



Stichting War Child Alliance

ANNUAL REPORT AND FINANCIAL STATEMENTS

Year ended 31 December 2024



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1. INTRODUCTION FROM OUR CHAIR AND CEO

This report covers our first year of operations. The Stichting War Child Alliance (WCAF) was created by five independent organisations who came together to form the War Child Alliance and jointly founded the WCAF to deliver programmes and impact on their behalf. We are led by an international management team formed mostly from the previous leadership teams of Alliance members, and governed by a council which includes individuals who have lived experience growing up in contexts which were affected by conflict.

This radical collaboration aimed to increase our combined impact through shared resources and economies of scale. We also dreamed of creating a progressive architecture in which donor facing-members would have a key role in governance of programmes but would share this responsibility with leaders from conflict affected countries.

We are deeply grateful to all our colleagues across the WCAF for their commitment to these ideals and to their patience and good will which were all essential elements in managing such a profound transition. And the end of our first year we can look back and confirm that our expectations are on the way to being met. The creation of a platform of work covering 14 country programmes and leveraging the scientifically proven methodologies developed by the War Child Netherlands Research and Development team has produced some remarkable results. Our income for 2025 was 12% more than we expected in our budgets. We achieved an increase in the number of children taking part in War Child programmes of over 100%. Joining forces means that country teams now have access to donors relationships maintained by all of the donor members of the Alliance. It also means that fundraising teams can report to donors on all programmes operated by the group, rather than those that they were individually operating

before the formation of the Alliance. We believe that these effects are key to understand our increase in both income and impact in 2025.

Outside of our organisation the world presented more challenges to children than we have ever seen since the foundation of the first War Child operations in the 1990s. Along with other NGOs we persisted in delivering services and supporting our partners to respond to extreme violence in Gaza, the Democratic Republic of Congo, Ukraine and other conflicts during a year in which it became increasingly obvious that the protection of humanitarian workers, and civilians in general, is a principle that needs to be seriously reinforced by the international community. Where combatant forces continue to operate with impunity, innocent civilians will continue to be vulnerable to death, injury, displacement and abuse on a scale which matches the horrors of the past. World leaders should renew their commitment to a rules based system, and should support the voices of NGOs and others when we bring war crimes and illegal violence to their attention. The gap between what we should expect to see from responsible countries and what we actually witnessed in 2024 is alarming and cannot continue.



HANS VAN DER NOORDAA

**CHAIR OF THE
SUPERVISORY COUNCIL**



ROB WILLIAMS

**CHIEF EXECUTIVE
OFFICER WCAF**

We learnt a lot in 2024 about how to collaborate across an international group and how to maximise the potential of our new structures. The positive spirit with which our colleagues committed to this project generated a lot of learning which we are building on in 2025 and which we hope will make all of us more useful to children and to the local organisations who support them in the future. With thanks to the members of the WCAF, to their teams, to our colleagues and our partners for all this work.

2. OUR STRATEGY

2.1 OUR COMMITMENT

We believe that every child affected by conflict should be safe, should be heard, should have access to good-quality education and psychosocial support, and should be able to rely on support from their families and communities when they face difficulties.

But the past 10 years has seen escalations in armed conflict, widespread displacement and unmet humanitarian need. With the addition of acute food insecurity, climate-induced disasters and population growth what we have arrived at today is a 'compound crisis' - with children and youth bearing the brunt.

Around 400 million children were estimated to be living in conflict zones at the end of 2023, with many beyond the reach of the current systems established to provide aid, support and accountability. Over 60 million children in conflict-affected countries are not attending any type of education and quality, evidence-based psychosocial support is only available to a small proportion of children. Inadequate levels of funding leave many children unsupported, and what little is provided is often directed towards international NGOs, while local organisations struggle to establish themselves on a sustainable basis. The voices of children and youth are rarely represented in decision making processes around the problems they face, and they are systematically let down when duty bearers – who are expected to uphold children's rights – abuse them with impunity.

Our intention is to galvanise humanitarian actors across our sector, from global donors to individual community members, to prioritise children and deliver effective support. We offer Evidence-Based Methodologies that improve children's mental health and wellbeing, promote child protection, support their potential to learn. We partner with others to bring these and other impactful methodologies to as many children as we can wherever they may be, including insecure and challenging locations. We bring our commitment to local leadership and our ability to train and support new capacity.

Above all, we bring our refusal to accept that any child should find their life chances stolen by war.

We want to act as a catalyst for change in the sector and help transform this situation so that every child is heard, and every child is reached.



2.2 OUR STRATEGIC APPROACH

Taking insights from children, the evidence about what works, and what might happen in the future we have developed a bold and ambitious strategy that gives War Child the best chance of maximising our impact on the issues which matter most to children over the next 10 years.

To effect these changes in our sector, we have agreed to focus on four key strategic pathways which will deliver the changes over ten years. The pathways build on our existing strengths and values and support each other to achieve combined impact.



2.3 OUR VISION

At War Child, our vision is a world where every child affected by conflict is able to thrive.

In our vision for change, we want to see the offer for children affected by conflict change in four dimensions:



IN OUR **VISION FOR CHANGE**, WE WANT TO SEE THE OFFER FOR CHILDREN AFFECTED BY CONFLICT CHANGE IN FOUR DIMENSIONS:

1. MANY MORE CHILDREN SHOULD BE ABLE TO ACCESS SUPPORT

There are 468 million children living in or in close proximity to intense conflict. The humanitarian response system only reaches a small fraction of these children, and often arrives late. We want to ensure that every child’s right to essential support, including psychosocial support, child protection and access to education, is addressed/met as early as possible in a crisis.

2. SERVICES OFFERED TO CHILDREN SHOULD BE OF HIGH QUALITY AND SUPPORTED BY EVIDENCE

Our research shows that some ways of supporting children in conflict situations are much more effective than others. We want to support partners - local and international - to base their work on proven methodologies. We also want to use our research strengths to help local actors build their evidence-based effectiveness of locally-developed solutions.

WE WANT TO SEE A SECTOR WHICH CAN:

3. OUR SECTOR’S LEADERSHIP SHOULD SIT WITH NATIONAL NGOS, LOCAL AUTHORITIES, COMMUNITIES, AND CHILDREN AND YOUNG PEOPLE

As the sector develops to reach more children, respond at pace and use quality methodologies, we believe that leadership should be based on the strengths of children and young people, communities and local actors. We want to use our capacities to support this shift in leadership, build on sustainable local skills, and address historic privilege and power dynamics in the aid sector.

4. THOSE WHO ABUSE CHILDREN SHOULD BE HELD ACCOUNTABLE AND CHILDREN’S RIGHTS SHOULD BE GIVEN THE PROPER RESPECT

Children are asking for their rights to be protected at every level: by their local communities, their national authorities, and by international actors, governments and donors. We want to support local actors to build protection for children’s rights. We will work with global partners to strengthen international commitments to the protection of children in conflict areas, including the commitment to hold people accountable for violations of children’s rights.



2.4 OUR MISSION

Our mission is to shape the systems that protect and support the wellbeing of children affected by conflict.

At War Child we believe we have the unique skills and capacities which will be highly relevant in creating these changes.

We are recognised for our sector expertise in mental health and psychosocial support, education and child protection, and we have a deep-rooted commitment to evidence-based work – delivering services that are backed up by rigorous research.

Our work to scale up these methodologies by working with other NGOs has already resulted in a wider impact. We have a track record in advocacy which will support increased accountability and our scaling work, and we have a successful record in running programmes, increasingly by working with local partners.

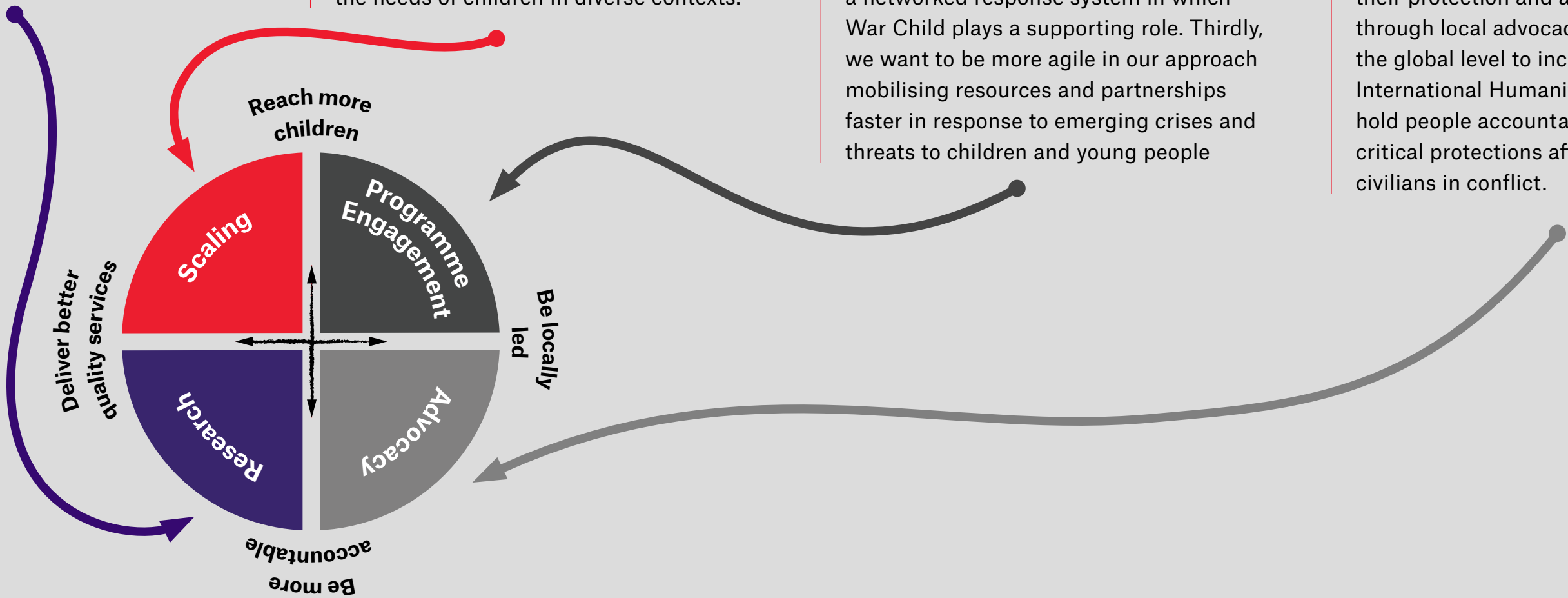
WE IDENTIFY FOUR PATHWAYS FOR WAR CHILD TO IMPACT OUR SECTOR AND MOVE IT IN THE FOUR DIRECTIONS WE OUTLINE IN OUR VISION:

Research for change - WCAF's research is building a scientific evidence base to improve child protection, education, and mental health services. We will expand our Evidence-Based Methodologies (EBMs) and intensify collaboration with local and academic partners. We will measure success by the integration of evidence-based practices across the sector, driven by local research and needs.

Scaling - Scaling involves partnering with other organisations to implement WCAF's evidence-based care systems beyond our operational footprint. We are looking for a transformational step change in the availability of support to children and young people and the quality of what is offered. This includes supporting both global and local organisations to adopt Evidence-Based Methodologies that meet the needs of children in diverse contexts.

Programme Engagement - Our country programmes will evolve in three key areas. We will look to focus our efforts where children are most acutely affected. This includes children who are currently in or in the process of fleeing active combat areas. Our second aim is to transition to achieving impact in partnership with local organisations and to support them in a leadership role, through developing a networked response system in which War Child plays a supporting role. Thirdly, we want to be more agile in our approach mobilising resources and partnerships faster in response to emerging crises and threats to children and young people

Advocacy - Scaling up the availability and quality of support to children and youth affected by conflict depends on increased commitment and funding from donors and different actors across the humanitarian sector. We will advocate for this expansion of our sector, making the case for significant investments and scale up. At the local level we will support children and young people to increase their protection and access to education through local advocacy. We will work at the global level to increase respect for International Humanitarian Law and to hold people accountable for ensuring the critical protections afforded to children and civilians in conflict.



War Child works primarily in three thematic areas across our four Pathways: **child protection, mental health and psychosocial support (MHPSS)**, and **education**. In these three core areas we will seek to implement, primarily with partners, our core Evidence-Based Methodologies, as well as sector best practices appropriate to varied contexts. We will continuously research the impact of new ideas and build the evidence base on effective interventions across these three core areas.

WE WILL ALSO DEVELOP 5 STRATEGIC THEMES TO SUPPORT OUR STRATEGY:

- **Partnership and local leadership** - By shifting power towards local leadership, the strategy promotes sustainability and respects the dignity of affected populations. Local organisations will be at the forefront of programme implementation, with WCAF acting as a support system.
- **Child's Right Based Approach** - A child rights-based approach underpins our work and informs our approaches to programming, advocacy, research and scaling. Our advocacy will be grounded in the humanitarian principles and the non-political and non-religious character of our organisation. We will use our channels to explain and underline these essential characteristics of the WCAF
- **Reaching those most acutely affected** - We know that children are often at their most vulnerable during active conflict and displacement phases. We will increasingly work with partners to deliver support during these acute phases of humanitarian response. This direction also offers an opportunity for War Child to shift towards lighter operating models, and hand over to local partners fully in later stages of the conflict cycle
- **Climate Change** - WCAF recognises the growing impact of climate change on children in conflict zones, exacerbating vulnerabilities such as displacement, poverty, and food insecurity. The strategy calls for climate-responsive programming that integrates environmental considerations into child protection, mental health, and education interventions
- **Justice, Equity, Diversity and Inclusion (JEDI)** - WCAF is committed to embedding JEDI principles throughout its operations, challenging systemic inequities where we find them inside our organisation.





2.5 OUR STRATEGY IN 2025

In 2025 we will take our first purposeful steps down these four pathways. We will respond to an alarming humanitarian crisis in Sudan and work more with local partners than ever before. We will be looking to sign global scale partnerships to scale up our **Evidence-Based Methodologies (EBMs)**, and to leverage the impact of our research. We will be exploring new partnerships with local advocates and working with scaling teams to build momentum for investment in the mental and physical wellbeing of children in conflict affected areas.

