officials, foundations, think tanks, and young people that aims to provide leadership and resources for catalytic action to increase the number of young people engaged in productive work. Within the partnership, SOS Children's Villages and S4YE focus on the growth of strategic funding for youth employability.

Platform Humanitaire Action (PHA)

A consultancy platform for the Dutch Ministry of Foreign Affairs (MoFA) and is a coalition of thirteen Dutch NGOs working in humanitarian aid. Together SOS CV The Netherlands and the Dutch Ministry of Foreign Affairs strengthen advocacy for humanitarian aid.

Local partners

SOS CV The Netherlands is currently working through National Associations (NA) with local partners in the countries we work in. We collaborate with local government departments. Programme participants are included in the project design and implementation. The goal of SOS Children's Villages is to ensure inclusiveness of local partners and potential participants through the whole project cycle. This is why we focus more on capacity strengthening of local offices and partners, as well as training NA's in

Community Engagement and Accountability (CEA). We want to create feedback mechanisms for all participants and to shift the role of SOS Children's Villages as a civil society organization instead of service delivery organization.



January



New ambassador Edson da Graça

Thanks to the engagement of our ambassadors, more and more people are aware of the work of SOS Children's Villages. In 2022 we welcomed our newest ambassador: Edson de Graça. Edson is known, among other things, from tv-shows as Holland's Got Talent and Heel Holland Bakt Kids.

February

1st webinar Family strengthening and youth employment

In 2022 we organized three webinars. The goal of these webinars was to inform our loyal donors, partners and friends about our work. On February 15, the first of a total of three webinars took place. During these online meetings, experts from the field talked about the global work of SOS Children's Villages. The first topic was family strengthening and youth employment. The second webinar took place on the 5th of July. Experts talked about the emergency aid SOS Children's Villages is providing worldwide. The last webinar was held on November 10 and about the effects of climate change on our work and how our programmes contribute to our Sustainable Development Goals.

“I think it is important to contribute to a world in which all children have the prospect of a bright future and have the opportunity to live their dreams”

EDSON DA GRAÇA
AMBASSADOR SOS CHILDRENS VILLAGES
THE NETHERLANDS

Emergency aid Ukraine

On the 24th of February 2022 Russia invaded Ukraine. This has had a devastating impact on millions of children and families. SOS Children's Villages has been active in Ukraine for 20 years, providing structural emergency assistance to support the most vulnerable

families and children. Our fundraising campaign in 2022 has raised €950,020. The responses to our emergency aid appeal for Ukraine were heartwarming. Partners as Vebego Foundation and Momentum Capital made generous donations.



The power of family stakeholder's event

On March 31, SOS Children's Villages stakeholders were invited to a special event at the KIT in Amsterdam. Our ambassador Edson da Graça hosted the event and SOS staff from Ghana, National Director Alexander Kekula, programme coordinator NBU Shaibu Fuseini and family strengthening programme coordinator Josephine Afrawuah, spoke about our work in Ghana. Tijmen Rooseboom from the Ministry of Foreign Affairs and ambassadors for youth, work and education also talked about topics which included our family strengthening and youth employment programmes. Especially about how they make a difference in the lives of thousands of children and youth.



May

Annual contribution Nationale Postcode Loterij

SOS CV The Netherlands is a multi-year partner of the Nationale Postcode Loterij since 2000, and we look forward to continuing our close and effective cooperation in the future. In 2022, we received a freely disposable contribution of 1.35 million euros thanks to the participants of the Nationale Postcode Loterij. We can use this support where the need is greatest or where additional funding can strengthen an existing programme. Together, this is how we truly make a structural difference in the lives of children, youth and families.

World Family Day

May 15 is World Family Day. Every year on this day we highlight the work of SOS Children's and emphasize the importance of family. In 2022 we organized a live event focusing on the strength of family on May 17. A loyal donor told the 100 people present how he became increasingly involved in the work of SOS Children's Villages over the years. Niels Kattenberg, Charity Manager at Rabobank, explained his take on donating to charities. Misyati shared her story on growing up in an SOS Children's Village, and the positive impact this has had on her life and her family.

Also online on our website and offline in the newspaper Trouw and our own magazine, we paid attention to World Family Day. Our messages were all about the strength of family. In social media posts we asked our followers about the strength of their family.



Legacy event in Paleis Het Loo

On May 17, we gathered at Paleis Het Loo. Several speakers informed our guests about the many ways of donating, both in and after life, and what it is like to grow up in a SOS children's village. Among others, our donor Mr. Van Herpt spoke about giving to and including SOS Children's Villages in his will.



Personalised Fund Doris Tuapante Children's Fund donor since 1980

The Pierhagen family has been supporting SOS Children's Villages since 1980. When their adopted son, Tico Pierhagen, went back to meet his biological family in Colombia, it made such an impression on him and his Dutch family that they established a Personalised Fund. With a Personalised Fund, donors contribute to children's futures in a very personal way. Each fund has a self-selected name. In close consultation with the donor, a project is chosen matching their goals and wishes. In May, Tico and his sister Maartje officially took over the 'Doris Tuapante Children's Fund' from their parents.

Go-Tan joins *Families voor Families* network

Families voor Families is a network of families and family businesses that are sustainably committed to the mission and vision of SOS Children's Villages. Families who want to make a difference in the lives of vulnerable families and children.

The family business Go-Tan joined the Families voor Families network in May 2022. The Go family is very close-knit, and they want to give this feeling of family to children growing up in more difficult circumstances. On 12th of May the Families voor Families network gathered to network and discuss the work of SOS Children's Villages. Under the guidance of our ambassador and star chef Ron Blaauw, a delicious meal was prepared to enjoy together.





June

Petition to place siblings together in youth care

With our PILOT programme Simba Familiezorg, SOS CV The Netherlands, together with Defence for Children, advocates that more children placed out of home can stay together with their sibling(s) in youth care. To support this aim, we presented a petition letter and a collection of stories on the right of growing up together to the House of Representatives. On May 31, a motion was passed asking the cabinet to legislate this right. SOS CV The Netherlands and Defence for Children, have been advocating for this for years. We hope the minister will act on this motion! Simba Familiezorg is made possible by the Nationale Postcode Loterij.



July



Collaboration Action

In July, we were surprised by our partner Action with an additional donation, in honor of the opening of their 2000th store. Arian Buurman, Director of SOS CV The Netherlands, accepted the cheque with great pleasure: an extra donation of 100,000 euros to secure a brighter future for even more children.

Horn of Africa campaign

SOS Children's Villages responded to the appeal of SOS Children's Villages International to raise funds for relief in the Horn of Africa, where a silent disaster is unfolding. An area covering Ethiopia, Somalia, Djibouti and Eritrea is experiencing extreme famine due to the worst drought in 40 years. As crops fail, food is scarce and the income of many rural families drop, SOS Children's Villages is providing help to the most vulnerable families.



September

Sibling Day campaign

Every year, SOS Children's Villages celebrates National Sibling Day. On the 30th of September 2022 we implemented a YouTube campaign with videos featuring siblings sending messages of appreciation to one another. The videos were viewed 134,600 times in 2022. An illustration, to draw attention to the importance of the bond between siblings, 'Where is Willem's sister' was viewed 475,800 times on Facebook and Instagram. People left 6,450 comments on this illustration and it was also placed in the Algemeen Dagblad (circulation: 342.000).

October



Family Box campaign

Africa is hit by one disaster after another: war, drought and skyrocketing food prices. This especially affects children. In October we launched our campaign to protect them and to support their families. We created content for radio, television, Facebook advertising, Search Engine Advertising, print ads, direct mail and the SOS magazine. Highlighted in

this campaign was the SOS Family Box. By donating a SOS Family Box, our donors helped vulnerable families with food, education, hygiene items and medical care. An SOS Family Box symbolized the tailored help given to these families. Every donation was used where the need is highest.

Second training center in children's village Canchungo

In October 2022, a second training center for our youth employment programme Sangué Novo opened in Canchungo in Guinea-Bissau. With Sangué Novo we target 600 to 800 vulnerable youth from our family strengthening and alternative care programme in Bissau and Canchungo. For six months, the participants attend basic life skills training and professional training courses that match the demand from the labor market in the country. They are supported in finding an internship, job or setting up their own business. By training and guiding youth to independence, SOS Children's Villages hopes to break the vicious cycle of vulnerability through a holistic approach.

In 2022, a total of 485 youths were already participating in the Sangué Novo II youth employment programme. They were or are still being trained as cooks, bakers, hairdressers, beauticians, seamstresses, waiters/waitresses, teachers, electricians, plumbers, installers or construction workers.

Sangué Novo is made possible by Stichting Blossom.



