



SOS CHILDREN'S  
VILLAGES  
THE NETHERLANDS

ANNUAL REPORT 2023

# The strength of family





# Summary 2023



Thanks to the donations from the Netherlands 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
- 8 humanitarian aid programmes



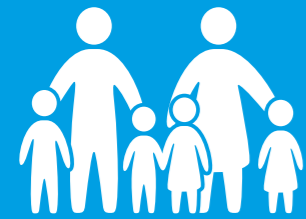
13,009 new structural donors

47 new child sponsors

**Welcome!**



**A big thank you to our supporters**  
for your loyal support in 2023



Our impact from the Netherlands

Children's Villages The Netherlands has reached

**252,120**  
people

120,734 private individual donors

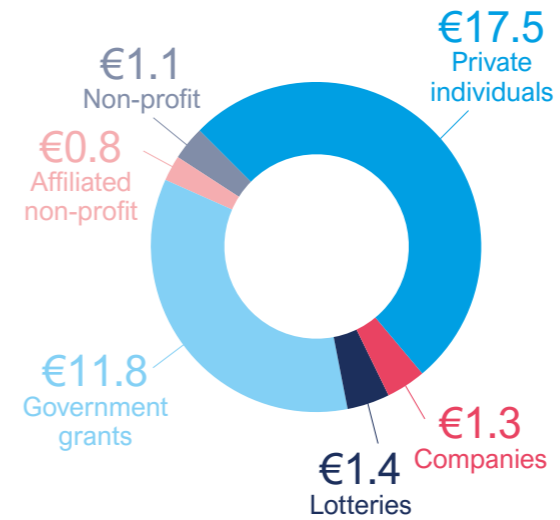
119 major donors

175 companies

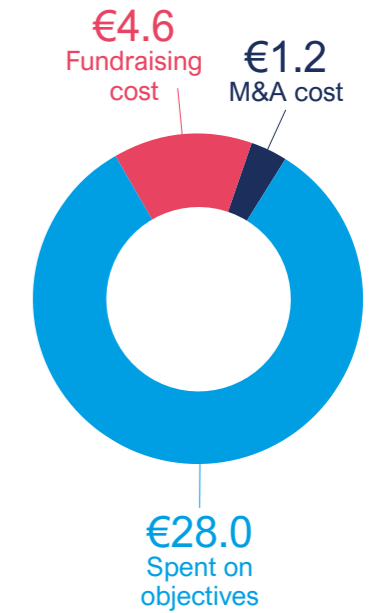
63 foundations



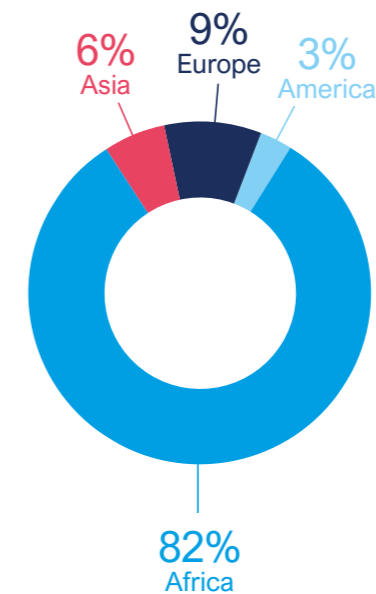
Total income  
**€ 33.9 million**



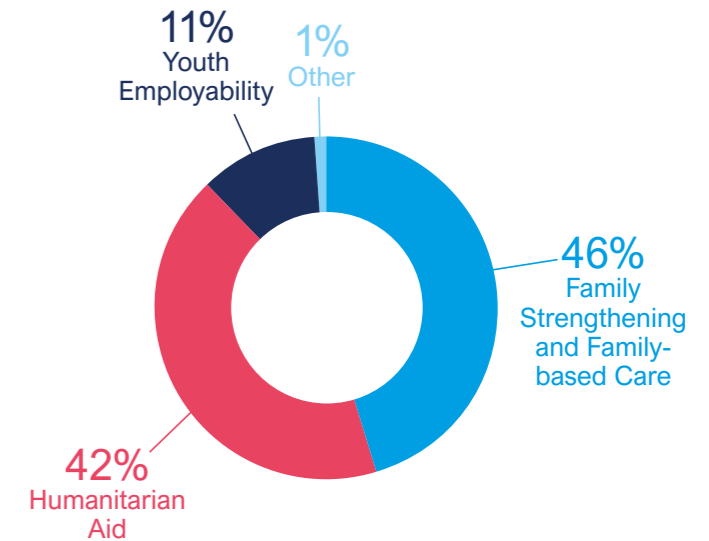
Total expenditures  
**€ 33.8 million**



Dutch donations by continent



Dutch donations by type





# This is who we are

No matter who I am  
or where I'm from  
I need someone who sees me  
who stands by me  
and believes in me, no matter what

But today, one in ten children  
is separated from his or her family  
abandoned  
neglected  
or abused

It happens every day  
in every country  
city and neighborhood  
... you just don't always see it

But together, we can break this harmful cycle  
and prevent it from happening in the first place

When one of us loses our voice  
you can help us find it again  
When we lose our trust in others  
you can show us that we belong  
And when one of us loses confidence  
together we can build up his courage  
and the skills we need for the future

Because when I have someone who stands by me  
believes in me  
supports me  
I can grow into my strongest self  
and take on the world

*This is why we're here  
– this is who we are*







# Speaking of resilience...

In 2023, armed conflicts flared up in several countries, leaving traumatic marks. Drought and floods also left families adrift worldwide. Unfortunately, misery has always existed. At the same time, human resilience is unprecedented. That's what our work is about: supporting resilience and strengthening self-reliance. So that children and young people have a promising future, even in difficult circumstances.

Our donors raised 33.9 million euros last year. Thanks to your support, we make a real difference for children and families worldwide. In wars and natural disasters, children and young people are extra vulnerable if they no longer have parents or close relatives to care of them. Or when families are forced to focus solely on survival, which means they can pay almost no attention to what children need to grow up safely and healthily.

## From cradle to career

As a mother, I know how important it is for children to feel seen and loved. This security gives them a solid foundation for the rest of their lives. Because they often suffer the most in difficult times, children and young people are central to all SOS Children's Villages programmes. We guide them from 'cradle to career' and strengthen their self-reliance. So that they can ultimately build a life on their own.

## All alone

Last year I visited various countries where SOS Children's Villages is active. I will never forget the stories of people we support through our programmes. For example, the mothers in Guinea-Bissau who told me that they learned to read, write and keep accounts as an adult. With these skills they can earn money for their family. This means they no longer have to feel shame towards their children about being dependent on help. Many stories go to the bone. A young girl was found at a border post in Gaza a few months ago. She was traumatized and all alone – her parents had died in the war. Our SOS colleagues on site took care of her, in both Israel and Gaza. In Ghana, our colleagues supported a 10-year-old boy who was in the hospital after a car accident. No one came to get him, and his family was untraceable. It was heartbreaking. He was lovingly cared for in an SOS family and is doing well under the circumstances.

## Remain optimistic

These stories symbolize the large numbers of children and families around the world who are experiencing hardship. With so much misery you would almost wonder: where to start? Yet I believe that we have a duty to remain optimistic, because we see every day that our work is indeed making a difference. Sometimes support is as simple as installing a solar panel on the roof of a school. Then there is light in the evening to train parents in business or parenting skills. When we have the roof repaired in a single mother's hut, the family plan also states that the children go to school and receive a meal there. On average, families we support to generate their own income no longer need help after three to five years. Speaking of resilience.



### Towards a thriving, green economy

Last year, more than 200,000 children received care or support through our programmes. For me a striking example is The Next Economy programme, which was completed in 2023 after eight years. As many as 15,000 young people in Nigeria, Mali, Somalia and Somaliland have been trained to find a job or start their own business. And through the GrEEn project in Ghana, we have guided more than 2,000 young people in setting up their own economic activities. Part of that support was learning to think critically, make concrete plans and present them effectively. In addition to training young people in basic skills, we try to help build a green economy through this project, for example by contributing to the sustainable production of cocoa.

### With your support

My SOS colleagues and I are extremely grateful that so many individual donors, families, groups of friends, foundations and associations, companies and the government support our work. All the help we can provide is also desperately needed in 2024. With every contribution – small and large – we reach more children, young people, families and communities. In this annual report you can read how your contribution was spent in 2023 to offer them opportunities for an independent and full-fledged future. Together with you, we can continue our work with great energy this year. We sincerely hope that you will continue to support us!

### Arian Buurman

Managing director SOS Kinderdorpen Nederland

PS: Do you have ideas about how we can reach even more children with our work? We'd love to hear them! You can email me directly at [arian.buurman@soskinderdorpen](mailto:arian.buurman@soskinderdorpen).

## New chairman of the Supervisory Board

# Meet Cees 't Hart

During his international career, Cees 't Hart travelled the world. Since November 2023, he is the new chairman of the Supervisory Board of SOS NL.

### Why did you choose to succeed Menno Antal as chairman of the Supervisory Board?

Cees: "I have two grandchildren and the third is on the way. They grow up in a beautiful and safe environment. That makes one think about what it would be like if their cradle were somewhere else. Anyone who is a (grand)parent is grateful that there is an organisation like SOS Children's Villages that cares for children who live in less safe circumstances, who no longer have parents or family or who are in danger of losing them."

### You have lived and worked in various countries. What struck you about the living conditions of children there?

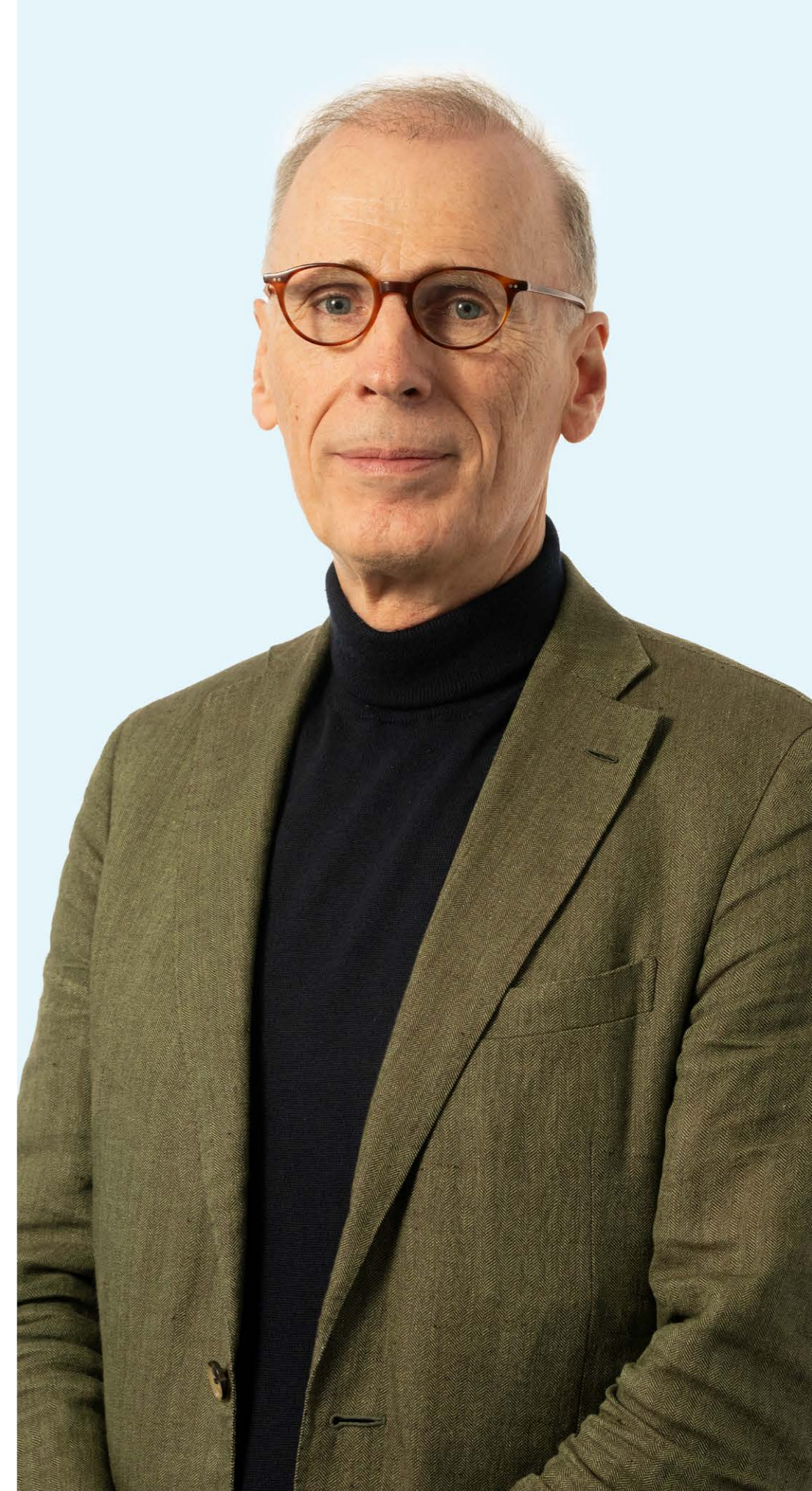
"The average age of the population in developing countries is lower than in The Netherlands. This applies to many countries in Asia and Africa. There are considerably more children and young people there, but many of them do not live in an environment that offers them security and opportunities for the future. This means that they have to take care of themselves at a young age. This is also a reason for me to want to contribute to better future opportunities for young generations in their own country. SOS Children's Villages not only provides humanitarian aid, but also structurally strengthens communities through family strengthening programmes and youth employment. This makes children more resilient and thus society as a whole."

### What is your view on the role of the Supervisory Board?

"I think it is good that someone looks over the shoulder of the management on behalf of all the children in the programmes and on behalf of the people, organisations and companies that donate money. The Supervisory Board can also support the work of SOS NL by thinking along with management about the most effective use of donations and by spreading the word of SOS Children's Villages through their own network."

### What are your ambitions for the Supervisory Board?

"With management we will look at the strategy for the coming years. The development towards more community-based care means SOS Children's Villages will gradually let go of other forms of care. Such a change always takes some getting used to. The members of the Supervisory Board contribute expertise from their own field. They keep the SOS-team in The Netherlands on their toes, but also provide support, so that donors can have the confidence that their contribution will go to the right place."





# 2023

## Important moments



### January

WATCH THE VIDEO



## ‘The Next Economy’: 15,000 young people on their way to work

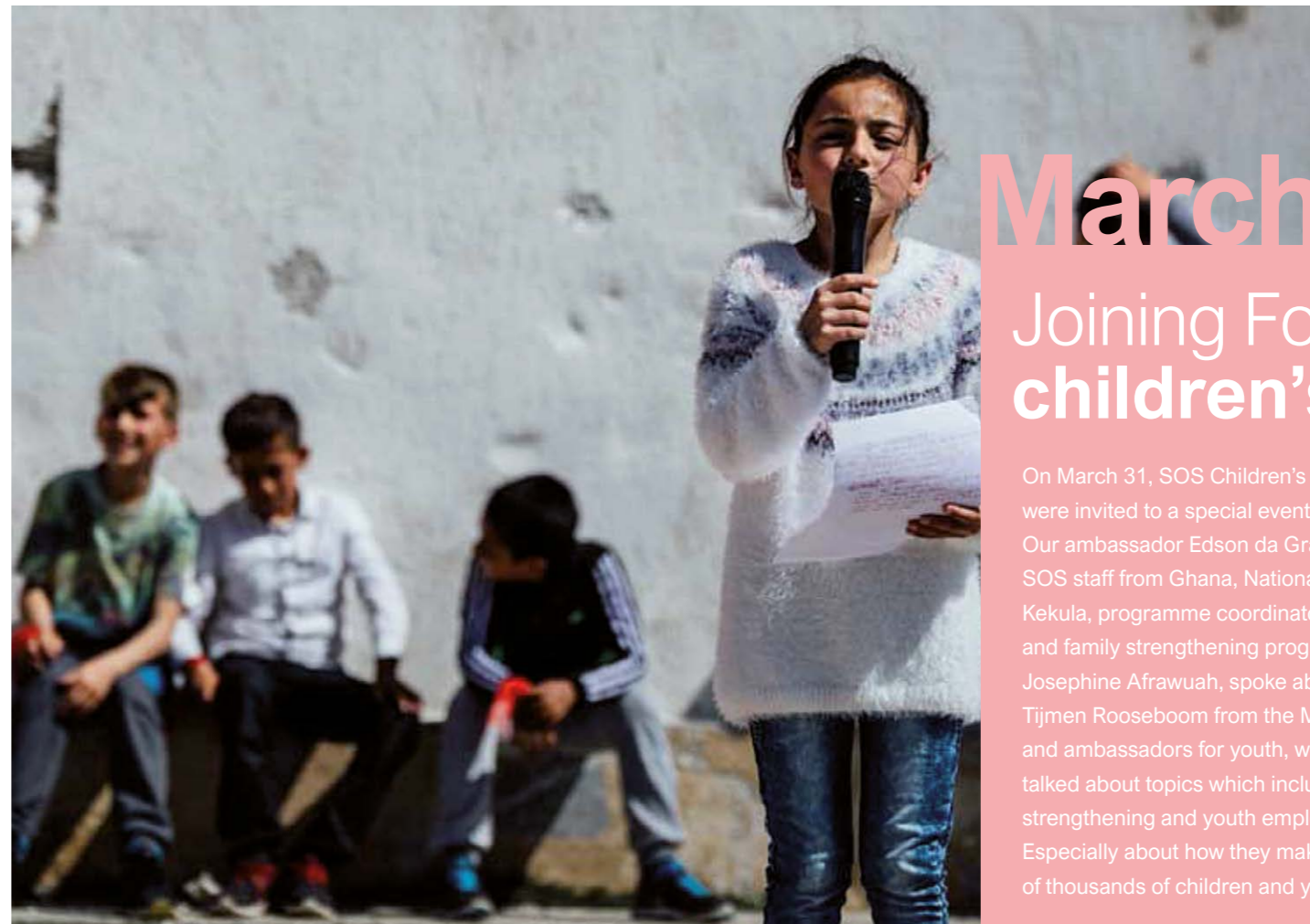
‘The Next Economy – How African youth make it work’ has improved the work situation of disadvantaged young people in Mali, Nigeria and Somalia. The project trained and guided them in finding a job or setting up their own business. This project was successfully completed in 2023.

A total of 15,000 young people have been supervised.

## Earthquake in **Syria and Turkey**

On February 6 the devastating earthquake left Syria and Turkey in a trail of destruction. About 23 million people were affected and the death toll rose to more than 50,000. SOS Children’s Villages has been active in Syria since 1981 and immediately took action to support the affected children and families. With the great help of our donors, children and families received evacuation assistance, emergency shelter, food and hygiene items, and psychological support.

## February



## March

## Joining Forces for children’s rights

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 Afruwah, 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.



# April



## Stop child labor in Ivory Coast

Carrying heavy bags and packages at the market in exchange for a little money, instead of going to school. Unfortunately, that is the reality for many girls aged six to eighteen in Ivory Coast. 'Tantie bagage' is a common form of child labor in the country. SOS Children's Villages is committed to changing this.

“The ‘Tantie bagage project’ shows that child labor can be stopped. Children are going back to school or they follow vocational training. We still have a long way to go to end child labor in Ivory Coast for good. But by strengthening the economic situation of families, we can certainly reduce this exploitation of children.”

Didier Zogue, Programme Coordinator Family strengthening in Abobo, Ivory Coast

# May

## World Family Day

On May 15 we celebrate World Family Day. In this week in 2023, our donors received the restyled SOS Magazine, themed 'The power of family'. This is the core of our work: ensuring that every child and young person grows up in a safe and loving environment.

Listen to Miysiati's story – she grew up in a SOS Children's Village.



LISTEN TO THE PODCAST



# June

## Family strengthening in Ghana: impact of your support

Like many other families in their community, Agnes and Kalonji's family suffered greatly from the effects of Covid-19. When the pandemic broke out, Kalonji did not have enough income to meet the basic needs of his children. That changed thanks to their participation in the family strengthening programme of SOS Children's Villages. The couple now runs a successful chicken farm and their four children are back to school.



FIND OUT MORE ABOUT THE SUCCES OF THIS PROJECT



# July

## Chad: structural support for the poorest

Chad is one of the poorest countries in the world (number 187 of 189 on the UN development index). Millions of people have been displaced by both major droughts and floods. The major political and social crisis (after the assassination of the president) also contributes to rising food prices, the closure of schools and challenges for young people to find a job. Humanitarian aid is needed since children go hungry. SOS Children's Villages strengthens families who live in vulnerable circumstances with (psychological) support, training aimed at generating income and vocational training for young people.

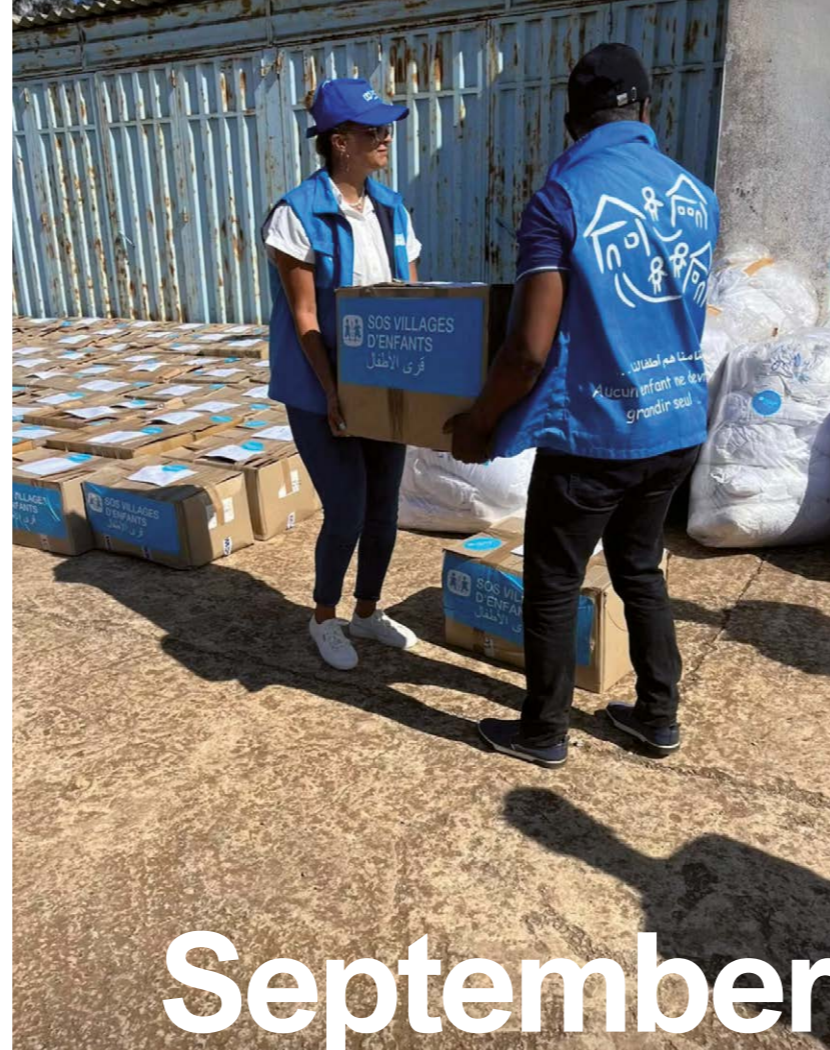


# Augustus



## SOS Children's Villages and partners bring back 385 Ukrainian children from Russia

More than 19,000 children in Ukraine have been separated from their parents due to the war and they were taken to Russia by the Russian army. SOS Children's Villages is one of the three development organisations active in Ukraine. The teams do everything they can to bring these children back. Thanks to SOS Children's Villages and its direct partners, 385 children returned to Ukraine.