3. OUR IMPACT

3.1 OUR REACH

In 2024, WCAF across its 14 countries, reached a total of 2,239,985 unique individuals through various activities, including the implementation of the EBM's (TeamUp and CWTL) by COs and local partners, as well as the scaling reach of CWTL programme in Uganda and Chad

BREAKDOWN OF 2,239,985 UNIQUE PARTICIPANTS REACH IN 2024:

2,164,664

individuals were reached across 14 WCA Country Offices through country programme implementation, as well as implementation of CWTL and TeamUp by COs and local partners.

Of this total:

40,907

individuals

20,662 FEMALE

were reached through TeamUp implementation

61%

1,370,779

INDIVIDUALS

of all participants were children (0-17 years), while 39% (869,206 individuals) were adults (18+ years).

5,752

individuals

2,961 FEMALE

were reached in Chad and Uganda through the scaling of the CWTL programme with strategic partners.

30 %

674,596

INDIVIDUALS

of all participants were youth (aged 15-24 years).

131,854

individuals

65,482 FEMALE

were reached through CWTL implementation

53 %

1,193,585

INDIVIDUALS

of all participants were Female, and 47% Male.

69,569

individuals

34,435 FEMALE

were reached through scaling of TeamUp programme by the strategic partners

WHERE WE **WORK**



3.2 AFRICA & COLOMBIA REGION

Violence has continued to escalate in Africa and Latin America, exacerbating the impact on children in these territories. Resources in the region continue to diminish as the acute needs of children and families increase on a global scale. There is a serious need for services and Evidence-Based Methodologies to be implemented across the region to stem the fallout for the most vulnerable.

In 2024, the War Child Africa and Colombia region was operational in 6 countries: **Uganda, Burundi, Democratic Republic of Congo, Central African Republic, South Sudan and Burundi.**

Supporting these country operations did not come without internal challenge - we experienced significant staff turnover in the region for a variety of reasons, compounded by the difficult and fragile contexts in which we work.

Yet in spite of our streamlined operations we made headway. The regional team and country teams worked together to develop a localisation framework for the War Child Alliance. The framework has a clear vision and guiding principles that will empower local actors to create meaningful outcomes for children affected by conflict.

In commitment to our localisation agenda we made a decision to close our War Child office in Burundi on 31 December 2024.

GOING FORWARD

War Child will no longer have a physical presence in Burundi, and instead will remotely support the adoption of our Evidence-Based Methodologies by local partners. Many agreements have already been established whilst others are underway.

We also secured membership within the Inter Agency Working Group and actively participated in the United Nations Office for the Coordination of Humanitarian Affairs (OCHA) Regional Humanitarian Pooled Funds (RHPT) technical working group. This provided an opportunity to interact with different donors and international non-government organisations (iNGOs) and country teams that have been successful in joining established networks such as the Joining Forces for Africa coalition, and Regional Psychosocial Support Initiative (REPSSI) among others.

LOOKING AHEAD

We will continue with the localisation work we completed in 2024. A partnership policy is currently under revision to enhance the implementation of the localisation approach and we will continue to explore opportunities for joining the Charter for Change localisation forum.

We plan to lobby for more regional or multi-country projects in response to escalated regional conflict, whilst looking at incorporating security management support at regional level. We will also aim to finalise the development of the Regional Business Framework, streamline core operational processes, create country/local programme strategies, and develop a regional donor strategy.

In a big step, we will be focusing on the roll-out a response in Sudan, in a manner that speaks to our agile models thinking – an approach that will also inform future new responses in the region.

We will also focus on strengthening regional networking and participation in critical regional platforms by exploring a presence in Nairobi - a recognised hub for regional operations of the majority of INGOs, UN agencies and donors in East and central Africa and for the Horn. These are also areas with high prevalence of conflict and where we could have a valuable contribution.



BURUNDI

Burundi has been entangled in the Great Lakes regional conflict for decades, leading to the displacement of thousands of people and significant humanitarian challenges. War Child took a stand in 2011, establishing an office to support internally displaced populations, returnees and refugees.

In recent years, the country has shown good progress in terms of stability and there has been a reduction in internal conflict. While the country still hosts 350,000 refugees from the region, and remains within the Regional Great Lakes Regional conflict area, it is no longer classified as a humanitarian setting on a global scale.

Consequently, emergency response resources have dwindled, and the trend now leans towards long-term development funding, linked to Nexus Programming. This shifting context presents both opportunities and challenges for War Child's presence in Burundi.

ACHIEVEMENTS IN 2024

In total, the War Child Burundi team provided 4,343 children with support through our MHPSS, TeamUp and CP activities in 2024.

In the absence of BeThere technical resources in Burundi, the regional team collaborated with the War Child DRC team to deliver a cost-effective training on the BeThere methodology, accompanied by nine mentoring sessions for HNTPO facilitators working in Congolese refugee camps. This demonstrated that adopting a regional perspective and sharing resources with neighbouring country teams can enable the War Child Alliance Foundation to remain ready to support responses in this country albeit indirectly through partners if need arises and we are in a position to respond.

Field implementation and data collection for a research project to evaluate the effectiveness of Team Up was successfully completed in 2024, and while awaiting the research findings, the donor acknowledged the significant progress made and approved a "supplement grant" to facilitate the dissemination of TeamUp research findings to various stakeholders. This grant also supports the scaling of TeamUp in Burundi through partnerships following the research outcomes. This last phase of the project is being implemented through an INGO partner.

PLANS FOR 2025

In line with a council decision to close the Burundi Office, in 2024, War Child began a process of transitioning to indirect presence where it promotes the adoption of Evidence-Based Methodologies by local and International organisations while it provides technical support, primarily through the regional Team. Such support is also expected from other Country teams in the region and from the Global teams as and when appropriate. The Burundi office was closed on the 31st of December.

Partnerships have been established with 3 international organisations. These include Health Net TPO, The Jesuite Refugee Services and Right to Play. Some local organisations are also being engaged for continued partnership working together with the INGO partners.

The current arrangement in Burundi is in-line with the agile models concept where, as an organisation, we seek to be able to respond to situations of conflict without the traditional high-cost country office arrangement. We expect to draw lessons from this experience in Burundi to inform other contexts where such approaches may need to be explored.



CENTRAL AFRICAN REPUBLIC

The Central African Republic (CAR) has faced persistent institutional and security crises, resulting in ongoing humanitarian challenges. Despite a gradual reduction in needs, the January 2024 humanitarian assessment highlights a dire situation: 2.8 million people (46% of the population), including 522,231 displaced individuals, require assistance. CAR also hosts 65,798 refugees, with neighbouring countries sheltering an additional 664,225 Central African refugees.

Severe flooding in September and October 2023 worsened the crisis, affecting 28,200 people, displacing 3,900 households, and damaging 4,100 buildings. Humanitarian organisations are responding, but the floods have intensified existing needs.

ACHIEVEMENTS IN 2024

Through our programmes in 2024, War Child focused on child protection, psychosocial support, financial stability, identification, and fostering social cohesion and peacebuilding by addressing the daily challenges faced by communities and children.

In 2024, 3,555 children and families benefited from psychosocial assistance delivered through child-friendly spaces, the football methodology approach, and the “BeThere” initiative.

More than 300 children including those associated with armed groups, survivors of gender-based sexual violence, and separated or unaccompanied minors received support to reintegrate into their families and communities.

Eighty leaders comprising local authorities, community and religious figures, including 40 women, have been mobilised as champions of peace and social cohesion. This initiative has led to the formation of 13 peace committees, totaling 117 members, across 11 schools in 6 project areas.

We worked to empower 6 youth clubs (ages 14 to 18) and build the capacity of 6 community child protection networks to play a critical role in strengthening community-based child protection efforts.

Through a campaign and advocacy initiative promoting free identity documents, 118 vulnerable children aged 5–17, including 68 girls who were deprived of their rights to identity were identified and successfully obtained their birth certificates with the support of local legal and administrative services.

Nine associations, made up of 180 parents involved in Be-there activities, have been formed and received material and financial support and training to develop a community-driven financial system. This system encourages savings and provides access to credit, empowering parents to address their social needs and safeguard at-risk children.

Meanwhile, 15,000 people gained a better understanding of the risks associated with the use of children by armed forces or groups, early marriage, female genital mutilation (FGM), and other issues through awareness campaigns conducted by War Child, the RECOPE (Community Child Protection Network) and the Youth Clubs. They are now better equipped to protect themselves and others.

PLANS FOR 2025

In 2025, War Child in CAR will continue to implement its localisation agenda to gradually move away from direct implementation and transition to local partners.

To build a more diverse and sustainable income stream and access to cross-cutting/sector initiatives, we will foster strategic partnerships with key development and humanitarian actors in CAR including INGOs, UN entities and funders.

War Child will continue to promote our Evidence-Based Methodologies for further adoption across sectors to expand the reach of our programming and help more children and families in need.

Building on the success of our advocacy efforts in 2024, we will continue our work to influence policy reform on child rights. Finally, we will reinforce our readiness as a primary responder for emergency response situations.



COLOMBIA

Conflict has worsened in Colombia, with armed clashes between state and non-state armed actors, and between non-state armed groups competing for territorial control, increasing in rural areas of northern Cauca and Chocó.

In addition to internal conflict, Colombia faced a severe climate crisis in 2024, with floods affecting more than 1 million people, leaving thousands of families displaced and without access to basic services, while extreme droughts severely impacted more than 2.5 million people. Children and youth were the most affected by these disasters, with severe disruptions to their protection, education and health.

The security situation for humanitarian intervention in Colombia deteriorated during much of 2024, prompting weekly monitoring of field operations, and for the first time since our operation in Colombia, it was implied that operations should be suspended in Cauca for a week, as there were no minimum guarantees for the safety of the work team.

ACHIEVEMENTS IN 2024

During 2024, a solid and successful partnership with Oxfam was established, which paved the way for a territorial intervention, in association with two local CBOs. This has allowed our work to be scaled up in Buenaventura, financed by the Spanish Cooperation Agency.

War Child also reached a milestone moment in joining the Coalition against the Involvement of Children and Youth in the Armed Conflict in Colombia (COALICO), which is the most influential joint network of civil society organisations regarding the prevention of child recruitment and the protection of their rights. War Child in Colombia has now established itself as an expert in the subject of recruitment prevention and has developed high-level technical relationships with the Colombian Institute of Family Welfare (ICBF) and the Presidential Counsel for Human Rights.

As War Child moves forward with our localisation agenda, partner mapping was completed in 2024 that focused on finding local actors for potential humanitarian responses in child protection, Mental Health and Psychosocial Support (MHPSS) Education in Emergencies (EiE) and Youth Engagement. The mapping includes youth led civil society who could potentially become partners for the localisation of humanitarian aid in country.

PLANS FOR 2025

2025 will focus on scaling our Evidence-Based Methodologies through local and international partners, whilst also establishing a knowledge hub to inform other international partners, to support and drive our overall strategy and our mission.



DEMOCRATIC REPUBLIC OF CONGO

The humanitarian situation in North and South Kivu remained critical in 2024 due to three key issues: conflict, natural disasters including flooding and landslides, and epidemics - endemic cholera, MPOX, amongst other diseases. Together, these had a devastating impact on the provinces in Eastern Democratic Republic of Congo (DRC), with more than 3 million people facing displacement.

Extortion, sexual abuse, killings and arbitrary arrests, illicit payments and other acts of violation continue to threaten civilian safety. Protection of civilians is among the three top humanitarian needs in Eastern DRC, among food insecurity and access to essential services.

Child rights violations remain critical in DRC. According to the monitoring report of the UN 1612 resolution, DRC is one of 3 countries with the highest verified number of forced recruitments of children.

Humanitarian access remains difficult due to insecurity and insufficient assistance. The needs for protection, education and psychosocial support, food security, shelter and Monitoring, Evaluation and Accountability (MEAs) are immense.

ACHIEVEMENTS IN 2024

War Child's ongoing actions in Masisi, Minova, Goma, and Nyiragongo have supported 14,924 children - 6,412 of which are girls - in North and South Kivu province, with access to quality education and a protective learning environment thanks to several external donors and fundraising members.

In 2024, 8,798 children and 15,365 adults were reached by various protection activities, and 17,578 displaced children in psychosocial distress were also able to participate in psychosocial support sessions in Child Friendly Spaces (CFS) and TeamUp-based interventions.

In education, we supported 26,877 children with the distribution of school kits and provided recovery courses to help them reintegrate into formal education and psychosocial support.

Three more local partners (ASPLC, MIDEFHOS et DIVAS) have been trained and are involved in implementing our evidence-based approaches (Team Up, EASE, and BeThere), supporting War Child's strategy to scale up operations to reach more children. We are also working with KUA and AVSD as key partners.

In the DRC, War Child has piloted two frameworks for youth engagement and empowerment, namely YEYE (Youth Engagement, Youth Employment) and Voice More. Through the programme, 60 girls who are victims of sexual violence received training on employment opportunities and psychosocial support.

In total, 112,730 people were reached through War Child activities in 2024. This number was increased due to the emergency response.

PLANS FOR 2025

In 2025, War Child in DRC will support increased access to coordinated and quality protection services for children affected by armed conflict, humanitarian crises, and harmful social practices in East DRC.

In order to scale up community-led and contextualised psychosocial support systems we will continue to increase the number of local partners and develop new funding proposals for the expanded CP programme in new territories and provinces.

To ensure improved social, emotional, and academic learning outcomes for conflict-affected children and youth, contingency planning will be completed, and work will be done to increase the visibility of War Child EBM and EIMs and share that information with strategic partners.

War Child in DRC will also support the localisation agenda through advocacy training, enhance participation to ensure programmes are of a high quality, and create integrated HR systems and processes, to promote a great work environment for staff.



SOUTH SUDAN

South Sudan continued to face humanitarian crisis in 2024 caused by conflict and natural disasters. More than 1.3 million people have been affected by floods since May 2024, and over 900,000 returnees and refugees have arrived from Sudan since the onset of conflict in April 2023.

According to UN OCHA (2024), more than 7 million people need humanitarian and protection assistance out of the total 12 million population. Hyper-inflation and severe food insecurity has affected the population. It is reported that 2 million children and adults need psychosocial support and more than 400,000 children are out of school.