SCAN THE CODE

CURIOS ABOUT THESE TRAININGS? TAKE A LOOK FOR YOURSELF

Opening Youth Empowerment Centre

NBU-YEC (No Business as Usual – Youth Empowerment Centre) opened her doors again in October 2022 in Ghana, after successfully concluding the implementation of the youth employment project NBU from 2017 - 2021, funded by the EU and co-funded by SOS NL.

The goal of NBU-YEC is to empower in total 400 disadvantaged youth in Kumasi within the care of SOS Children's Villages (200 from the municipality of Kumasi and 200 youth from the children's villages (alternative care) and from our family strengthening programme) for employment. We facilitate coaching and internships and opportunities for them to start their own business. Alongside, we train them in core life skills and technical training. NBU-YEC also organizes events around youth employment to reach 2000 young people from Kumasi Region.





October

Sustainable renovation of children's village Canchungo

Since 2021 Heimstaden and SOS Children's Villages are working together and sharing knowledge in several European countries to create a safe home for children and their families. For every home owned by Heimstaden, the originally Scandinavian home rental company donates €100,- per year to SOS Children's Villages projects. This cooperation has made the sustainable renovation of the children's village in Canchungo in 2022 possible. Due to family housing, the renovation work is being carried out in several phases. The first phase was completed in October. Scan the QR code and take a look for yourself!



SCAN THE CODE
TO WATCH A VIRTUAL TOUR OF THE SANGUE NOVO PROJECT

Partner trip Action to Indonesia

Our partner Action supports one child in a children's village with every new store they open. In this way, they have already supported more than 2,000 children. In honor of the wonderful partnership, SOS CV The Netherlands invited Action to select staff from all across Europe to visit programmes in Indonesia. The purpose of this visit was to see our work from up-close and create more engagement and involvement. During this inspiring trip, we visited two SOS Children's Villages, a family strengthening programme and met young people from the YouthCan! Programme.

November

Campaign 'Bak een huis, geef een thuis'

Our partnership with Dr. Oetker is one of our longest-running collaborations, since 2012. In November and December of 2022 SOS Children's Villages and Dr. Oetker joined forces once again with the goal of giving children around the world a warm home. With the campaign 'Bake a house, give a home', we called on everyone to bake a gingerbread house. Last Christmas we were at the Margriet Winterfair and the Ahoy

Winterfair with our SOS Children's Villages/ Dr. Oetker baking package.

Thanks to this campaign and the efforts of influencers, many baking enthusiasts and our partners, we welcomed 345 new donors, who contribute directly to strengthening vulnerable families. This allows us to provide safe homes for children around the world.



our strategy

6.1 Contributing to the Strategy 2030

SOS Children Villages The Netherlands is guided by SOS Children Villages International overall strategy – Strategy 2030 – 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 Guidelines for the Alternative Care of Children as an internationally recognized framework to support implementation of the United Nations Convention on the Rights of the Child.

SOS Children's Villages has been able to directly reach over 4 million children and young people for over 70 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. The key ambition of SOS Children's Villages is to reinforce our efforts and extend our impact in order to reach more of these children.

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 each child has the bonds they need to become their strongest selves.

Goal 3

We ensure and live safeguarding in our daily actions (added in 2021).



5 strategic priorities

1. Ensure programme quality and local relevance
2. Grow and diversify income
3. Empower people to live our values and uphold our safeguarding commitments
4. Build partnerships to scale up our impact
5. Embrace digitalization



6.2 Strategy 2021 – 2024

In line with Strategy 2030 and the 5 strategic priorities, SOS Children's Villages The Netherlands developed a national Strategy 2021-2024 with the ambition to reach more children and young people who lost parental care or are at risk of losing it as well as disadvantaged young people. We aim to realize this by 2024 by achieving three core objectives:

- 1. More Impact:** by being a driver of a systemic transition through the implementation of the UN Guidelines for the Alternative Care on: a) family preservation, b) full range of options alternative care, c) youth employment and d) humanitarian aid
- 2. More Euros:** by attracting new donors, increasing donor contributions, maintaining and expanding our donor network and intensive marketing
- 3. Fit for the Future:** by being a resilient and result-driven organization with focus on quality and results, open to innovation and improvements, attention to talent development, a good working atmosphere and strong positioning



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 organization "does no harm" and that we meet the responsibilities set out in the UNCRC to protect children from all forms of abuse, neglect, exploitation and violence.

3. Shifting the Power

SOS CV The Netherlands 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.

4. Leave No One Behind

Leave No One Behind (LNOB) is the central, transformative promise of the 2030 Agenda for Sustainable Development and its Sustainable Development 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 humanity as a whole. SOS CV The Netherlands is very committed to this promise.

5. Meaningful Child and Youth Participation

We encourage the meaningful participation of children and young people in our 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.

Our strategic priorities and related SDG's

At SOS Children's Villages we focus on the development of each 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. SOS CV cooperates with partners and states to achieve the UN Sustainable Development Goals. With our work we [contribute](#) directly to SDG 1, 4, 8, 10 and 16.

With our approach we believe we contribute to child and youth development through the following strategic priorities:

1. Family Strengthening

- The own family is the best place to grow up
- Prevention of child-family separation
- Empowerment of the community
- Development of knowledge, skills, confidence and other resources of communities, to support families to protect and care for their children



2. Alternative Care

- Work according to the 'Necessity principle' and 'Suitability principle'
- Extend the range of family-based alternative care options (Family Care, Supported Independent Living, Small Group Homes, Family Like Care, youth care)
- Emphasis on de-institutionalization
- Gatekeeping
- Focus on re-integration
- Increase integration in the community



3. Youth Development

- Emphasise importance to strengthen young people's participation and prepare them for independent living, through:
 - Youth Care
 - Youth Employability
 - Youth Participation



4. Humanitarian Aid

- Focus on specialized (psychosocial) care and protection of children in emergency situations
- Respond immediately in crisis situations; SOS Children's Villages has strong and established offices in disaster-prone countries therefore we can act rapidly
- Aim to build on Linking Relief and Rehabilitation in Development (LRRD) and expand the work on resilience for the disaster-prone countries



5. Advocacy

- Emphasise importance of advocacy for our target group
- Engage our target group in advocacy
- SOS NL focusses on lobby: increase attention for children and families in Dutch Foreign Policy
- Increase attention for advocacy in projects and programmes





supervisory board report

7.1 Separation of supervision, management and implementation

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

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

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



7.2 Members and term of office

The SB selects its own members, striving for a balanced distribution of competencies, disciplines, expertise and male/female ratio. Members are appointed by a majority vote. They are elected for a four-year term and may be re-elected once. The members of the SB receive no compensation for contributing their experience and knowledge. In addition to their supervisory role, they open doors for our organization with companies and individuals, and regularly make an active effort to promote our work. In 2022, the Supervisory Board consisted of:



Menno Antal

Supervisory Board Chairman

and Member of the HR, Audit and Fundraising Committee

Job Informal investor

Other positions Supervisory Board Member of Action and Egeria, Board Member of Delft University Fund and Graduate Entrepreneur Fund

Appointed September 2015



Philip van Verschuer

Supervisory Board Member

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

Job Advisor LOYENS & LOEFF S.A.

Other positions Board Member of various foundations focused on environmental protection and individual emergency response

Appointed January 2018



Mariëlle Bruning

Supervisory Board Member

and Chairman of the Simba Committee

Job 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, Member of the Scientific Integrity Committee of Leiden University

Appointed July 2018



Maurien Wetselaar

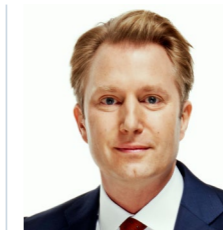
Supervisory Board Member

and Chairman of the HR Committee and Member of the Fundraising Committee

Job Board Member of various foundations focused on vulnerable children and families in the Netherlands and abroad

Other positions Board Member of the Foundation Boschuyzen and of the Foundation "de Fundatie van de Vrijvrouwe van Renswoude", Board Member of Benares School Foundation (India), Board Member of the Foundation Rust en Vreugd

Appointed September 2019



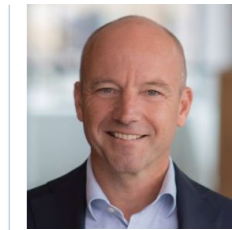
Martijn van der Zee

Supervisory Board Member

and Member of the Fundraising Committee

Job Chief Digital Officer at Rituals

Appointed September 2019



Bart Blommers

Supervisory Board Member

and Chairman of the Audit Committee

Job Partner at Egon Zehnder

Other positions Treasurer Vereniging Vrienden van De Nieuwe Kerk

Appointed February 2020

7.3 Cooperation and main duties

Our organization places great importance on open and engaged collaboration between the Managing Director and the Supervisory Board.