# September

## Morocco earthquake: emergency aid

On September 8, Morocco was hit by a devastating earthquake. The disaster caused a lot of damage, injuries and deaths. SOS Children's Villages has been supporting children and young people in Morocco since the early 1980s. Our colleagues on site have helped as many children and families as possible with whatever was needed – from blankets and food to medical care and shelter. In collaboration with local partners, they distributed meals and prepared tents and beds, where families who lost their homes received medical care and hygiene packages.

## 'Build a house, Give a home'

Legoworld, 18-24 October, Jaarbeurs Utrecht

At our stand at the grand LEGO World spectacle in the Jaarbeurs in Utrecht, we drew attention to the fact that not all children in the world have a safe home. Together with our youngest visitors and their parents, we built for a better future. Under the motto 'Build a house, Give a home', children could use a huge number of LEGO blocks to build their own unique house. During construction, the recruiters entered into substantive discussions with the parents and the experience on the stand ended with a photo of the entire family. At the end of each day, we were amazed by the creativity of the children who had built the most fantastic LEGO houses. The LEGO World event was successful, which was evident from the fact that we registered 433 new donors who offer us the opportunity to ensure that families become self-reliant and children receive the care, attention and guidance they need.



# Oktober

## SOS Children's Villages in Israel and Palestinian Territories

The escalating conflict between Hamas and Israel is one where no one wins. Thousands of children have been killed or injured. We are there, both in the Palestinian Territories and Israel, to protect children and families as best we can. Without choosing a side and by adhering to our basic principle: supporting children and young people. Anywhere in the world, at any time.



SEE HOW WE HELP







## The climate crisis is a children's crisis

Virtually every child in the world is at risk from floods, heat waves, tropical storms, drought or air pollution due to climate change. Nearly half of all children worldwide – approximately 1 billion – live in countries with the climate label 'extremely high risk'. We believe that politicians must take action now! That is why SOS Children's Villages together with other charity organisations, participated in the 'March for Climate and Justice' on November 12.

## 'Give money, give light, give live'

### Festive seasons campaign

Towards the end of the year, when it is cold and bleak outside, we light candles inside. The rooms of many houses fill with family laughter and the smell of a warm feast. You can hardly imagine that there are children who have no family to spend these festive days with. Yet that is the hard truth for one in ten (!) children. Worldwide, approximately 220 million children live separated from their families. That's why we asked the public around the holidays to light a light for these children in our campaign 'Give money, give light, give live'. Thanks to our colleagues from SOS Denmark, we had permission to reuse their successful campaign material. We used this material in various communications, such as mailings, advertisements and a video recorded by our ambassador Jan Smit. With the almost 100,000 euros raised by the campaign, we can provide bright spots in the lives of children in need.



## December

## 82% self-reliant families in Ghana

The SOS Family Strengthening Programme is entering its final phase at three locations in Ghana. This means that we can set up a new programme in 2024 in other neighborhoods to strengthen the community there and support the most vulnerable families. Our goal is to make families self-reliant, so that they can take good care of their children with their own income and no longer need our help.

In this video Theresa (64) and Josephine (42) talk about their success story.

[WATCH THE VIDEO](#)







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# The strength of family

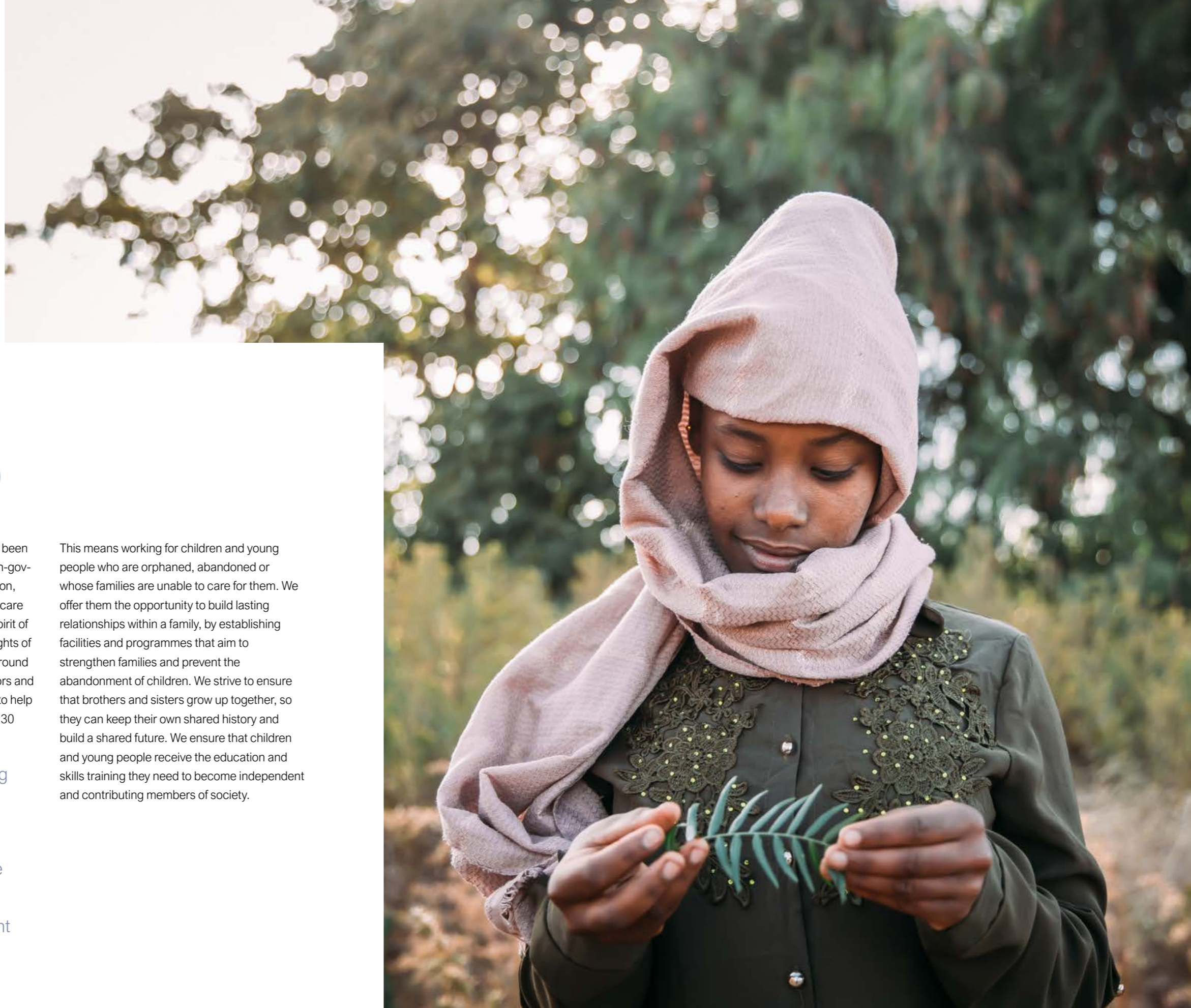


# Why we do what we do

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

- 1: building and strengthening families for children and young people in need
- 2: helping children, young people and families shape their own future
- 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 offer them the opportunity to build lasting relationships within a family, by establishing facilities and programmes that aim to strengthen families and prevent the abandonment of children. We strive to ensure that brothers and sisters grow up together, so they can keep their own shared history and build a shared future. We ensure that children and young people receive the education and skills training they need to become independent and contributing members of society.







# Who we are

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

SOS Children's Villages International is a global federation and its members are the national organisations in all continents. Being one of the proud members, SOS Children's Villages The Netherlands has gained almost 60 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 for their own children in the future.







## Our purpose

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

## Our belief

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

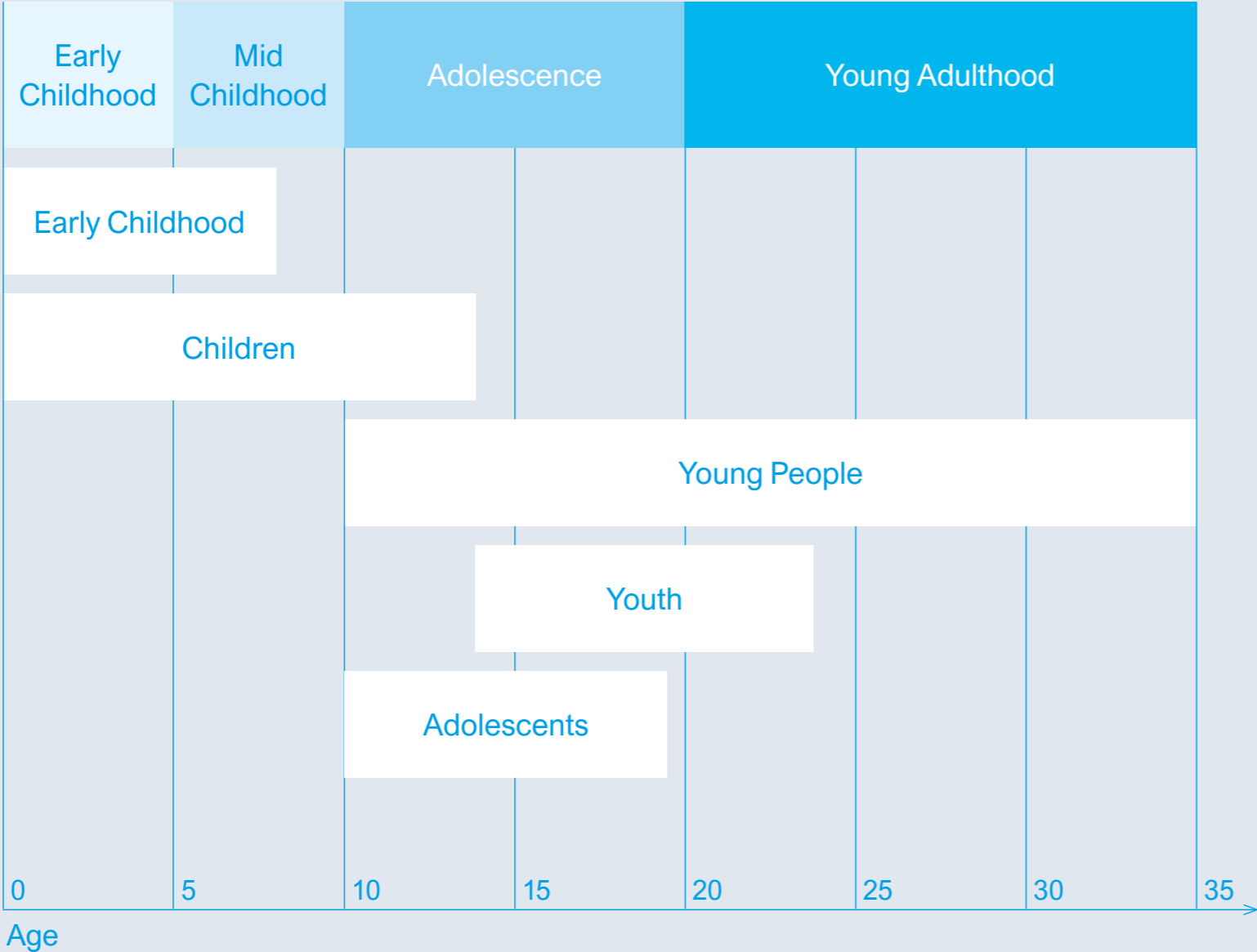
## Our desire

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



# Our target group

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



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

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



# Our approach

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

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

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





# FROM CRADLE TO CAREER

A QUICK GUIDE TO OUR WORK





# Here's how we believe it works

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

## Family strengthening

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

## Alternative care

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

## Youth development

As they transition from care and school to adulthood and independent life, it is pertinent to invest in quality youth development, to make sure young people are not left behind and are

supported to achieve self-fulfilment, ultimately contributing to the development of their families, communities and societies. SOS Children's Villages offers programmes focusing on youth development through appropriate care, social and emotional development, education and skills development, by accompanying young people in their journey to independent life. This empowers them to be leaders of their own lives through their active and continual engagement in solutions and strategies that will influence their lives.

## Humanitarian aid

When children and young people are exposed to emergencies, be it because of armed conflict

or natural disaster, the first focus should be towards their protection and safety, access to basic facilities as well as specialized (psycho-social) care. In our Emergency Response, we prioritize interventions that focus on the protection of unaccompanied and separated children and young people (UASC), preventing family separation, and family reunification and strengthening in emergencies. Governments and communities should be called upon to fulfil their commitments for our target group and we support them in their efforts.

## Advocacy

In our Advocacy we call upon duty bearers to

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







# Our expertise

an evolving organization

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

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

#### Our differentiator

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

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





Our guiding framework

# The child is paramount

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

## International Documents

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

## National Documents

- CBF
- Partos Integrity Systems Guide

## SOS Children's Villages Federation Documents

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

## SOS Children's Villages Netherlands Documents

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



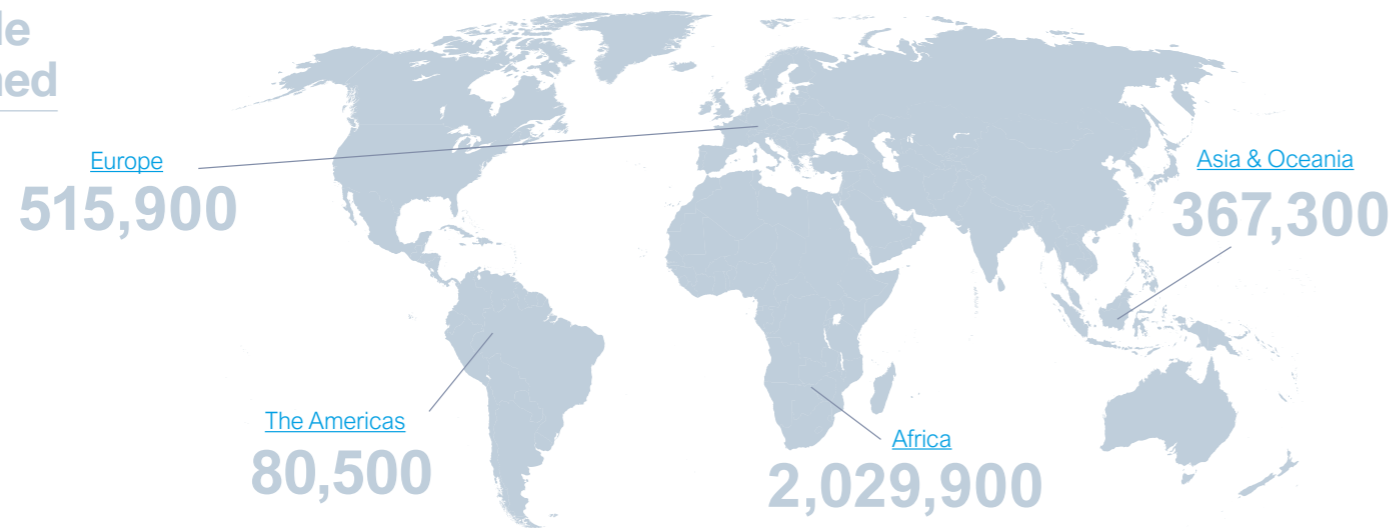


# Our impact worldwide



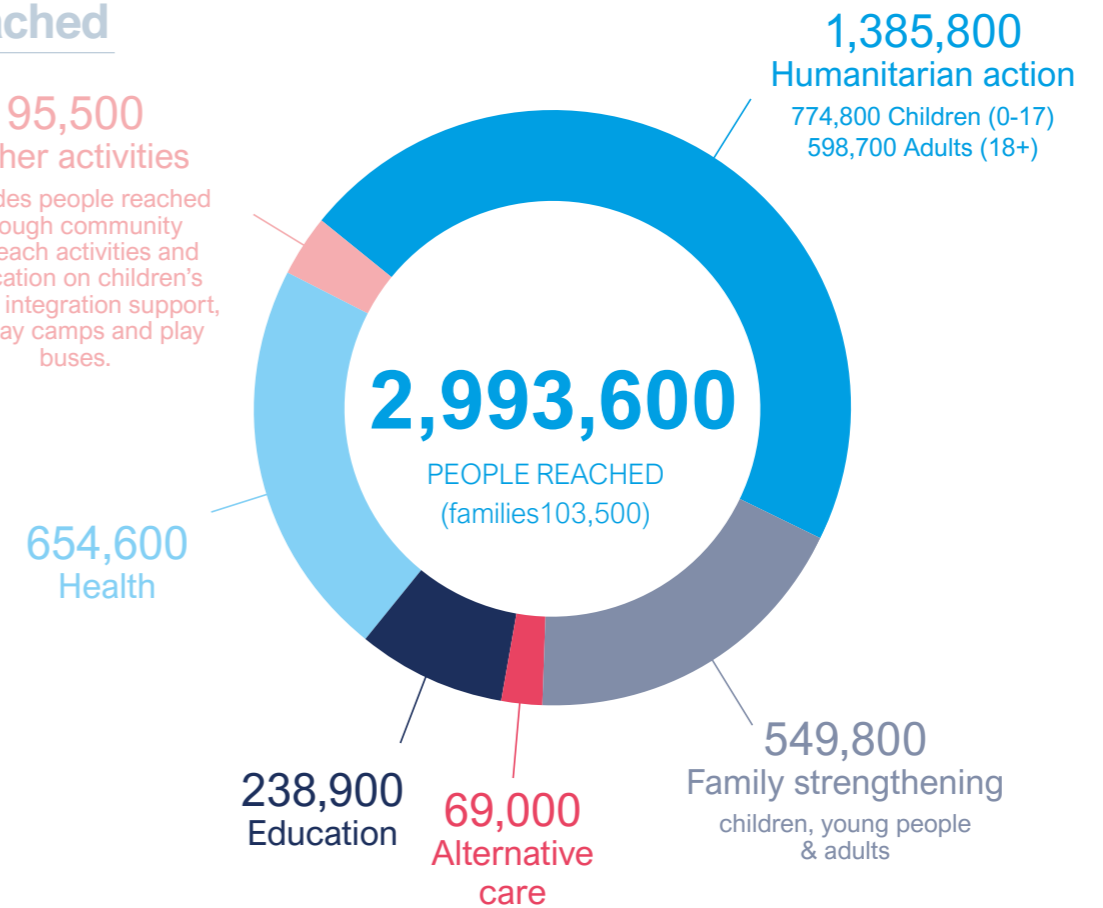
# 2.1 People and programmes

## People reached



## People reached

**95,500**  
Other activities  
Includes people reached through community outreach activities and education on children's rights, integration support, holiday camps and play buses.



## Comparative figures 2023 to 2022

**+ 17%**  
Overall people reached



**- 0,04%**  
Humanitarian action



**+ 113%**  
Health



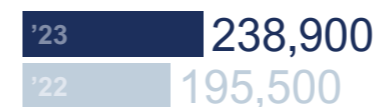
This was largely caused by an increase (from 266,900 in 2021 to 531,700 in 2022) in the number of people reached through the Mother & Child Hospital in Somalia, due to drought, famine and disease outbreaks in the region, as well as the scaling up of health and nutrition services and mobile teams in rural areas with acute need

**+ 7%**  
Family strengthening



The increase in figures is in part due to the inclusion for the first time of participants reached in community strengthening activities (CFE)

**+ 22%**  
Education



**+ 23%**  
Other activities



**- 0,3%**  
Alternative Care





# 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 2023.

## PROJECTS ACCORDING TO SERVICE TYPE (Data consolidated on 15 April 2024)

Alternative care	Africa	The Americas	Asia & Oceania	Europe	Total
Family-like care	171	113	162	98	544
Supervised independent living	129	105	151	99	484
Small group homes	26	18	26	75	145
Foster family care	30	19	3	32	84
Other alternative care	19	36	2	11	68
<b>Total</b>	<b>375</b>	<b>291</b>	<b>344</b>	<b>315</b>	<b>1,325</b>

Prevention	Africa	The Americas	Asia & Oceania	Europe	Total
Family strengthening	257	131	131	157	676
Community strengthening	8	11	2	11	32
<b>Total</b>	<b>265</b>	<b>142</b>	<b>133</b>	<b>168</b>	<b>708</b>

Education	Africa	The Americas	Asia & Oceania	Europe	Total
Early childhood care & development	75	50	51	42	218
Primary & secondary schools	82	7	65	33	187
Employment & entrepreneurship	59	45	35	31	170
<b>Total</b>	<b>216</b>	<b>102</b>	<b>151</b>	<b>106</b>	<b>575</b>

Other activities	Africa	The Americas	Asia & Oceania	Europe	Total
	16	32	2	28	78

Health	Africa	The Americas	Asia & Oceania	Europe	Total
Health promotion & prevention	19	1	-	3	23
Medical care	31	-	3	3	37
<b>Total</b>	<b>50</b>	<b>1</b>	<b>3</b>	<b>6</b>	<b>60</b>

Humanitarian action (Including transition projects) <sup>4</sup>	Africa	The Americas	Asia & Oceania	Europe	Total
	45	11	12	25	93

## PEOPLE WE REACHED (Data consolidated on 15 April 2024)

Alternative care	Africa	The Americas	Asia & Oceania	Europe	Total
<i>Children &amp; young people</i>					
Family-like care	13,100	4,800	13,600	3,700	35,200
Youth care	6,400	2,300	8,600	2,600	19,900
Foster family care	1,100	600	100	4,600	6,400
Small group homes	500	200	700	2,100	3,500
Other family-based care <sup>1</sup>	2,900	600	100	400	4,000
<b>Total</b>	<b>24,000</b>	<b>8,500</b>	<b>23,100</b>	<b>13,400</b>	<b>69,000</b>

Prevention	Africa	The Americas	Asia & Oceania	Europe	Total
<i>Children, young people &amp; adults</i>					
Family strengthening	236,200	28,400	139,900 <sup>2</sup>	137,000	541,500
Community strengthening	3,700	1,800	1,200	1,600	8,300
<b>Total</b>	<b>239,900</b>	<b>30,200</b>	<b>141,100</b>	<b>138,600</b>	<b>549,800</b>

Education	Africa	The Americas	Asia & Oceania	Europe	Total
<i>Children, young people &amp; adults</i>					
Early childhood care & development	10,400	11,500	4,400	4,000	30,300
Primary & secondary schools	51,200	4,800	46,400	72,000	174,400
Employment & entrepreneurship training	23,700	3,500	4,200	2,800	34,200
<b>Total</b>	<b>85,300</b>	<b>19,800</b>	<b>55,000</b>	<b>78,800</b>	<b>238,900</b>

Other activities <sup>3</sup>	Africa	The Americas	Asia & Oceania	Europe	Total
<i>Children, young people &amp; adults</i>	85,300	7,900	200	2,100	95,500

Health	Africa	The Americas	Asia & Oceania	Europe	Total
<i>Children, young people &amp; adults</i>					
Health promotion & prevention	37,000	300	-	200	37,500
Medical care	82,300	-	100	3,000	85,400
Mother & Child Hospital, Somalia	531,700	-	-	-	531,700
<b>Total</b>	<b>651,000</b>	<b>300</b>	<b>100</b>	<b>3,200</b>	<b>654,600</b>

Humanitarian action	Africa	The Americas	Asia & Oceania	Europe	Total
Children, young people & adults	944,400	13,800	147,800	279,800	1,385,800
<b>Grand total</b>	<b>2,029,900</b>	<b>80,500</b>	<b>367,300</b>	<b>515,900</b>	<b>2,993,600</b>

\*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 3,200 people reached through SOS CV (HGFD) funded family strengthening project in Iraq, run by partner (Better World Organization).