ACHIEVEMENTS IN 2024

In 2024, War Child activities in South Sudan focused on child protection, cash assistance, psychosocial support, access to education, livelihood development, and ending child marriage.

About 8,845 children and adults displaced by Sudan crisis were provided with child protection, MHPSS and cash assistance in Upper Nile. In conflict affected Upper Nile and Jonglei States, 1,506 caregivers received positive parenting and PSS sessions through BeThere and other approaches, and 12,857 children participated in PSS activities through CFS and TeamUp sessions, to help them recover from psychological distress and trauma.

Teachers, schools, PTAs were supported and empowered to provide quality primary education, including the implementation of CWTL in 8 target schools. 5,233 conflict affected children accessed early and primary education in 2024.

Enterprise development training and start-up grant support was provided to 3,953 individuals to promote saving and entrepreneurship.

To protect the future of girls, community meetings about girl's education and child marriage were carried out with 600 community representatives, and an action plan was promoted in 8 communities.

In total, around 38,751 children, families and community members were reached by the country programme in 2024.

PLANS FOR 2025

With funding support from EU, FCDO, ECHO, The Netherlands Ministry of Foreign Affairs and other donors, we aim to increase our assistance to expand protection and education services in South Sudan to promote healthy development and positive prospects for children affected by conflict.

Participation of children, youth and women groups in the peace building process is key to the success of formal peace dialogue led by political actors. We will continue our support to children, youth and women participation in peace building endeavours in South Sudan in collaboration with key peace actors.



UGANDA

The humanitarian situation in Uganda remains critical, with the country hosting nearly 1.8 million refugees and asylum seekers. The majority of refugees continued to arrive from the Democratic Republic of Congo, South Sudan and Sudan.

A significant influx of Sudanese refugees occurred in response to the devastating 19-month war in Sudan, which displaced nearly three million people. Many Sudanese nationals seeking refuge in Uganda, particularly at the Kiryandongo Refugee Settlement, are women and children

Despite Uganda's progressive refugee policies, declining humanitarian funding has severely strained service delivery. The reduction in food rations, cash assistance, hygiene kits, and medicine has exacerbated distress among refugees, particularly those with health vulnerabilities and school-aged children.

ACHIEVEMENTS IN 2024

In 2024, War Child expanded its operations to new locations, including Kiryandongo and Palabek refugee settlements to deliver an emergency protection response funded by the European Civil Protection and Humanitarian Aid Operations (ECHO).

Under the STEPS consortium, programming in 2024 expanded to include new interventions such as Problem Management+ and local partner-led innovations like comic books addressing GBV. War Child took a role of coaching and mentoring and supported these partners to deliver the interventions to ensure they met quality standards. We further hope to strengthen this approach in 2025.

In total 148,057 people were directly reached by War Child activities (79,144 through PlayMatters and an additional 68,913 through other projects).

War Child also significantly advanced its localisation agenda in Uganda in 2024, strengthening partnerships with 12 local organisations and launching the Uganda Localisation Hub with support from the Bureau of Population, Refugees, and Migration (PRM). This hub has become a central mechanism for training, mentoring, and institutional strengthening, ensuring that local NGOs and CBOs are equipped to deliver high-quality, locally owned protection and mental health services.

Through this initiative, War Child in Uganda has positioned itself as a key actor in advancing the localisation agenda, fostering long-term sustainability and impactful community-led interventions.

PLANS FOR 2025

The decline in humanitarian funding is a serious concern in Uganda that is contributing to distress among refugees. War Child will continue to advocate for sustained international support to bridge critical funding gaps in Uganda, emphasising the need for integrated approaches that combine emergency assistance with livelihood support to foster long-term self-reliance.

Looking ahead, War Child in Uganda remains committed to expanding its localisation approach, strengthening the capacity of local partners, and advocating for sustained funding to support Uganda's refugee response.



3.3 MIDDLE EAST REGION

Children across the Middle East are enduring unimaginable hardships. In the West Bank, and Gaza, ongoing war has resulted in the deaths of approximately 15,000 children, leaving many more wounded and disabled. Countless children now face extreme trauma, generational loss, and an uncertain future.

In Lebanon, recent violence has claimed over 4,000 lives, leaving countless children physically and emotionally scarred. In Syria, more than 5 million children remain in urgent need after years of civil war.

The war in Ukraine has displaced thousands of children, cutting them off from education and essential services. In Yemen, years of civil war have killed over 3,000 children through direct violence, while malnutrition and disease take an even greater toll.

In Afghanistan, Taliban rule has severely restricted education and healthcare, worsening conditions for children already living in crisis. In Jordan, the strain of hosting over 630,000 Syrian refugees has limited access to schooling and basic services for vulnerable children.

It was a challenging year for the morale of staff who were affected either directly or indirectly by the war in Gaza and Lebanon. Given that Gaza response became part of everyday work and then was so heavily covered in the media in the region, all War Child staff in the ME region were effectively exposed to the war at work and at home.

Yet the regional team quickly developed relationships with new countries that were absorbed into the Middle East portfolio, and were able to very quickly familiarise themselves with the context to a 'working-level' and understand team structures and funding streams.

The team aligned ways of working in grant management and fundraising through close coordination with the IFGD team and fundraising members across the alliance. Two regional workshops were provided to the core team on Salesforce (Rafiki) management to ensure that core teams in the country offices have the capacity to manage opportunities and grants within the grant management system.

A grant management policy training was also conducted for all Middle East countries, which aimed to enhance country office capacity in grant management and compliance.



AFGHANISTAN

Afghanistan is currently facing a multitude of challenges, including four decades of conflict, and natural disasters like floods, droughts, landslides and earthquakes. According to the humanitarian response plan for Afghanistan, over 23 million people (52% of whom are children) require urgent aid.

The funding situation in Afghanistan is also dwindling due to the shift of international attention to other global crises; the trust deficit resulting from Islamic Emirate of Afghanistan (IEA) isolation; and a lack of recognition by the international community.

ACHIEVEMENTS IN 2024

In 2024, War Child successfully reached 55,121 people (39,425 of which were children) with protection, livelihood support and humanitarian response interventions through the UNICEF-UASCs, FCDO-Aid Match, and UNOCHA-AHF funded projects in Herat, Ghor and Badghis provinces in the western region. We also expanded operations to Jawzjan and Balkh provinces to reach vulnerable communities in the northern region.

War Child also made great strides in becoming a partner of choice for donors, INGOs and local organisations. One such partnership is with the FCDO, who have now accepted War Child in Afghanistan as its preferred partner, in addition to World Vision, Action Aid, and national organisations like WASSA, YHDO, OHW.

Known already for our expertise in child protection, and humanitarian response, War Child has now also become an active voice in climate change related debates in Afghanistan.

PLANS FOR 2025

The Afghanistan country strategy paper 2025-27 will guide our efforts in-country over the coming year. It was developed in compliance with the global strategy and was inspired by the children, youth, communities and partners that we work with.

In 2025, the Afghanistan team plans to develop our country localisation strategy. This will involve empowering communities, their institutions and local actors to lead their own development pursuit.

Traditionally, War Child has been largely dependent on UN funding in Afghanistan. Recently however, the UN de-prioritised funding INGOs. Therefore in 2025, War Child will aim to diversify our funding portfolio in Afghanistan to include institutional donors, Trust & Foundations, and private donors to ensure that we can keep meeting the needs in-country.



LEBANON

In 2024 Lebanon faced the most severe escalation in conflict since 2006, resulting in over 4,000 deaths, 16,600 injuries, and significant displacement. While 829,000 IDPs have returned to their areas of origin, 165,000 remain displaced, with cross-border movements creating additional strain.

Lebanon hosts over 1.5 million Syrian refugees, 200,000 Palestinians, and thousands of other vulnerable groups, including migrants, many facing heightened risks of eviction, legal challenges, and socio-economic vulnerabilities.

The crisis has severely impacted education, health, and protection services. Mental health needs are critical, particularly for displaced children and caregivers, with limited support for trauma recovery. Protection challenges include heightened risks of GBV, evictions, and barriers to safe returns for displaced populations. In response, War Child in Lebanon transitioned to an emergency response.

ACHIEVEMENTS IN 2024

The conflict in Lebanon signaled a rapid shift in War Child's priorities, leading to the swift deployment of emergency response initiatives. Our team in Lebanon effectively mobilised resources to support internally displaced persons (IDPs). Additionally, we successfully implemented a data management system to enhance activity tracking and ensure data readiness, further strengthening its emergency response capabilities.

War Child remained steadfast in our mission to provide education, mental health and psychosocial support (MHPSS), child protection, and emergency aid—to children, youth, and their families. In total, 45,059 people were directly reached by the Country Programme.

Through strong partnerships with local NGOs, international organisations, and the Ministry of Education and Higher Education (MEHE), War Child in Lebanon was able to navigate logistical and operational challenges and still address the urgent needs of affected communities.

In response to the heightened trauma caused by the conflict War Child prioritised staff and beneficiary mental health. The organisation expanded its psychosocial support services — offering individual and group therapy, flexible work arrangements, and mental health awareness training. These initiatives fostered a more supportive environment for staff so they can better support the community.

PLANS FOR 2025

Building on the successes of 2024, War Child in Lebanon aims to further strengthen its approach and mechanisms as well as expand education and protection initiatives.

Their key priorities include enhancing strategic partnerships with the Ministry of Education and Higher Education (MEHE) to improve access education, advocating for policy changes that promote protection, addressing economic pressures to prevent further dropouts, and scaling up Mental Health and Psychosocial Support (MHPSS) interventions to support children and caregivers dealing with conflict-related trauma.



OCCUPIED PALESTINIAN TERRITORIES

The overall situation in the oPt significantly worsened in 2024. The entire Gaza Strip population was forced to live under catastrophic conditions in makeshift shelters with no electricity, sanitation or sufficient levels of clean water. Extremely low quantities of basic aid were being allowed inside the Strip by Israel, which has led to high levels of hunger and the spread of sickness.

Besides the ongoing blockade, the daily airstrikes and attacks in 2024 inflicted tremendous suffering on the civilian population. This has been further compounded by Israel's forced evacuation and destruction of hospitals, widespread destruction of critical infrastructure, and severe shortages medicine and medical equipment. Even the few hospitals that remain partially functional are overwhelmed by the high daily influx of injuries and traumatised patients. The situation has had a devastating impact on children, who are facing extreme psychological distress, disrupted access to basic services, and heightened vulnerability to exploitation, abuse, and family separation. In the West Bank, extremely destructive Israeli armed forces raids in northern cities and refugee camps resulted in thousands of Palestinians being detained, hundreds killed, and thousands injured. Settler violence has also exponentially increased.

The need for mental health and psychosocial support (MHPSS) and child protection services in Gaza and oPt remains immense, with many children showing signs of withdrawal and severe anxiety, alongside a pervasive sense of hopelessness.

ACHIEVEMENTS IN 2024

The oPt team and partners, despite the personal hardships they endured, have shown incredible strength over the last year. Living under constant bombings in Gaza and facing movement restrictions and tensions in the West Bank, they never wavered in their dedication.

- In 2024, War Child expanded operations in the West Bank. Thanks to fundraising efforts, we were able to secure seven new restricted funding grants for 2024, with continued funding for 2025, totaling €10.9 million for 15 active projects in 2024.
- With funds of the Dutch Relief Alliance (DRA), War Child led the DRA Acute Joint Response in collaboration with SOS Villages, Oxfam, Care International, Terre des Hommes Italy, and Save the Children International and 12 local organisations. Together, we reached 1,042,772 participants with this emergency response, with 57,769 directly reached by War Child.
- In addition, 444,003 participants were reached through projects implemented by the War Child oPt team and their local partners. Services were focused on basic needs, local capacity strengthening, child protection, mental health and psychosocial support (MHPSS), and education. This brings the total reach in oPt by War Child and partners to 1,486,775 participants in 2024.
- A micro learning channel on Telegram was started at the onset of the Gaza war, a time when many protection and frontline workers were rapidly hired to respond to the emergency without adequate training or induction. The channel has grown significantly and now serves a community of 455 protection and mental health professionals and frontline workers.
- In 2024, War Child played a key role in the Protection Cluster's emergency response, contributing lessons learned, proposing interventions, and strengthening coordination among protection actors in oPt. War Child was also actively engaged



OCCUPIED PALESTINIAN TERRITORIES

in the finalization of the Protection from Sexual Exploitation and Abuse (PSEA) Standard Operating Procedures (SoPs) and served on the PSEA network's review board, supporting the development of awareness materials on PSEA and safeguarding for children.

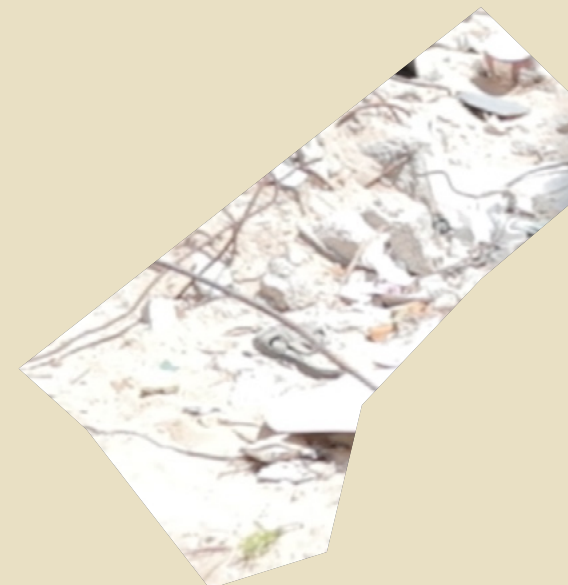
- In Gaza, War Child took on a leadership role within the Education Cluster, which we will continue to build on.
- War Child and We Rise consortium partners, in coordination with Care Nederlands and Pax, organised a regional learning event on 4-7 November in Amman, Jordan entitled 'Reclaiming Radical Roots'. The event brought together more than 25 local feminist organisations and women leaders from OPT, Jordan, Iraq, Yemen, and Lebanon all contributing to the WPS agenda and are financially supported by the Netherlands Ministry of Foreign Affairs under the Strengthening Civil Society framework (2021-2025). The primary aim of the event was to facilitate the exchange of experiences and best practices in the implementation of WPS initiatives in the MENA region. Over the first 3 days, participants joined in broader discussions and breakout sessions to discuss their unique contexts, challenges, and successes while also analysing areas of overlap, similarities, and solidarities across the region. By promoting dialogue and sharing insights, the event was able to foster collaboration and innovation among participants. The fourth day was dedicated to facilitating policy dialogue. Participants broke into country groups to agree on main points of advocacy, and then were

able to engage with representatives from UN and government ministries, including a representative from the Dutch MFA. The event therefore provided a safe space for networking and engagement with officials. Following the event, a learning outcome document was created to summarise the key findings and discussions of the week.