During their meetings, the director informs the SB members about the important developments in the organization and keeps them informed about the implementation of the annual plan, enabling the SB to check the activities and results against the organization's policy and monitor progress. This is done through quarterly reports on the organization's activities and finances. In autumn, the director submits the frameworks of the new annual plan to the SB.

The duties of the SB can be summarized as follows:

- Appointing the Managing Director and supervising the general affairs of the organization.
- Collaborating on and approving the long-term vision and strategy of the organization.
- 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 the supervisory role, the SB has established several SB committees: the Audit Committee, the HR Committee, the Fundraising Committee and the Simba 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 organizational policy, they are discussed with the Managing Director. The SB may also make suggestions regarding adjustments to the policy. The SB annually evaluates its own performance and that of the Managing Director.



Agenda Items 2022

The SB had four regular meetings in 2022 and one strategy day. The main topics covered during these meetings in 2022 were:

- Annual figures
- Positioning SOS
- Future of Simba
- Financing projects federation & cooperation federation

- Risk management
- Procurement scheme
- Fundraising ambition vs. objectives SOS Children's Villages in perspective with other NGOs
- Our programs
- Child safeguarding
- Q reports
- Team bonding
- Strategic framework

- Annual plan and budget
- Organizational structure

In addition, the Audit Committee met five times, the HR Committee four times, the Fundraising Committee three times and the Simba Committee met twice for consultation. The HR Committee also met twice with the staff council.

7.4 Evaluation of its performance

The Supervisory Board held a performance review of its activities for the Annual Report 2022. It was conducted in accordance with the Code Good Governance, using a questionnaire and assessment. The topics discussed included:

1. The composition and responsibilities of the Supervisory Board
2. The effectiveness of meetings and information provision
3. The performance of the committees and individuals
4. The Supervisory Board's relationship with management and the organization

Self-assessment Supervisory Board

In general, the Supervisory Board has continued its performance since 2021, which was found satisfactory. In 2022 we have tried to spend more time on specific topics. However, we concluded that this was insufficient again – especially on the content of programs executed within our sponsorship. Also, regarding the number of changes in the team based in Amsterdam, the Supervisory Board felt not as involved as it wishes to be.

Still, the Supervisory Board is happy with the overall performance. Especially with the inclusive meetings with management and the complementary backgrounds of its members.

Early in 2023 the Supervisory Board visited at their own expense several larger SOS-programmes in Kenya. This gave us the opportunity to learn more about these programmes and to share our knowledge and experience as members of the Board.

The Supervisory Board sees the following points of improvement:

- Start a subcommittee for the larger programmes
- Further focus on spending time as Board only, to give more comprehensive updates (for example from sub committees)
- (Again) reserve two longer meetings to discuss topics more in depth.



financial report

8.1 Financial report

In 2022 we realized an increase in the expenditures on the objectives and a growth in income. This growth is mainly in the humanitarian aid field.

direct aid and € 3.1 million on awareness-raising. Spent on objectives ratio in 2022 is 84,6% compared to 85,5 % in 2021. Fundraising, management and administration costs are in line with budget, and increased with € 0.5 million compared to 2021. This is due to more efforts for innovation in fundraising.

The economic crisis in the world resulted in high inflation and volatile exchange rates. As a result of negative interest rates, our financial income is €0.1 million negative and almost €0.8 million lower than in 2021. SOS The Netherlands bore joint responsibility for the exchange rate risk together with the other fundraising countries within SOS Children's Villages International in 2022.

In 2022 we contributed to programs for care, family strengthening, youth employability and humanitarian aid. Besides an increase in institutional funded humanitarian programs, we also contributed € 1 million to the humanitarian aid for Ukraine.

Income

The income development in 2022 is in line with budget. We have raised € 33.1 million which compared to 2021 counts for a 15% increase. The institutional projects are the main contributors to this growth. The income from private individuals, companies and foundations show stability remaining at the same level as 2021.

Expenditures

Expenditures are higher than budget, mainly due to more expenditures on direct aid. Our expenditures were € 33.9 million, which is a € 4 million increase comparing to 2021.

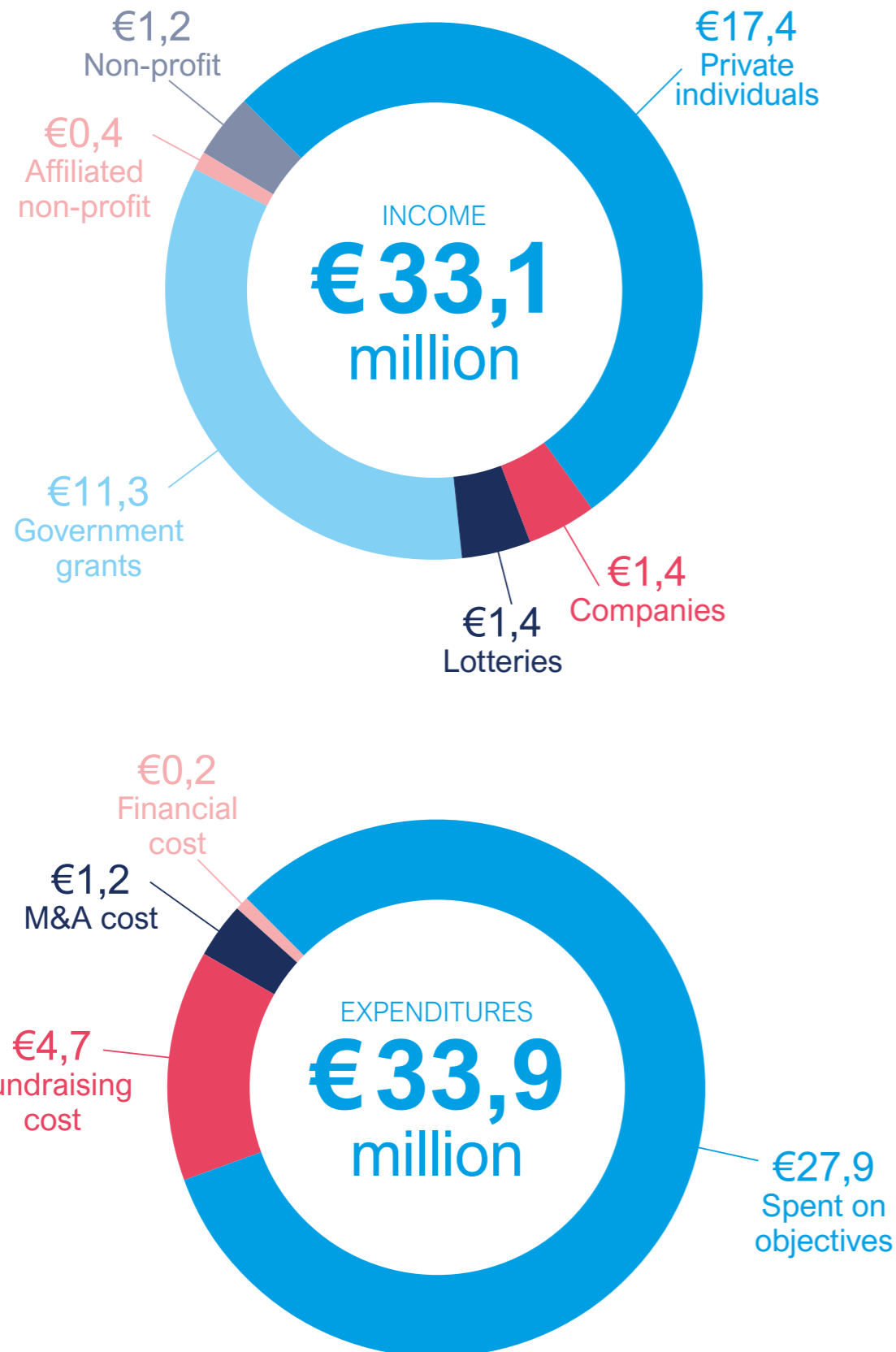
Spent on objectives € 27.9 million out of which € 24.8 million was spent on

Development of key figures

Solvency

As of the end of 2022, SOS Children's Villages has a solvency rate of 79%, which has increased compared to the previous year (2021 71%). 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.

	2022	2021
Continuity reserve compared to total equity capital	38%	30%
Earmarked reserve compared to total equity capital	52%	52%
Earmarked funds compared to total equity capital	6%	10%
Free reserve compared to total equity capital	5%	8%



Current ratio

2022	4,9
2021	3,6

Liquidity

Generally, a current ratio of > 1 is the minimum requirement. A ratio below 1 indicates an increased risk that insufficient funds will be available at any time to make payments due. This also involves the risk that a setback (for example, overdue payment of a receivable or unexpected but necessary expenses) will immediately lead to liquidity problems. The liquidity position of SOS Children's Villages at the end of 2022 is well above the minimum required level and can therefore be classed as healthy.