3 Includes services such as holiday camps and play buses.



## PREVENTION: total number of families reached through family strengthening

	Africa	The Americas	Asia & Oceania	Europe	Total
Total number of families	48,200	9,200	37,300	8,800	103,500

## STAFF STATISTICS (Data consolidated on 15 April 2024)

Full-time equivalents (FTEs)

Staff type	Africa	The Americas	Asia & Oceania	Europe	Total
Caregivers, caregiver trainees and family assistants	2,360	1,890	2,560	1,670	8,480
Social workers, psychologists, teachers, and medical, humanitarian <sup>1</sup> and advocacy staff	5,100	2,620	4,530	6,800	19,050
Administrative staff including maintenance and general service	3,500	1,990	3,490	3,520	12,500
International coordination	150	80	70	360	660
<b>Total</b>	<b>11,110</b>	<b>6,580</b>	<b>10,650</b>	<b>12,350</b>	<b>40,690</b>

*\*All figures are rounded to the nearest 10.*

<sup>1</sup> Due to different counting methods for humanitarian projects, the humanitarian action staff figure (1,220 in total) reflects individual headcount rather than full-time equivalents. It includes staff dedicated to humanitarian action in national offices as well as those working in emergency settings.





## 2.3 Countries and territories

SOS Children's Villages worked for children and young people in more than 130 countries and territories in 2023. The total number of countries and territories where we work decreased by two this year, to 136.

Russia, whose membership is suspended, and Algeria, where SOS CVI has formally withdrawn its operations, have been removed.

Countries and territories in which we responded to a humanitarian crisis in 2023 are shown in **bold**.

### [Africa](#)

**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  
Zambia  
Zanzibar  
Zimbabwe

### [The Americas](#)

Argentina  
Bolivia  
Brazil

Canada  
Chile  
Colombia  
Costa Rica  
Dominican Republic  
Ecuador  
El Salvador  
Guatemala  
Haiti  
Honduras  
Jamaica  
Mexico  
Nicaragua  
Panama  
Paraguay  
Peru  
Uruguay  
USA  
Venezuela

### [Asia & Oceania](#)

**Armenia**  
Australia  
Azerbaijan  
**Bangladesh**  
Cambodia  
China  
French Polynesia  
Georgia  
Hong Kong, SAR of China  
India  
**Indonesia**  
Iraq  
**Israel**  
Japan  
Jordan  
Kazakhstan  
Kyrgyzstan  
Laos  
Lebanon  
Mongolia  
Nepal  
**Pakistan**  
**Palestine**  
Philippines  
South Korea

### **Sri Lanka** **Syria**

Taiwan, China  
Thailand  
United Arab Emirates  
Uzbekistan  
Vietnam

### [Europe](#)

Albania  
Austria  
Belarus  
Belgium  
Bosnia and Herzegovina  
**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**  
Serbia  
Spain  
Sweden  
Switzerland  
**Ukraine**  
United Kingdom



# Our impact from The Netherlands



# Our impact from The Netherlands

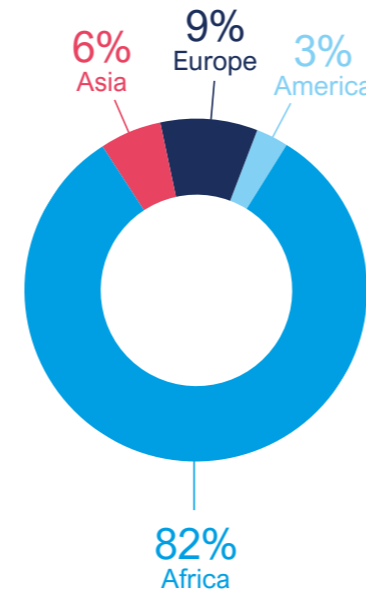
In 2023, we were able to make a difference to the lives of

# 252,120

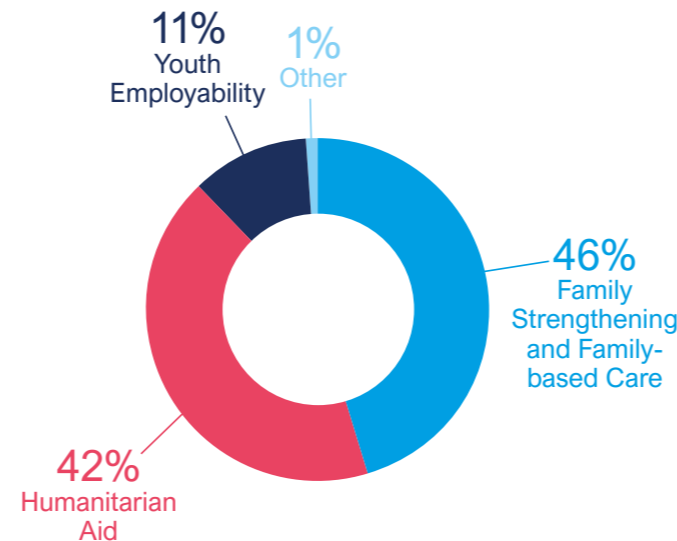
children, young people and parents thanks to the donations of Dutch donors.

The number of people we reached directly increased with 16% in comparison to 2022, going from 217,800 to 252,120. 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 2023\*

## Family Strengthening

Number of children, young people and parents

# 19,000

## Family-based care

Number of children

# 1,500

## Youth Employability

Number of young people

# 3,300

## Humanitarian Aid

Number of people

# 228,320

## Total Participants

# 252,120

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



# Programmes supported by The Netherlands

**GUATEMALA**

Santa Cruz del Quiche  
Santa Cruz del Quiche

**GUINEA-BISSAU**

Canchungo  
Canchungo 2.0  
Sangue Novo 2.0

**IVORY COAST**

Yamoussoukro  
Yamoussoukro  
Tantie Bagage

**GHANA**

Asiakwa Tema Kumasi  
Asiakwa Tema Kumasi  
GrEEN  
NBU- YEC

**NIGERIA**

The Next Economy

**CHAD**

N'Djamena  
N'Djamena  
- Emergency Response Lake Chad

**UKRAINE**

- Ukraine Emergency Response

**GAZA**

- DRA JR Acute Crisis OPT

**MALI**

The Next Economy

**SUDAN**

- DRA Sudan Joint Response  
- Sudan preparatory phase

**ETHIOPIA**

- DRA Ethiopia Joint Response

**SOMALIA/SOMALILAND**

The Next Economy  
DRA Somaliland Joint Response

**UGANDA**

Kakiri Gulu Mayuge  
Kakiri Gulu

**KENYA**

Meru Kisumu  
Meru Kisumu

**MOZAMBIQUE**

DRA JR Mozambique Cyclone Freddy

**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.

12  
FAMILY STRENGTHENING PROGRAMMES

11  
CHILDREN'S VILLAGES

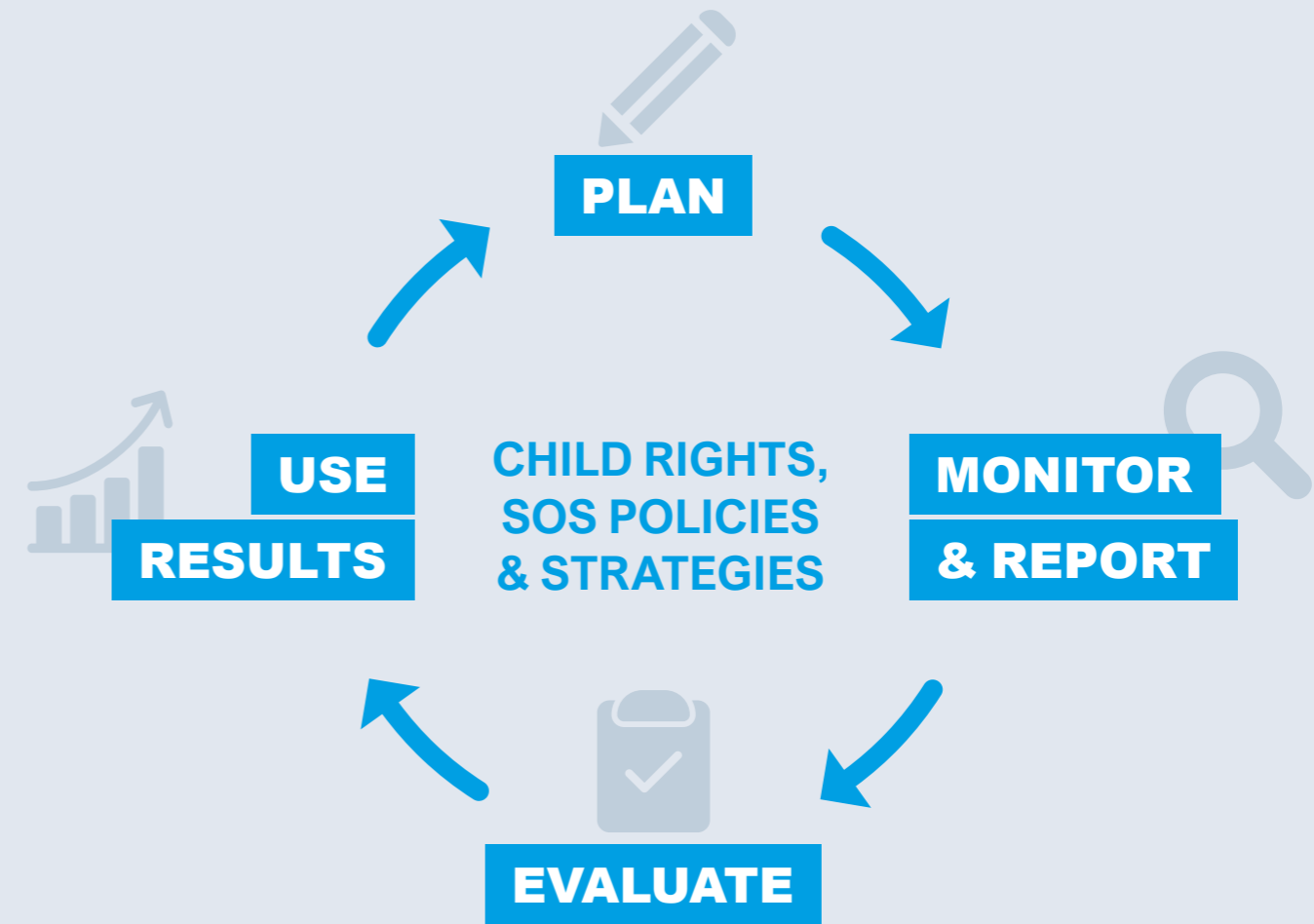
5  
YOUTH EMPLOYABILITY PROGRAMMES

8  
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 Family strengthening

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

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

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 identify the challenges they face for sustainable change in their situation.

The support we offer includes access to a range of individualised and tailored services that help build on, and strengthen protective factors, resilience, and self-reliance within families.

Family strengthening can help prevent the escalation of circumstances, which, if not addressed, may lead to children being



## focus

### Family development plan

In our family strengthening programmes we are focussing on the child, family and the community. After a thorough selection process with the involvement of different stakeholders, a Family Development Plan is jointly developed identifying different areas for support such as social protection, parenting skills and child rights, education, health, and economic empowerment so that the family and the different stakeholders in the community (such as schools and Community Based Organisations as well as local government) are empowered and able to provide the necessary support to prevent family separation.





focus

## Village Savings and Loan Association

People who start their own business usually cannot turn to a bank. Starting entrepreneurs have found a solution to this. A Village Savings and Loan Association consists of 10 to 25 people who manage a local banking system. Together they build up savings for investments or larger expenses and they take turns in receiving a loan. SOS Ghana guides participants with a savings programme and providing starting capital.

All participants receive basic training in which they learn how entrepreneurship works. When creating a business plan, they take their own

skills and the possibilities of the local market as a starting point. Based on this plan, they receive support in setting up, expanding and improving their business. The programme allows a community to save and borrow in a simple way among themselves.

The system is simple, but effective. By saving up more often and in small amounts, families with a low income can also build up a financial buffer. The Association meetings have both a business and a social function: participants talk about their company, but also about daily matters such as raising their children.

separated from their families and placed in alternative care. Prevention services are an integral part of the national and local child protection system. We acknowledge the importance of both the formal structures of the child protection system governed by public authorities as well as informal structures.

In family strengthening we work with children and young people who live in families at risk of child-family separation. We work with children, young people and their caregivers in the following living arrangements:

- Children and young people living with their biological parents or adoptive parents (=parental care)
- Children and young people not living with their biological parents but being cared for by their extended family or by close friends of the family (=kinship care)
- Children or young people living in child- or sibling-headed households
- Children and young people who are in a reintegration process from alternative care into their immediate biological family or extended family.

Importantly, the care situation of the child or young person is the crucial factor when deciding whether they are in our target group for family strengthening.

Our family strengthening programmes consist of:

### Support in accessing basic needs and facilities

All over the world, families in need struggle to survive. We support them and help them gain access to authorities and essential provisions, such as education (with school fees, school uniforms and learning materials), basic medical care and the provision of basic needs like clothing and food. This support – for instance in the form of seeds to grow crops, cattle and/or nutritious meals – enables parents to focus on

caring for their children and generating sufficient income.

### Economic strengthening

Economic opportunities help families stay together and shape their own future. Together with parents/caregivers we examine whether and how they can secure income. Or we provide them with funds to start a small business. 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 enable households to save and borrow money. Alongside, we offer young people vocational training and core life skills training, so they have a better chance to find a job.

### Teaching parenting and care skills

It takes knowledge and skills to care for and raise children. Although almost all parents/ caretakers want to take good care of their children, they may (partly) lack fundamental skills to do so, 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.

### Civic-driven change

Our goal is to structurally improve the lives of children and families, so they can make a valuable contribution to their community based on their own strengths. 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.

### Youth Development

#### The road to independent adulthood

By supporting young people in all areas of life we encourage them to build an independent existence as adults. This enables them to contribute to the further development of their community. We support young people by training them in core life skills, employability



and/or entrepreneurship skills leading to a job or an own business.

### Child participation

Ensuring protection and safety for children and young people includes giving them a voice. Therefore, they are involved in defining actions and measures for child safeguarding.

### Child led risk assessments

Children and young people take part in open discussions and the Child safeguarding teams organise regular prevention related activities for them. We also encourage youth to report any concern or incident, to raise questions and to suggest improvements.

Child led risk assessment can result in a boost of confidence of children as important stakeholders and owners of their rights. In Ghana, SOS has successfully run child led risk assessments in all locations.

### Strengthening awareness of children's rights

Children who know what their rights are, are more likely to stand up for themselves. From that perspective, awareness about children's rights contributes to a safe, healthy and loving upbringing, also for future generations. We organize workshops on children's rights 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 encourage them to make themselves heard. We also support families through advocating for the construction of essential facilities in their community, such as water wells for clean drinking water.



# Ghana

## Direct family empowerment support

SOS Ghana supported 486 caregivers to pursue income-generating activities, thereby empowering them financially. This was provided through grants as investments.

397 families attained self-reliance and are currently earning stable and sufficient income to provide for the developmental needs of their children. Empowering caregivers with financial management skills led to better management and expansion of their businesses. SOS also trained caregivers to incorporate environmentally friendly practices into their daily livelihoods and economic activities.

524 caregivers trained in parenting and childcare to promote healthy parent-child relationships & self-confidence

SOS also focused on empowering communities through capacity-building workshops for caregivers, community-based organizations

(CBOs), and local leaders, to provide skills and knowledge to ensure that community members will sustainably manage and continue the project interventions.

Village Savings and Loans Associations and child rights clubs received logistical support for their operational capabilities beyond the project lifecycle.

The collaboration with the Department of Social Welfare emphasized the importance of local stakeholder engagement in promoting sustainable child care models.

Continuous training and awareness-raising on the Protection and Prevention of Sexual Harassment and Exploitation Abuse (PSHEA) policy contributed to increased awareness of abuse and harassment, thus enhancing the safety and well-being of programme participants.





Chad

## Community-based approach

In 2023, SOS Chad started a new family strengthening programme in Linia, with the community-based approach. Linia is a market town and food basket of N'Djamena, the town is predominantly Muslim. School attendance is poor, especially under girls. Girls marry young and start getting children at an early age. To increase child protection, and provide income for the families in vulnerable situations, SOS started this project in collaboration with local leaders. 168 households participate with over eight hundred children and young people.

Activities of SOS Chad:

- Six Village Savings and Loan Associations (VSLA) with each 30 – 40 participants, all illiterate women.
- 170 children and young people (120 girls), received school kits under the motto: "Girls, you have the right to go to school".
- Working with community organisations to lobby for more schools and education

centres, organising sensitization sessions to increase school attendance, especially for girls.

- Eighteen young people trained in solar energy, electricity, refrigerating and air conditioning.
- To increase child protection, and improve access to education, amongst others:
- Training twenty-nine members of local community organizations on child protection and child safeguarding.
  - Coaching for sixty-eight participants, including thirty-three girls from the children's club, to raise awareness among their peers and parents of their rights and duties.
  - Training 40 Club children (25 girls) in civic values, issuing birth certificates to 755 children/youths, 325 of them girls, from the Linia community.



Guatemala

## Family strengthening programme for five communities

SOS Guatemala is active in the department of Quiché, home to the indigenous group of Quiché. Indigenous groups in Guatemala face discrimination and exclusion. The communities are hard to reach by road, public services are often far away. Children struggle as the curriculum is in Spanish, and not in their native language. School attendance is mandatory till 14 years old, and few continue after. Most women are illiterate. Many men try to escape poverty by moving to the US to find work.

Against this background, SOS Guatemala set up a 3 year family strengthening programme, in close collaboration with existing services and community-based organisations. Target: 281 families from five indigenous communities.

Activities were:

- Bi-weekly health campaign; screening of children for nutrition levels and they received vitamins and vaccination.
- 'Family School': in a series of participatory

workshops, families identify and recognize the practices that put their children at risk.

- The project set up family gardens in each household. They provided technical assistance and seeds, training on planting, harvesting and nutritional value..
- Literacy programmes in two communities. 56 women are participating bringing them to the level of 6 years primary school.
- Self-help groups for women, addressing issues as emotional wellbeing, stress, and self-care.



# focus

## Strengthening communities and schools with access to clean water

SOS Ghana has been able to facilitate the construction of 7 water boreholes in rural communities in Kumasi and Asiakwa with the objective to provide access to clean and safe drinking water for the children attending local schools as well as for the communities surrounding the schools. This way the children do not have to fetch water before going to school and can come to school in time and have improved hygiene at school while waterborne diseases are reduced. Overall, an estimated 30.000 students and community members are benefitting.

To ensure that water facilities are sustainable, communities and their schools have been given the critical role of constituting their own Water Management Committees to secure ownership of the facility. The community members have been trained to gain the necessary knowledge, skills, and techniques to ensure the functional operation of water systems, serving the needs of children in schools. Each Water Management Committee developed their own unique Water Facility Management Plan as part of the training.





# focus

## Child rights and protection

Why is it so important that children learn about their child rights?

Lack of knowledge on right among children lead to violation and abuse on the fundamental right and privileges, people will exploit them to their own benefit. They will be unlawful engaged in activities which might lead to loss of their lives might lead to loss of their live to a large extent.

SOS Ghana has set up in each location in multiple communities child right clubs as well as child right committees. The child right clubs can be based at a school or in the community.

Main purpose is to raise awareness amongst children about their rights such as access to education, access to health, access to shelter etc. the children support each other and implement different participatory activities to really internalise what they have learnt and what it means.

At the same time child right committees are formed, with representatives from local authorities, traditional leaders, schools, local organisations and a member of the child right club. Their main role is to take action if a child right violation has been reported through the child right club or otherwise. The fact that more violations have been reported means that the approach is working and children feel empowered to come up for their rights.





## 3.2 Family-based alternative care

Children have the inalienable right to care and protection, even if their own family cannot look after them. In line with the UN Convention of the Right of the Child, our priority is to strengthen families so they can stay together. If this is not possible, SOS Children's Villages strives to find a form of alternative care that best suits their needs.

### focus

#### Gatekeeping

Children and young people who have lost parental care need a safe place to stay. The formal process of finding the best form of alternative care for them is called gatekeeping. This involves assessment of the children's development, capacity and situation, and matching the intervention with their needs. Ideally gatekeeping results in placement with safe, stable, and loving family care. SOS Children's Villages provides various forms of alternative care.

If a child is at risk of separation, professional and authorized personnel assess the situation. They determine the needs of the child and his or her family and decide which form of

support is the least invasive. Gatekeeping is especially critical to prevent unnecessary or inappropriate placement in institutional care. The process can be led by government and judicial processes, social workers and child protection services, community organisations or residential care institutions. SOS Children's Villages takes an active role.

Formerly, gatekeeping was in the hand of SOS Children's Villages. Now the process has been professionalized. Children are often accompanied by court orders and a regular reassessment is carried out to see if the placement of the child in a care option is still in his or her best interest.

Our priority is to strengthen families so children can grow up safely with their parents or other close relatives. 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 times of (family) crisis, children may need temporary out-of-home care. In these situations, we provide an environment that protects them from further harm. As soon as it is established that they can safely return to their

family, we carefully facilitate and support this process in line with the International Guidelines on Children's Reintegration.

If the situation at home does not allow a safe return, 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 organisations to achieve sustainable change and more efficient working methods.





# focus

## Reintegration

Generally, children who were admitted to SOS children's villages, stay there until they were ready to live independently – usually around the age of 23 or after finalizing their education. Practice shows that these children often still have at least one parent or other living relatives. That's why today our focus is increasingly on reintegration: enabling the return of children into their own family or community.

If a child can no longer live with its family, the first step is to look for kinship care or foster care close to home. The child can then remain in the same community. Placing a child in an institution, even a SOS children's village, is a last resort and preferably temporary. No child and it's situation is alike, and the solution should be in his or her best interest.

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 traumatizing as well, if done in an abrupt way. Therefore, reintegration requires thorough preparation, family visits, mental health- and psychosocial support and follow-up. This means a long term monitoring (1-2 years at least) after the child has reintegrated with the family. It is a long-term process. Most often the family needs extra support like income generating or parenting skills or whatever is needed in the situation. Again, this is a tailor made solution.