A policy document is currently being drafted by an external consultant contracted by the four organisations which will aim to capture the main discussions, recommendations, and points of action raised in the learning event. It should be ready for publication in the first half of 2025.

PLANS FOR 2025

In 2025, we are committed to expanding our response efforts to meet the immense needs of children in oPt, while maintaining and building on our leadership in Child Protection, MHPSS, Education, and supported inter-agency coordination across oPt. In parallel, the well-being and safety of our team will remain a top priority and we will continue strengthening our Duty of Care Policy and implementing a comprehensive Staff Wellbeing Action Plan to enhance the support provided to our country team.



SYRIA - JORDAN

The situation in Syria has changed significantly with the fall of the Assad regime in December 2024, paving way for International Aid Agencies (INGOs) to access locations which were off-limits in the past. However, the future of North East Syria (NES) is still volatile and uncertain and holds more than 650,000 internally displaced people as well as detention centres with significant numbers of children. While Syria goes through a political change process, humanitarian support is still essential, and there is still a high need for resources for emergency, early recovery and development funding.

ACHIEVEMENTS IN 2024

In 2024, War Child's activities reached a total of 90,592 people, including 50,663 children and 39,929 adults across Syria and Jordan.

To increase access to MHPSS and education, we expanded the implementation of key Evidence-Based Methodologies such as TeamUp and BeThere across the Syria and Jordan programme and successfully included Can't Wait To Learn (CWTL) in our Syria programming.

We began implementation of the EU-funded "Resilient Futures: Protection and Education" project, enhancing access to education, psychosocial support, and livelihoods for over 15,000 participants in NES, with specific focus on CAAFAG.

Workflows for key processes were developed with the help of an external consultant to provide clarity on our revised responsibilities under the new Syria/Jordan merger.

The Country Response was able to successfully diversify funding sources in 2024, securing ECHO funding for North West Syria (NWS), the US government (the Bureau of Democracy, Human Rights and Labour) funding for NES and a five-year-long Dutch government funding for Jordan.

To get closer to partners and participants, an office was opened in Raqqa and the team were able to travel to NWS to monitor the programme operation in the field. Other efforts were made to improve access to NWS, including registration with Türkiye which is now in process.

PLANS FOR 2025

2025 will be a year of transition for War Child in Syria and Jordan, to ensure proximity to partners, programme and participants, with Damascus as the centre of operation.

The Jordan team is advancing efforts to scale up CWTL in collaboration with the Ministry of Education (MoE). This includes transitioning the CWTL game from an offline to an online version, in close coordination with the CWTL global team.

Additionally, in partnership with the Global R&D team and in collaboration with the Ministry of Social Development (MoSD), the Jordan team is initiating a new phase of scaling up of the BeThere programme to support caregivers.

2024 marked the coming together of our operations in Jordan and Syria. Work was undertaken to clarify responsibilities under the new merger, and whilst most of the processes are now clear, we are committed to refining and adjusting these across 2025 to ensure maximum efficiency and diligence in our work.



UKRAINE

Ukraine remains one of the largest displacement crises globally, with over 3.6 million internally displaced persons (IDPs) and up to 6.2 million refugees outside its borders. Many still reside in or return to areas near active fighting. As of early 2024, over 3.3 million people lived close to the frontlines in southern and eastern Ukraine, while more than 4 million have returned to their places of origin.

IDPs and those near frontlines are among the most vulnerable, facing severe humanitarian needs and limited access to services, energy, livelihoods, and safe housing. Rising poverty exacerbates challenges, particularly for single-headed households and those with three or more children.

ACHIEVEMENTS IN 2024

Over 2024, War Child has established four strategic partnerships for integrated programming for education, MHPSS, and child protection. In addition, the care system portfolio in Ukraine was expanded with the launch of ReachNow, BeThere, Ukraine Teacher Wellbeing, TeamUp, EASE, Community Tales, and VoiceMore.

War Child worked to strengthen the capacity of local partners within 3 institutional donor-funded grants: UN OCHA, the Netherlands Enterprise Agency and UN Women. Under the OCHA-funded project, we delivered critical mental health and psychosocial support to over 11,700 children and adolescents, and advanced gender and disability inclusion by training staff and teachers. .

In total, War Child delivered critical mental health and psychosocial support to 85,619 children and adolescents, promoting emotional well-being and resilience in conflict-affected areas.

PLANS FOR 2025

In 2025, a new country strategy will be developed in line with the War Child Alliance's global strategy. It

will focus on programme quality and expansion of War Child's strategic partnership base with local Ukrainian organisations.

Thanks to a collaboration with several universities about testing a youth intervention, we plan to incorporate research into our 3-year strategy and programming in Ukraine.

Expanding upon current achievements with donor projects, opportunities have opened up, such as wide-scale implementation and contextualisation of EBMs, community engagement and stigma reduction. We will continue to sustain initiatives that prioritise the needs of children, ensuring community involvement in providing children with safe spaces to receive specialised psychosocial support and case management services.

We plan to advance localisation in 2025 by strengthening the capacity of local partners and empowering local NGOs. We will also aim to enhance our advocacy capacity in the country, to advocate for the rights of children and youth. We will establish a cohesive partnership framework and promote locally led networks and shared resource platforms (including needs assessments and adaptive response strategies).



YEMEN

Yemen's humanitarian situation remained dire in 2024, exacerbated by both regional and internal conflicts. Reports indicated that 1,201 civilians were either killed or injured by armed violence. Landmines and UXO were also responsible for 260 civilian casualties, including 84 fatalities. Over a third (106) were children.

The ongoing war in Gaza, regional tensions, and the volatile security situation in the Red Sea significantly impacted Yemen, affecting the country's economy and access to food.

According to the Humanitarian Response Plan 2024, 18.2 million people, including 5 million malnourished children, face severe hunger in Yemen while 45% of health facilities are non-operational. Over 4.5 million people remained displaced, with women and children comprising 80% of those displaced. Education and protection services were severely impacted, with 4.5 million of children out of school.



ACHIEVEMENTS IN 2024

War Child's programme in Yemen continued to focus on education, child protection and livelihoods, directly impacting the lives of 23,179 people in 2024.

In education, we were able to bring 2,337 children back to school in the West Coast region through an integrated programme focusing on non-formal education, child protection and livelihoods, supported by the construction of 18 semi-classrooms and 12 WASH facilities in remote areas.

In Bani Hoshaish district of Sana'a Governorate, rehabilitation of 2 schools by War Child resulted in 30% increase in enrolment. This motivated the community to construct 9 classrooms themselves.

To enhance our child protection programme, we engaged and trained committee members, facilitators, and social workers on child protection issues and children's rights.

We established 2 child friendly spaces in Bani Hushaish district, and brought PSS activities into temporary learning spaces, to combine education with child protection activities.

War Child also provided technical and vocational training to 150 beneficiaries, along with mentoring and material support in initiating businesses and accessing jobs. We are pleased to report that most beneficiaries who received support have now initiated their own businesses, with some of them already earning an income.

PLANS FOR 2025

Cuts to USAID funding and designation of AnsarAllah (AA) as a Foreign Terrorist organisation will result in considerable operational and security related restrictions on our ability to support children, especially in Northern (AA controlled) areas. Availability of funding will be also impacted, not only by these restrictions but also by the possible reprioritisation of aid by donors.

War Child in Yemen's efforts in mobilising resources from institutional and private donors will continue, with further enhancement of the donor base and acquiring larger and long-term funding.

The country programme embarked on its localisation journey in 2024, but there is still more work to be done. A mapping exercise has identified strong local and national partners, with whom we plan to develop and implement a coherent and impactful strategy in 2025.

Team building and strengthening the capacity of our staff in partner-based programming will remain an internal priority, as will rolling out our Evidence-Based Methodologies (EBM's) in Yemen.

4. HUMANITARIAN PROGRAMMING

Throughout 2024, War Child remained steadfast in its mission to reach children most acutely affected by conflict, responding to escalating humanitarian crises with agility and commitment. Our emergency responses have directly supported children and families in Gaza and the occupied Palestinian territories (oPt), Lebanon, South Sudan, Colombia, and the Democratic Republic of the Congo (DRC). Additionally, as the situation in Syria rapidly evolves following the fall of Assad's regime in Damascus, War Child has been closely assessing the next steps to ensure continued support for children in need. In the African region, we have also begun developing a strategic response to the worsening humanitarian catastrophe in Sudan, with a focus on both in-country and cross-border displacement challenges.

A major milestone of 2024 was the launch of the **Children's Emergency Fund (CEF)**, which has provided crucial resources for rapid response initiatives worldwide. Allocations from this fund have enabled swift action in multiple crisis zones, while also serving as a catalyst for broader fundraising efforts. Across the War Child Alliance, teams have successfully mobilised additional funding from individuals, corporate and music industry partners, trusts and foundations, and institutional donors. This collective effort has significantly enhanced our ability to respond effectively to emergencies and support children facing extreme hardship.



EMERGENCY RESPONSES ACROSS KEY REGIONS

GAZA AND OPT:

War Child has been working under extreme constraints to deliver life-saving support, including psychosocial support services, emergency education, and direct relief to families in Gaza and the West Bank, including East Jerusalem. Amongst the ongoing violence, displacement, and severe restrictions on humanitarian access, War Child and our partners were able to reach over 180,000 people including over 100,000 children.



LEBANON:

The rapid escalation of violence in Lebanon had a profound impact on already vulnerable communities. Within hours of the onset of Israeli attacks, War Child's country team activated an emergency response, securing an initial CEF allocation. Through swift coordination with partners, essential supplies were delivered within days. Additional funding and partnerships enabled an expansion of activities to more shelters and communities, demonstrating the resilience and commitment of War Child's team despite the personal impact of the crisis.



DEMOCRATIC REPUBLIC OF THE CONGO (DRC):

The decades-long conflict in eastern DRC intensified in early 2024, leading to widespread displacement and an increase in child protection concerns. War Child has expanded its response to provide mental health and psychosocial support, education, and child-friendly spaces to ensure that children affected by violence have a safe environment to learn and heal.



SUDAN AND REGIONAL RESPONSE:

As Sudan remains the world's largest humanitarian crisis, War Child has initiated its response by laying the groundwork for a comprehensive strategy. We are actively supporting displaced Sudanese children across international borders in Uganda and South Sudan, focusing on psychosocial support, education in emergencies, and family reunification efforts. Planning began in 2024 to launch a partner-led response inside Sudan itself, with an initial focus on cross-border support from South Sudan. An Emergency Response Manager was recruited to launch partnerships and develop the strategy, to launch in 2025.

COLOMBIA:

The ongoing impact of armed conflict and displacement in Colombia has required continued intervention. Flooding in Choco risked exacerbating these needs, requiring War Child to respond. War Child has provided targeted support for refugee children and communities affected by armed groups who were further impacted by the flooding, ensuring access to education, child protection services, and mental health support.



STRENGTHENING WAR CHILD'S HUMANITARIAN CAPACITY

Beyond direct emergency responses, 2024 has also been a year of strengthening War Child's **preparedness and response mechanisms** to ensure a faster, more effective reach to children in crisis. Key initiatives included:

- **The Humanitarian Framework:** Developed in 2024, this framework defines the scope and approach of War Child's emergency responses, provides a structured approach to emergency response, and ensures that War Child can act swiftly and efficiently in new and escalating crises. The framework will be launched across the organisation in the first quarter of 2025.
- **Agile Models:** The Humanitarian Team initiated an organisation-wide project to increase War Child's agility. While this applies across all areas of the organisation and benefits regular programming in post-conflict environments, the initiative will significantly benefit our ability to extend our value to the world's most acutely conflict-affected children and respond more nimbly to new and escalating crises.
- **Preparedness Planning:** Work began in 2024 to develop an expanded preparedness framework for the organisation. New tools were developed and workshops held in the Africa and Middle East regions, enhancing the capacity of country and regional teams to anticipate, plan for, and respond to emergencies with greater efficiency.
- **Applying Lessons from 2023:** This year highlighted the importance of preparedness and coordination within the War Child Alliance. Improved internal communication, expanded partnerships, and aligned fundraising efforts will be key priorities moving forward.

LOOKING AHEAD

As we move into 2025, War Child remains committed to building on the momentum of 2024 while recognising that the humanitarian landscape remains fraught with challenges. We anticipate continued crises in Gaza, DRC, and Sudan, requiring sustained and adaptive responses. Our focus will be on scaling up emergency programming, expanding the strategic value of the Children's Emergency Fund, and strengthening the resilience of conflict-affected children through education, mental health support, and child protection in increasingly acute conflict environments.

Despite the challenges of 2024, War Child's dedicated teams, supporters, and partners have helped bring hope and tangible support to hundreds of thousands of children in crisis. Our work will continue to evolve to meet the growing needs of children affected by war, ensuring that they receive the protection, education, and psychological support they need to survive and rebuild their futures.





5. ORGANISATION

5.1 INSTITUTIONAL FUNDING AND GRANTS DELIVERY

In 2024, War Child successfully navigated the transitional phases of the Alliance launch, improving coordination across the Alliance and with Institutional and Strategic Partners. This included institutionalising the coordination mechanism, rolling out the Grant Management Policy (GMP), and clarifying roles and responsibilities for more efficient donor relationship management and grants delivery.

We also embedded the role of IFGD as the War Child Alliance's IF secretariat and, through collaboration with countries, regions, and global programmes, secured EUR 66M—120% of the 2024 fundraising target. A strategic analysis of the fundraising landscape was also developed to guide our journey.

We embraced our many lessons learnt during our transitional year of the War Child Alliance Foundation – some presenting immediate benefit and some future opportunity.