Investments and investment policy

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

Cash

Cash and cash equivalents are the financial resources earmarked for SOS

programmes that have not yet been spent. Major programmes are typically implemented in phases, and the funds are also transferred to the relevant programmes spread in tranches. These funds, as explained, are tied up in savings accounts. This also applies to a large portion of the reserves. The management assesses the liquidity position of the organization on a monthly basis. In meetings with the Audit Committee of the Supervisory Board, we justify the investment policy pursued and our liquidity position. Cash and cash equivalents are specified in item four of the notes to the balance sheet (page 75). In 2022, the total cash and cash equivalents decreased from €19.9 million to €16.6 million.

Budget 2023 and 2024

Income

The forecasted income included in the 2023 budget is € 32.6 million, which is € 0.5 million lower than actual revenue in 2022, due to lower government subsidies.

Fundraising, management and administrative costs

In order to accomplish our fundraising ambitions, the 2023 budget includes €4.8 million for fundraising costs and €1.1 million to cover management and administrative costs. These costs are in line with the actuals 2022. Although we were confronted with high inflation, we have limited the rise of these costs in our budgets to a minimum.

Spending on objective

In the 2023 budget, the amount expected to be spent on the organisation's objectives is based on 82.9% of total revenue. In 2022 this was slightly higher (84,6%), due to more expenditures on objectives than budgeted.

Long-term forecast 2021-2024

In 2020, SOS Children's Villages set out its 2021-2024 strategy in line with SOS Children's Villages International's Strategy 2030. By 2024, we want to create significantly more impact. To achieve this, we will focus on three core objectives:

1. Increasing the impact of each euro spent: by expanding our family-oriented care programmes and through increased collaboration with (local) organisations, we can reach and support more children and families with the same euro.
2. Raising more funds: so we can help more children and families.
3. Fit for future: good brand positioning, continued digitisation and a sound staff policy.

A more detailed explanation of the 2021-2024 strategy, can be found in Chapter 6. The strategy has also been translated into a long-term budget (LTB), with several investments made in 2021 and 2022 to enable the realisation of our plans for the future.

In autumn 2021, the 2022 budget was adjusted from the long-term budget established in Strategy 21-24. Due to various reasons in 2021 (Covid outbreak and ICSR), the target increase in individual fundraising and the foundations segment was not fully achieved. At that time the multi-year budget for 2023 and 2024 was not adjusted yet. During the course of 2022 it became apparent that for the years 2023 and 2024 the multi-year budget also requires adjustments. In 2020 we have set a growth strategy with ambitious determined goals for institutional funds. Although we have

realized a substantial growth in the last years, we foresee we will not be able to meet the previous targets set. The growth strategy for private fundraising, companies and foundations is on course, but it takes longer to achieve the estimated growth than expected as the effects of the humanitarian crises and the current economic situation have impact on our strategy. Although our growth has not quite matched our multiyear budget, we are pleased with the upward trend we have achieved.

Budget 2023 and 2024

All amounts in EUR 1,000

	Budget 2023	Budget 2024
Income from private individuals	17,950	18,400
Income from companies	1,600	1,600
Income from lottery organisations	1,360	1,360
Income from government grants	10,350	12,500
Income from affiliated non-profit organisations	-	-
Income from other non-profit organisations	1,300	1,500
Total income	32,560	35,360
Spent on objectives	26,753	29,307
Fundraising costs	4,761	4,889
Management and administration costs	1,089	1,164
Total expenditure	32,603	35,360
Result	(43)	-

8.2 Annual account

Balance sheet at 31 December 2022 (after result appropriation)

	Explanation	31-12-2022	31-12-2021
ASSETS			
<i>Fixed assets</i>			
Intangible fixed assets	1	0	17,762
Tangible fixed assets	2	55,800	75,486
Financial fixed assets		0	0
Total fixed assets		55,800	93,248
<i>Current assets</i>			
Receivables, prepayments and accrued income	3	1,459,066	1,332,791
Liquid assets	4	16,613,305	19,947,175
Total current assets		18,072,370	21,279,966
TOTAL ASSETS		18,128,170	21,373,214
LIABILITIES			
<i>Equity capital</i>			
<i>Free capital</i>	5	644,568	1,140,839
<i>Reserves</i>			
Continuity reserve	6	5,350,000	4,500,000
Earmarked reserves	6	7,380,800	7,876,248
<i>Funds</i>			
Earmarked funds	7	884,649	1,562,828
Total equity capital		14,260,017	15,079,915
<i>Long-term liabilities (>1 year)</i>			
	8	196,825	450,000
<i>Current liabilities (to maximum 1 year)</i>			
<i>Short-term obligations related to SOS projects</i>			
	9	2,730,392	4,157,037
<i>Other liabilities and payables</i>	10	940,936	1,686,261
Total current liabilities		3,671,328	5,843,299
TOTAL LIABILITIES		18,128,170	21,373,214

Statement of income and expenditure 2022

	Explanation	Actual 2022	Budget 2022	Actual 2021
INCOME				
Income from private individuals	12	17,391,252	17,700,000	17,619,653
Income from companies	13	1,429,691	1,250,000	1,551,854
Income from lottery organisations	14	1,353,349	1,360,000	1,353,372
Income from government grants	15	11,331,193	10,700,000	7,103,653
Income from affiliated non-profit organisations	16	420,947		0
Income from other non-profit organisations	17	1,155,507	1,300,000	1,022,180
Total income		33,081,939	32,310,000	28,650,712
EXPENDITURE				
<i>Spent on objectives</i>				
Direct aid	18	24,827,672	23,448,370	21,562,795
Awareness-raising	18	3,146,483	3,085,866	2,931,834
Total spent on objectives		27,974,155	26,534,236	24,494,629
<i>Fundraising costs</i>				
	19	4,628,195	4,578,428	4,329,914
<i>Management and administration costs</i>				
	23	1,145,771	1,192,916	971,700
		5,773,966	5,771,334	5,301,614
Total expenditure		33,748,122	32,305,580	29,796,243
<i>Balance before financial income and expenditure</i>				
		(666,183)	4,420	(1,145,531)
<i>Balance of financial income and expenditure</i>	24	(153,714)		578,189
RESULT		(819,897)	4,420	(567,342)
<i>Result appropriation:</i>				
Continuity reserve		850,000		(200,000)
Earmarked reserve		(495,448)		5,250
Earmarked funds		(678,179)		(1,067,074)
Free capital		(496,271)		694,481
TOTAL		(819,897)		(567,342)

Cash flow statement 2022

	Explanation	2022	2021
<i>Cash flow from operational activities</i>			
Income from fundraising and other activities		33,022,006	29,016,483
Expenditure on direct aid		(25,709,282)	(20,651,768)
Expenditure on the SOS organisation		(10,476,690)	(8,118,676)
Cash flow from business operations		246,039	2,640,356
Interest paid	24	(46,445)	(98,533)
Cash flow from operational activities		(3,210,410)	147,506
<i>Cash flow from investment activities</i>			
Investments in intangible fixed assets	1	0	0
Investments in tangible fixed assets	2	(14,427)	(24,986)
Investments in financial fixed assets		0	298,622
Cash flow from investment activities		(14,427)	273,636
Net cash flow		(3,224,838)	421,142
Exchange rate result on cash		(109,032)	677,016
Change in cash		(3,333,870)	1,098,158
Cash as at 1 January	4	19,947,175	18,849,017
Change in cash		(3,333,870)	1,098,158
Cash as at 31 December	4	16,613,305	19,947,175

General notes

General

Statutory name and objective of the organization and activities

Stichting Nederlandse Vrienden der SOS Kinderdorpen is based in Amsterdam (Maassluisstraat 2) and was founded in 1965. The main objectives are:

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

The foundation seeks to achieve its objectives by:

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

Consolidation

The foundation is affiliated to SOS Children's Villages (SOS CVI), based in Innsbruck, Austria. SOS CVI is not represented on the board of SOS Children's Villages, however, we are represented in the Senate of SOS CVI. As there is no dominant control, no consolidation takes place. The tasks of SOS CVI mainly

involve coordination, treasury services and quality assurance. The annual contribution to the costs of SOS CVI is linked to the volume of aid funded.

General principles

- The financial statements are compiled in accordance with the Guideline RJ 650 which applies to Dutch fundraising organisations.
- The annual accounts are drawn up in euros. The financial year coincides with the calendar year.
- Income and expenses are allocated to the year to which they relate.
- Results are included only to the extent realized at the balance sheet date.
- Liabilities and potential losses originating before the end of the reporting year are included in the financial statements if they have become known before the financial statements are compiled.

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

Use of estimates

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are included in the period in

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

Continuity

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

Foreign currency conversion

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

- No receivables, liabilities and obligations in foreign currency are recorded on the balance sheet date.
- Transactions in foreign currency executed by the Shared Transfer Services of SOS Children's Villages International on behalf of SOS Children's Villages Netherlands during the reporting period are recognised in the financial statements at the rate of settlement.
- The exchange differences resulting from the conversion are, as at the balance sheet date, included in the statement of income and expenditure.