Re-integration is the process of a child or young person in alternative care transitioning back to the care of their family of origin. The moment of physically reuniting the child and his or her family is called reunification.

Success factors of reintegration are active participation of children, young people and families and supporting care practitioners during the process, who work closely with authorities and communities. We have also seen that strengthening the families of origin throughout the process is key to a successful reintegration.

# Uganda



In 2021 SOS Uganda started reintegrating children in SOS villages into their families or communities of origin. In this process the SOS team works closely with governments, social workers, safeguarding committees and village health teams.

Children in the village undergoing reintegration receive guidance along with SOS caregivers. SOS social workers initially assess families to determine their capacity to care for the children. They facilitate visits where children reunite with siblings and parents, aiding in the assessment and settlement process post-reintegration.

SOS Uganda supports families with start-up kits to undertake small scale income-generating activities and assure that families receive psychosocial support. In 2023, 43 children reintegrated and for 57 others preparations are underway.

In line with government care reform, in the future SOS Uganda will only provide short term care to children for maximum 3 years. During this period a more permanent solution will be found; preferably children return to their (extended) family, or they move to kinship care or foster care.

# Guatemala



The Quichés, the indigenous population in Santa Cruz del Quiché (central Guatemala), live in difficult to access mountainous areas. Often children have to walk long distances to school, if they go at all. Most parents live in poor circumstances. Children who lose parental care are at high risk of neglect or (sexual) abuse.

The SOS family strengthening programme is working in five indigenous communities around Santa Cruz del Quiché. From the moment a child – often accompanied by siblings – enters the SOS children's village, social workers engage with the family. With parents or other (possible) caregivers, they work on a plan

to support the family: they organise alphabetisation lessons, connect them to village saving and loan associations and provide guidance on responsible parenthood.

This holistic approach works. Children usually stay in the village for less than a year. Then the situation is stable enough to return home. The family remains in the programme and gets counselling and mental and psychosocial support. In 2023, an average of 25 children were living in the village, with 18 new admissions and 24 leaving.



## Families in community

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

For the SOS mothers this is a huge change. They 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 take a bus to school or walk there with siblings and friends. They learn 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.

The transformation towards community-based care requires close cooperation with (local) governments and organisations. It also takes time and careful preparation to reform care options.



# Ivory Coast

## Alternative care

In Yamoussoukro, Ivory Coast, SOS Children's Villages provides a diversified palette of services. One of the options is a transit home, where children stay for a maximum of three months. If no permanent care solution has been found during this period, they move to alternative care. Even then, the search for a permanent, community based, solution continues.

Generally children that receive alternative care stay three to five years with SOS Ivory Coast. The shift to more community-based care transformed the lives of the SOS caregivers. They no longer play the role of a 'mother' who cares for children all the way to independency. Instead, they accompany them on a small, but important part of their journey.

Some 20 children live with foster families. Mostly these children's families live outside Yamoussoukro while the (older) children attend school in the city. As their families of origin live far away, they stay with foster parents. They all fit SOS criteria: children who have lost adequate parental care.

A short overview of alternative care supported or facilitated by SOS Children's Villages.

### a. 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. Kinship care can be temporary or permanent. It may be formal but is more commonly informal. For families at risk of separation, efforts to identify kinship care options ahead of time can help ensure that family ties and care are sustained and protected.

### b. Foster care

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

the authorities on implementing high-quality foster care. In other countries, our SOS parents are registered as foster parents.

### c. Care in an SOS Family

If children cannot return to their family, one of the options is growing up in an 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. Specialist psychologists and other forms of support are also available. The aim is to create a family-based environment in which children can experience

the value of strong and reliable relationships, which helps them develop towards independence.

### d. Youth care

Regardless of how long children or young people remain in out-of-home care, we always consider their long-term future. Our aim 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 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.

### An example of Youth Care is small group homes

A small group home – or family-style home – serves between 5 and 14 young people. 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 adulthood. They live independently with the guidance of consistent live-in caregivers. Ideally, children and teenagers in small group homes attend local schools.

### e. Transit homes

Children who have lost parental care and are in urgent need, stay for a short time in a transit home. During this period a permanent solution is sought, i.e. a family-based environment where they can grow up safely with stable and loving care. A substantial number of children



# Ghana

SOS Ghana's 2017 'Rapid Assessment of Programme' revealed that many children in SOS Villages have living parents or family who can support them, suggesting that staying in the village may not be ideal. This led to a reintegrating effort focusing on case management, capacity building, and advocacy. Annual assessments determine if reintegrating children with their families is best, with a goal of reunifying them when feasible. The project targets 240 children and young people and 110 families across four locations in Ghana over three years, in collaboration with the Department of Social Welfare. By 2023, 76 children had been successfully reintegrated.

are babies whose mother died while giving birth. They usually stay until authorities have completed the paperwork (birth certificates), and a suitable family member is found to take care of them. Some 60 children pass through in a year, some for a few days, some for months. Unlike SOS parents the care takers who work here rotate, because the work is very demanding.

## Child safeguarding

Every child or young person is potentially at risk of abuse and exploitation and girls are disproportionately affected. Children and young people in alternative care often have histories of abuse and violence which can make them extra vulnerable. SOS Children's Villages is committed to creating and maintaining a caring and protective environment for children, wherever they live. Child Safeguarding includes all activities an organisation undertakes to ensure that its co-workers, operations and programmes do no harm to children and do not expose them to the risk of harm and abuse. They ensure that appropriate responses and effective management of child safeguarding concerns are in place and that any concerns the organisation has – about children's safety in its own programmes and within the communities they work in – are reported to the appropriate authorities. Find also more information at page 57.

## Policy, reviews and reporting

At a federation level we are committed to child safeguarding through our SOS Child Protection Policy and our global framework for child safeguarding activities in all our programmes. Each member association has its own child safeguarding focal person(s) and teams that continuously work on risk assessment and risk mitigation. They keep a Child Safeguarding incident registre and are alert to high-profile incidents. They also monitor information flow between Member Associations and International Office Regionals and provide regular reviews and reports.



# Guinea-Bissau

In Canchungo, Guinea-Bissau, SOS has successfully moved an SOS family from the SOS village to the community, after an inclusive process of sensitizing and preparing the family.

The first impressions during a visit after the move were positive. The family is still linked to the village life at only 200 meters distance. There is electricity in the house. No running water yet, but there is a water borehole in the back of the garden. Seven children are living in the house, three of them newly admitted and young. Both

mother and children seem happy. They have a good relationship with their neighbour and the kids attend school. The mother receives household money, children from 14 years up get subsidy for clothing. SOS continuously monitors the wellbeing of this family.

The main motivation to move families out of SOS villages is to better prepare the children for a community life and boost their social integration. Also, SOS-mothers perceive more autonomy in how to run the household.



# 3.3 Youth employability

SOS Children’s Villages actively engages with 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 create more opportunities for young people on the labour market. We strive to empower them to build a future in which they are self-reliant, so they can break the cycle of poverty and be contributing members of their communities. Our youth employment development programmes serve three purposes:

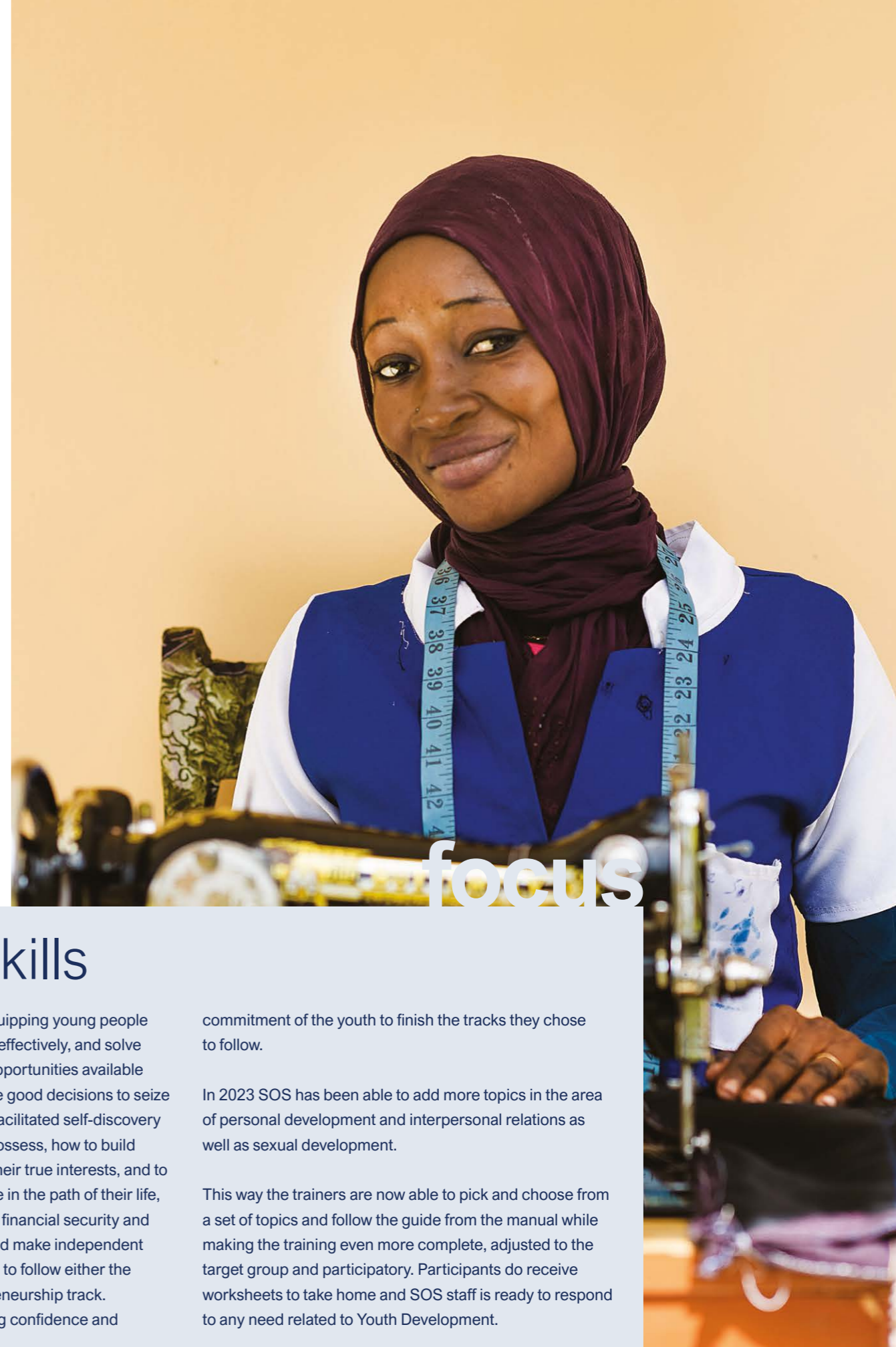
- 1) Support young people to develop core life skills to build their self-reliance. We provide access to connections, networks and resources and coaching.
- 2) Promote employment by supporting young people to be independent and self-reliant, so they can be stable future parents if they wish to start a family. We coach them in their

search for employment by organising networking events and internships.

- 3) Support young people by providing them with entrepreneurial skills so they can start or grow their own business.

### New and relevant sectors

In our various youth employment programmes, we constantly pursue innovation. Training on core life skills is part of all our programmes. We are expanding these programmes into new and highly relevant sectors, such as the green economy and digital business development. Several institutional donors are increasingly 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

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

commitment of the youth to finish the tracks they chose to follow.

In 2023 SOS has been able to add more topics in the area of personal development and interpersonal relations as well as sexual development.

This way the trainers are now able to pick and choose from a set of topics and follow the guide from the manual while making the training even more complete, adjusted to the target group and participatory. Participants do receive worksheets to take home and SOS staff is ready to respond to any need related to Youth Development.





# focus

## The Next Economy

The Next Economy' (TNE) is a holistic youth employment programme that started in 2016 and was financed by the Dutch Ministry of Foreign Affairs. The aim was to create opportunities for young people from Nigeria, Mali, Somalia and Somaliland who are disadvantaged in the labour market. Youth unemployment in these countries is very high. Many adolescents lack resources, skills and networks to find suitable jobs. TNE connected Core Life Skills Training (CLS) with employability training and entrepreneurship training. Within the programme participants received help finding internships at local businesses

and setting up crowd funding to start their own business. They were also introduced to relevant local networks.

### Results

At the end of 2023 TNE was completed.

During the past eight years:

- 15,000 young people trained
- 6,300 found a job or started a business

In 2023 alone:

- 753 found a job
- 576 start-ups trained

The project's budget was just over 12 million euros, so a job created/business started costed around 1,900 euros. A conservative calculation on salaries earned during the TNE years (assuming that people can retain their work for 5 years) adds up to more than 127 million euros in salaries, that benefit people, households and communities.

### Future

Thanks to funding from the Ministry of Foreign Affairs SOS NL was able to carry out this project. The TNE method is now ready to be incorporated in existing education and

training programmes. This is already happening from the SOS offices in Nigeria, Mali, Somalia and Somaliland. The training model has been replicated (in part) into a number of other Youth Employment programmes in Africa and Asia, which increases the impact of this programme even further. We developed the TNE Legacy website [www.next-economy.com](http://www.next-economy.com) to share the experiences and insights gained with the world at large and inspire and stimulate hope in the lives of young people who have no work or source of income.





# Ghana

## No Business as Usual – youth empowerment centre

The No Business as Usual-Youth Empowerment Centre (NBU-YEC) in the Kumasi region in Ghana aims to contribute to improving inclusive employability and entrepreneurship for motivated young people who live in difficult circumstances. It helps them to become independent and resilient. The NBU-YEC provides coaching, training and internships that give them the skills to find a suitable job or to start a business. These activities are now fully embedded in the location programme. This means that youth who are in Alternative Care or in a Family strengthening programme are actively participating as well.

Despite having one of the fastest growing economies in West Africa, Ghana suffers from high youth unemployment. Many young people are motivated to build a solid future but do not get the opportunity to do so. There is a lack of accessible, practical training and the public education system pays no attention to entrepreneurship. As a result, many young people don't have practical and life skills, and don't know what their talents are or which profession suits them.

Before the actual start of core life skills training, participants have been taken through pitch sessions to help them get a better

understanding of themselves and their personal differences and situations, their strengths and weaknesses. They have been made aware on the differences of employment and entrepreneurship. During these sessions trainers evaluated their reasons for choosing certain tracks and also paid attention to good communication and presentation skills. After only a few weeks of training, staff noticed already an increase in self-esteem and confidence.

In 2023 a total of 210 young people participated. A mobile team of trainers is standby for coaching and follow up after the participants

have gone through core life skills training and technical training at one of the service providers of the NBU. Often these providers are themselves NBU participants of earlier years who are now employing other youth in their various businesses such a baking, hairdressing, seamstress or shoe making. Before the end of 2024 we aim for at least 2,400 young people in the Kumasi region to be and remain self-reliant by increasing their chances on the labour market.



# Ghana

## GrEEEn

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

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

themselves in Ghana and decide to move elsewhere. GrEEEn aims at stopping this by addressing the underlying causes of migration, with a focus on promoting and supporting small businesses and the green economy. The project supports communities and local economies to become sustainable and climate resilient. It creates and strengthens the local environment to support employment and business growth.

The GrEEEn programme offers a basic training in core life skills and employability, orientation on training in technical skills and coaching and mentoring sessions. The project has trained over 2,000 young people, women and returned migrants, mostly from rural areas. SOS Ghana draws up learning programmes for the training and provides basic training. The training in technical skills is (partly) outsourced to external service providers and/or (partly) provided by SOS Ghana.





# Kenya

## Design Hub

In 2023 in Meru (Kenya), the Ajira Digital Hub started in a container with computers and internet connection. The hub is located on the premises of the local library and is run in cooperation with the government programme 'Ajira'. The aim is to improve digital skills and job opportunities for young people. Originally the container stood inside the SOS Children's Village Meru, where only few young people had access to it. After entering the partnership with the local library, the container was relocated.

Within the partnership with the local government, SOS NL supplies the container and the computers; the county government

supplies an ICT officer. The Ajira digital centres fully supplied by the government do exist (in Meru County there are 5), but they lack computers and sometimes even internet. So this partnership is beneficial for all involved.

Twenty young people can be trained at the same time in digital skills and marketing. A training period lasts 6 weeks. After that, participants are able to apply online for jobs, scholarships and higher education from the government. Every year, a few hundred young participants successfully complete the training in the other Ajira hub locations. After its first year, it is expected that Meru will follow suit.





# Guinea-Bissau

## Sangue Novo

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

Guinea-Bissau is one of the poorest countries in the world. The population is growing rapidly while the economy is stagnating. As a result, there are many more people than jobs. Almost half of the population is younger than 18 years and a third of the 600,000 young people are unemployed. They live in harsh conditions.

The first phase of the 'Sangue Novo' project (2015-2020) implemented in the capital Bissau, with funding from the European Union was successful. More than half of the 1,200 participants found work or started a business. In the second phase, SOS NL decided to continue the programme with own funding. We focus on 600 to 800 young people from our family strengthening programmes and alternative care and youth from deprived areas of the city. The programme offers them core life skills training, vocational training,

internships and coaching. SOS Guinea-Bissau hires professional trainers to provide the participants with technical skills for professions such as hairdresser, seamstress, plumber or construction worker. By training and guiding youth towards independence, we hope to break the vicious cycle of vulnerability through a holistic approach. This funding from SOS NL will end at the end of 2024.

The premises of the Children's Villages in Canchungo are fully renovated, including a solar energy system and a youth empowerment centre. At this location SOS NL is funding a similar programme, also called Sangue Novo. A similar programme in core life skills, IT, French and professional skills from different locations in the immediate vicinity.

Target group are youth from the community and the CV. Core life skills training including IT and entrepreneurial skills as well as technical training as well as coaching and internships. This programme will run for 3 years, from 2023 to 2025.



## focus

### Working on a design guide

SOS NL has successfully implemented projects in different African countries, aimed at increasing the employability of young people living in disadvantaged circumstances and supporting them to set up their own business. Now it is time to wrap up the experiences gained and lessons learned. Therefore, we took the initiative to write a 'Youth Empowerment for Employment Design Guide'.

This guide will support the local implementing SOS member associations to design and implement projects aimed at employment through empowerment of young people in their own SOS family strengthening programmes, alternative care and other youth living in hardship. The aim is to build up resilience and economic self-reliance of young people in vulnerable positions. In the guide they are taken through the whole process of setting up projects on youth employment and empowerment with focus on target group, partnerships, skills development and monitoring and evaluation.

In addition, the guide contains project briefs summarising set up and implementation of youth employability projects in Malawi, Ghana, Nigeria, Somalia and Somaliland, Mali and Guinea-Bissau.



## 3.4 Humanitarian response and emergency aid

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

**T**hrough our local presence in crisis areas, we work on building bridges between host communities and displaced people who are trying to survive there after having fled their homes. Under the given circumstances we provide immediate psychosocial support, and we support the integration of children in schools. We work with displaced people and traumatised children and families in the local community – all to promote harmonious co-existence.

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

Each situation requires different actions, depending on the context and most urgent needs. These are possible interventions:

### **Protection**

After a crisis or disaster existing child protection

systems are often weakened. We aim to 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 offer both food and non-food support to families. Together with local partners and other organisations we support them to rebuild their livelihoods, to better provide for their own income and we strengthen their resilience.

### **Water, sanitation and hygiene (WASH)**

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

### **Child friendly spaces**

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

### **Localisation - Strengthening local partnerships**

For effective and sustainable humanitarian aid it is crucial that local actors take leadership. Humanitarian projects are built upon the priorities, knowledge, experiences, aspirations and expertise of our local colleagues. Therefore, SOS Children's Villages The







Netherlands (SOS NL) is working towards equitable partnerships with the teams in our partner countries to support humanitarian responses that are culturally appropriate, based on needs and efficiently delivered. SOS NL strengthens the capacity of local SOS offices and partnering organisations in the countries where we work – Ethiopia, Sudan, Chad, Somalia, Mozambique and the Occupied Palestinian territories – so they are equipped to prepare for, anticipate and deliver timely and cost-effective humanitarian services of appropriate quality. Since we provide humanitarian assistance and emergency aid in the countries and territories in which we are already active as a federation, we naturally continue our efforts after a crisis.

### Dutch Relief Alliance

Three 2-year programmes or joint responses have been implemented in 2022/2023, funded by the Dutch Relief Alliance (DRA). In each country SOS NL works together with both the DRA consortium partners and local partners who are part of the Joint Response (JR). In 2023 we have implemented 2-year programmes in Ethiopia (where SOS NL leads the consortium), Sudan and Somaliland. From 2024 onwards, in the same countries, SOS NL will start implementing a 3-year programme – again funded by the DRA – and again working in close collaboration with the other consortium partners.

One of the benefits of going towards a 3-year programme is that the organisations can plan their interventions based on long-term effects. They can also extend their services and follow up with other activities, aimed at getting people out of a crisis into a recovery state. This enables us, for example, to move from direct life-supporting activities – such as providing food and child protection – into activities that improve the livelihood of families. These could be activities like providing business grants, supporting with agricultural skills, creating protection committees and making sure children have a safe space to play.

These latter types of activities are usually only possible during protracted crises, in which a significant part of a population is facing a heightened risk of death, disease and breakdown of their livelihoods, usually a crisis that has been going on for many months or years, a slow onset crisis.

During an acute crisis, our activities are more focused on saving lives and providing people's first needs. These acute crises can for instance be an earthquake, a hurricane or a sudden increase of violence or escalation of war. In 2023 we were active in two of these acute crisis programmes or joint responses: in Mozambique and in the Occupied Palestinian Territories (Gaza).

## DRA Joint Response

The overall objective for the Ethiopia Joint Response (JR) is to provide complementary, multi-sectoral and integrated life-saving humanitarian support to people in need – prioritising the population in the most vulnerable situations – and facilitate early recovery and resilience of communities.

SOS NL acted as Lead Coordinator of the consortium and was responsible for the overall compliance and implementation. SOS Ethiopia has also implemented – with the support of SOS NL and together with the local partner Tesfa Berham – part of the DRA Ethiopia Joint Response.

SOS Ethiopia directly implemented a project in the Oromia region that included:

- Food security and livelihood related activities: distribution of seeds, farm tools, food, seed money, provision of capacity-building trainings, revolving funds and

organisation of early warning and preparedness training and asset management training for members of the communities.

- Health related activities: training and education on preventive healthcare and nutritious food preparation, providing supplementary food for malnourished children and lactating caregivers, health insurance for 1,160 households, sanitary kits for 400 women and school-going girls, a mental health and psychosocial support (MHPSS) capacity-building training for local government frontline health workers and medicines and medical supplies for 2 health centres.
- Support of 100 households with multi-purpose cash (MPC) to cover their basic needs.

Moreover, we implemented the following activities through our local partner Tesfa Berham in the Amhara region (North Shewa zone, Efratana Guidim woreda):

- Food security and livelihood related activities: distribution of construction materials, seed money, seeds and chemical fertilizers, small ruminants and donkeys, cash-for-work programmes and provision of trainings to improve agricultural productivity.
- Health related activities, among others: equipment for health facilities, provision of health insurance payment for households, mental health and psychosocial support training and services, and dignity kits for pregnant women.
- Support with multi-purpose cash for 699 families.