We learnt that our coordination mechanism within Institutional Funding has significantly enhanced the ability to work collaboratively with Fundraising members, improving overall teamwork and efficiency.

Our new structure empowered us to harness expertise and knowledge from both existing and new markets. This has provided deeper strategic insights and enhanced our resource mobilisation planning for 2025 and beyond. By leveraging our global network of expertise, we are making more informed and impactful decisions.

As a global Alliance with a focus on local leadership, we are decentralising decision-making to strengthen donor relationships and collaboration across all levels. Moving forward, we aim to improve data management for more effective decision-making and further refine our strategic impact areas, including Localisation and Scaling. v .

5.2 PROGRAMME QUALITY

In 2024, the Programme Quality (PQ) team played a key role in developing the new War Child Alliance Foundation Strategy, contributing to a report on the humanitarian and development sector, a trend analyses project in our thematic and cross-cutting areas, and the 'voices of children's and youth report.' Alongside this was the key development of our dedicated Theory of Change.

The team collaborated on the definition and operationalisation of the data strategy for Quality of Care (QoC) indicators, including leading on the project with Analytics for a Better World (ABW) who are developing a QoC dashboard for War Child.

The team also developed a way of working around Evidence-Based Methods (EBMs) through sub-teams to establish a foundation for an organisation-wide governance structure for EBMs management. Through this process, we are making continuous progress on establishing a governance structure and contributing to toolkit development.

PQ also led the Core Humanitarian Standard (CHS) improvement plan, after achieving external verification, strengthening quality and accountability across the Alliance.

The team developed resources like the Gender and Social Inclusion toolkit, Cash Voucher Assistance standards, a Learning Framework, and guidance on Reach indicators, ensuring the quality of War Child's work.

Looking ahead, the PQ team will focus on connecting the four pathways outlined in the global strategy and supporting technical excellence, standards, and learning. A key priority will be further operationalising Evidence Informed Methods (EIMs) and EBMs, expanding training capacity, and facilitating strategic processes like the development of thematic guidance, learning frameworks, and improved knowledge management.

LOOKING AHEAD

The global programme quality team will aim to connect the four pathways outlaid in the global strategy with different parts of the organisation, catalysing, amplifying and collaborating on matters related to programme quality. The global PQ team will do this by providing services related to technical excellence, minimum standards and knowledge & learning.

A significant focus will be on further operationalising the implementation of EIMs and EBMs. This will include continued chairing of the sub-teams to coordinate the advancement the finalisation of toolkits, act as a point of contact for global implementation questions, work closely with scaling colleagues to ensure the EBM products are partner-ready, and invest our capacity in learning path development. We will facilitate a significant project to expand the capacity and capabilities of our EBM trainers and master trainers, including getting oversight of our available capacity and learning needs related to EBMs.

We will also continue to facilitate new and improved organisational strategic processes, such as the joint development of Thematic guidance, a Quality and Learning Framework, Global Monitoring, Evaluating, Accountability and Learning (MEAL) framework, QoC data strategy, improved knowledge and data management, an improved resource library and the development of learning modules on our technical and cross-cutting areas of expertise.

CORE HUMANITARIAN STANDARD (CHS)

The War Child Alliance Foundation is committed to the Core Humanitarian Standard (CHS) on Quality and Accountability; the CHS 'sets out nine commitments to ensure that organisations support people and communities affected by crisis and vulnerability in ways that respect their rights and dignity and promote their primary role in finding solutions to the crises they face'.

In early 2024, part of the organisation successfully achieved Independent Verification against the CHS. Since this significant milestone, the War Child Alliance Foundation has endorsed a series of improvement actions to better meet the CHS. The process gives confidence to people affected by crisis, donors, the public and other stakeholders that War Child is continuously improving the quality and accountability of all our work. Internally, and alongside our partners, we have been dedicated to sharing learning and best practice. The CHS is core to how we work as an organisation, and this year it has informed advances in our systems, policies and practices.



5.3 RESEARCH AND DEVELOPMENT

The Research and Development (R&D) Department at War Child Alliance Foundation plays a crucial role in War Child's mission to meaningfully increase the wellbeing and resilience of children and young people in conflict-affected settings. Our department achieves this by generating evidence and knowledge and contributing to the development of high-quality, impactful, and sustainable interventions and tools.

ACHIEVEMENTS IN 2024

2024 was a significant year, marked by key successes and developments including forging new partnerships with donors, civil society organisations and academic institutions. Key achievements included the completion of the CORE feasibility study, in which planned adaptations were validated by participating teachers. We are thrilled to have secured funding for the CORE effectiveness study, set to run from 2025 to 2027 in Uganda, thanks to generous support from the LEGO Foundation.

Our ongoing research programme on Can't Wait to Learn, supported by the Global Partnership for Education and Knowledge and Innovation Exchange (GPE KIX), was completed, revealing significant findings and learnings on scaling education technology in conflict-affected settings. An effectiveness study, as part of the same research programme, demonstrated that students participating in the Can't Wait to Learn programme made significantly larger gains in literacy and numeracy compared to those receiving standard formal education.

We also concluded an evaluation of TeamUp demonstrating its effectiveness, with stronger effects when TeamUp is implemented for more sessions. Furthermore, we enhanced our ReachNow Tool scaling toolkit with an online Training of

Trainers course, preparing this vital, evidence-based tool for broader implementation.

We also developed new partnerships and secured funding to advance our existing Evidence-Based Methodologies (EBMs) by further evaluating Can't Wait to Learn, BeThere, CORE, Seeds, Stronger Together, SchoolLinks, and PlayMatters.

A study to evaluate a school-based mental health care package in Uganda is presently ongoing, which aims to evaluate the effect of a combination of War Child's EBMs.

A highlight of the year was the immense honour of our Director, Professor Mark Jordans, along with Luke Stannard (Programme Director) and Marwa Zahr (Implementation and Practitioner Lead), receiving the prestigious Yidan Prize for 2024 for Education Development.

LOOKING AHEAD

These achievements provide a strong foundation for our future plans. 2025 is set to be a productive year as we expect to finalise more toolkits for our EBMs for scaling, which will create space to pick up new research priorities and set new partnerships.

We will continue to advance our existing methodologies by evaluating Can't Wait to Learn, BeThere, CORE, TeamUp,

Seeds, Stronger Together, SchoolLinks, PlayMatters, and our combined mental health interventions in our Care System.

We will also launch the research studies planned for Can't Wait to Learn as part of the Yidan Award. We are excited to further our research agenda, which will include – amongst others - delving into a play-based family mental health module, validating the Quality of Care framework, and progressing our work on STRETCH. While we anticipate challenges, particularly regarding budgets for under-funded research like STRETCH for stigma reduction, we are developing strategic funding plans.

Looking ahead, we are eager to expand our network, collaborating with local and global organisations to advance a research agenda that is truly responsive to the needs of the children and communities we serve.



5.4 GLOBAL ADVOCACY

2024 saw an escalation of armed conflict globally and especially in the Middle East. The blockade and relentless bombing of oPt, the expansion of conflict in Lebanon has been devastating for children and their families. In addition to War Child's programmes on the ground, we have advocated to the public and governments, demanding ceasefires, humanitarian funding for full access to those in need and accountability for the breach of international law. War Child has collaborated with our fellow aid agencies in joint campaigns. Partial success was achieved with the UK government banning some arms sales to Israel. We held events with the UN Special Rapporteur on The Occupied Palestinian Territories and co-developed and launched powerful research on the mental health impact of the conflict on Gaza's children.

War Child's long running lobbying of the UK government to prioritise protecting children in conflict culminated in the June announcement that the UK committed to developing a dedicated strategy for children affected by conflict.

War Child is part of a major UK government funded research project, the Beyond Compliance Consortium. We are conducting research in South Sudan, Syria and the Democratic Republic of Congo to understand how armed groups can be encouraged to comply with international law and cease committing rights violations. Through this we are supporting the more effective use of humanitarian funding to prevent the causes of civilian harm and humanitarian need.

In 2024, War Child deepened our engagement with young people affected by conflict in our international advocacy. War Child's flagship child and youth participation programme VoiceMore, expanded to Ukraine, Jordan, Lebanon and Uganda. This year, we trialled the use of the VoiceMore approach with our partners, including the United Nations Institute for Disarmament Research (UNIDIR).

We supported young people associated with armed groups to use photography to explore their experiences and hopes for the future, culminating in the exhibition 'Visions of Peace' at the UNHQ in New York. We have incorporated youth participation into other projects, ensuring that country offices and partners can engage young people in research activities.

2024 was a significant year for the UN, as it developed its new ten-year strategy, which cumulated in the Summit of the Future in September. War Child worked with the Compact for

Young People in Humanitarian Action to organise a side event pushing states to engage with and recognise the importance of young refugee-led responses. War Child also prepared a number of formal submissions for UN level consultation, including the upcoming UN Committee on the Rights of the Child - General Comment on 'Access to Justice and Effective Remedies for Children' and for the UN High Commissioner for Human Rights' report on 'the rights of the child and violations of the human rights of children in armed conflict'.

War Child is dedicated to improving the lives of children who have been recruited and used by armed groups, through targeted interventions and sustained advocacy. War Child has continued to lead a global taskforce on improving protection and services for children that had been recruited by armed groups and are now reintegrating back into their communities. We are working closely with UNICEF to set up a new global programme on reintegration. This year we secured donor funding for reintegration programmes in Iraq and Syria. In November War Child ensure that preventing child recruitment was addressed at the First Global Ministerial Conference on Ending Violence Against Children in Bogota, hosting a side event on the topic.

LOOKING AHEAD

As we move through 2025, we will be committing to focusing our global advocacy as a pathway in our organisational strategic approach to influence policy and increase funding and quality services for children affected by armed conflict. We will aim to do this through child and youth participation, local advocacy leadership, strengthening accountability for children in conflict and championing evidence-based care.



5.5 FINANCE AND OPERATIONS

In 2024, War Child's Finance & Operations team supported the organisation through a year of transformation, innovation, and system-wide improvements. Despite staffing challenges and the complexity of a new operational model, the team delivered critical advancements that strengthened our internal capacity and improved how we serve children and youth affected by conflict.

1. ENHANCING SYSTEMS AND INFRASTRUCTURE

This year saw the successful completion of several major IT system upgrades that improved collaboration and data management across the War Child Alliance:

- Migration to Microsoft 365, Unit4, and Salesforce created a more integrated and agile digital infrastructure.
- The rollout of CaselQ, our new case management system, strengthened how we handle integrity reports and complaints, improving transparency and response times.

All country offices are now fully integrated into the Alliance-wide Unit4 system, ensuring more consistent and reliable financial and operational reporting.

Other key initiatives led by the department this year included::

- Streamlining global travel procedures across the Alliance
- Launching a unified vetting system for donors, partners, suppliers, and individuals
- Improving processes for managing large-scale donations

2. QUALITY MANAGEMENT AND CONTINUOUS IMPROVEMENT

War Child continues to uphold strong quality standards through WCNL and WCAF shared Quality Management System, certified under ISO 9001:2015 and Partos 9001:2015 (2018). The system concentrates on continuous improvement of the universal processes across the War Child Alliance, with

a risk-based focus and an orientation towards stakeholders.

Independent audits, conducted by EIK Certificering in February and September 2024, confirmed continued compliance. In a major step forward, we conducted our first comprehensive stakeholder survey across the Alliance. The insights gained will shape future improvements in service delivery and operational performance.

Internal audits in Syria and Jordan further strengthened our accountability and compliance measures.

3. STRATEGIC LEADERSHIP AND ORGANISATIONAL DEVELOPMENT

The department played a strong coordination role in developing War Child's new ten-year impact strategy, helping to define our long-term vision and how we will deliver on our mission.

We also provided a fundamental role as we navigate a major transition to a new operational model, effective January 2024. While systems integration was only completed in the final quarter of the year, and some policy reviews remain ongoing, these delays are a normal part of such large-scale changes. We are focused on completing the remaining work and ensuring that staff are trained and equipped to adopt the new model fully.

LOOKING FORWARD

As we move into 2025, the Finance & Operations team will strengthen its role as a coordinator and centre of excellence within the organisation. Priorities include:

- Continue the adaptation of core processes to be fit for purpose for the new operational model
- Ensure an effective risk management framework across WCAF
- Role model cross-departmental collaboration and integrated ways of working
- Supporting the implementation of fully effective governance structures

These efforts will ensure that our operational foundation remains strong, scalable, and aligned with our commitment to impact, transparency, and continuous improvement.



5.6 INTEGRITY AND SAFEGUARDING

2024 marked the first operation of the Integrity and Safeguarding (I&S) team under the War Child Alliance, which resulted in a new structure and new set of policies for the team.

Throughout 2024, the Global team dedicated significant effort to finalise the launch of four newly approved policies and guidelines within the WCAF Integrity & Safeguarding Framework, the recruitment and onboarding of the new dedicated staff, and ongoing case management and investigations.

TEAM STRUCTURE AND EXPERTISE

During 2024, the I&S team progressed with the recruitment of the Global Integrity Advisor and a Global Safeguarding Advisor to complete the team at the global level with 4 technical experts: The Head of I&S team, the Integrity Advisor and 2 Safeguarding Advisors.

At the regional level, two new recruitment processes took place, with the successful recruitment of the Regional Middle East Safeguarding Advisor and the reopening of the Regional Safeguarding Advisor position for the Africa region.

At country level, two safeguarding coordinators positions were approved for Lebanon and Uganda being large programmes and with multitude of safeguarding issues. The recruitment processes of these two newly approved roles will take place in 2025, increasing the number of the full-time dedicated safeguarding coordinators from three (Afghanistan, CAR & DRC) to five countries in total.

Enhancing technical integrity and safeguarding expertise at both the country and regional levels is a key contribution of the I&S team towards localising safeguarding in alignment with the overarching global strategic direction on Localisation.

Fundraising members and other country offices keep operating with safeguarding focal points, which are closely supported by the global and regional team through coaching, mentoring and training.

POLICIES, PROCEDURES AND THEIR ROLL OUT

A thorough participatory process that started in 2023 to review the entire set of policies under the Integrity & Safeguarding framework culminated with the approval, translation into all official languages of the WCAF, and the launch of the policies across the organisation.