Cash flow statement

The cash flow statement is prepared using the direct method to provide better insight into the various cash flows within the organization. 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 amortized cost based on the effective interest method. Annually, the balance sheet has been assessed if the assets are subject to impairment.

Intangible fixed assets

Intangible fixed assets are required for business operations/fundraising.

- Intangible fixed assets are valued at acquisition price minus related depreciation.
- Depreciation is calculated based on the estimated useful life. No impairment of intangible fixed assets is required in 2022.

Tangible fixed assets

All tangible fixed assets are required for business operations.

- Tangible fixed assets are valued at acquisition price, minus the related depreciation. Depreciation is calculated based on the estimated useful life. No impairment of intangible fixed assets is required in 2022.

Receivables

Receivables are valued at the amortised cost based on the effective interest method, (which corresponds to the nominal value), and are included after deducting a provision for 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 Netherlands consists of a free capital reserve, continuity reserve, earmarked reserves and earmarked funds.

Continuity reserve

The continuity reserve has been established to cover short-term risks and ensure that SOS Children's villages Netherlands can continue to meet its obligations. The continuity reserve

policy, adopted by the Supervisory Board, stipulates that the reserve should be equal to an amount of one year's costs of the work organization excluding fundraising costs. This is within the limit of the recommendations of "Goede Doelen Nederland", which maximizes the reserve at 1.5 times the yearly cost of the work organization.

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 reserve for operating assets
In accordance with the Guideline on Reporting by Fundraising Institutions, an amount equal to the total book value of the assets is maintained as an earmarked reserve fund for operating assets.

- 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 commitments of our organization 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.

Other reserves

Free capital reserve concerns funds remaining after the beforementioned allocations.

Employee benefits

- *Periodically payable wages*
Wages and social security contributions are included in the statement of income and expenditure to the extent they are due to employees.

- *Pensions*

SOS Children's Villages has a defined contribution plan, under which SOS Children's Villages pays premiums to an insurance company on a contractual basis.

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

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

Other financial obligations

Loans, accounts payable and other long-term and current liabilities are valued at the amortized cost based on the effective interest method (which for SOS Children's Villages corresponds to the nominal value). Initial valuation took place at fair value.

Basic principles for determining the result

Earmarked and non-earmarked donations for current and new projects

Within the organization, we distinguish the donations in:

- Earmarked donations: donations to which a specific destination has explicitly been given by the donor. This also includes periodic donations and receipts from third parties on other grounds.
- Non-earmarked donations: donations for which the donor leaves the allocation choice open for SOS Children's Villages so the funds can be spent to cover the open funding needs of various SOS 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 Children's Villages Supervisory Board 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 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 Children's Villages Netherlands carries the economic risk and is recorded in the year in which the costs were incurred. The cash flow associated with the received grants is reported in the balance sheet under the short-time obligations related to SOS projects and under balance projects in progress if the project activities are still ongoing per balance date.

Direct costs and costs of the work organisation

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

The annual costs of the organisation include:

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

These costs are allocated using a cost allocation key, except for those expenses that are directly allocated to the objective. The costs allocation key is reassessed once every three years. The review of the cost allocation key took place during the most recent budgeting process and will be used for the annual accounts 2022-2024. The review of the cost allocation key resulted in adjustment hereof. From 2022 onwards, the eligible staff costs grant projects will be reflected separately. 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 remains unchanged and 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 2022 are 20,8%.

Notes to the balance sheet

1. INTANGIBLE FIXED ASSETS

The intangible fixed assets concern a website that serves for business operations and developed as follows:

	2022	2021
Cumulative acquisition value	565,668	565,669
Accumulated depreciation	547,907	432,735
Book value as at 1 January	17,762	132,934
Investments		
Acquisition value disposals		
Depreciation	17,762	115,172
Cumulative depreciation disposals		
Changes during the financial year	(17,762)	(115,172)
Accumulated acquisition value	565,668	565,669
Accumulated depreciation	565,668	547,907
Book value as at 31 December	0	17,762
Depreciation rate	33%	33%

FINANCIAL FIXED ASSETS

In 2021 the financial fixed assets consisted of a loan to SOS Costa Rica which was waived in that year. In 2022 there are no financial fixed assets on the balance.

	2022	2021
Loans as at 1 January	0	298,622
New loans		
Waived	0	298,622
Book value as at 31 December	0	0

2. TANGIBLE FIXED ASSETS

Tangible fixed assets consist entirely of the inventory and are held for business operations and evolved as follows.

	2022	2021
Cumulative acquisition value	203,299	178,313,46
Accumulated depreciation	127,814	93,249,73
Book value as at 1 January	75,486	85,063,73
Investments	14,427	24,986
Acquisition value disposals		
Depreciation	(34,112)	(34,564)
Cumulative depreciation disposals		
Changes during the financial year	(19,684)	(9,578,03)
Accumulated acquisition value	217,726	203,299
Accumulated depreciation	161,926	127,814
Net book value as at 31 December	55,800	75,486
Depreciation rate	20%	20%

3. RECEIVABLES, PREPAYMENTS AND ACCRUED INCOME

Receivables and prepayments and accrued income include:

	2022	2021
Receivables from legacies	499,785	645,301
Interest to be received	1,762	0
Prepaid expenses	148,256	83,677
Other receivables	809,263	603,814
Balance as at 31 December	1,459,066	1,332,791

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

The receivable from legacies evolved as follows:

	2022	2021
Still to be received from legacies as at 1 January	645,301	1,438,611
Announced legacies	3,667,524	4,328,643
Received legacies	3,813,041	5,121,953
Still to be received from legacies as at 31 December	499,785	645,301

4. LIQUID ASSETS

Cash and cash equivalents can be specified as follows:

	2022	2021
ABN AMRO Savings Accounts	9,575,649	5,933,611
Rabobank Savings Account	6,307,311	6,338,120
ING Savings Account	281,156	281,912
Current bank accounts	449,188	7,393,532
Balance as at 31 December	16,613,305	19,947,175

Cash includes a guarantee account of €31,930 for the rent of the building, which is not at free disposal. Furthermore, all cash and cash equivalents that are not directly required for spending on the objective are transferred to a savings account and can be withdrawn on demand.

5. FREE CAPITAL RESERVE

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

	2022	2021
Free capital reserve	1,140,839	446,357
Result appropriation	(496,271)	694,482
Balance as at 31 December	644,568	1,140,839

6. RESERVES

Continuity reserve

This reserve is intended to guarantee the organization's continuity. According to the SOS Children's Villages policy, the desirable size of the contingency reserve has been calculated based on the level of one year's costs for the organisation, excluding fundraising costs. The reserve increased to €5,35 million in 2022.

According to the "Goede doelen Nederland" standard, the continuity reserve may not exceed 1.5 times the annual costs of the organisation. This would mean that the continuity reserve should be a maximum of €11,85 million.

	2022	2021
Balance as at 1 January	4,500,000	4,700,000
Result appropriation	850,000	(200,000)
Balance as at 31 December	5,350,000	4,500,000

Earmarked reserves

	2022	2021
Earmarked reserve fund for operating assets	55,800	93,248
Earmarked reserve for future costs care programmes	7,325,000	7,783,000
Balance as at 31 december	7,380,800	7,876,248

Earmarked reserve fund for operating assets

	2022	2021
Balance as at 1 January	93,248	217,998
Result appropriation	(37,448)	(124,750)
Balance as at 31 December	55,800	93,248

Earmarked reserve for future running costs care programmes

	2022	2021
Balance on 1 January	7,783,000	7,653,000
Result appropriation	(458,000)	130,000
Balance as at 31 December	7,325,000	7,783,000

7. EARMARKED FUNDS

	2022	2021
Earmarked donations fund	468,505	597,193
Personalised funds	185,236	52,737
Earmarked fund SOS Simba Family Care	230,908	912,898
Balance as at 31 December	884,649	1,562,828

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

Earmarked donations fund

This earmarked fund relates to receipts of donations with a specific purpose (earmarked donations), which have not yet been disbursed to the relevant SOS organisations as at the balance sheet date.

	2022	2021
Balance as at 1 January	597,193	1,078,901
Income	181,206	24,236
Expenditure	309,894	505,944
Balance as at 31 December	468,505	597,193

Earmarked fund SOS Simba Family Care

This designated fund relates to a Dutch Postcode Lottery-funded project in the Netherlands. The income was recorded in the year in which it is received.

	2022	2021
Balance as at 1 January	912,898	1,508,504
Income		
Expenditure	(681,990)	(595,606)
Balance as at 31 December	230,908	912,898

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.