SOS Ethiopia and Tesfa Berham set up appropriate beneficiary feedback and review structures. Beneficiaries were involved in all phases of the project management cycle. Regular review and consultation meetings were held at different levels to receive feedback from beneficiaries and to ensure

that the project remained in line with beneficiary priority needs and expectations. By combining the information from beneficiaries with data from the accountability mechanism, adjustments were made to programme activities where necessary.

The main challenges faced during the implementation were inflation due to the Ukraine crisis, as a result of which prices sky-rocketed, security constraints and the impossibility to access Efratana Guidim woreda (Amhara region) during several months of the implementation. During the last two years 81,118 people directly benefited from the work of SOS Children's Villages.

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# Chad

## Nexus approach in Lake Chad

This project is not funded by the Dutch Relief Alliance but through SOS NL funding. Chad is one of the focus countries where SOS NL funds programs on family strengthening and alternative care.

Lake Chad is of great importance for the livelihood of the approximately twenty million people who live around this freshwater lake. Due to human activity, the water body has shrunk by 90% since 1960. Fishermen lose their livelihood and there is less arable land for cattle rearers and farmers – leading to tensions and intercommunity conflicts. The area has little infrastructure and non-state armed groups from neighbouring countries are present, most notoriously Boko Haram from Nigeria. The security situation is fragile and difficult.

In 2022 SOS Chad started a 2-year project in the province of Bagasola, that focuses on internally displaced people and the receiving host community.

The Lake Chad project follows a Nexus approach that links humanitarian assistance with development. Restoring livelihoods and resilience of people restores the dignity of participants and reduces vulnerability and family separation. The project team worked together with other humanitarian actors, participated in cluster meetings, and formed partnerships with local governments.

The project provided in these two years (among other things):

- Two child-friendly spaces for 1,200 children with non-formal education activities and

psychosocial support.

- Support to 130 survivors of sexual and gender-based violence and other forms of violence, medical and psychological support and assistance in setting up income generating activities to reduce their vulnerability.
- Training and livelihood support to 500 households. The project established 21 village savings and loan associations, where participants learn to save money and are stimulated and coached in setting up small businesses and other income generating activities.
- Training to 115 young people in skills and entrepreneurship. They received start-up kits.



# Sudan

## Joint Response

During 2022 and 2023 SOS NL was part of the Sudan Joint Response 4. Implementation was carried out by SOS Sudan and their local partner VetCare Organisation (VCO). On April 15, 2023, a violent conflict broke out between the Sudan Armed Forces and the paramilitary Rapid Support Forces. Due to the outbreak of war we had to reprogramme the project and move the implementation locations to Al Gazeera State and White Nile State. Mid December Al Gazeera was attacked and our SOS colleagues were evacuated a second time.

Most planned activities in Al Gazeera State were suspended, target beneficiaries could not or hardly be reached. In 2023 we carried out the following activities in White Nile State:

- Food security and livelihood related activities: distribution of goats, seeds, agricultural tools and drip irrigation kits.
- Distribution of multi-purpose cash was distributed to 200 families in vulnerable positions.
- Hygiene promotion related activities: distribution of hygiene kits, provision of awareness raising and hygiene promotion sessions.
- Protection and mental health and psychosocial support related activities, aiming at protecting and supporting children in the broadest sense. We implement the TeamUp programme which offers sports and game activities to provide social and emotional support to the children.

Through this programme, SOS Children's Villages reached 196,683 beneficiaries directly in Sudan.







# Gaza

## Emergency Response

On the 13th of November 2023 we started our programme in Gaza, after the Hamas attack on Israel on October 7, 2023, and Israel's military response. At that time 2.3 million Palestinians in Gaza tried to survive without protection, safe spaces and escape routes; 11,078 Gazans were killed so far, including many children, and over 1.6 million people were displaced.

In the South of Gaza more than 557,000 refugees take shelter in 92 UNRWA facilities and 20 non-UNRWA shelters. There is a huge capacity problem and internally displaced persons seek refuge with host families.

We planned the following activities:

- Distribution of dignity kits to women and girls;
- Mental health and psychosocial support services to children, youth and caregivers who must survive in the most difficult circumstances;
- Awareness raising sessions and peer to peer group support sessions on topics related to child protection, child rights, protection from sexual exploitation and abuse, gender equality and Explosive Remnants of War;
- Setting up Child Friendly Spaces for children and youth, where they can also get psychological services;
- Multi-purpose cash distributions to support basic first needs of internally displaced persons in Rafah.



# 3.5 Advocacy

In addition to providing care to children and young people who have lost or are at risk of losing parental care, SOS Children's Villages also advocates for children's rights and emphasizes that their voices are heard. Our goal is to build their confidence and to enable them to achieve their full potential.

**S**OS Children's Villages mainly advocates for policies and practices with a focus on family preservation. In doing so we want to prevent unnecessary child-family separation and, if this is (temporarily) unavoidable, to make sure children receive high-quality alternative care. And if possible, to reintegrate them with their family of community. 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.

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

## Importance of Advocacy

SOS Children's Villages is committed to raising awareness about and to promote the protection of children's rights. By advocating together with our partners and with active participation of children and young people in our programmes, we call on governments to secure their rights at local, national, regional and global levels.

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

Our advocacy work focuses on care and prevention to improve social protection systems for children and young people without parental care or families at risk. This includes implementing the UN Guidelines for the Alternative Care of Children and strengthening caregivers and the social sector workforce. We focus on evidence-based advocacy work leveraging programme expertise and supported by strong research, monitoring and evaluation.







# The Netherlands

## SIMBA FAMILY CARE

In 2018, SOS NL started Simba Familiezorg (Family Care) in The Netherlands. This pilot project showed that more children can return to their parent(s) after an out-of-home placement. In situations where this is not possible, family strengthening can preserve family relations. Simba Familiezorg was made possible with an additional contribution of the Dutch Postcode Lottery.

To encourage the meaningful participation of children and young people in advocacy SOS Children's Villages has developed a toolkit to support and facilitate advocacy activities.

## Advocacy in our implementing countries

### Visibility on alternative care and child protection in Uganda

SOS Uganda participated in various decision-making platforms at district and national level. As a result, there was support towards community needs and rights like improved access to government assistance programs aimed at citizens in vulnerable positions.

Our SOS colleagues successfully conducted data collection about children under alternative care because they are often invisible, and data are hard to come by. The report was shared with national alternative care stakeholders for benchmarking on advocacy, for knowledge management and better service delivery including increased budget allocation.

SOS Uganda also networked with child welfare collaboration platforms like Joining Forces, child protection working groups, people living with disability unions, and like-minded organisations for joint advocacy on children and youth wellbeing.

### Awareness raising on child labour in Kenya

The Beach Management Unit (BMU) is a community-based organisation in Kenya, on the shore of Lake Victoria, and a partner of our Kisumu Family Strengthening Programme. In July 2023, a delegation of SOS NL visited BMU. We met in a building with a gutter in the middle, to extract water when the floods come. This happens twice every year. People then move to higher grounds and rebuild their houses afterwards. The floods are a relatively recent phenomenon – after the rains of 2019/2021 the level of the lake raised to 13,42 meters (normally around 12 meters). 200.000 people

were displaced in Tanzania, Kenya and Uganda. With climate change, more floods are expected. Other threats are unsustainable land management and untreated wastewater that pollutes the ecosystem.

BMU has 1000 members: boatowners, traders and other stakeholders. They address issues of child protection regularly. This concerns cases of sexual abuse, but also children who work to supplement the family income instead of attending school. Most families that SOS and BMU work with don't have a boat or land to make a living. Child labour is attractive for them.

SOS and BMU work together to curb the practice; BMU has forbidden children to work on the quay and enforces it. SOS and BMU educate men while empowering women. This also helps SOS to identify families that may need support from our family strengthening programme.

## Advocacy in The Netherlands

- Together with KROS, the coalition of Organisations for Children's Rights in Development Cooperation, we provided input for the election programmes of the various political parties in the run-up to the House of Representatives elections of November 22, 2023. Although we didn't receive any direct response, we saw that children were mentioned several times in the election manifestos of the Party of the Animals (PvdD) and the Christian Union (CU). The PvdD raised the mental and physical health of children and young people and made the reintroduction of primary education a priority in Development Cooperation. The CU mentioned topics such as combating child marriage and child labor, and social safety nets for orphans.
- During the 'March for Climate and Justice', SOS Children's Villages participated in the Children's Block. We drew public attention to the impact of climate change on children and called for action, because virtually all

children in the world are at risk of being affected by diseases, floods, heat waves, tropical storms or drought as a result of climate change.

## Positive results

Between 2019 and 2022, 17 families with a total of 31 children were supported. These families faced several serious problems. The goal was for 60% of the children to return home. The results are much more positive: in 11 of the 12 families where return was the ambition, this was successful (92%). In 93% of the families where family strengthening was the goal, family members have more frequent and better contact.

These results are possible thanks to intensive family guidance. At the start of each Simba process, active input is asked from all people in and around the family. Together they form a Simba team, in which the parents are equal partners. The team explores the problems and requests for help, paying attention to both children and parents. The guidance is first focused on cooperation between all involved. The parents then set personal goals to make the home situation safe. They receive support from a Simba family counselor.

## Towards the future

The success of Simba Familiezorg shows that more children can return home after an out-of-home placement. This means a lot for the wellbeing and future of the families. And for society: if more families can continue independently, less intensive youth care is required.

Since the pilot has been completed, SOS Children's Villages is working with a number of care providers to spread the method further: St Jeugdorp de Glind, Jeugdformaats, St Leger des Heils W7G Midden Nederland, Coöperatie Dichtbij, St Entrea Lindenhout, St Gezinshuis.com and the Simba team. We focus on further spreading the method and call on other youth care organisations to deploy family guidance and strengthening in the families they support.



# 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

**S**tichting 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 2023 were:

- continuously improve talent development
- vitality

We prepared a central training plan with four highlights for 2023:

- flexible organisation (project-based working)
- management development
- open feedback culture
- fundraising skills

### Way of working

The design and operation of HR policies and processes have been positively assessed through various audits (ISO, CHS).

Much was invested in labour market communication. This has led to more visibility of SOS NL as an employer. Twice as many candidates applied compared to 2022 and the number of qualitative candidates has grown. That shows there was sufficient interest in SOS NL in this tight labour market to recruit the candidates almost by its own means. Within the fundraising positions, we hear from candidates that SOS NL has gained a positive name during this year. There has been an active and candidate-driven recruitment process together with HR and vacancy holders. This shortened the turnaround time by one week and all but one of the preferred candidates were hired on the vacancies.

An employee survey collected feedback to gain insight into what is important to staff members to achieve a resilient, results-oriented organisation in which they enjoy working. We used the survey







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 2023 the Works Council met four times with management, as 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 Works Council met twice with the Supervisory Board (SB).

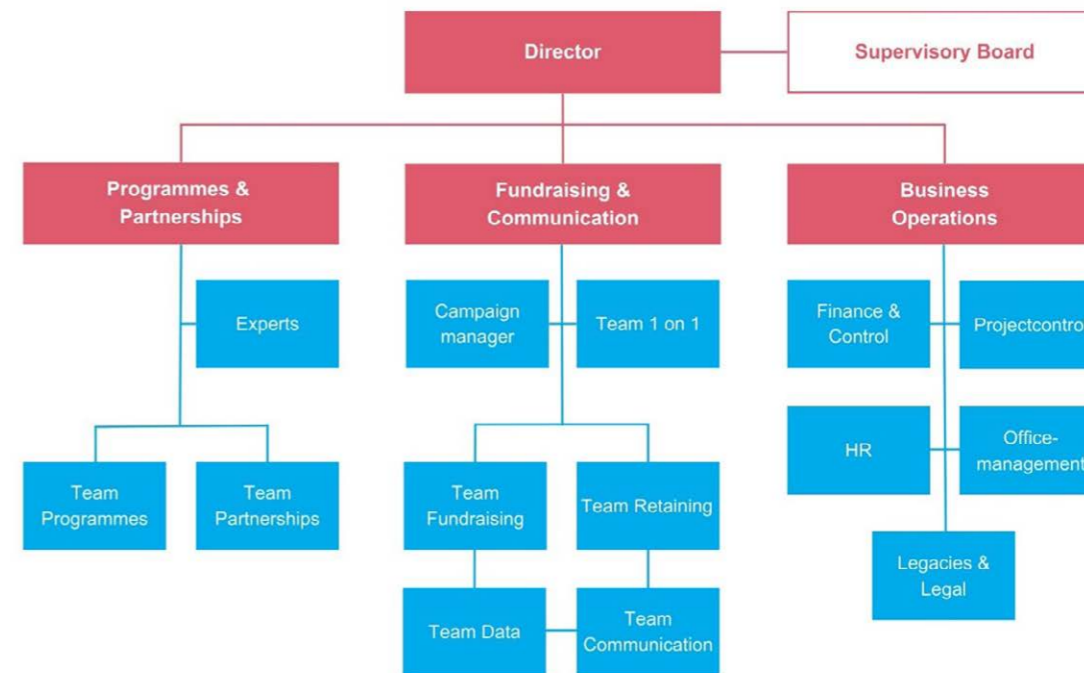
### Board

Arian Buurman has been 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 organisation and represents SOS NL externally. She is supported by the MT, consisting of the managers of Finance & Operations, Fundraising & Communications and Programmes & Institutional Fundraising (see organisation chart). 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 addition to her work for SOS NL, Arian Buurman is a member of the Supervisory Board at Mediahuis NV.

The director's salary of SOS NL is determined and checked with the 'Regulation on the remuneration of directors of charitable organisations', drawn up by the branch association Goede Doelen Nederland.

## Organogram



to strengthen organisational development: SOS NL worked on leadership, communication, cooperation and working atmosphere. We put a lot of effort in engaging people by organising more meetings at the office and thus create opportunities for them to share knowledge and catch up socially.

### Organisational redesign

SOS NL aims to be an agile and result-oriented organisation. In 2023, based on the idea of structure-follows-strategy, a redesign took place through a participatory process with our colleagues and the working council. The objectives were improvement of cooperation between teams, lowering down mandates in the organisation and to speed up decision-making within the Management Team. This redesign led to a new organisational chart. The evaluation of the objectives will take place in 2024.

### 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 FTE in 2023 was 52.4 (53.32 at the end of 2022). At the end of 2023 SOS NL employed 60 people, including 51 women and 9 men (52.4 FTE).

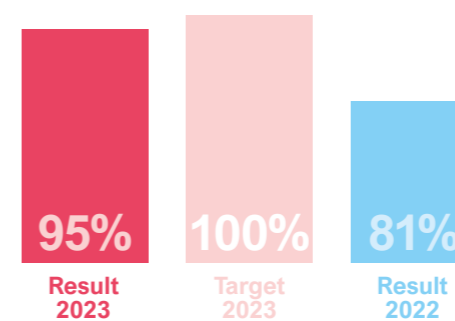
All positions in our organisation have been evaluated according to the Hay system of Hay Group (now Korn Ferry). Salaries are periodically examined in a charity benchmark by Human Capital Group. The salary level of our job classification system is in line with salaries in the charity sector.

### Staff representation

The Works Council (WC) contributes to the optimal functioning of the organisation by

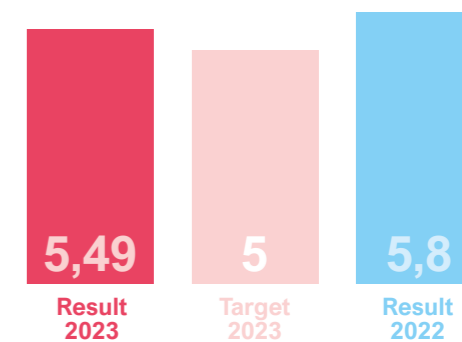
## Learning and development

% of budget spent on training



## Sick leave

sickness absence rate per year





# 4.2 Child safeguarding

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

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

SOS Children's Villages is committed to ensuring that in everything that we do, children and young people are safe, their rights are protected, and they are treated with dignity and respect. The purpose of the work of SOS Children's Villages is to ensure a safe and nurturing environment for children and young people without parental care or at risk of losing it, where that they can form trusting relationships and be supported to become strong and resilient.

We work in accordance with the [UN Convention on the Rights of the Child](#) and the [Guidelines for the Alternative Care of Children](#).

### A new Child and Youth Safeguarding policy

In 2023 SOS Children's Villages introduced a new [Child and Youth Safeguarding Policy](#). It defines the minimum standards for child

safeguarding required of all individuals and entities working for or on behalf of SOS Children's Villages to ensure that our actions are guided first and foremost by the safety and well-being of children and youth who come into contact with us. The Child and Youth Safeguarding Policy is mandatory and must be complied with at all times.

The policy introduces the guiding principles such as Do No Harm, Zero Tolerance and Best Interests and focuses on Prevention, Awareness and Training, Reporting and Responding, Monitoring and Evaluation and Responsibilities.

The [Child and Youth Safeguarding Policy](#) is not a stand-alone document and must be applied in conjunction with other relevant policies, regulations and guidelines – in particular but not limited to the [Code of Conduct](#), [Misconduct Incident Management Regulation](#), [Misconduct Investigation Regulation](#), and other specific child safeguarding and protection guidance.

The [SOS Children's Villages Code of Conduct](#), which is binding for every employee, additionally defines appropriate and expected standards of

behaviour towards children for all adults in our organisation.

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

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

Every child and youth safeguarding concern or incident reported is taken seriously and assessed thoroughly. Based on the findings of the assessment, further steps are decided. One of these measures can be conducting a

[safeguarding investigation](#). The guiding principle when dealing with any reported concern is that the safety and welfare of the child and young person always come first.

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





# Suriname

In June 2023 SOS NL was in the news. Television programme Nieuwsuur invited managing director Arian Buurman to talk about past incidents in Suriname. The reason was the outcome of an investigation initiated by SOS Children's Villages International (SOS International).

Two years earlier, in May 2021, three people had approached SOS NL to report about abuse in the former children's village in Suriname between 1990 and early 2020. In 2004 a person responsible, now deceased, was sentenced to prison for child abuse incidents in the village. The reports came after SOS International called on anyone worldwide who had experienced or knew of abuse or misconduct, to come forward. Following the reports, SOS International asked the independent research and consultancy agency Verinorm to investigate the incidents in Suriname, identify possible victims and determine their need for support.

In February 2023, SOS International presented the investigation report to all involved – both in Suriname and in The Netherlands – and officially apologised. Personal support plans have been drawn up with those affected. The plans include psychological assistance, training and financial and material support. The implementation of these personal plans has now started.

We deeply regret that at the time we were unable to keep all children and young people in our former programmes in Suriname safe. This goes against everything we are committed to as an organisation.

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

## Submitting a report

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

- Every national SOS 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 has a designated child and youth safeguarding focal person;
- There are child-friendly 'complaint boxes' in which reports can be posted anonymously in all our locations;
- There is a whistle-blower channel on our international website where children and those involved – including people from outside the organization – can report possible abuses anonymously ([www.sos-childrensvillages.org/report-a-child-safety-concern](http://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 [childsafeguarding@sos-kd.org](mailto:childsafeguarding@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)







## Pilot in Ghana

Ghana was one of the countries to pilot the Ombuds concept. The National Advisory Group was taken through a series of orientation sessions. In turn, the National Advisory Group held capacity building workshops throughout the four programme locations in November 2023. In all, 176 employees and 132 children and young people from alternative care and family strengthening programmes participated. Currently, Ghana is prepping to recruit a National Ombuds, with children forming key part of the recruitment process.

Consultations with children and young people are a crucial source of insights and information that will continue to inform implementation of the Ombuds Office. Children's Representatives will actively shape the project as it develops and expands to new countries.

- 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.

### The Ombuds approach

The Ombuds approach is a new and innovative project with the objective to strengthen child safeguarding in SOS Children's Villages. The creation of a federation-wide Ombuds office is a key part of SOS Children's Villages' Safeguarding Action Plan, developed in 2021 in

response to past failures in safeguarding and governance. Our goal is to create an environment in which every person involved with our organisation can feel safe, heard and supported.

An Ombuds is a trustworthy person who can listen, support and guide children, young people and staff through situations that have not been successfully resolved by SOS Children's Villages Safeguarding. He or she works from a rights-based approach with the Convention on the Rights of the Child. The Ombuds concept is designed around confidentiality, impartiality, informality and independence.

The most important aspect of the Ombuds Office is convincing staff and all others involved that child safeguarding is vital in helping us to improve the quality of care. It is important to strengthen preventative measures within programmes and improve the working conditions of SOS Children's Villages staff as they are more likely to offer quality work when their living and working conditions are satisfactory.

The Ombuds Office is being rolled out to:

1. Amplify child participation at every level
2. Create an opportunity to discuss their safeguarding concerns confidentially with

- an independent person
3. A check and balance to child and staff safeguarding:
  - Reduced likelihood that incidents are ignored or not handled properly
  - Children and staff can access an independent appeal function if they are not satisfied with how a concern they reported was handled
4. Local solutions to local problems

### Child Safeguarding Annual Report

To truly deliver on our child safeguarding commitments, we have learned that we must be open about how we work towards creating an environment – both within our programmes and in communities around the world – where people feel free to raise concerns. One way we have fostered an environment of openness is through our Child Safeguarding Annual Report, which is available on our [international website](#). 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 2023

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 organisation's further development in safeguarding (to be implemented in 2021-2024) around five specific areas:

- Child Safeguarding Policies
- Leadership and organisational 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](#).

- 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 NL sets high standards for openness, transparency and integrity in all its activities.

We adhere to the following integrity guidelines:

- Code of conduct
- 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 and Youth Safeguarding policy –
- 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 whistle-blower channel for reporting possible integrity violations.

### SOS NL

Integrity is a permanent part of our onboarding process; new employees are required to take an integrity training course and they meet the confidential counsellor. We also ask for references for every potential candidate.

SOS NL has an integrity team composed of the focal persons for child safeguarding, fraud and

corruption, the internal confidential counsellor, communications officer and the integrity officer. The counsellors are independent advisors to the Managing Director and report directly to her, signalling trends based on confidentially shared information. In 2023 the counsellors facilitated a dilemma workshop for several teams on moral judgment and recognizing underlying power structures and power balances.

In addition to SOS NLs policies on integrity and sexual misconduct regulation prevention and protection against sexual harassment,

exploitation and abuse (SEA-H), SOS NL:

- participates in the Inter-Agency Misconduct Disclosure Scheme with the Dutch Relief Alliance in the recruitment process (the misconduct check prior to hiring new employees)
- requires a Certificate of Conduct and acceptance of the Code of Conduct as part of its recruitment policy
- has a policy against violence and discrimination and employs a confidential advisor, as part of the health and safety policy





## 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 [cbf.nl](http://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 organisation, because donations are tax deductible and we don't pay taxes on donations and estates.

### 4.3.1. 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 organisations 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 organisational 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/](http://soskinderdorpen.nl/privacystatement/), we explain in more detail why and in what way we process personal data.

### 4.3.2. 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 2023, the percentage of spending to revenue reached 84,6%. Further explanation can be found in the Financial Report, page 85.