Three Learning Launch Webinars were organised in July to accommodate the time differences and language preferences of WC representatives across the organisation. One was conducted in English, one in Arabic, and one in Spanish. Every participant was made familiar with the changes in the existing revised policies and was introduced to the new policy on Prevention from Sexual Abuse and Harassment. The four core policies of the I&S framework launched consist of:

- War Child's Global Code of Conduct (CoC),
- Prevention from Sexual Exploitation, Abuse and Harassment (PSEAH) Policy,
- Global Safeguarding Policy version
- Anti-fraud and Anti-corruption (AFAC) Policy

These policies and the SpeakUp procedure were translated into Arabic, French, Spanish, and Dari and launched through dedicated global and country-specific roll-out plans across the organisation.





Every War Child representative had to re-commit to the I&S policies by signing one declaration form after receiving an onboarding session and/or any country tailored awareness and learning session. The declaration form exercise started in August 2024 and continues until Q2 of 2025. Almost half of the COs already completed this exercise during 2024.

A SharePoint page has been dedicated to these policies and associated policies and procedures, see: warchild.sharepoint.com/sites/Integrity where all S&I policies and relevant documentation are made accessible to all WCAF colleagues.

CASE MANAGEMENT AND INVESTIGATIONS

In 2024, the I&S team dedicated time and resources to change the online reporting system into a more user-friendly one. This involved switching to a new provider, configuration, extraction and transfer of historical data, training, and translating the reporting platform into multiple languages for easier access and usability by staff and project participants.

From January 1 to December 31, 2024, the online confidential reporting system received a total of 132 cases, encompassing issues related to child safeguarding, integrity, and fraud or corruption. Each case was managed in accordance with the Standard Operating Procedures for Case Management, ensuring transparency and fairness throughout the process. Appropriate corrective and disciplinary measures were implemented for all verified cases.

FUTURE PLANS

In 2025, the I&S team, in collaboration, with the Audit team aims at intensifying the focus on prevention activities by tailoring a variety of training programmes to address specific needs of countries we work, including on conflict of interest and anti-fraud and anti-corruption. Training and awareness sessions will be delivered in different languages to foster a deeper understanding of the topics, a sense of safety and enhance communication.

Through targeted training topics based on the needs, awareness campaigns and interactive workshops, we seek to empower the global I&S community of practice with the knowledge and tools necessary to prevent issues before they arise, ensuring a safer and more supportive workplace for everyone.

5.7 PEOPLE AND CULTURE

2024 was a foundational year for the People and Culture (P&C) team as we operationalised our vision for a unified War Child Alliance. Our focus was on stabilising the newly formed team structure, supporting staff through the settling-in process, embedding core HR processes, and laying the groundwork for long-term strategies in strategic workforce planning, DEIB, and organisational culture.

Despite challenges such as staffing gaps and high work pressure, our team made steady progress through strong collaboration, growing cohesion, and a clear sense of direction. However, much work remains ahead as we continue building maturity and resilience within our systems and culture.

KEY HIGHLIGHTS AND ACHIEVEMENTS INCLUDED

- **Establishing People and Culture within the Alliance:** The P&C function was formally introduced, and HR and Integrity & Safeguarding came together under a unified structure, whilst remaining independent units.
- **Values and Culture Integration:** As part of the Alliance formation, embedding a shared organisational culture and identifying core values became a strategic priority. A culture assessment and increased staff engagement were initiated to further shape our identity and ways of working.
- **Strategic Projects Initiated:** Major initiatives launched in 2024 include the Alliance-wide compensation and benefits review (covering global, regional, and local staff), strategic workforce planning, duty of care framework, and the development of a new HRIS (HR information system).
- **From DEIB to JEDI:** Building on earlier efforts around anti-racism and belonging (e.g., Black Lives Matter collective), we introduced the JEDI (Justice, Equity, Diversity, and Inclusion) framework as part of our 10-year Global Impact strategy. A Terms of Reference for the JEDI Working Group will be developed, with full launch planned in 2025.





LOOKING FORWARD

The progress made in 2024 positions us well for the continued transformation in 2025. Our key priorities moving forward include:

- **Change Management and Agility:** To sustain our organisational evolution, we will strengthen change management capabilities and promote agility across our systems and workforce to better respond to dynamic operational contexts.
- **Alliance-Wide Culture and Values Definition:** In 2025, we will finalise and embed a set of shared values to unify our identity and inform our behaviours and decision-making across the Alliance.
- **Strategic Project Implementation:** With numerous strategic initiatives underway—including the reward strategy, HRIS implementation, and workforce planning—additional capacity and resources will be required to ensure successful delivery alongside ongoing work.
- **Learning and Development (L&D):** We will develop an L&D strategy and framework aligned with our goals as a learning organisation. This will include talent acquisition and management, succession planning, a competency framework, and improved performance systems.
- **Strategic Workforce Planning:** Workforce planning will be embedded across all teams as a core element of the annual planning cycle, supporting long-term sustainability and organisational agility.
- **JEDI Roadmap:** We will deepen our JEDI commitments through data-informed approaches, inclusive leadership development, and the co-creation of a 3–5 year roadmap.
- **Support to Localisation:** Strengthening local HR, P&C, and safeguarding capacities will remain a priority to ensure War Child is seen as a competitive, responsible employer and a safe, supportive workplace in all contexts.

5.8 OUR ENVIRONMENTAL COMMITMENT

Climate change is a real and present reality, demanding immediate action and adaptation from organisations to mitigate its impact. Its adverse impact on several development and human rights issues will continue to shape humanitarian action and discourse in the next 10 years, as well as provide ground for tensions and conflict.

War Child has a moral obligation to contribute to the global effort to mitigate global warming. But for our mission we rely substantially on fossil fuel. In 2024 we calculated the emission caused by working on our mission in 2023 using the tool that has been designed for the humanitarian sector - the Humanitarian Carbon Calculator.

The diagram below shows the composition of the footprint of the War Child Alliance Foundation – the implementing body of the War Child Alliance. The biggest share is in Goods & Services - a category that includes all emissions caused by partner organisations with whom we have agreements to work with children and youth. Like ourselves, they need fossil fuel to run vehicles and generators for electricity supply.

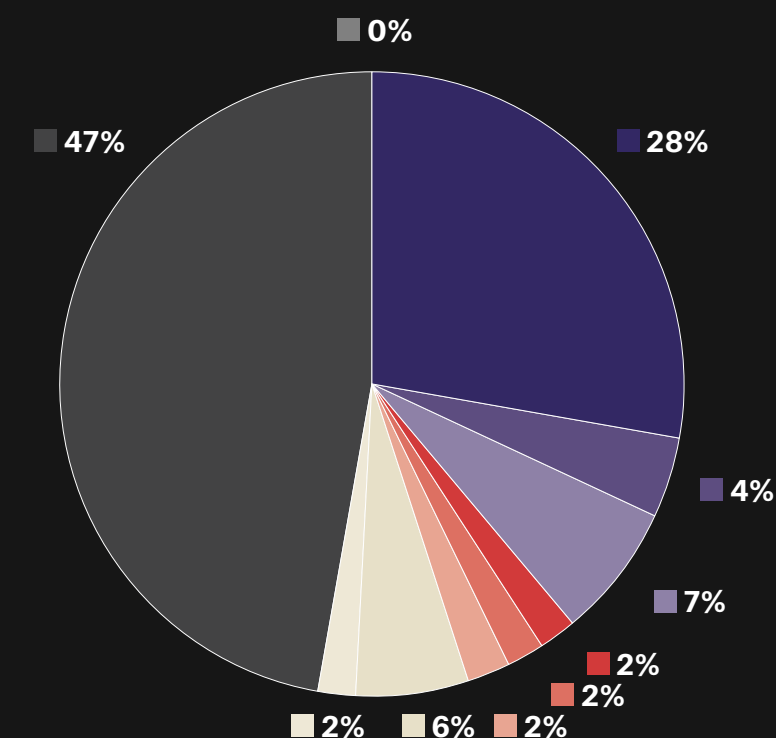
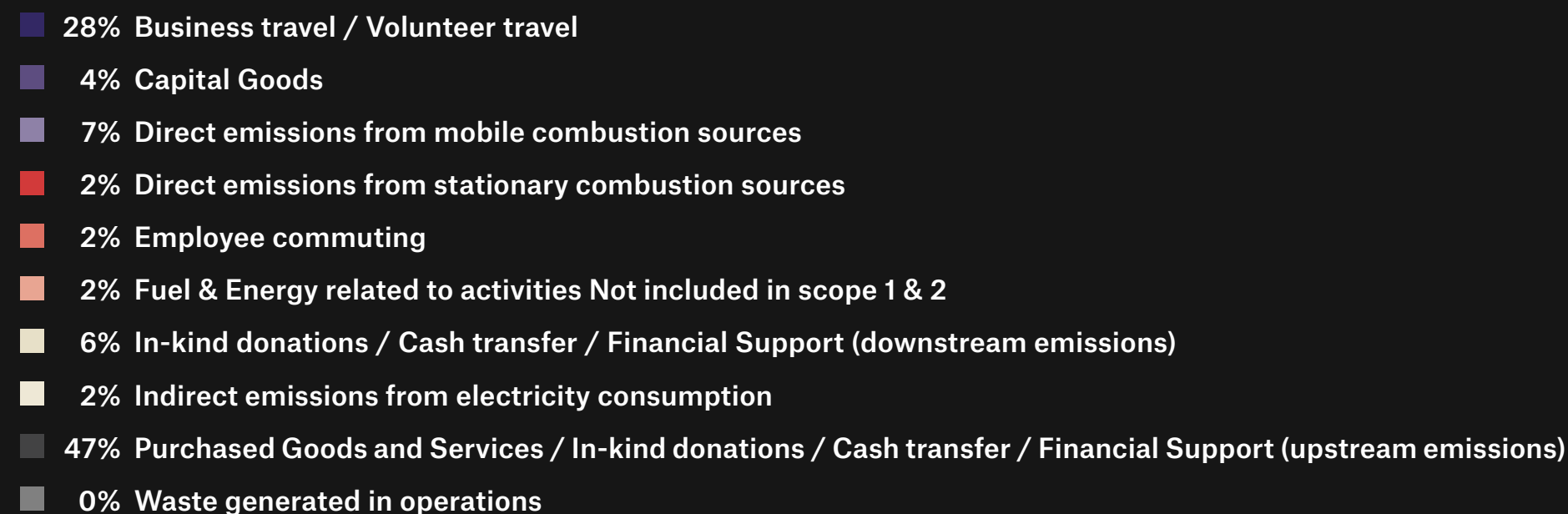
In 2024, we contributed 18,000 euros to Stichting Plant N Boom (Plant A Tree) for offsetting part of the emissions we caused during 2023. Trees are nursed, planted and cared for by the local population in a former War Child area in Sierra Leone such that the local forest can recover, and that the forest becomes a sustainable source for food and income.

LOOKING AHEAD

War Child is committed to the Paris Agreement's goal of net zero emissions by 2050 and recognises the need for emissions reduction over the next 10 years. We will integrate environmental performance management into our planning, set targets, adjust policies, and track progress on emission reduction.

War Child will continue to commit to mechanisms that ensure accountability, responsibility, and continuous improvement in reducing our environmental impact.

TOTAL tCO₂e WCAF



6. SCALING OUR EVIDENCE-BASED APPROACH

6.1 OUR EVIDENCE-BASED APPROACH

War Child's evidence-based approach is grounded in research and data to ensure that our methodologies and interventions are effective, impactful, and responsive to the needs of children affected by conflict.

Our Research and Development team play a vital role, scientifically testing our innovations so that we can prove their positive impact on children and youth. We consider the local context of the conflict-affected regions we work in as well as the socio-political, cultural, and economic factors that influence children's experiences in conflict. We use this data to design targeted interventions that address the needs of these children, including well-being, education, mental health, and protection.

We closely monitor the effectiveness of our programmes by collecting feedback from participants and stakeholders and ensure that this along with our rigorous monitoring and evaluation processes, inform how we can best tailor our work to best meet the needs of children affected by conflict.



6.2 OUR SCALING AGENDA

War Child reaches tens of thousands of children and youth every year - along with their caregivers and other important figures in their lives. Yet, worldwide, there are some 473 million children living in a conflict zone - and the available funds and resources to meet their needs are shrinking. We know that we can't reach all these children on our own - which is why our 10-year strategy has Scaling as a dedicated pathway with an ambitious plan to drive our reach and help us to support many more children affected by conflict.

The strategy will see us develop a set of 'Evidence-Based Methodologies' that can be easily replicated and rapidly rolled out - delivering quality care with fewer resources. Research shows that it is possible to 'scale up' humanitarian actions - and ensure their positive impact can be replicated - when they are simple to deliver and easy to adapt to different local contexts.

THREE PILLARS INFORM OUR NEW SCALING STRATEGY:

- **Reach:** We intend to scale the number of children and caregivers we reach by implementing through partner organisations who can reach an increased number of children beyond our current areas of operation.
- **Quality:** We intend to raise the quality of care available to children via the implementation of our Evidence-Based Methodologies.
- **Influence:** We will boost our ability to advocate for quality care by leveraging both the evidence of our impact and the potential of our scaling partnerships.

We identified five methodologies that will be further developed for scaling: our flagship ed-tech programme **Can't Wait to Learn**; **TeamUp**; **Reach Now**; **WeACT**; and our dedicated caregiver support intervention **BeThere**.

SCALING IN 2024

As part of War Child's strategy development, we prioritised sector engagement in our scaling plan. We interviewed 22 potential partners and donors to validate the value of scaling our Evidence-Based Methodologies (EBMs). We learned that there is strong interest in our evidence base, with feedback highlighting the need for simplified, cost-effective, and decentralised delivery processes that allow for contextual adaptation.

We also defined criteria for assessing scaling partners, which helped redesign key services to support EBM implementation. In 2024, we shifted our fundraising focus from service agreements and the Scaling Accelerator Fund (SAF) to multi-year grants, raising over 10 million euros for EBM development through partners. This funding will strengthen systems and services to support partners in reaching more children with quality care, including a quality assurance system.

Additionally, we enhanced our capacity to develop a costing model for TeamUp, a collaborative effort across global and local teams, to help partners with fundraising and implementation.