SPECIFICATION PERSONALISED FUNDS AT 31-12-2022

At year-end the Personalised funds consisted of the following funds:

	Balance at 1 January	Received in 2022	Expenditure in 2022	Balance at 31 december
Laurent van Vugt Fonds	0	100,000	20,000	80,000
Doris Tuapante Kinderfonds	52,736	6,075	3,575	55,236
Ismail Fonds	0	50,000	0	50,000
Eric Kuster Children Development Fund	0	18,667	18,667	0
Xandra Fonds	0	10,000	10,000	0
Hanson Fonds	0	10,000	10,000	0
Aldewereld-Staal Fonds	0	1,000	1,000	0
Geijsel Africa Education Fund	0	12,000	12,000	0
Aletta Scholarship Fund	0	10,000	10,000	0
Total Personalised funds	52,736	212,742	85,242	185,236

8. LONG-TERM LIABILITIES (WITH A TERM LONGER THAN 1 YEAR)

	2022	2021
Situation as at 31 December	196,825	450,000

In 2022 SOS Children's villages made a pledged commitment for two new programmes. NBU Youth Employability centre project in Ghana, pledged contribution of €436.000, has a duration of two years. Tantie Bagage project in Ivory Coast, pledged contribution €312.000, has a duration of three years. The pledged contribution of those two projects for 2024 is captured in the long-term liabilities balance.

9. SHORT-TERM OBLIGATIONS RELATED TO SOS PROJECTS

	2022	2021
Campaigns	223,567	286,221
Special-purpose donations	518,916	692,253
Legacies	240	2,859
Pledged contributions related to programmes	1,557,621	1,829,558
Government grants	430,048	1,346,147
Balance at 31 December	2,730,392	4,157,037

The short-term 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 2023 and for multi-year programmes also in the subsequent years.

The donations accounted for under 'Legacies' will be paid through to the specific SOS programmes in 2023.

The government grants relate to subsidies received from grant providers that have yet to be spent and transfers to partners for which the reports will be received in 2023.

The 'Pledged contributions due to programmes' includes programme commitments, made by SOS Children's Villages The Netherlands with the approval of the Supervisory Board and communicated to SOS CVI. The amounts per balance date relate to the unpaid portion of the SOS Children's Villages' contracted project commitments.

Country	SOS project	2022	2021
Guinea-Bissau	Renovation Canchungo Guinea-Bissau	517,633	1,227,000
Chad	Emergency Response Lake Chad 2020-2023	493,521	900,000
Ghana	NBU-2 Youth Employability Center	336,000	
Ivory Coast	Tantie Bagage	203,968	
World	Other projects	203,324	152,558
Balance at 31 December		1,754,446	2,279,558

10. OTHER LIABILITIES AND ACCRUED EXPENSES

	2022	2021
Creditors	252,152	600,307
Taxes and social security contributions	175,034	261,469
Holiday pay and holidays	322,455	285,546
Other liabilities and accrued expenses	191,295	538,939
Balance as at 31 December	940,936	1,686,261

Taxes and social security contributions can be specified as follows:

	2022	2021
Wage tax payable	66,991	59,906
Social security contributions to be paid	48,377	36,612
VAT payable	59,666	164,951
Balance as at 31 December	175,034	261,469

The payables have a maturity of less than 1 year.

11. OFF-BALANCE SHEET RIGHTS AND OBLIGATIONS

Rent

Since 1 July 2015, office space has been leased in the office building "Communication House" on the Maassluisstraat in Amsterdam. The rent per year, including service costs, amounts to €152.000 per year as of 1 July 2022 (subject to an annual indexation). The contract expires at 30 June 2024 and the remaining commitment for 1.5 years is €228.000. A guarantee of €31.930 has been issued for this purpose.

Lease

SOS Children's Villages signed a lease agreement for 6 years relating to office equipment lease at the beginning of 2020. The total lease costs amount to €3.920 on an annual basis. The contract expires at 22 January 2026 and the remaining commitment for 25 months is €8.170.

Financing running costs villages

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

Own children's villages

In 2022, SOS Children's Villages The Netherlands was the SOS Promoting and Supporting Association of the following programme locations:



Year	Value
2023	€1,933,412
2024	€1,878,491
2025	€1,855,945
2026	€1,801,292
2027	€1,623,962
later	€1,516,643

Rights of legacies

At the end of 2022, 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 31/12/2022.

Multi-annual financial rights and obligations / projects in progress

The amount shown under "Balance projects in progress" is the difference between the actual costs for running projects under grant funding at the end of 2022 and actual amounts received from the donors up to 2022.

Project	Total budget	Received from Donor	Actual costs up to 2022	Balance projects in progress
TNE	7,255,075	5,483,827	5,181,870	-301,957
GrEEn Ghana	909,091	683,443	564,837	-118,606
DRA Ethiopia Joint Response 22-23	10,868,625	6,359,611	4,939,792	-1,419,819
DRA Sudan Joint Response 22-23	2,670,226	1,335,114	1,235,472	-99,642
DRA Somaliland Joint Response 22-23	2,176,274	1,208,341	1,139,600	-68,741

Notes to the statement of income and expenditure

12. INCOME FROM PRIVATE INDIVIDUALS

Income from private individuals is structured as follows:

	Actual 2022	Budget 2022	Actual 2021
Collections	0	0	0
Legacies	3,403,505	3,500,000	4,328,643
Contributions	3,965,297	3,910,000	4,307,844
Donations and gifts	10,022,450	10,290,000	8,983,166
Other income from private individuals	0	0	0
Total	17,391,252	17,700,000	17,619,653

13. INCOME FROM COMPANIES

Income from companies is structured as follows:

	Actual 2022	Budget 2022	Actual 2021
Contributions	0	0	0
Donations and gifts	1,429,691	1,250,000	1,551,854
Other income from companies	0	0	0
Total	1,429,691	1,250,000	1,551,854

14. INCOME FROM LOTTERY ORGANISATIONS

Income from lottery organisations is structured as follows:

	Actual 2022	Budget 2022	Actual 2021
Nationale Postcode Loterij (regular contribution)	1,350,000	1,350,000	1,350,000
VriendenLoterij (other lottery contributions)	3,349	10,000	3,372
Total	1,353,349	1,360,000	1,353,372

15. GRANTS FROM GOVERNMENTS

Government subsidies can be specified as follows:

	Actual 2022	Budget 2022	Actual 2021
Next Economy II (LEAD)	2,118,411	1,946,067	1,698,669
DRA Ethiopia 22-23 LEAD	4,939,792	5,545,046	
DRA Somaliland 22-23	1,139,600	1,118,062	
DRA Sudan 22-23	1,235,472	1,316,642	
DRA Ethiopia ACM	445,087		
DRA Ethiopia Tigray	644,937		417,493
DRA Madagascar	523,394	523,394	
UNCDF Ghana GrEEen	284,500	250,789	216,090
EU Ghana NBU			210,131
DRA CAR			885,727
DRA Ethiopia			2,088,231
DRA Somaliland			1,118,517
DRA Mozambique			468,795
Total	11,331,193	10,700,000	9,546,956

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

16. INCOME FROM AFFILIATED NON-PROFIT ORGANISATIONS

Affiliated non-profit organisations are SOS Children's Villages members and SOS Children's Villages International (CVI).

	Actual 2022	Budget 2022	Actual 2021
SOS-Barnebyer Norge (SOS Norway)	420,947	0	0
Total	420,947	0	0

17. INCOME FROM OTHER NON-PROFIT ORGANISATIONS

	Actual 2022	Budget 2022	Actual 2021
Foundations and other organisations	1,155,507	1,300,000	1,022,180
Total	1,155,507	1,300,000	1,022,180

18. SPENT ON OBJECTIVES

<i>Direct aid</i>	Actual 2022	Budget 2022	Actual 2021
Contribution to SOS villages in 136 countries and regions from child sponsors	2,514,653	2,870,800	2,599,030
Contribution to SOS families within our country portfolio from earmarked donations	1,213,985	1,300,000	1,322,000
Emergency aid campaigns	880,725		36,700
Earmarked for new projects	748,153	2,650,000	2,676,000
Contribution to SOS Children's Villages and projects	6,416,959	5,400,000	5,808,658
Institutional projects	10,791,538	8,650,000	6,618,836
Implementation costs	2,261,656	2,577,000	2,501,571
Total	24,827,672	23,447,800	21,562,795
<i>Awareness-raising and advocacy</i>			
Direct costs	1,587,993	1,538,600	1,676,617
Implementation costs	1,558,490	1,547,266	1,255,216
Total	3,146,483	3,085,866	2,931,834
Total spent on objectives	27,902,537	26,533,666	24,494,629
As a % of total income	84,6%	82,1%	85,5%
As a % of total expenditure	82,9%	82,1%	82,2%