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 organisation 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 and 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 85.

## Financial Supervision

The financial management of SOS NL and the international organisation 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 organisation. 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 below 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. 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.
- We manage financial risks by adopting a policy of revenue diversification. Revenue flows in 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 60.

- To reduce employee turnover and absenteeism, we regularly analyse 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.

## 4.3.3. Quality Management

In 2023, SOS NL achieved a significant milestone by obtaining an ISO 9001 certification, marking a pivotal moment in the organisations commitment to quality management and operational excellence. Together with the ISO 9001 certification we complied with the Partos standards and attained a Partos 9001 certificate too. Partos is the largest trade association for development cooperation and humanitarian aid in The Netherlands, uniting more than 100 Dutch development organisations. This accomplishment not only underscores our dedication to upholding the highest standards in our processes and services but also reaffirms our commitment to continuous improvement and stakeholders satisfaction.

The attainment of the ISO certificate is a testament to the hard work and dedication of our team, that has consistently strived to enhance our systems and procedures. It reflects our ongoing investment in quality management systems that meet international standards, enabling us to deliver superior service and build trust with our donors and stakeholders.

This recognition has further strengthened our market position as the ISO certification is a prerequisite for future membership of the Dutch Relief Alliance. On the other hand, the Partos certification has opened new opportunities for business and collaboration, as it assures our partners of our capability to meet and exceed global standards.

As we reflect on this achievement in our end-year report, it's crucial to acknowledge that

this is not just a one-time success but also an ongoing responsibility. It motivates us to maintain our standards, seek continual improvement and innovate to meet the evolving needs of operating quality. Looking forward, we are excited about leveraging continuous quality in our work and maintaining a sustainable growth.

The ISO certification is more than just a mark of excellence; it is a reflection of our organisations ethos and a cornerstone of our future aspiration. We are proud of this achievement and are committed to upholding the standards it represents, as we continue to pursue excellence in all areas of our operations.

We also adhere to certain conditions laid out by two Dutch regulatory organisations: Raad voor Jaarverslaggeving (RJ) – The Council for Annual Reporting aims to promote the quality of external reporting of organisations and companies in The Netherlands. SOS NL is examined once per year and the Annual Report is certified by a registered RJ accountant. Goede Doelen Nederland (GDN) – A non-profit association providing advocacy, knowledge development and services to both large and small charities. GDN takes the position that charities should be transparent about their working methods, the costs incurred, the target spending and the results achieved, as it is very important for trust in charities that they are accountable for this to their donors and society. SOS NL is a member of GDN and complies with the strict standards in the areas of transparency, income, spending, good governance, integrity and impact.



# Fundraising, partners & friends



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

# 5.1 Fundraising



**Results & Partners**

We need financial resources to be able to support vulnerable families, children, and young people to become self-reliant. Therefore, SOS Kinderdorpen NL actively raises funds. We have raised € 33.9 million which, compared to 2022, counts for a 2.4% 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 2022.

**Private individuals  
Single gift givers and structural donors**

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

In the year under review, we welcomed 18.636 new donors. The total number of structural donors in 2023 was 120,734: 105,803 structural and 14,931 single gift givers made a donation. The income from private individuals shows stability, remaining almost at the same level as 2022 at € 17.5 million.

**Legacies**

A growing number of people decided to include SOS Children's Villages The Netherlands in their will, because they wish to pursue their ideals even after death. By doing so, they contribute to securing a bright future for children who live in difficult circumstances. In 2023, we were grateful to accept 60 legacies. The income from legacies amounted to € 4.171 million.

**Companies  
Companies**

Together with companies and networks that support our work, we can make a difference in the lives of children, young people and families

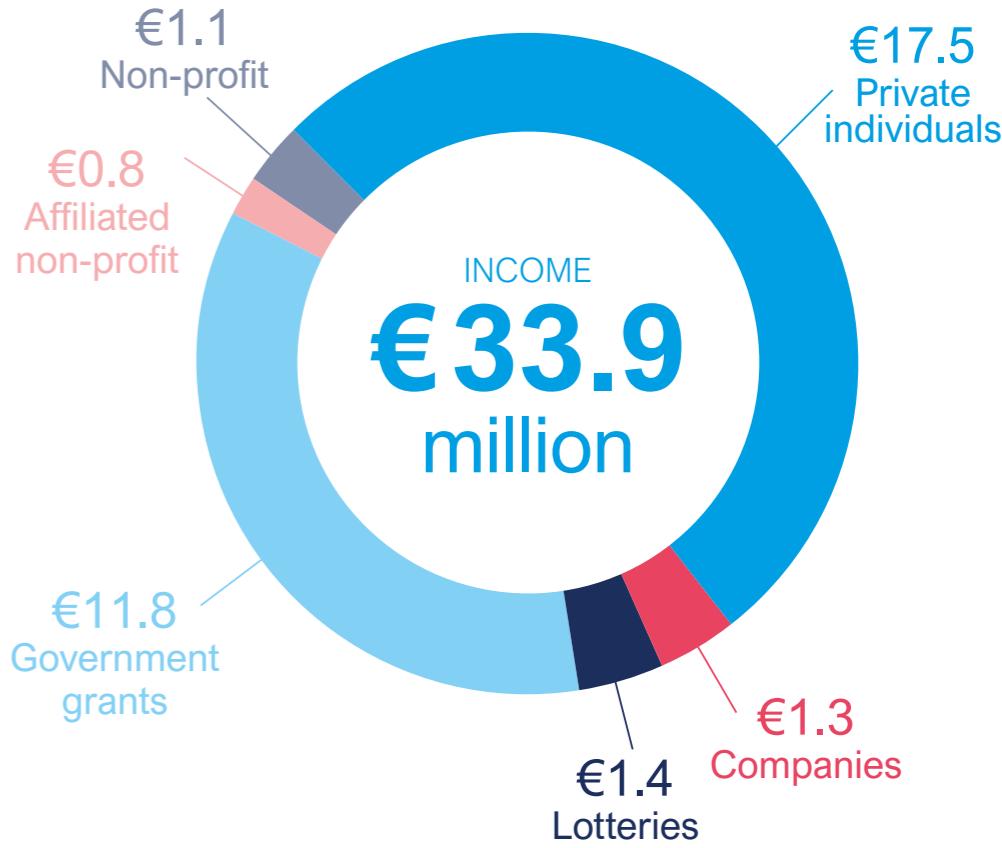
all over the world. In our partnerships, we always look for ways to increase our collective impact, so that the collaboration can truly be considered a partnership with a shared mission in which we strengthen each other.

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

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

**Network and associations**

SOS Children's Villages The Netherlands has built a close relationship with a number of special networks in recent years. We are very grateful for our partnership with Kozi Kazi giving circle, Vrouwen Bouwen, Lions Club Heemstede







case

## LEGO World

At our stand at the grand LEGO World spectacle in the Jaarbeurs in Utrecht, we drew attention to the fact that not all children in the world have a safe home. Together with our youngest visitors and their parents, we built for a better future. Under the motto 'Build a house, give a home', children could use a huge number of LEGO blocks to build their own unique house. During construction, the recruiters entered into substantive discussions with the parents and the experience on the stand ended with a photo of the entire family. At the end of each day, we were amazed by the creativity of the children who had built the most fantastic LEGO houses. The LEGO World event was successful, which was evident from the fact that we registered 433 new donors who offer us the opportunity to ensure that families become self-reliant and children receive the care, attention and guidance they need.

case

## Dr. Oetker

Bake a house, give a home

Dr. Oetker has been a loyal partner of SOS Children's Villages The Netherlands for many years. In 2023 the company joined forces with SOS during a Winterfair in 2023 in Den Bosch with the theme 'Bake a house, give a home'. With this action, we recruited 223 new donors. They were offered the opportunity to combine their passion for baking with something grand and meaningful: giving children in need an opportunity for a better future. Like Gideon from Ghana, whose mother received support from the SOS reinforcement family program to start her own bakery. She can now provide for housing, food, clothing and school materials. The new donors received an exclusive Dr. Oetker 'Bake a house, give a home'-goodie bag, with a cookie house baking package.



Bennebroek, Families voor Families and SOS Werkgroep Putten.



### Trusts and foundations

By working together, we can accomplish our common goals and reach more people. In 2021, contributions from foundations and charitable trusts enabled us to re-launch a youth employment project in Guinea-Bissau, provide emergency assistance to displaced persons and refugees in Sudan and support family strengthening programs in Ghana and Kenya among others. We are grateful to all foundations and charitable trusts for their involvement and trust. For the year 2023, we would like to mention in particular the Achmea Foundation, the Anna Muntz Stichting, Stichting Summer Fund and Zonnige Jeugd Stichting, as well as highlighting the following foundations: Anna Muntz Stichting, Stichting Den Brinker, Stichting de Lichtboei, Stichting Weeshuis der Doopsgezinden, Stichting Zonnige Jeugd, The Bennink Foundation and Vebego Foundation.

### Lottery organizations

Since 2000 we are a proud partner of the Dutch Postcode Lottery (Nationale Postcode Loterij). Many charities can count on financial support from the Dutch Postcode Lottery every year. In 2022 more than three million participants of the Dutch Postcode Lottery contributed over € 338 million for charities. The beneficiaries are all committed to a green, just and healthy world.

### Multi-year support for 146 charities

The major part of the lottery proceeds goes to multi-year support to 146 charity organisations with a large social support base. They can spend the amount freely, so that it can also be used for acute emergency aid. A number of organisations receive a one-off or an additional

donation for a specific project. And there is an opportunity to apply for a Dream Fund every year with which the Dutch Postcode Lottery supports new, courageous and ground-breaking initiatives.

In 2023 SOS Children's Villages The Netherlands received a contribution from the proceeds of 2022 worth € 1.35 million from the Dutch Postcode Lottery, for which we are deeply grateful. This unrestricted funding allows us flexibility to allocate resources where most needed and where additional support can enhance existing programmes. Together we create a global impact and sustainable changes in the lives of children, youth and families.

We also receive donations from other Dutch lottery organisations.

### Government subsidies

The goal of SOS Children's Villages The Netherlands is to be a meaningful partner through partnerships with institutional donors, for the safety and wellbeing of the children and young people we serve.

SOS Children's Villages The Netherlands leads or is part of several large programmes funded by the Dutch Ministry of Foreign Affairs and the European Commission. Institutional partnerships are the main contributors to the growth in our funding and in 2023, the income amounted to € 11.8 million. We are grateful for the confidence our institutional partners have in our organisation.



Ministry of Foreign Affairs of the Netherlands

### Dutch Ministry of Foreign Affairs

SOS Children's Villages The Netherlands has been partnering with the Dutch Ministry of Foreign Affairs for decades.





## Partnership with Heimstaden

Since 2021, SOS Children's Villages has an international partnership with residential real estate organisation Heimstaden. Under the motto 'A Home for a Home', Heimstaden supports SOS-projects in various African countries and 'co-created activities' in the countries covered by the partnership (including The Netherlands).

The SOS NL-projects that Heimstaden supported in 2023 are 'Canchungo 2.0' in Guinea-Bissau en 'My Life My Responsibility' in Kenya and Uganda.

Canchungo 2.0 involved the complete renovation of this children's village, and it was also made sustainable. Houses and community buildings have been renovated, a large sports field was constructed, and a water source was installed. Both families in the village and neighbours can get water there. Furthermore, the village is equipped with solar panels, so that the SOS-families no longer have to rely on polluting diesel generators for their energy supply.

In The Netherlands, Heimstaden financed our Festive Season campaign. This generated € 100,000 in donations.

## Building a better world together

The Simba Family Care-pilot project (2018-2024) was made possible by an extra donation from the Dutch Postcode Lottery. In this project SOS Children's Villages supported families in The Netherlands who were faced with an unsafe home situation. The Simba team aimed to place siblings together and reunite them with their parent(s) after they were placed out of home. The method developed during this project for family strengthening and reunification of families is continued by an alliance of five youth/family organisations.

Jonne Arnoldussen, managing director of the Dutch Postcode Lottery: "With Simba Family Care, many steps in the right direction have been taken to ensure that more children in The Netherlands can grow up safely in their own family. We are happy that we have supported this process, thanks to the participants of the Dutch Postcode Lottery."







The Ministry of Foreign Affairs plays a key role in shaping and implementing the Netherlands' foreign policy agenda. With a focus on diplomacy, development cooperation and international trade, the Ministry works tirelessly to promote peace, security and prosperity worldwide. Through its network of embassies, consulates and diplomatic missions, the Ministry facilitates dialogue and cooperation with other nations and fosters partnerships to address global challenges such as climate change, poverty and conflict. The Ministry also oversees humanitarian aid efforts

and provides assistance to countries in crisis, demonstrating the Netherlands' commitment to international solidarity and humanitarian principles.

SOS Children's Villages The Netherlands collaborates closely with the Dutch Ministry of Foreign Affairs to empower youth through education and skills development. Through innovative programmes supported by the Ministry, we provide young people who live in marginalized circumstances with access to quality education, vocational training and employment opportunities,

equipping them with the tools they need to build successful futures. Additionally, in times of crisis, the Dutch Ministry of Foreign Affairs stands alongside us, providing funding for essential humanitarian aid and support to communities affected by natural disasters, conflict, and displacement. SOS Children's Villages The Netherlands recognizes the valuable contribution of the Dutch Ministry of Foreign Affairs in advancing the common goals of sustainable development and global well-being.

## DUTCH RELIEF ALLIANCE

### Dutch Relief Alliance (DRA)

SOS Children's Villages 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 response to major international crises in a timely, relevant, effective and efficient manner. The DRA responds to humanitarian crises by designing Joint Responses (JR) drawn up and implemented by the members best placed to respond to a crisis.

The following organisations 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.

SOS Children's Villages The Netherlands has successfully secured the continuity of ongoing DRA Joint Response under the DRA Protracted Crisis Mechanism (PCM) in Ethiopia, Sudan and Somalia for the next three years (2024-2026) to provide food, health, shelter and child protection services, with a total combined budget of approximately € 25 million. SOS Children's Villages The Netherlands is leading the consortium for the JR PCM Ethiopia together with four DRA partners – Plan International NL, Terre des Hommes NL, Cordaid and Tearfund.

### LEAD

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



Netherlands Enterprise Agency

### RVO

The Netherlands Enterprise Agency (RVO) is a governmental organisation that aims to support entrepreneurs, NGOs and innovation within The Netherlands and abroad. RVO provides various services including funding programmes, to promote sustainable development, international cooperation and economic growth. RVO offers grant programmes that focus on various areas such as sustainable development, renewable energy, agriculture and capacity building. These programmes aim to support initiatives that contribute to poverty alleviation, environmental conservation and social empowerment. Here below are some examples of funding programmes under which SOS Children's Villages The Netherlands is seeking collaboration with RVO:



European Commission

### European Commission

#### DG INTPA

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

#### DG ECHO

DG ECHO is the European Commission's Emergency Aid department. It works with multiple organisations that hold an EU



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## Action

In 2018 SOS Children's Villages The Netherlands started a strategic partnership for three years with Action. By the end of 2020 the partnership was extended for three more years. In Q3 2023 Action expressed its intention to extend the contract with SOS Children's Villages again, resulting in a new three-year partnership (2024-2026). The support keeps growing along with the growth of Action. For every new store, the launch of every new distribution centre or country office, Action sponsors a child in a SOS Children's Village or a whole village. In addition, Action sponsors a local SOS-project in every country where they operate. As new stores are opened every week, Action's support will only continue to grow in the coming years.



Humanitarian Partnership Certificate. 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. SOS Children's Villages The Netherlands, as ECHO partner, is seeking collaboration under the Humanitarian Implementation Plan (HIPs) 2023 and 2024 in Ethiopia and Colombia respectively.



### United Nations (UN)

The United Nations provides a wide range of funding through its different bodies and agencies, for solutions that benefit all of humanity. SOS Children's Villages The Netherlands has been exploring these different funding mechanisms to further the impact on children, young people and families. An example of a collaboration is:

#### UNCDF – United Nations Capital Development Fund

The UN Capital Development Fund (UNCDF) is

the United Nations' flagship catalytic financing entity for the world's 45 Least Developed Countries (LDCs). With its unique capital mandate and focus on the LDCs, UNCDF works to invest and catalyse capital to support these countries in achieving the sustainable growth and inclusiveness envisioned by the 2030 Agenda for Sustainable Development and the Doha Programme of Action for the least developed countries, 2022–2031. UNCDF is a consortium partner, with SNV Netherlands Development Organisation, SOS Children's Villages Netherlands (SOS CV/NL) and SOS Children's Villages Ghana (SOS CV/Ghana) in partnership with ten (10) Metropolitan, Municipal and District Assemblies (MMDAs) in the Ashanti and Western Regions

of Ghana are implementing a four (4) year project dubbed Boosting Green Employment and Enterprise Opportunities in Ghana “(GrEEen)”. The “GrEEen” project seeks to boost and sustain green employment and enterprise opportunities through a number of interventions and initiatives by its consortium partners in the Ashanti and Western Regions of Ghana. UNCDF will collaborate with the MMDAs to invest in the local green economy and facilitate the Cash for Work (CfW) schemes, which provide temporary job opportunities through climate resilient investments in the local economy.

### Other non-profit subsidies Charitable trusts and foundations

Thanks to the generous contributions from charitable trusts and foundations we can offer a broad range of essential services. With their support we provide children with a nurturing family environment, ensuring a brighter future through our youth development programmes, and humanitarian aid to families affected by crises in Ukraine and Chad. We extend our heartfelt gratitude to all charitable trusts and foundations for their unwavering support and trust. Specifically, for the year 2023, we would like to express our appreciation to Achmea Foundation, Anna Muntz Foundation, The Bennink Foundation, Weeshuis der Doopsgezinden Foundation, and Zonnige Jeugd Foundation for their invaluable contribution.

### Named Funds

With a Named Fund, donors contribute to children's futures in a very personal way. Each fund has a self-selected name. In close consultation with the donors, projects are chosen matching their goals and wishes. Since 2023, SOS Children's Villages The Netherlands has eleven Named Funds supporting the work we do all over the world: Casa Catherina En Morelia Fund, Doris Tuapante Children's Fund, Urafiki Fund, Geijsel Africa Education Fund,

Ismail Fund, Adriana Fund, Eenhoorn Fund, Logo Fund, Hanson Fund, Juno Fund, Xandra Fund, Aldewereld - Staal Fund, Aletta Scholarship Fund, Temminck Groll Fund, Laurent van Vugt Fund.

### Alliances with other SOS countries SOS Denmark for Laos

Based on its youth employability track record in different countries, and with different donors and partners, SOS Children's Villages The Netherlands provided technical support to SOS Denmark for the design of a youth employability project in Laos (Skills 4 Work), that is funded by a Danish company (€ 1.3 million). Experiences from the projects 'The Next Economy' (Mali, Somalia/Somaliland and Nigeria), 'No Business as Usual' (Ghana) and 'GrEEen' (Ghana) formed the basis for the design of the project, because of innovative approaches on green jobs and alternative service delivery models. Based on these experiences SOS Children's Villages The Netherlands provided in-country and remote support during the ideation of the programme, outlining the principles of programme designing for youth employability in general and for the SOS Laos/SOS Denmark programme in particular.

This project aims at providing youth in Laos with the right set of skills to find decent jobs. In close coordination with the company in Laos, the project ensures that young people are trained in a relevant set of skills that respond to the different opportunities in the market. Soft skills are the base for youth to boost their confidence and find their passion when it comes to work.

It is also an opportunity for SOS Children's Villages Laos to develop knowledge in youth employability and institutional funding. This expertise can then be further developed and expanded to other countries with similar needs in the region.



## 5.2 Other partners and friends

We are very grateful that there are so many committed donors, ambassadors, partners, experts and like-minded organisations who strive for real social change for children and young people. Together, we can build a world in which every 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.



### Ambassadors

Our patroness, ambassadors and international friends are indispensable to our organisation. In 2023 we were supported by the following ambassadors: Edson da Graça, Jan Smit, Marjan Jonkman, Kim-Lian van der Meij, Ron Blaauw, Annemarie van Gaal, Jochem van Gelder. International friends are Martin Garrix, Ahmad Joudeh. They used their network and social media channels to promote our work. We are incredibly proud of our long-term, close relationships based on mutual commitment.

### Patroness

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

### Committee of Recommendation

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







## Partnerships and implementing partners

SOS Children's Villages The Netherlands is an active member of several partnerships, in which we represent the interests of children who live in vulnerable circumstances 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

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.

### KROS

The Coalition for Children's Rights in Development Cooperation is a partnership of

development organisations 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 The Netherlands. 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 organisations 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 organisations. 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 The Netherlands is on the steering committee on inclusive development.

### Global Campaign for Education The Netherlands (GCENL)

The Dutch member of the GCE 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 organisation for the SDGs. Within the partnership, SOS Children's Villages The

Netherlands and GCE-NL 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 The Netherlands and S4YE focus on the growth of strategic funding for youth employability.

### Platform Humanitaire Actie (PHA)

A consultancy platform for the Dutch Ministry of Foreign Affairs, which is a coalition of thirteen Dutch NGOs working in humanitarian aid. Together SOS Children's Villages The Netherlands and the Dutch Ministry of Foreign Affairs strengthen advocacy for humanitarian aid.

### Local partners

SOS Children's Villages 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 The Netherlands 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 NAs 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 The Netherlands towards a civil society organisation instead of a service delivery organisation.



# 5.3 Communication

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



The main resources we use are our website and social media channels, personal contact by visits and telephone, during meetings and events, the monthly e-mail newsletter, the (online) SOS Family Magazine, campaigns via diverse channels and our presence in the media.

### Online - Website

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

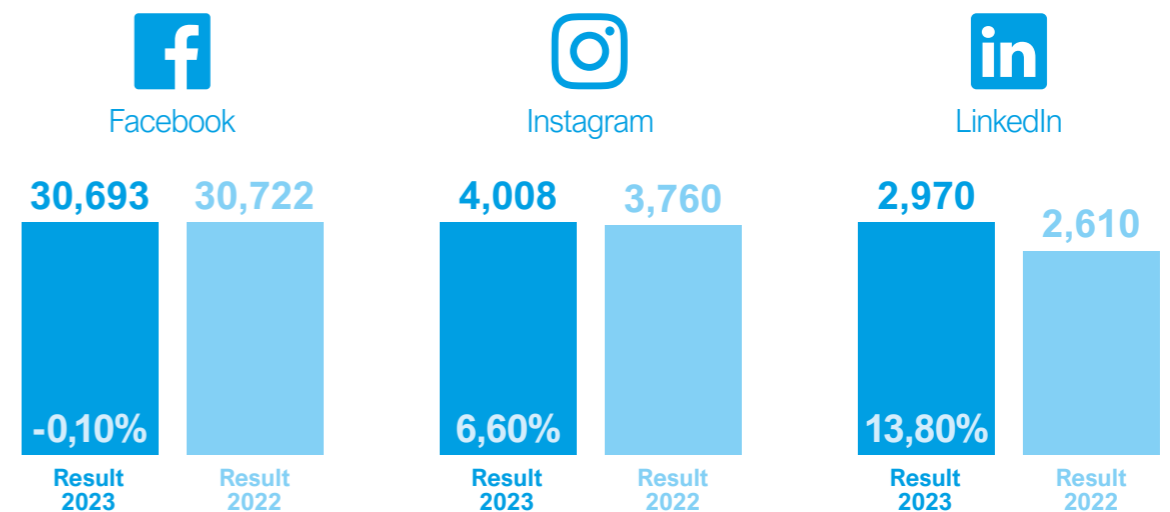
Due to the enormous increase in social media use, visitors have adopted a new way of navigating websites, scanning visuals first

before deciding whether to continue reading. In 2023, the website drew 169.916 unique visitors. We focused on improving the findability and usability of the website by “claiming” relevant keywords for both existing donors and new visitors, and making the web forms more user-friendly. We also started a so-called CRO (Conversion Ratio Optimization) and SEO (search engine optimisation) process in 2023 in collaboration with an external party, to test and develop this even further in 2024.