These moments have laid the groundwork for 2025. We have bold ambitions, but we anticipate that the ambitions of our global and regional partners will be as well. Our hope is that through partnership we can reach millions of children and caregivers, have policies and processes that ensure quality implementation including working with local organisations, and advocate for access to evidence-based interventions for all children affected by conflict.

**BE
THERE**

**CAN'T
WAIT TO
LEARN**

WeACT

TEAMUP

REACH NOW

6.3 SPOTLIGHT

CAN'T WAIT TO LEARN

In a world where conflicts and climate issues disrupt education for 103 million children in fragile countries, including 17.4 million in Sudan and 625,000 in Gaza (SAVE THE CHILDREN, 2024), **Can't Wait to Learn** is helping provide quality learning opportunities in crisis contexts. This personalised, adaptive, game-based learning platform developed by War Child is not just an education tool—it's a lifeline for children in the most challenging environments. By combining cutting-edge technology with personalised, flexible learning opportunities, aligned to the national curricula, **Can't Wait to Learn** empowers children to continue their learning despite the crisis around them.

ACHIEVEMENTS IN 2024

2024 was a landmark year for Can't Wait to Learn, marked by significant achievements and global recognition. The programme was honored with the Yidan Prize for Education Development, the world's largest education award, highlighting its ground-breaking approach to delivering quality education in emergencies.

In Ukraine, Can't Wait to Learn secured full endorsement from the Ministry of Education and Science, aligning with the national curriculum to become the country's largest government-endorsed personalised learning platform. Supporting the learning of more than 130,000 children across Ukraine and six other countries—including Poland, Moldova, and Germany—this achievement is a testament to the power of collaboration, co-creation, and innovation.

Meanwhile, in Uganda, the programme's integration into the school timetable in Isingiro district marked a significant step towards full institutionalisation reaching over 7,800 children, while in Sudan, implementation resumed with Save the Children and is set to extend with SOS Villages, reaching even more children in need. In Chad, the programme's expansion through partnerships with World Vision continued to build momentum, reaching schools and community learning centres.

In the Middle East, despite a very challenging year, more than 5,700 children in Lebanon continued learning, thanks to Can't Wait to Learn.

Lastly, in 2024, we led research into how digital personalised learning can improve learning for children in conflict-affected countries in Ukraine, Lebanon, and Uganda. The outcomes will be published later this year.

These accomplishments reflect Can't Wait to Learn's unwavering commitment to providing quality learning opportunities in the most challenging environments and laying the foundation for an even greater impact in the year ahead.





LOOKING AHEAD

In Lebanon, plans are underway to implement Can't Wait to Learn in over 100 non-formal learning centres, all through partners, thanks to the Yidan Prize and other key donors. This expansion will also include a major piece of implementation science-driven optimisation research, focused on enhancing learning outcomes and cost-efficiency. Additionally, new research will be launched to explore how digital personalised learning can foster professional learning communities among education in emergencies practitioners, offering crucial support to those working in the field.

In Ukraine, Can't Wait to Learn will deepen its impact in partnership with Osvitoria and the Ministry of Education and Science. We will continue to work with teachers and educators across Ukraine, supporting them to mainstream the games in their practice, whilst continuing to engage with education authorities, parents, and caregivers to drive even greater outcomes. This will be complemented by efforts to support teachers' digital literacy through government-endorsed professional development opportunities, supporting them to leverage digital tools and innovative learning strategies to enhance student engagement.

In Jordan, the programme will adopt an online distribution model, enabling it to scale across formal and non-formal education settings. This shift will improve the programme's reach, make it easier for teachers to utilise the games in their practice, and improve cost-effectiveness, ensuring more children in emergencies can access quality education.

In Uganda, we will collaborate with the Ministry of Education with focus on overcoming barriers for a government-led adoption of Can't Wait to Learn in schools across the country, ensuring the programme becomes a key driver of long-term impact on learning outcomes nationwide.

Through all these efforts, Can't Wait to Learn will continue using evidence-based approaches to support both teacher performance and student outcomes, ensuring that learning in emergencies is not just possible, but transformative. We are exploring new opportunities to integrate AI into different components of the programme, while assessing new critical contexts such as Occupied Palestinian territories and the Whole of Syria, where hundreds of millions of children are experiencing severe disruptions in their education.



7. PEOPLE AND STRUCTURE

7.1 THE WAR CHILD ALLIANCE

The needs of vulnerable children and youth are increasing in scope and urgency - yet the available funds to meet those needs are shrinking. New approaches and innovations are required to help address this gap - together with renewed emphasis on increased operational efficiency and scaling capacity.

The War Child Alliance is a global network of War Child organisations who have come together for mutual benefit in our pursuit to reach as many children as possible.

This way of working allows us to pool resources and combine strengths while embracing a truly de-centralised form of governance where decisions are made closer to the services we deliver to drive our commitment to localisation and deepening collaboration with local organisations.

Together, we aim to grow our impact and influence worldwide. By scaling our evidence-based approach and conducting global advocacy, we hope to reach more children and create lasting change.

The War Child Alliance is formed of the War Child Alliance Foundation – the implementing body that builds and strengthens the Alliance system and delivers programmatic work across our 14 countries of operation – and our fundraising members, which include War Child Netherlands, War Child UK, War Child Germany, War Child Sweden and Children In Conflict in the United States.



7.2 OUR GOVERNANCE

INTERNATIONAL GOVERNANCE

Great leadership is critical for the success of any organisation. Meet the leaders of Stichting War Child Alliance:

As a registered legal 'stichting' or 'foundation', under Dutch law, Stichting War Child Alliance (WCAF) maintains a clear division between our managerial and executive responsibilities, and supervisory functions.

OUR MANAGEMENT BOARD

The WCAF is represented by, Rob Williams, currently the sole member of the management board. The management board is responsible for, among other things, the day-to-day management of WCAF, as well as determining long-term and short-term policy and strategy, fulfilling WCAF's administrative obligations, overseeing risk management, implementing financial policy, and providing information to the supervisory council.

The management board must carry out its duties in line with the mission and interests of WCAF and the interests of our stakeholders.

OUR INTERNATIONAL MANAGEMENT TEAM

The International Management Team (IMT) develops and implements WCAF's annual plan, develops and implements management, and risk management, systems aimed at achieving equitable responsibility, subsidiarity, and transparency. The IMT also has the mandate to ensure careful management of financial and other resources, and a safe, respectful, diverse, inclusive, and equitable working environment.

OUR SUPERVISORY COUNCIL

The International Supervisory Council provides strategic oversight and guidance to the IMT and supervises the general course of affairs, as well as all duties set out in the Articles of Association of War Child Alliance.

THE ALLIANCE ASSEMBLY

The Alliance Assembly is the advisory body to the IMT on strategy and operational matters. It consists of the Managing Directors (or CEOs) from all the Network members, the IMT, and all directors of local constituents.

FUNDRAISING MEMBERS FORUM

The Fundraising Members are united in the Fundraising Members Forum which consists of their managing directors (or CEOs) as well as the CEO of the WCAF, all of which may be joined by their respective chair of the Council. This body is convening on developments in unrestricted fundraising, holding the WCAF accountable on the impact it achieves with the funds provided and holding Fundraising Members accountable on their performance against the agreed contribution model.



8. RISK MANAGEMENT AND SECURITY

The nature of War Child's mission implies significant risk taking, primarily due to the fragile environments in which we work. Nonetheless, without taking risks we would not be able to support children whose lives have been affected by war. An increasingly volatile external context in addition to a significant internal transformation added to the issues we needed to manage through 2024.

In order to compensate for the nature of our activities, we seek for maximum compliance in all other areas (finance, tax, health & safety, factual accuracy, the strength of our programming and of course, safeguarding of our beneficiaries and staff).

8.1 OUR APPROACH TO RISK MANAGEMENT

During 2024, each Department Director was assigned the responsibility to manage the risks emerging from their areas of remit, which helped ensure clear accountability for mitigating actions. IMT Directors discussed the most significant strategic risks with the CEO and agreed the pertinent mitigation actions. Additionally, once the new Impact Strategy was agreed and approved, the International Management Team identified the associated risks to ensure adequate monitoring. These risks were presented to the Board's Audit and Risk which meets every quarter, to assess the risk profile and issue guidance on tolerance and mitigation.

Additionally, WCAF has an **Internal Audit** function which evaluates essential processes, controls and provides workable recommendations for enhancing policies and procedures. Internal audit activities are conducted based on a systematic, risk-based approach. These activities include financial, operational and compliance country audits and project audits. In addition, WCAF selects processes, functions and emerging issues for internal quality management audits from a risk-based perspective. These audits are a key activity in WCAF's quality management system which is ISO 9001:2015 and Partos 9001:2015 (2018) certified.

Risk dimensions are classified based on a Tolerance level.

Regardless of the level of tolerance, all risks are to be actively managed and mitigated. Tolerance levels are:

- **Zero:** no appetite for risk - all measures to be taken to eradicate the risk
- **Low:** mitigate risk as much as possible but full mitigation might not be possible due to external events or programmatic demands
- **Medium:** some risk is acceptable in view of external context, desired positioning, costs, nature of activities
- **High:** risk taking is inherent to our mission and / or context of operation and critical to the delivery of our mission



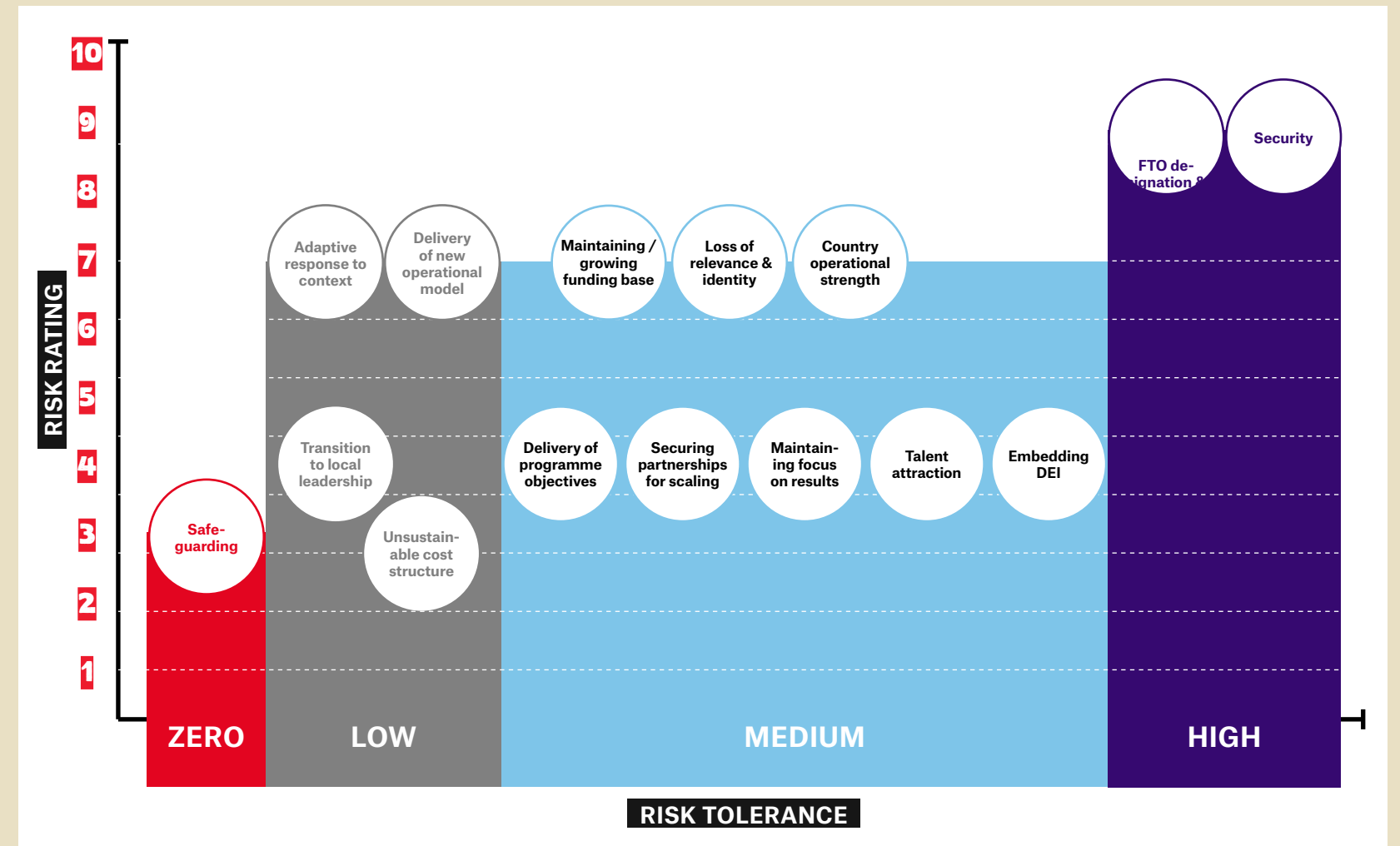
8.2 RISK OVERVIEW

During 2024, the main drivers impacting the risk profile were:

- **Pervasive and escalating conflicts in several of the countries where we have field operations.** The world's conflict map and situations continued to change. In particular, in oPt, Lebanon and DRC existing conflict tensions deteriorated into catastrophic levels of violence, leading to mass displacement, trauma and a direct impact on our capacity to programme and respond appropriately.
- **The global swing to the right and announced budget cuts by institutional donors** will inevitably result in a more restrictive fundraising environment, with increased competition for funds and less flexibility in the type and focus of funding.
- **A rapidly evolving humanitarian landscape** with increasing skepticism around the role and relevance of NGOs and a continued push for **localisation**. The stagnation of up-to-date evidence and data to demonstrate impact only heightens the vulnerability of the traditional actors in this space.
- **The internally driven challenges**, resulting from the transition to a new operational model are still pervasive.