19. ALLOCATION OF COSTS

Distribution of costs to allocation

Expenditure	Objective		Acquisition of income			Management and administration	Total 2022	Budgeted 2022	Total 2021
	Direct aid	Awareness raising	Fundraising	Third-party campaigns	Gouvernement grants				
Grants and contributions	10,563,471						10,563,471	8,650,000	6,358,565
Regular projects expenses	13,465,991						13,465,991	13,670,800	14,026,686
Publicity and communication		1,587,993	2,552,777				4,140,770	4,044,200	4,316,817
Direct staff costs grant projects	228,067						228,067	450,000	260,271
Personnel	339,878	1,274,542	1,317,027	42,485	339,878	934,664	4,248,475	4,228,500	3,603,354
Board management costs						6,483	6,483	6,000	6,149
Housing	38,873	53,195	55,241	2,046	14,322	40,909	204,596	184,000	185,946
Automation	59,614	81,557	84,714	3,138	21,963	62,751	313,756	400,000	427,838
General expenses	86,050	117,752	122,281	4,529	31,703	90,579	452,894	550,230	444,658
Travel and accommodation	35,873	17,937	17,937	0	0	0	71,747	71,850	16,224
Depreciation	9,856	13,478	14,006	519	3,631	10,375	51,875	50,000	149,736
Totaal	24,827,672	3,146,483	4,163,983	52,716	411,496	1,145,771	33,748,122	32,305,580	29,796,243
Allocation 2022	11%	29%	30%	1%	8%	21%	100%		

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

- Objective 1: Structural assistance to children at risk of losing parental care and children

who have lost parental care, through care programmes, family strengthening care, education and youth employment programmes and (access to) health and psychosocial support.

A distinction is made here between subsidies provided to third parties and the costs of our own activities within the framework of the objectives.

- Objective 2: Increasing awareness about the global work of SOS Children's Villages Netherlands through a consistent public engagement.

The implementing costs for the various grant projects have been allocated to the 'direct aid' objective.

- Own fundraising costs

All costs of activities incurred by activities designed to attract and inspire the (potential) givers to donate for one or more of the objectives, are designated as fundraising costs.

- Third-party fundraising campaign costs
This includes costs incurred by the organisation in connection with a third-party campaigns which involve contributions from national lotteries, campaigns by magazines and contributions from other fundraising institutions.

- Costs incurred to obtain government grants
This includes the costs incurred to obtain government subsidies.

- Management and administration costs.
Management and administration costs are those costs incurred by the organisation as part of its (internal) management and administration and which cannot be allocated to the objectives or fundraising.

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

Cost allocation key

	2022			2021
	Personnel costs key	Organisation costs key	Average key 2022	
Direct aid	8%	19%	11%	19%
Awareness raising	30%	26%	29%	26%
Fundraising	31%	27%	30%	27%
Third-party actions	1%	1%	1%	1%
Government grants	8%	7%	8%	7%
Management and administration	22%	20%	21%	20%
Total	100%	100%	100%	100%

Allocation of communication and fundraising direct costs

This category include the costs incurred for fundraising and promotion.

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 2022	Budget 2022	Total 2021
Direct donor marketing	25%	€ 28,609	75%	€ 85,826	114,435	70,000	42,521
Direct public marketing	25%	€ 693,325	75%	€ 2,079,975	2,773,299	2,605,000	2,760,919
SOS donor bulletin	75%	€ 73,720	25%	€ 24,573	98,293	80,000	81,813
Proposals costs	25%	€ 3,177	75%	€ 9,531	12,707	95,000	48,101
Informative donor mailing	100%	€ 10,419			10,419	25,000	38,965
Advertisements (internet)	25%	€ 8,105	75%	€ 24,315	32,420	20,000	18,490
Advertisements (printed media)	75%	€ 46,006	25%	€ 15,335	61,341	75,000	75,202
Representation costs			100%	€ 3,489	3,489	2,700	619
Other promotional costs	75%	€ 168,316	25%	€ 56,105	224,421	119,500	131,569
Market research	50%	€ 10,507	50%	€ 10,507	21,014	50,500	24,534
Public engagement material	100%	€ 28,062			28,062	71,500	17,621
Promotional material	100%	€ 26,945			26,945	45,000	34,351
Public TV/radio productions	75%	€ 316,116	25%	€ 105,372	421,488	370,000	724,179
DRTV	50%	€ 119,280	50%	€ 119,280	238,560	350,000	269,896
Website	75%	€ 55,407	25%	€ 18,469	73,876	65,000	48,038
Total direct costs		€ 1,587,993		€ 2,552,777	€ 4,140,770	€ 4,044,200	€ 4,316,817

The allocation key on some categories has changed compared to the last three years. For a further explanation of the allocation key used in 2022, see "Direct costs and costs of the work organization" at page 73.

Personnel costs

Personnel costs can be specified as follows:

	Actual 2022	Budget 2022	Actual 2021
Salaries	3,073,084	3,300,000	2,247,858
Social security contributions	318,092	380,000	239,008
Pension contributions	312,621	290,000	259,563
Other personnel costs	1,060,507	708,500	856,925
Total	4,752,216	4,678,500	3,603,354

20. OWN FUNDRAISING COSTS

	Actual 2022	Budget 2022	Actual 2021
Direct costs	2,552,777	2,505,600	2,640,199
Implementation costs	1,611,206	1,598,062	1,303,494
Total	4,163,983	4,103,662	3,943,693
As a % of fundraising income	20,8%	20,3%	19,5%

21. COSTS OF THIRD-PARTY CAMPAIGNS

	Actual 2022	Budget 2022	Actual 2021
Implementation costs	52,716	59,346	48,278
Total	52,716	59,346	48,278

22. COSTS INCURRED TO OBTAIN GOVERNMENT GRANTS

	Actual 2022	Budget 2022	Actual 2021
Implementation costs	411,496	415,421	337,943
Total	411,496	415,421	337,943

23. MANAGEMENT AND ADMINISTRATION COSTS

	Actual 2022	Budget 2022	Actual 2021
Management and administration costs	1,145,771	1,192,916	971,700

24. INTEREST AND INVESTMENT INCOME

	Actual 2022	Budget 2022	Actual 2021
<i>Financial income:</i>			
Interest income	(61,410)	0	(92,373)
Exchange rate differences	(109,032)		677,016
	(170,442)	0	584,643
<i>Financial expenses:</i>			
Other income and expenditure	16,728		(6,454)
Total	(153,714)	0	578,189

SOS Children's Villages has drawn up an asset management plan, which stipulates that we do not invest our liquid assets as we believe that speculating with our donors' money is unethical.

Savings and investment returns over the past 5 years

	Average return on savings	Savings result	Total
2022	(0,38%)	(61,410)	55,462
2021	(0,46%)	(92,373)	116,873
2020	(0,13%)	(21,702)	209,246
2019	0,10%	16,406	230,948
2018	0,32%	41,228	214,542
Average %	(0,11%)		

25. OTHER INFORMATION

Employees

The average number of full-time jobs in 2022 at the Amsterdam office was 53,5 FTEs (budgeted 61,1 FTEs). In 2021 the number of fte was 51,6. No employees worked permanently abroad.

Supervisory Board remuneration

The Supervisory Board members received a reimbursement of expenses incurred of €1.000 per member. No loans, advances or guarantees are paid to the members of the Supervisory Board in 2022.

Director's remuneration 2022

	Arian Buurman
Employment Contract	
Duration	Indefinite period
Hours	37,5
Part-time%	100%
Period	1/1 - 5/10
Part-time%	20%
Period	6/10-31/12
Year part-time%	81%
Remuneration (EUR)	
Annual income:	
Gross wage/salary	95,184
Holiday pay	7,619
Year-end bonus	
Variable income	
	102,803 ¹
<i>Salary translated into a full time equivalent</i>	127,074
Social security payments (employer costs)	8,533
Taxable allowances/additions	10,946
Pension costs (employer contribution)	12,513
Other long-term benefits	0
Employment termination benefits	0
Total 2022	134,795
Total 2021	159,250

* 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 salaries, 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 November 2021. Based on this regulation, the position of director of SOS Children's Villages The

Netherlands has a BSD Score of 440 and is classified in function group H. In 2022, the maximum gross annual salary for function group H amount to € 129,105 in 2022 for 12 months. The salary of our director, with an annual salary of € 127,074 on full time equivalent, remains within the limit.

No loans, advances or guarantees are provided.

Mrs. Buurman has the following ancillary functions:

* commissioner at Mediahuis NV

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 organization 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 organization. Based on the 2021 report we have included the following data to give an idea of the position of SOS Children's Villages the Netherlands in relation to SOS Children's Villages International.

The total income of the international organisation for 2021 was € 1.470 billion (2020: € 1.391 billion) 6% more than 2020. The costs for administration, public engagement and fundraising amount to a total of € 218 million (2020 € 207 million). This means that € 1.252 billion was available for our projects.