### Social media

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

## Number of followers on social media





# Our strategy



# 6.1 Contributing to the Strategy 2030

SOS CV The Netherlands is guided by SOS Children Villages' 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.



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).

**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.

**Our strategic priorities from Strategy 2030 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 and indirectly to SDG 3, 5 and 17.

We contribute directly to:



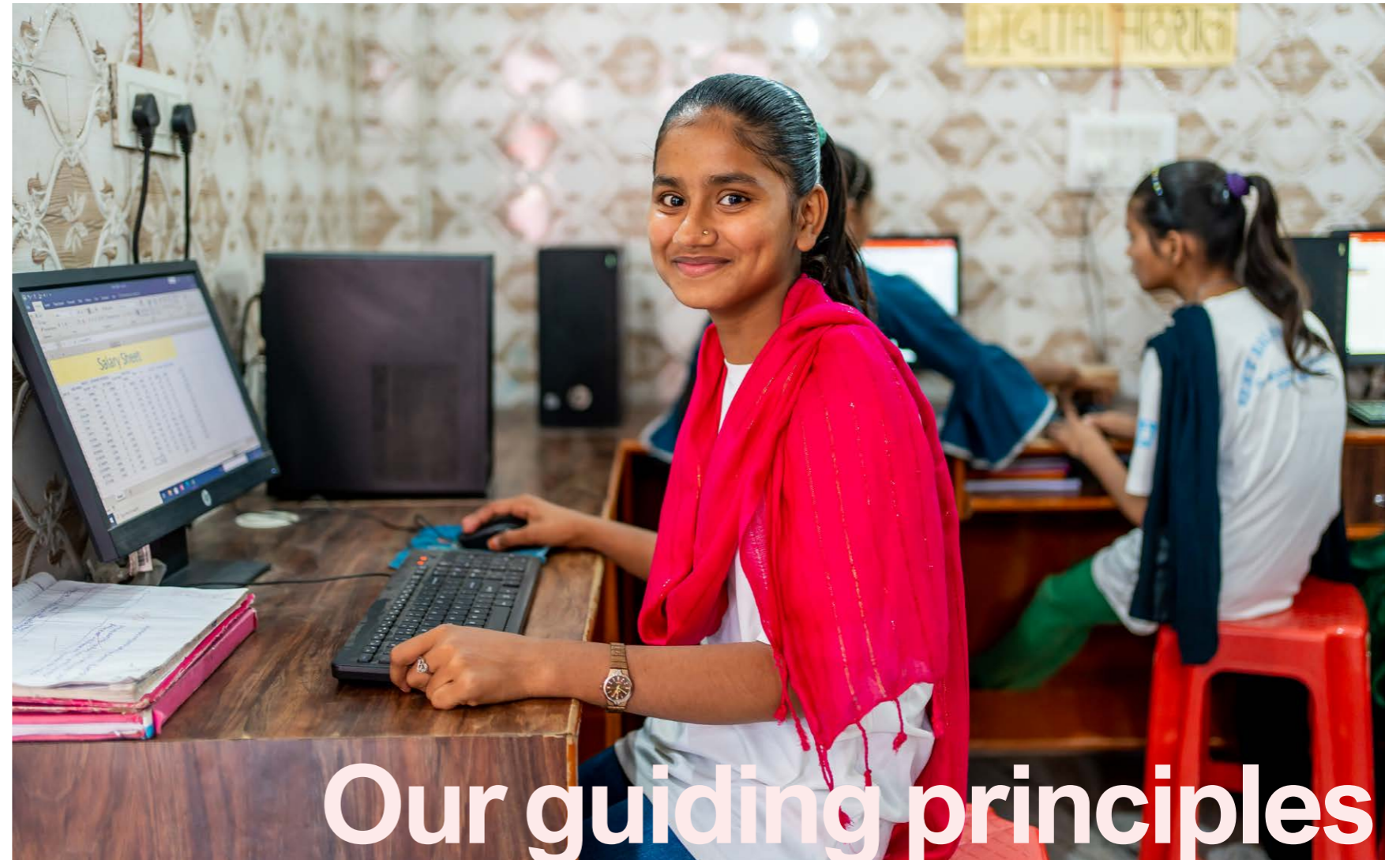
We contribute indirectly to:





# 6.2 Strategy 2021 – 2024

In line with Strategy 2030 and the 5 strategic priorities SOS NL 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:



## Our guiding principles

### 1. Best Interests of the Child

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

### 2. Child Safeguarding

SOS Children's Villages is committed to creating and maintaining a caring and protective environment for children. We are committed to ensure that our organisation "does no harm" and that we meet the responsibilities set out in the 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 of humanity as a whole. SOS NL is very committed to this promise.

### 5. Meaningful Child and Youth Participation

We encourage the meaningful participation of children and young people in our advocacy and encourage them to get involved, think and decide on policies that apply to them. For this purpose SOS CV 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.





## 6.3 Developments and focus in 2024

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

### 1. More Impact:

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

### 2. More Euros

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

### 3. Fit for the Future

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





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

Netherlands and its supervision are separate. The supervisory role lies with our Supervisory Board.

- The Supervisory Board is the highest body of the Dutch Friends of SOS Children's Villages Foundation and is charged with supervising the policy of the Managing Board and the general affairs of the foundation.

- The separation of supervision and management is formally laid down in the articles of association and elaborated in the so-called governance regulations.
- This means that the Managing Board is in charge of the day-to-day management and has ultimate responsibility for the implementation of the foundation's policy plan and activities. The Supervisory Board appoints the management and supervises its performance.



## 7.2 Members and term of office

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

In 2023, the Supervisory Board consisted of:



**Menno  
Antal**

**Supervisory Board Chairman**  
and Member of the HR and Audit 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

**Resigned** after two terms in November 2023

“We are deeply indebted to Menno for sharing his expertise and his deep commitment to SOS Children’s Villages NL. I speak also on behalf of the MT and OR that we are going to miss Menno incredibly. Not only because of his expertise and knowledge but also his enthusiasm, willingness to listen and think with us how to strengthen our organisation!”

— Arian Buurman



**Cees  
't Hart**

**Supervisory Board Chair**  
and Member of the HR and Audit committee

**Other positions** Chairman of the Supervisory Board of KLM, Board Member of Air France- KLM, Board Member of Mondelez International, Member of the Supervisory Board Randstad Group.

**Appointed** November 2023

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



**Philip van  
Verschuer**

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

**Job** Advisor LOYENS & LOEFF NV

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

**Appointed** January 2018

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



## 7.2 Members and term of office (continued)



**Mariëlle  
Bruning**

**Supervisory Board Member**

**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

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



**Maurien  
Wetselaar**

**Supervisory Board Member**

and Chair of the HR and Member of the Fundraising Committee

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

**Appointed** September 2019

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



**Martijn  
van der Zee**

**Supervisory Board Member**

and Chair of the Fundraising Committee

**Job** Chief Digital Officer at Rituals

**Appointed** September 2019

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



**Bart  
Blommers**

**Supervisory Board Member**

and Chair of the Audit Committee

**Job** Partner at Egon Zehnder

**Appointed** February 2020

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



## 7.3 Cooperation and main duties

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

The duties of the SB can be summarized as follows:

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

To strengthen its supervisory role, the SB has established several SB committees: the Audit Committee, the HR Committee, the Fundraising Committee and the Simba Committee (until the end of this pilot in 2023). In these committees, issues are discussed in more detail and then presented to the full SB for approval. When the SB has questions about the implementation of organisational policy, they are discussed with the Managing Director. The SB may also make suggestions regarding adjustments to the policy. The SB annually evaluates its own performance and that of the Managing Director.

### Agenda Items 2023

The SB held four regular meetings in 2023 and one strategy day. The main topics covered during these meetings were:

- Annual figures
- Financing projects federation & cooperation federation
- Risk management

- Procurement scheme
- Fundraising
- Our programs, impact and shifting the power
- Child safeguarding
- Q reports
- HR topics
- Annual plan and budget
- Organisational structure
- Mandate arrangements

- Management regulations
- Reorganisation
- Our federation

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





# 7.4 Self-assessment Supervisory Board

In general, the Supervisory Board has continued its performance and concluded that its functioning was in line with expectations. In 2022 THE Supervisory Board tried to spend more time on specific topics. However, the board concluded that there is still room for improvement – especially regarding spending more time on the content of programmes executed within our sponsorship. 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, members of the Supervisory Board visited several larger SOS-programmes in Kenya at their own expense. This gave them the opportunity to learn more about the programmes and to share their knowledge and experience. During a strategy day in September, the Board and management discussed two themes: fundraising and impact.

The Supervisory Board sees the following points of improvement:

- Start a subcommittee for the larger programmes – first steps have been taken and this will be followed up in 2024
- A few adjustments to the process: Supervisory Board will extend the meetings by one hour and start and end with 'Supervisory Board-only', so that members can prepare together and briefly discuss the meeting afterwards.

A change of chairman took place at the end of 2023. This made the evaluation over 2023 slightly more limited. The Supervisory Board looks back very positively on the functioning of the council led by Menno Antal over the previous 8 years. Under the chairmanship of his successor Cees 't Hart, the Council will conduct a more extensive evaluation in 2024.

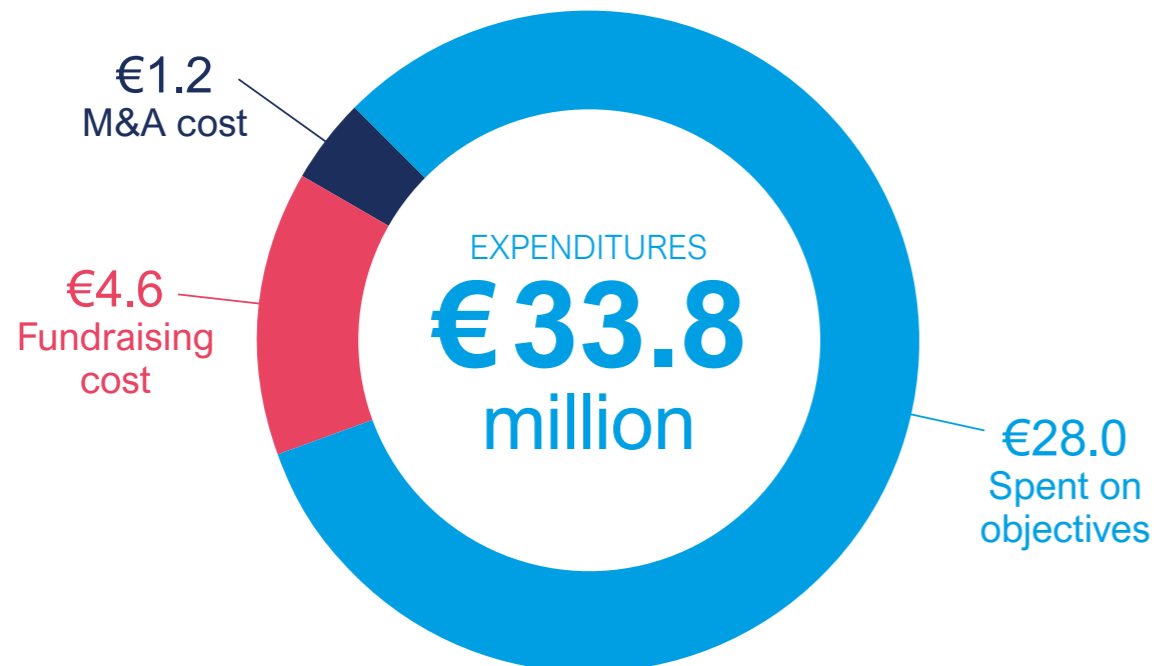
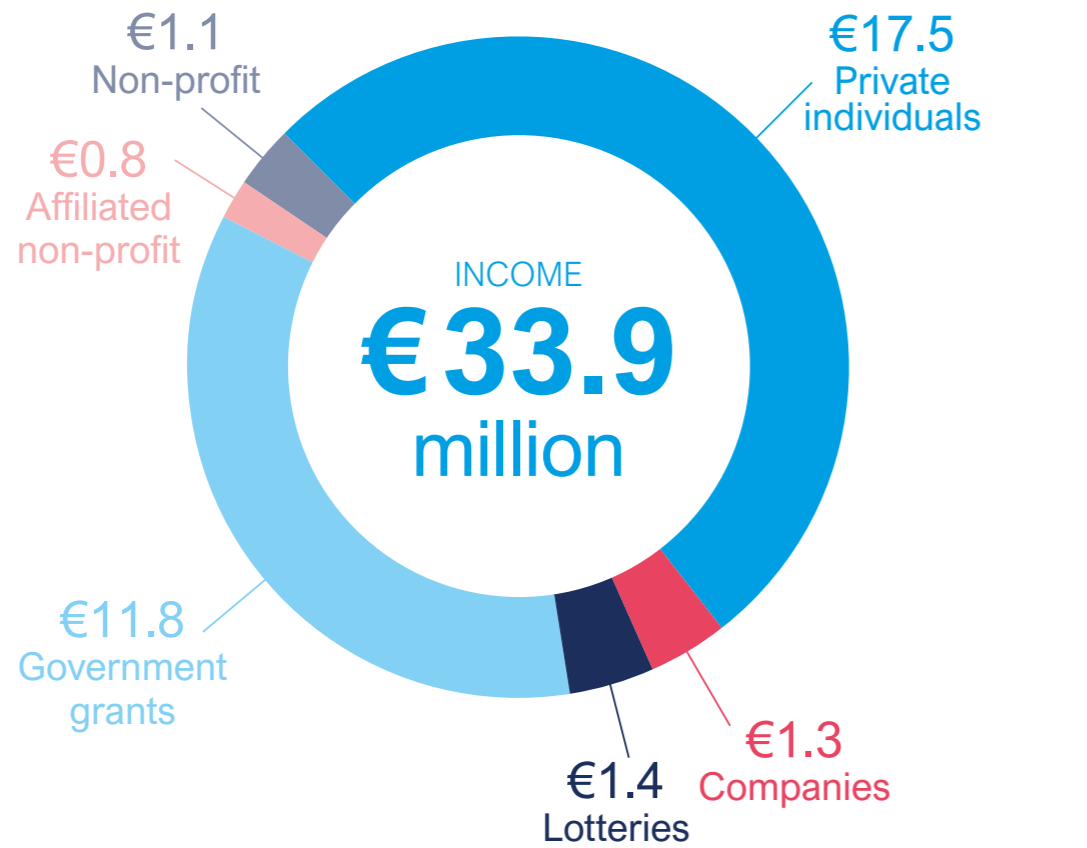




# Financial report



# 8.1 Financial report



In 2023 SOS Children’s Villages Netherlands experienced a modest decline in income from regular private donors and corporate contributions. However, this was offset by a significant increase in funding from institutional donors and legacies, leading to overall growth in our financial resources. Thanks to diligent cost management, expenses remained within budgetary constraints, ensuring a positive financial outcome for the year. This demonstrates our organization’s resilience and ability to adapt to changing financial landscapes while continuing to effectively support our mission.

### Income

The total income development in 2023 has exceeded the budget with € 1.4 million. We have raised € 33.9 million which compared to the budget counts for a 4% increase. Compared to 2022 the increase is 3%. The institutional projects are the main contributors to this growth.

### Expenditures

Expenditures are higher than budget, mainly due to more expenditures on direct aid. Our expenditures were € 33.8 million, which is on the same level as 2022.

Spent on objectives € 28 million out of which € 25.2 million was spent on direct aid and € 2.8 million on awareness-raising. Spent on objectives ratio in 2023 is 82,6% compared to 84,6 % in 2022. Fundraising costs are € 0.3 million less than budgeted but on the same level as 2022. Management and administration

costs are slightly higher than the budget and 2022.

As a result of the exchange rates development in 2023, our financial income is € 0.8 million positive. SOS the Netherlands bore joint responsibility for the exchange rate risk together with the other fundraising countries within SOS Children’s Villages International in 2023.

### Development of key figures

#### Solvency

As of the end of 2023, SOS Children’s Villages has a solvency rate of 84%, which has increased compared to the previous year (2022 79%). 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.

#### 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,

	2023	2022
Continuity reserve compared to total equity capital	37%	38%
Earmarked reserve compared to total equity capital	45%	52%
Earmarked funds compared to total equity capital	1%	6%
Free reserve compared to total equity capital	17%	5%



## Current ratio

2023	6,2
2022	4,9

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 2023 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 five of the notes to the balance sheet (page 85). In 2023, the total cash and cash equivalents decreased from € 16.6 million to € 16.3 million.

## Budget 2024

## Income

The forecasted income included in the 2024 budget is € 32.6 million, which is € 1.1 million lower than actual revenue in 2023, due to lower government subsidies.

## Fundraising, management and administrative costs

In order to accomplish our fundraising ambitions, the 2024 budget includes € 5.1 million for fundraising costs and € 1.2 million to cover management and administrative costs. These costs are in line with the actuals 2023. 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 2024 budget, the amount expected to be spent on the organisation's objectives is based on 81,6% of total revenue. In 2023 budget the spending on objectives was set on 81,4%.

## Long-term forecast 2021-2024 and further

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, the results achieved in 2023 and targets for 2024 can be found in Chapter 6.2, page 74. During the course of 2024 SOS will work on the future long-term strategy 2025-2028. The aim to make more impact in the lives of the children we support remains in the very core of our strategy. The ambition to continue in growth while keeping the spending efficiency on objectives will be translated into multi-year forecasts for the coming four years.

## Budget 2024

All amounts in EUR 1,000

	Budget 2024
Income from private individuals	17,244
Income from companies	1,580
Income from lottery organisations	1,353
Income from government grants	12,187
Income from affiliated non-profit organisations	-
Income from other non-profit organisations	1,420
<b>Total income</b>	<b>33,784</b>
Spent on objectives	27,578
Fundraising costs	5,122
Management and administration costs	1,192
<b>Total expenditure</b>	<b>33,892</b>
<b>Financial income</b>	<b>105</b>
<b>Result</b>	<b>(5)</b>



# 8.2 Annual account

## Balance sheet at 31 December 2023 (after result appropriation)

	Explanation	31-12-2023	31-12-2022
<b>ASSETS</b>			
<i>Fixed assets</i>			
Intangible fixed assets	1	0	0
Tangible fixed assets	2	67,205	55,800
Financial fixed assets		0	0
<b>Total fixed assets</b>		<b>67,205</b>	<b>55,800</b>
<i>Current assets</i>			
Receivables, prepayments and accrued income	3	1,863,287	1,459,066
Liquid assets	4	16,344,513	16,613,305
<b>Total current assets</b>		<b>18,207,800</b>	<b>18,072,370</b>
<b>TOTAL ASSETS</b>		<b>18,275,005</b>	<b>18,128,170</b>
<b>LIABILITIES</b>			
<i>Equity capital</i>			
<i>Free capital</i>	5	2,643,637	644,568
<i>Reserves</i>			
Continuity reserve	6	5,620,000	5,350,000
Earmarked reserves	6	6,974,205	7,380,800
<i>Funds</i>			
Earmarked funds	7	115,557	884,649
<b>Total equity capital</b>		<b>15,353,399</b>	<b>14,260,017</b>
<i>Long-term liabilities (&gt;1 year)</i>	8	-	196,825
<i>Current liabilities (to maximum 1 year)</i>			
<i>Short-term obligations related to SOS projects</i>			
Other liabilities and payables	10	1,877,706	2,730,392
Other liabilities and payables		1,043,900	940,936
<b>Total current liabilities</b>		<b>2,921,605</b>	<b>3,671,328</b>
<b>TOTAL LIABILITIES</b>		<b>18,275,005</b>	<b>18,128,170</b>

## Statement of income and expenses 2023

	Explanation	Actual 2023	Budget 2023	Actual 2022
<b>INCOME</b>				
Income from private individuals	12	17,544,371	17,950,000	17,391,252
Income from companies	13	1,294,643	1,600,000	1,429,691
Income from lottery organisations	14	1,353,435	1,360,000	1,353,349
Income from government grants	15	11,845,964	10,350,000	11,331,193
Income from affiliated non-profit organisations	16	753,853		420,947
Income from other non-profit organisations	17	1,147,485	1,300,000	1,155,507
<b>Total income</b>		<b>33,939,751</b>	<b>32,560,000</b>	<b>33,081,939</b>
<b>EXPENDITURE</b>				
<i>Spent on objectives</i>				
Direct aid	18	25,236,328	23,205,325	24,827,672
Awareness-raising	18	2,787,743	3,307,900	3,146,483
<b>Total spent on objectives</b>		<b>28,024,071</b>	<b>26,513,225</b>	<b>27,974,155</b>
<i>Fundraising costs</i>				
Management and administration costs	23	4,602,460	4,919,212	4,628,195
		1,204,046	1,165,537	1,145,771
		5,806,506	6,084,749	5,773,966
<b>Total expenditure</b>		<b>33,830,577</b>	<b>32,597,974</b>	<b>33,748,122</b>
<i>Balance before financial income and expenditure</i>				
Balance of financial income and expenditure	24	109,173	(37,974)	(666,183)
		984,210	(5,000)	(153,714)
<b>RESULT</b>		<b>1,093,383</b>	<b>(42,974)</b>	<b>(819,897)</b>
<i>Result appropriation:</i>				
Continuity reserve		270,000		850,000
Earmarked reserve		(406,595)		(495,448)
Earmarked funds		(769,092)		(678,179)
Free capital		1,999,071		(496,271)
<b>TOTAL</b>		<b>1,093,383</b>		<b>(819,897)</b>



# Cash flow statement 2023

	Explanation	2023	2022
<i>Cash flow from operational activities</i>			
Income from fundraising and other activities		33,809,397	33,022,006
Expenditure on direct aid		(25,408,916)	(25,709,282)
Expenditure on the SOS organisation		(9,539,275)	(10,476,690)
Cash flow from business operations		(1,138,793)	(3,163,966)
Interest paid	24	94,661	(46,445)
<b>Cash flow from operational activities</b>		<b>(1,044,132)</b>	<b>(3,210,410)</b>
<i>Cash flow from investment activities</i>			
Investments in intangible fixed assets	1	0	0
Investments in tangible fixed assets	2	(40,660)	(14,427)
Investments in financial fixed assets		0	0
<b>Cash flow from investment activities</b>		<b>(40,660)</b>	<b>(14,427)</b>
<b>Net cash flow</b>		<b>(1,084,792)</b>	<b>(3,224,838)</b>
Exchange rate result on cash		816,000	(109,032)
Change in cash		(268,792)	(3,333,870)
Cash as at 1 January	4	16,613,305	19,947,175
Change in cash		(268,792)	(3,333,870)
<b>Cash as at 31 December</b>	<b>4</b>	<b>16,344,513</b>	<b>16,613,305</b>

# 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 assump-



tions, 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 2023.

### 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 2023.

### Receivables

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

### Cash and cash equivalents

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

### Reserves and funds

The equity of SOS Children's Villages 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.

### 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 time 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. 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 organization

The annual costs of the organisation include:

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

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

In order to comply with CBF requirements, the organisation’s costs must be allocated

to the organisation’s main objectives before the ‘fundraising cost percentage’ can be determined.

After applying this cost allocation key, the fundraising costs as percentage of the fundraising income in 2023 are 20,6%.



# Notes to the balance sheet

## 1. INTANGIBLE FIXED ASSETS

Intangible assets relate to a website that serves for business operations. No movements were recorded in 2023:

	2023	2022
Cumulative acquisition value	565,668	565,668
Accumulated depreciation	565,668	547,907
<b>Book value as at 1 January</b>	<b>0</b>	<b>17,762</b>
Investments		
Acquisition value disposals		
Depreciation	0	17,762
Cumulative depreciation disposals		
<b>Changes during the financial year</b>	<b>0</b>	<b>(17,762)</b>
Accumulated acquisition value	565,668	565,668
Accumulated depreciation	565,668	565,668
<b>Book value as at 31 December</b>	<b>0</b>	<b>0</b>
Depreciation rate	33%	33%

## 2. TANGIBLE FIXED ASSETS

Tangible fixed assets consists entirely of inventory and are held for business operations.

The following movements were recorded:

	2023	2022
Cumulative acquisition value	217,726	203,299
Accumulated depreciation	161,926	127,814
<b>Book value as at 1 January</b>	<b>55,800</b>	<b>75,486</b>
Investments	40,660	14,427
Acquisition value disposals		
Depreciation	(29,255)	(34,112)
Cumulative depreciation disposals		
<b>Changes during the financial year</b>	<b>11,405</b>	<b>(19,684)</b>
Accumulated acquisition value	258,386	217,726
Accumulated depreciation	191,181	161,926
<b>Net book value as at 31 December</b>	<b>67,205</b>	<b>55,800</b>
Depreciation rate	20%	20%

## 3. RECEIVABLES, PREPAYMENTS AND ACCRUED INCOME

Receivables and prepayments and accrued income include:

	2023	2022
Receivables from legacies	129,871	499,785
Interest to be received	75,312	1,762
Prepaid expenses	348,574	148,256
Other receivables	1,309,531	809,263
<b>Balance as at 31 December</b>	<b>1,863,287</b>	<b>1,459,066</b>

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



The receivable from legacies evolved as follows:

	2023	2022
Still to be received from legacies as at 1 January	499,785	645,301
Announced legacies	4,172,907	3,667,524
Received legacies	4,542,820	3,813,041
<b>Still to be received from legacies as at 31 December</b>	<b>129,871</b>	<b>499,785</b>

#### 4. LIQUID ASSETS

Cash and cash equivalents can be specified as follows:

	2023	2022
ABN AMRO Savings Accounts	6,482,848	9,575,649
Rabobank Savings Account	0	6,307,311
ING Savings Account	6,783,197	281,156
Current bank accounts	3,078,468	449,188
<b>Balance as at 31 December</b>	<b>16,344,513</b>	<b>16,613,305</b>

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 to be used for operations in the coming year.

	2023	2022
Free capital reserve	644,568	1,140,839
Result appropriation	1,999,069	(496,271)
<b>Balance as at 31 December</b>	<b>2,643,637</b>	<b>644,568</b>

#### 6. RESERVES

##### Continuity reserve

This reserve is intended to guarantee the organization's continuity would mean that the continuity reserve may amount to a maximum of € 12 million. 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 € 5.62 million in 2023.

	2023	2022
Balance as at 1 January	5,350,000	4,500,000
Result appropriation	270,000	850,000
<b>Balance as at 31 December</b>	<b>5,620,000</b>	<b>5,350,000</b>

##### Earmarked reserves

	2023	2022
Earmarked reserve fund for operating assets	67,205	55,800
Earmarked reserve for future costs care programmes	6,907,000	7,325,000
<b>Balance as at 31 december</b>	<b>6,974,205</b>	<b>7,380,800</b>

##### Earmarked reserve fund for operating assets

	2023	2022
Balance as at 1 January	55,800	93,248
Result appropriation	11,405	(37,448)
<b>Balance as at 31 December</b>	<b>67,205</b>	<b>55,800</b>

##### Earmarked reserve for future running costs care programmes

	2023	2022
Balance on 1 January	7,325,000	7,783,000
Result appropriation	(418,000)	(458,000)
<b>Balance as at 31 December</b>	<b>6,907,000</b>	<b>7,325,000</b>



## 7. EARMARKED FUNDS

	2023	2022
Earmarked donations fund	0	468,505
Personalised funds	115,557	185,236
Earmarked fund SOS Simba Family Care	0	230,908
<b>Balance as at 31 December</b>	<b>115,557</b>	<b>884,649</b>

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.

	2023	2022
Balance as at 1 January	468,505	597,193
Income	-	181,206
Expenditure	(468,505)	(309,894)
<b>Balance as at 31 December</b>	<b>-</b>	<b>468,505</b>

### 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.

	2023	2022
Balance as at 1 January	230,908	912,898
Income	-	-
Expenditure	(230,908)	(681,990)
<b>Balance as at 31 December</b>	<b>-</b>	<b>230,908</b>

## 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 31-12-2023

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

	Balance at 1 January	Received in 2023	Expenditure in 2023	Balance at 31 December
Aldewereld-Staal Fonds	0	51,000	51,000	0
Aletta Scholarship Fund	0	10,000	10,000	0
Doris Tuapante Kinderfonds	55,236	321	0	55,557
Geijsel Africa Education Fund	0	12,000	12,000	0
Hanson Fonds	0	10,000	10,000	0
Ismaïl Fonds	50,000	50,000	100,000	0
Juno Fonds	0	10,000	10,000	0
Laurent van Vugt Fonds	80,000	0	20,000	60,000
Xandra Fonds	0	10,000	10,000	0
<b>Total Personalized funds</b>	<b>185,236</b>	<b>153,321</b>	<b>223,000</b>	<b>115,557</b>

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

	2023	2022
<b>Situation as at 31 December</b>	<b>-</b>	<b>196,825</b>

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



## 9. SHORT-TERM OBLIGATIONS RELATED TO SOS PROJECTS

	2023	2022
Campaigns	102,067	223,567
Special-purpose donations	480,048	518,916
Legacies	-	240
Pledged contributions related to programmes	437,334	1,557,621
Government grants	858,257	430,048
<b>Balance at 31 December</b>	<b>1,877,706</b>	<b>2,730,392</b>

The above liabilities relate to received donations with a specific destination (earmarked donations) that as at the balance sheet date have not yet been paid out to the relevant SOS organisations, but have already been pledged to SOS CVI.

The commitment from donations with a specific purpose included under 'special-purpose donations' consists of an earmarked donations for various SOS programmes worldwide. These donations will continue to be paid as much as possible in 2024 and for multi-year programmes also in subsequent years.

The government grants relate to subsidies received from grant providers that have yet to be spent and to transfers to partners for which the reports will be received in 2024.

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	2023	2022
Guinea-Bissau	Renovation Canchungo Guinea-Bissau	0	517,633
Chad	Emergency Response Lake Chad 2020-2023	15,093	493,521
Ghana	NBU-2 Youth Employability Center	283,658	336,000
Cote d'Ivoire	Tantie Bagage	138,583	203,968
World	Other projects		203,324
<b>Balance at 31 December</b>		<b>437,334</b>	<b>1,754,446</b>

## 10. OTHER LIABILITIES AND ACCRUED EXPENSES

	2023	2022
Creditors	371,574	252,152
Taxes and social security contributions	134,357	175,034
Holiday pay and holidays	304,648	322,455
Other liabilities and accrued expenses	233,320	191,295
<b>Balance as at 31 December</b>	<b>1,043,900</b>	<b>940,936</b>

Taxes and social security contributions can be specified as follows:

	2023	2022
Wage tax payable	60,403	66,991
Social security contributions to be paid	43,364	48,377
VAT payable	30,590	59,666
<b>Balance as at 31 December</b>	<b>134,357</b>	<b>175,034</b>

The payables have a maturity of less than 1 year.

## 11. OFF-BALANCE SHEET RIGHTS AND OBLIGATIONS

### Rent

Since 1 July 2015, office space has been leased in the office building "Communication House" on the Maassluisstraat in Amsterdam. The rent per year, including service costs, amounts to € 170.000 per year as of 1 July 2023 (subject to an annual indexation). The contract expires at 30 June 2029 and the remaining commitment for 5.5 years is € 936.000. 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 € 3.240 on an annual basis. The contract expires at 22 January 2026 and the remaining commitment for 13 months is € 6.750.

### Financing running costs villages

Running costs for our own villages and programmes are not recognised as a liability unless it concerns a temporary programme. In May 2023 SOS signed a 5 year Result Based Management project plan with SOS Ghana for the regular programs in three locations. The agreed budget is reviewed and may be adjusted yearly. The budget for 2024 is € 1.457.593 and for 2025 and 2026 € 2.731.611.



**Own children's villages**

In 2023, SOS Children's Villages The Netherlands was the SOS Promoting and Supporting Association of the following programme locations:



Year	Value
2024	€ 1,965,193
2025	€ 1,931,869
2026	€ 1,877,856
2027	€ 1,701,946
2028	€ 1,541,567
later	€ 1,526,332

**Rights of legacies**

At the end of 2023, 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 31/12/2023.

**Multi-annual financial rights and obligations**

The amount shown under "Balance projects in progress" is the difference between the actual costs for running projects under grant funding at the end of 2023 and actual amounts received from the donors up to 2023.

Project	Total budget	Received from Donor	Actual costs up to 2023	Balance projects in progress
GrEEn Ghana	918,552	918,552	808,848	-109,704
DRA Top-up Gaza Palestina	800,250	800,250	76,121	-724,129

# Notes to the statement of income and expenditure

**12. INCOME FROM PRIVATE INDIVIDUALS**

Income from private individuals is structured as follows:

	Actual 2023	Budget 2023	Actual 2022
Collections			
Legacies	4,171,149	3,750,000	3,403,505
Contributions	3,876,682	3,764,000	3,965,297
Donations and gifts	9,496,540	10,436,000	10,022,450
Other income from private individuals			
<b>Total</b>	<b>17,544,371</b>	<b>17,950,000</b>	<b>17,391,252</b>

**13. INCOME FROM COMPANIES**

Income from companies is structured as follows:

	Actual 2023	Budget 2023	Actual 2022
Contributions	0	0	0
Donations and gifts	1,294,643	1,600,000	1,429,691
Other income from companies	0	0	0
<b>Total</b>	<b>1,294,643</b>	<b>1,600,000</b>	<b>1,429,691</b>



#### 14. INCOME FROM LOTTERY ORGANISATIONS

Income from lottery organisations is structured as follows:

	Actual 2023	Budget 2023	Actual 2022
Nationale Postcode Loterij (regular contribution)	1,350,000	1,350,000	1,350,000
VriendenLoterij (other lottery contributions)	3,435	10,000	3,349
<b>Total</b>	<b>1,353,435</b>	<b>1,360,000</b>	<b>1,353,349</b>

#### 15. GRANTS FROM GOVERNMENTS

Government subsidies can be specified as follows:

	Actual 2023	Budget 2023	Actual 2022
Next Economy II (LEAD)	2,073,204	1,945,438	2,118,411
DRA Ethiopia 22-23 LEAD	6,786,321	5,076,830	4,939,792
DRA Somaliland 22-23	1,162,863	996,618	1,139,600
DRA Sudan 22-23	1,083,312	1,335,114	1,235,472
UNCDF Ghana GrEEen	244,011	246,000	284,500
DRA Mozambique ACM	420,132		
DRA Gaza ACM	76,121		
DRA Ethiopia ACM			445,087
DRA Madagaskar			523,394
DRA Ethiopia Tigray			644,937
Unlocated		750,000	
<b>Total</b>	<b>11,845,964</b>	<b>10,350,000</b>	<b>11,331,193</b>

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 2023	Budget 2023	Actual 2022
SOS-Barnebyer Norge (SOS Norway)	728,653	0	420,947
SOS Kinderdorf International	25,200		
<b>Total</b>	<b>753,853</b>	<b>0</b>	<b>420,947</b>

#### 17. INCOME FROM OTHER NON-PROFIT ORGANISATIONS

	Actual 2023	Budget 2023	Actual 2022
Foundations and other organisations	1,147,485	1,300,000	1,155,507
<b>Total</b>	<b>1,147,485</b>	<b>1,300,000</b>	<b>1,155,507</b>

#### 18. SPENT ON OBJECTIVES

<i>Direct aid</i>	Actual 2023	Budget 2022	Actual 2022
Contribution to SOS villages in 103 countries and regions from child sponsors	2,334,950	2,532,000	2,514,653
Contribution to SOS families within our country portfolio from earmarked donations	938,400	1,120,000	1,213,985
Emergency aid campaigns	479,252		880,725
Earmarked for new projects	1,997,329	1,700,000	748,153
Contribution to SOS children's villages and projects	5,668,515	5,800,000	6,416,959
Institutional projects	11,405,524	9,940,000	10,791,538
Implementation costs	2,412,356	2,113,325	2,261,656
<b>Total</b>	<b>25,236,328</b>	<b>23,205,325</b>	<b>24,827,672</b>
<i>Awareness-raising and advocacy</i>			
Direct costs	1,149,734	1,607,025	1,587,993
Implementation costs	1,638,009	1,700,875	1,558,490
<b>Total</b>	<b>2,787,743</b>	<b>3,307,900</b>	<b>3,146,483</b>
<b>Total spent on objectives</b>	<b>28,024,071</b>	<b>26,513,225</b>	<b>27,974,155</b>
As a % of total income	82,6%	81,4%	84,6%
As a % of total expenditure	82,8%	81,3%	82,9%



## 19. ALLOCATION OF COSTS

## Distribution of costs to allocation

Expenditure	Objective		Acquisition of income			Management and administration	Total 2023	Budgeted 2023	Total 2022
	Direct aid	Awareness raising	Fundraising	Third-party campaigns	Government grants				
Grants and contributions	11,127,299						11,127,299	9,485,000	10,563,471
Regular projects expenses	13,232,105						13,232,105	12,792,000	13,465,991
Publicity and communication		1,149,734	2,421,718				3,571,451	4,486,000	4,140,770
Direct staff costs grant projects	278,225						278,225	455,000	228,067
Personnel	358,589	1,344,707	1,389,531	44,824	358,589	986,119	4,482,358	4,241,124	4,248,475
Board management costs						7,931	7,931	6,000	6,483
Housing	40,911	55,984	58,137	2,153	15,073	43,065	215,323	234,000	204,596
Automation	68,097	93,185	96,769	3,584	25,088	71,681	358,404	290,000	313,756
General expenses	84,929	116,219	120,689	4,470	31,290	89,399	446,996	478,500	452,894
Travel and accommodation	40,616	20,308	20,308				81,231	103,350	71,747
Depreciation	5,558	7,606	7,899	293	2,048	5,851	29,255	27,000	51,875
<b>Totaal</b>	<b>25,236,328</b>	<b>2,787,743</b>	<b>4,115,050</b>	<b>55,323</b>	<b>432,087</b>	<b>1,204,046</b>	<b>33,830,578</b>	<b>32,597,974</b>	<b>33,748,122</b>
Allocation 2023	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.

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.

## Cost allocation key

	2023		
	Personnel costs key	Organisation costs key	Average key 2023
Direct aid	8%	19%	11%
Awareness raising	30%	26%	29%
Fundraising	31%	27%	30%
Third-party actions	1%	1%	1%
Government grants	8%	7%	8%
Management and administration	22%	20%	21%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

- 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

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.



### Allocation of communication and fundraising direct costs

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

	Awareness-raising		Fundraising		Total 2023	Budget 2023	Total 2022
Direct donor marketing	25%	€ 23,478	75%	€ 70,434	93,912	180,000	114,435
Direct public marketing	25%	€ 735,387	75%	€ 2,209,064	2,944,451	2,963,000	2,773,299
SOS donor bulletin	75%	€ 112,390	25%	€ 37,463	149,854	140,000	98,293
Proposals costs	25%	€ 9,378	75%	€ 28,135	37,513	6,000	12,707
Informative donor mailing	100%	€ 27,855	-	-	27,855	30,000	10,419
Advertisements (internet)	25%	€ 2,546	75%	€ 7,638	10,184	15,000	32,420
Advertisements (printed media)	75%	€ 32,261	25%	€ 10,754	43,014	105,000	61,341
Representation costs	-	-	100%	€ 1,519	1,519	3,250	3,489
Other promotional costs	75%	€ 102,638	25%	€ 34,213	136,850	223,000	224,421
Market research	50%	€ 13,286	50%	€ 13,286	26,571	33,750	21,014
Public engagement material	100%	€ 23,980	-	-	23,980	40,000	28,062
Promotional material	100%	€ 38,896	-	-	38,896	57,000	26,945
Public TV/radio productions	75%	-	25%	-	0	230,000	421,488
DRTV	50%	-	50%	-	0	400,000	238,560
Website	75%	€ 27,639	25%	€ 9,213	36,853	60,000	73,876
<b>Total direct costs</b>		<b>€ 1,149,734</b>		<b>€ 2,421,718</b>	<b>€ 3,571,451</b>	<b>€ 4,486,000</b>	<b>€ 4,140,770</b>

### Personnel costs

Personnel costs can be specified as follows:

	Actual 2023	Budget 2023	Actual 2022
Salaries	2,935,798	3,134,000	3,073,084
Social security contributions	315,899	361,426	318,092
Pension contributions	294,126	358,039	312,621
Other personnel costs	1,364,479	842,659	1,060,507
<b>Total</b>	<b>4,910,303</b>	<b>4,696,124</b>	<b>4,752,216</b>

## 20. OWN FUNDRAISING COSTS

	Actual 2023	Budget 2023	Actual 2022
Direct costs	2,421,718	2,785,125	2,552,777
Implementation costs	1,693,332	1,659,731	1,611,206
<b>Total</b>	<b>4,115,050</b>	<b>4,444,856</b>	<b>4,163,983</b>
As a % of fundraising income	20,6%	21,3%	20,8%

## 21. COSTS OF THIRD-PARTY CAMPAIGNS

	Actual 2023	Budget 2023	Actual 2022
Implementation costs	55,323	52,706	52,716
<b>Total</b>	<b>55,323</b>	<b>52,706</b>	<b>52,716</b>

## 22. COSTS INCURRED TO OBTAIN GOVERNMENT GRANTS

	Actual 2023	Budget 2023	Actual 2022
Implementation costs	432,087	421,650	411,496
<b>Total</b>	<b>432,087</b>	<b>421,650</b>	<b>411,496</b>



## 23. MANAGEMENT AND ADMINISTRATION COSTS

	Actual 2023	Budget 2023	Actual 2022
<b>Management and administration costs</b>	<b>1,204,046</b>	<b>1,165,537</b>	<b>1,145,771</b>

## 24. INTEREST AND INVESTMENT INCOME

	Actual 2023	Budget 2023	Actual 2022
<i>Financial income:</i>			
Interest income	168,314	(5,000)	(61,410)
Exchange rate differences	816,000		(109,032)
	984,314	(5,000)	(170,442)
<i>Financial expenses:</i>			
Other income and expenditure	(104)		16,728
<b>Total</b>	<b>984,210</b>	<b>(5,000)</b>	<b>(153,714)</b>

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
2023	1,03%	168,314	223,776
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
<b>Average %</b>	<b>0,03%</b>		

## 25. OTHER INFORMATION

## Employees

The average number of full-time jobs in 2023 at the Amsterdam office was 50,8 FTE's (budgeted 55,9 FTEs). In 2022 the number of FTE's was 53,5. 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 2023.

## Director's remuneration 2023

	Arian Buurman
<b>Employment Contract</b>	
Duration	Indefinite period
Hours	37,5
Part-time%	20%
Period	1/1 - 31/3
Part-time%	100%
Period	1/4 - 31/12
<b>Remuneration (EUR)</b>	
Annual income:	
Gross wage/salary	97,252
Holiday pay	11,709
Year-end bonus	
Variable income	
	108,961 <sup>1</sup>
Social security payments (employer costs)	8,830
Taxable allowances/additions	11,532
Pension costs (employer contribution)	10,756
Other long-term benefits	0
Employment termination benefits	0
<b>Total 2023</b>	<b>140,080</b>
<b>Total 2022</b>	<b>134,795</b>

\* 1. This is the salary assessed using the Remuneration scheme for directors of charities for management and supervisory boards. This scheme assesses the annual income, which consists of 12 monthly salary, holiday allowance, any year-end bonuses including 13/14 month and allocated variable income.

The weight of the management position is assessed on the basis of the "Regulation on the Remuneration of Directors of Charitable Organisations". This advisory regulation was adopted by the sectoral association "Goede Doelen Nederland" on 7 December 2005, and last amended in April 2023. 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 2023, the maximum gross annual salary for function group H amount to € 134.620 for 12 months.



The salary of our director, with an annual salary of € 108,961 on full time equivalent, remains within the limit.

No loans, advances or guarantees are provided.

Mrs. Buurman has an ancillary function as commissioner at Mediahuis NV.

#### Part of an international organization

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 2022 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 2022 was € 1.625 billion (2021: € 1.529 billion) 6% more than 2021. The costs for administration, public engagement and fundraising amount to a total of € 394 million (2021 € 357 million). This means that € 1.231 billion was available for our projects.

#### Affiliated party transactions

In 2023, only transactions related to the remittance of the SOS CVI contribution took place (€ 1,728,546), which is earmarked for the coordination of our international projects.

Amsterdam, 16 mei 2024



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 2023 included in the annual report

#### Our opinion

We have audited the financial statements 2023 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 2023 and of its result for 2023 in accordance with the 'RJ-Richtlijn 650 Fondsenwervende organisaties' (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 2023;
2. the profit and loss account for 2023; 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.

Registered office Eindhoven, The Netherlands. Chamber of Commerce registration number 17171186.  
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### 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:

- ▶ Summary
- ▶ The management board report
- ▶ Budget 2024
- ▶ 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 Fondsenwervende organisaties' (RJ 650) (Guideline for annual reporting 650 'Fundraising institutions' of the Dutch Accounting Standards Board). Furthermore management is responsible for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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





### Our responsibilities for the audit of the financial statements

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

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

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

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

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



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

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Amstelveen, 24 June 2024

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

sgd.

R.E. Roodhart-Zandee RA

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# 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 guide-

lines 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
- ISO 9001
- Partos 9001

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

**THE DUTCH FRIENDS**  
**SOS CHILDREN'S VILLAGES FOUNDATION**

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**SOS CHILDREN'S  
VILLAGES**  
THE NETHERLANDS