Affiliated party transactions

In 2022, only transactions related to the remittance of the SOS CVI contribution took place (€ 1.467.036), which is earmarked for the coordination of our international projects.

Events after the balance sheet date

SOS Children's Villages International has announced rapid improvements in safeguarding and governance measures in 2021. The reports of integrity violations came within the first week after SOS Children's Villages International made the public announcement for past organizational failings. Following the reports received, SOS Children's Villages commissioned an Independent Special Commission to research past incidents. This has shown that reported incidents have in many cases been properly investigated and followed up, but that in some of the programmes have also been incidents where was not acted in accordance with our policies. In early June 2023, the media reported on serious breaches of integrity at former SOS Children's Villages Suriname until 2006. SOS the Netherlands has informed its donors and stakeholders about this case accordingly. Based on the feedback we have received and the conversations we have had, it is clear that the majority of our donors are confident that we are doing everything we can to properly address this situation.

Amsterdam, 7 juni 2022



A.C. Buurman,
Managing director



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Independent auditor's report

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

A. Report on the audit of the financial statements 2022 included in the annual report

Our opinion

We have audited the financial statements 2022 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 2022 and of its result for 2022 in accordance with the 'RJ-Richtlijn 650 Fondsverwervende Instelling' (RJ 650) (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 2022;
2. the profit and loss account for 2022; and
3. the notes comprising of a summary of the accounting policies and other explanatory information.

Basis for our opinion

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

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

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

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

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

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- ▶ Summary
- ▶ The management board report
- ▶ Budget 2023
- ▶ Accountability statement.

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

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

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

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

C. Description of responsibilities regarding the financial statements

Responsibilities of management and the Supervisory Board for the financial statements

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

As part of the preparation of the financial statements, management is responsible for assessing the entity'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 entity 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 entity's ability to continue as a going concern in the financial statements.

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

Our responsibilities for the audit of the financial statements

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

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



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

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

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

Utrecht, 22 juni 2023

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

Digitaal ondertekend door:
Rosanne de Groot
22 juni 2023 16:25 +02:00...

J. de Groot MSc RA

Accountability statement

The management and the Supervisory Board of the Stichting Nederlandse Vrienden der SOS Kinderdorpen (Dutch Friends of SOS Children's Villages The Netherlands Foundation) endorse the three principles of good governance:

- Clear separation of supervision, management and implementation;
- Optimising the use of resources;
- Striving for optimal relations with stakeholders.

Supervising, managing and implementing

Code of Good Governance

SOS Children's Villages The Netherlands is affiliated with SOS Children's Villages International and has an independent structure with its own board. Our organisation is governed according to the requirements of the Code of Good Governance aimed at fundraising organisations. This means, among other things, that the day-to-day management of SOS Children's Villages The Netherlands and the supervision thereof are separated.

Supervisory Board

Supervision of the responsible management of our organisation is in the hands of the Supervisory Board (RvT), with Menno Antal as its chair. The Supervisory Board contributes to the organisation's long-term vision and strategy. The main tasks of the Supervisory Board are to supervise the director and the general state of affairs within the organisation, to approve spending proposals and budgets. The Supervisory Board ensures the objectives of the organisation are achieved, with a particular focus on efficient fundraising and operational management. The Supervisory Board

appoints its members and in doing so strives for a balance between competencies, disciplines and expertise. Members of the Supervisory Board selflessly apply their knowledge and experience.

Director

Arian Buurman has been the Director since 01/01/2020. The director is appointed by the Supervisory Board to which she is accountable. The director's tasks are defined in the management regulations. The director leads the organisation and represents SOS Children's Villages The Netherlands externally. She is responsible for the development and implementation of the strategy and policy, compiles plans, budgets and the financial statements and allocates budgets. The director bears ultimate responsibility, but works closely with the management team with whom she establishes the framework for the new annual plan each year.

Control & steering

The director and the Supervisory Board work closely together and determine the frameworks for the new annual plans and strategies. The director keeps the Supervisory Board informed of the implementation of the annual plan by means of quarterly content-related and financial reports, so that the members can assess the activities and results in relation to the policy, and monitor progress. If there are any questions regarding policy implementation, these are discussed with the director. The Supervisory Board may also put forward suggestions with regard to policy amendments.

External guidelines & external supervision

In addition to the Code for Good Governance

for Charities, SOS Children's Villages The Netherlands adheres to the following guidelines in carrying out its tasks:

- Code of Conduct of the Association of Charities in the Netherlands Vereniging Goede Doelen Nederland)
- CBF accreditation
- Public Benefit Organisation (ANBI)
- Guideline 650 Fundraising institutions for annual reporting.

External supervision is carried out by BDO. In addition to the discussions that the director and the operations manager hold with the auditors, the audit committee of the Supervisory Board also consults with the auditors.

Optimal use of resources

Fundraising

SOS Children's Villages The Netherlands depends on donations from donors and other parties who support us. This is why we consider it extremely important that our supporters have confidence in us. Not only do we comply with all legal requirements and guidelines, we also do everything we can to raise funds in a responsible manner. By means of information provision, a professional working method and transparent reporting, we tell our supporters how, when and where their money is spent. We attach great importance to being cost-conscious in our work, so that our supporters' money is spent carefully and efficiently.

Financial supervision

The financial management of SOS Children's Villages The Netherlands and SOS Children's Villages International is carefully monitored. Our parent organisation has a robust and

accurate system for its financial administration, which is audited annually by external auditors. Just like all the other SOS Children's Villages organisations we have extremely close, frequent contact with the international office with regard to the financial state of affairs. We get access to the finances, receive accountant reports and project reports and can check invoices and through-payments of donations.

Investment policy

We deliberately choose not to invest the funds we receive. If we are unable to disburse funds immediately because we are dependent on the progress of a programme for doing so, we place these funds in a deposit or savings account so that we receive a responsible return on the funds. We believe we cannot take any investment risks, and therefore speculate, with the money we receive from our donors. In line with this investment policy, investments originating from donations or legacies are converted into cash as soon as possible to finance new programmes. In 2010, we drew up an asset management plan, which sets out guidelines for our asset management.

Risk management

In order to achieve our multi-year objectives, we ensure the identified risks (financial, fiscal, fundraising, reputation, ICT and those related to programme implementation) are mapped out as effectively as possible and that the control measures in place are sufficient. Risk management features on the management team's agenda twice a year. Based on a comprehensive inventory, this is re-examined annually and known and potential new risks are discussed and recorded in the risk register.



Optimal relationships with stakeholders

We believe that having a good relationship with all our stakeholders is extremely important. On the one hand these concern private donors, partners & major donors and institutional donors. On the other hand, they are employees, volunteers, the Supervisory Board, the SOS Expert Network, the Committee of Recommendation, SOS Children's Villages International, the ambassadors, external supervisors and the media.

Communication with donor groups

Fundraising activities focus on three segments: Private Individuals, Partnerships & Major Donors and Institutional Donors. Each segment is responsible for communicating with its own base. Communication with partners & major donors and institutional donors is almost always conducted one-on-one to ensure a good relationship. The group of private individual donors is broken down into child sponsors, structural donors to a programme or structural donors to our worldwide activities. Communication with these specific groups differs and is segmented using our donor database. We inform all our donors specifically about the work and programmes they donate to.

Learning from feedback and complaints

We talk about the positive impact of our work, but also about challenges and things that work out differently than expected. For we are convinced that honest information about the issues and challenges our staff in the field encounter leads to greater public understanding of our work. We do not only inform

our supporters, we also want to know what they think and want. We try and engage in dialogue as much as possible through personal contact, donor meetings and social media. Complaints from our donors are taken very seriously and handled according to the complaints procedure that can also be found on our website. Complaints and questions are always handled personally by our service team staff.

Communication with other stakeholders

We value working with a strong team of people who are intrinsically motivated to carry out our work. Clear communication with and appreciation for employees and volunteers are anchored in the internal communication policy. There is regular contact between SOS Children's Villages The Netherlands and SOS Children's Villages International with regard to the various disciplines. The meetings with the director and the Supervisory Board have been fixed for the current year. The members of the SOS Expert Network are linked to various employees, so that the knowledge, experience and networks of the advisers are optimally utilised. We are very happy with the commitment of our ambassadors and with the support of the Dutch Postcode Lottery from which we have benefited for 20 years now.

Thanks to our loyal supporters, we are able to carry out our important work for vulnerable children and their families worldwide.

Arian Buurman

Managing director
SOS Children's Villages The Netherlands

COLOPHON

STICHTING NEDERLANDSE VRIENDEN DER SOS KINDERDORPEN

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 **SOS CHILDREN'S
VILLAGES**
THE NETHERLANDS