Our resulting risk profile is as follows:



8.3 ADDRESSING OUR RISKS IN 2024

- **Safeguarding: we have zero tolerance towards integrity and safeguarding risks.** The Global team took significant steps forwards in terms of mitigation: recruitment and onboarding of new dedicated staff; review, relaunch and training of new Safeguarding and integrity policies and improvements of the online reporting system.
- In order to respond to the need to adapt and the expected transition to local leadership, with the help of consultants we developed our **Localisation Framework** that serves as our main reference in translating our commitment to localisation into actions.
- As a result, some measures were undertaken at the Country Programme level: all country teams have committed to shifting their operational models towards partner-led implementation within 3 years. Local partners are taking leadership roles in consortia and local humanitarian coordination mechanisms. In some country operations (Syria, Yemen), local partners are actively participating in War Child's country strategy development, and in annual planning and annual reporting workshops
Capacity strengthening initiatives for partners in Uganda, Ukraine, Lebanon and Syria are also focused on enabling partners' autonomy. In Afghanistan, our country team focuses on strengthening local networks (Community of Practice and knowledge hubs) to ensure sustainability and ownership of local initiatives in Child Protection.
Organisationally, we will be adjusting some of our policies to reflect our commitment to shift power to local partners, and improve our ways of working. Five policies will be adjusted with priority: on donor partnership, grant management, cost recovery, safeguarding and overall partnership.
- Mitigation of the **security risks and programme delivery** challenges at local level included close and vigilant monitoring of country contexts, the ability to generate risk assessments expeditiously when conflicts flared up and strong preparedness plans. In general, we maintained strong relationships with all relevant local authorities, partners and communities, and we had regional support teams in place to assist with capacity development, systems and processes to ensure continuity of programmatic delivery.
- Further underpinning our ability to implement and deliver our programmes, we took some important steps to achieve **increased operational flexibility**:
 - a. In 2024, War Child committed to improving our humanitarian response capacity, establishing a Humanitarian Unit within the Programme Implementation directorate, and a dedicated Children's Emergency Fund to support seed funding for emergency responses. We also initiated the development of a Humanitarian Framework (to be completed and rolled out in 2025) that will establish the core structures and processes necessary for more relevant and timely humanitarian response.
 - b. The **Agile Model** review, carried out towards the end of 2024, also provided clear recommendations that will support War Child's ability to adapt to worsening conflict contexts around the world. These recommendations will be actioned throughout 2025.
- There is specific focus on building **fundraising resiliency**. We closely monitored our funding portfolio, and actively sought to diversify our base and strengthen the restricted to unrestricted funding ratio. We continued to actively engage with donors, ensuring relationships can withstand those events we have no control over.





- We concentrated on taking forward the design and implementation of the critical processes and systems required to avoid any unnecessary delays to the **transition to the new operational model**. Particular emphasis was placed on the migration of financial information to ensure reliability of information for decision-making, the legal documentation of the process as well as a thorough Annual Planning process to ensure the financial viability of the organisation. As with any substantial change, this is still ongoing as the cultural transformation is a long-term process.
- In terms of **staffing related issues** and the ambition to fully embed DEI, we embarked on a workforce planning strategy, on embedding values and culture in policy, processes and practices, and launched the review of the reward system.
- **Security:** in 2024, War Child Alliance Foundation operated in some of the world's most challenging environments, where armed conflict and humanitarian crises posed constant risks to operational continuity and staff safety. Despite these challenges, War Child made strides in strengthening its global security platform, enhancing resilience, and ensuring staff and partner safety. A key focus was enhancing crisis management capabilities across the organisation. Crisis Management Training was provided to the HQ Crisis Management Team (CMT) and all Local Incident Management Teams (LIMTs), boosting local preparedness and response capacity. These efforts improved War Child's ability to respond swiftly and effectively, ensuring uninterrupted support to vulnerable communities. The year saw heightened security challenges. In the DRC, the M23 rebel group captured strategic areas, displacing people and disrupting humanitarian efforts. War Child evacuated international staff and continued operations with local staff. In Gaza, conflict intensified, limiting international staff access, but War Child conducted a security assessment and developed operational frameworks for safe programme delivery. In Lebanon, escalating tensions and economic crises

strained humanitarian efforts, but a ceasefire allowed War Child to reassess operations.

In Syria, instability followed the collapse of the Assad government, prompting a temporary staff evacuation, but operations resumed after negotiations. In Ukraine, territorial gains by Russian forces and missile strikes on infrastructure raised risks, necessitating adaptable risk management. In 2025, War Child will continue prioritising staff safety, updating its Global Security Policy to reflect evolving structures and frameworks. Crisis management training and simulations will be expanded for HQ and country office teams. Additionally, War Child will collaborate with HUMANITAIR to develop a travel booking tool with real-time risk intelligence, improving staff safety in high-risk environments. As we move forward, War Child remains focused on ensuring staff safety and reinforcing operational continuity.

- **Cybersecurity:** in 2024, War Child faced persistent cyber security challenges, including an increase in phishing attempts and ransomware attacks, exacerbated by ongoing geopolitical tensions. While we did not experience any major data incidents, our inherent risk levels remained high, particularly as NGOs are increasingly targeted by sophisticated cyber threats. Our migration to a single global Microsoft 365 environment enabled better monitoring and management of data across diverse locations and significantly improved our security posture. Our efforts to improve security further included the establishment of a robust backup solution for Microsoft 365 and enhanced mobile and external device security to protect against unauthorised access.

8.4 RISK OUTLOOK

In early 2025, the overall risk profile of the organisation significantly escalated given the change in international policy of the USA and subsequent shifts in European governments' position on defence which has reoriented fund allocation away from areas such as international development.

An organisation wide initiative to address the Aid Sector crisis has been launched. It will involve a full review of our 10 year strategy to identify how we need to reposition ourselves given the rapid changing context, and an aggressive strategy in regards to our fundraising strategy and financial sustainability. Given the low percentage that US funds represented in our portfolio, we have the time to assess this carefully and we expect the review will be finalised by the end of August 2025.

Another risk that has recently escalated is the impact of sanctioned status of countries and FTO status in geographies we work in (Sudan, Yemen, DRC, Syria) which is significantly limiting our ability to send funds in to these countries. We are seeking to diversify our banking strategy in order to enable continuity at country level.



9. FINANCIAL RESULTS

9.1 INCOME AND EXPENDITURE

TOTAL INCOME

In its first 15 months of operations, War Child International Alliance recorded a total income of EUR 63.5 million. The major sources of income were:

- Institutional donors EUR 33.5 million
- Foundations and trusts EUR 13.8 million
- Contributions from War Child network EUR 15.4 million

Our income was 12% above the budget for the period (EUR 56.7 million). This level of performance reflects successful engagement with our donors in regards to further investment in Research & Development. Also, our continuing work in the Occupied Palestinian Territories, particularly the Gaza emergency response, resulted in increased funding from donors. The donors with the largest increases in funding were the Dutch government, the UN and the Lego Foundation.

TOTAL EXPENDITURE

The total expenditure for the year was EUR 60.9 million. Expenses exceeded the budget (of EUR 57.3 million) thanks to an increase in programmatic spending, made possible by the better than expected income. Our largest country programmes were in the occupied Palestinian Territories and Lebanon in the Middle East, both of which significantly exceeded the budgeted expenditure. In Africa, Uganda was the largest programme, followed by the programme in the Democratic Republic of Congo. At global level, Can't Wait to Learn significantly outperformed expectations due to additional funding secured throughout the year.

In alignment with our direct delivery and service oriented operations, staff costs are our highest expense category followed by funds allocated to local implementing partners, consortium partners and other programme delivery activities. Going forward we expect that funds allocated to partners will increase in alignment with our localization strategy.

Staff in fulltime equivalent work mostly in our country offices (463 staff on national contracts and 27 on expat contracts), with a total of 98 staff working in our global office. Global office staff work in several locations world-wide.

NET RESULT

We realized a net surplus of EUR 2.7 million thanks to an increase in earmarked funding. These funds are considered income once received, and will be spent as per the terms and conditions of the agreements in future periods.



9.2 FINANCIAL POSITION AS OF 31 DECEMBER 2024

As of 31 December 2024, War Child Alliance Foundation's balance sheet is healthy. The main balance sheet positions are

- Short term receivables EUR 28.6 million
- Cash at hand and in banks EUR 6.6 million
- Reserves and funds EUR 9.6 million
- Short term liabilities EUR 24.7 million

The short term receivables comprise receivables on fundraising members to the amount of EUR 21.3 million, mostly related to opening balances and grant movements. These receivables are mostly settled in the first half of 2025.

The short term liabilities comprise EUR 20.4 million of grants received in advance. The include grants received through War Child network members.

WCAF maintains a prudent reserves policy and adequate liquidity to ensure financial stability, compliance with grant obligations, and readiness for unforeseen circumstances.



9.3 FUTURE EXPECTATIONS AND OUTLOOK FOR 2025

The year 2025 budget, in comparison to the actuals for the period September 19, 2023 to December 31, 2024, is provided below.

	Budget 2025	19/9/2023-31/12/2024
INCOME		
Project revenue	55,221,058	47,843,205
Contributions from War Child network	15,581,061	15,408,663
Other non-project revenue	-	241,855
Sum of income	70,802,119	63,493,723
Activity costs	41,403,386	27,420,255
Employee costs	21,311,367	22,999,032
Travel costs	1,541,375	2,863,427
Facility costs	664,356	1,481,865
Contributions to War Child network	350,000	200,000
General costs	5,389,706	5,627,814
Total non-financial expenditure	70,660,190	60,592,393
Financial costs	56,120	275,278
Total expenditure	70,716,310	60,867,671
Sum of income and expenditure	85,809	2,626,052

For 2025 we are expecting significant growth in our project revenue, with a modest growth in contributions from the War Child network.

The 2024 net result originated in strong increase in earmarked funds. For 2025 we expect earmarked funds spending in line with the annual income secured.

Our programmatic expenditure will show a strong growth with limited increase in overhead and support capacity. This more favorable expense ratio is possible now that the transition investment is mostly behind us.

	Budget 31/12/2025	Actual 31/12/2024
Continuity reserve	5,050,000	4,900,000
General reserve	706,220	770,411
Earmarked funds	3,970,503	3,970,503
Reserves and Funds	9,726,723	9,640,914

Due to the balanced budget our reserves at year-end 2025 are forecasted to be at the same level as at the end of 2024.

9.4 GOING CONCERN

The financial statements have been prepared on the basis of the going concern assumption. Based on current knowledge and available information, the War Child’s Alliance Foundation’s management does not expect the current events affecting either War Child or the aid sector to have an impact on the ability of WCAF to continue as a going concern in the future due to its unique USP, niche expertise and extremely solid relationships with donors. The accounting principles applied to the valuation of assets and liabilities and the determination of results in these financial statements are therefore based on the assumption of continuity of the organisation.

10. SUPERVISORY COUNCIL

OUR SUPERVISORY COUNCIL

All our operations are monitored by a Supervisory Council - an independent body that approves our standards, policies and organisational strategy. This division between our organisation and our council is not only maintained to ensure we act with integrity - it is also a legal obligation.

War Child is registered in The Netherlands as a foundation (Stichting). As a registered legal foundation, we are obligated by Dutch law to maintain a clear division between our managerial and executive responsibilities and supervisory functions.

Our Supervisory Council monitors the activities of our International Management Team (IMT) to fulfil this obligation. The Supervisory Council appoints the CEO and is responsible for providing the holder of the position with advice and supervision. The council undertakes these responsibilities during four quarterly meetings and additional meetings as necessary.

All our council members work on a voluntary basis and lend us significant expertise and experience. The council has no managerial responsibility, but it is responsible for its assessment of the quality of its contribution. Council members are appointed for four years and can be reappointed for an additional four-year term.

SUPERVISORY COUNCIL 2024

- | | |
|----------------------------------|-----------------|
| ■ Hans van der Noorda (Chairman) | ■ Rod MacLeod |
| ■ Caroline Browne | ■ Su'ad Jarbawi |
| ■ Louise Zwama Bombeeck | ■ Inah Kaloga |





SUPERVISORY COUNCIL MEETINGS

The Supervisory Council met formally four times in 2024 and additionally several times online to provide strategic oversight and ensure alignment with organisational goals. A key milestone was the approval of the organisation's 10-year strategy, setting a clear roadmap for impact, advocacy, and sustainable growth.

Throughout the year, the Supervisory Council reviewed critical operational matters, including emergency responses in Gaza, Sudan, and Lebanon, financial oversight, governance transitions, and localisation efforts. The closure of the Iraq programme, safeguarding initiatives, and challenges in donor diversification were also central to discussions.

The Supervisory Council played a pivotal role in guiding the organisation's advocacy strategy, refining the vision and mission statements, and strengthening partnerships. Financial sustainability remained a priority, with careful monitoring of budget allocations, funding risks, and organisational restructuring efforts.

Additionally, the Supervisory Council oversaw governance transitions within the Alliance, including leadership appointments and improved coordination among War Child entities. Special attention was given to staff wellbeing, cybersecurity, and risk management, ensuring the organisation remains resilient in an increasingly complex global landscape.

Looking ahead, the Supervisory Council will continue to provide oversight on strategy execution, financial stability, and humanitarian response efforts—ensuring War Child remains well-positioned to support children affected by conflict worldwide.



ANNUAL ACCOUNTS

2024

11. ANNUAL ACCOUNTS

2024

11.1 BALANCE SHEET

In euros, after proposed appropriation of result

31-12-2024		
ASSETS	Note:	
Tangible fixed assets	(1)	64.654
Fixed assets		64.654
Receivables	(2)	28.584.613
Cash and cash equivalents	(3)	6.643.575
TOTAL ASSETS		35.292.842
LIABILITIES		
Continuity reserve		4.900.000
General reserve		770.411
Reserves		5.670.411
Earmarked funds		3.970.503
Reserves and funds	(4)	9.640.914
Provisions	(5)	974.115
Short-term liabilities	(6)	24.677.813
TOTAL LIABILITIES		35.292.842

11.2 STATEMENT OF INCOME AND EXPENSES

in euros

19/9/2023 - 31/12/2024		Budget
		19/9/2023 - 31/12/2024
INCOME	Note:	
Project revenue	(7)	47.843.205
Contributions from War Child network	(8)	15.408.663
Other non-project revenue	(9)	241.855
Sum of income		63.493.723
Activity costs		27.420.255
Employee costs		22.999.032
Travel costs		2.863.427
Facility costs		1.481.865
Contributions to War Child network		200.000
General costs		5.627.814
Total non-financial expenditure	(10)	60.592.393
Financial costs	(11)	275.278
Total expenditure		60.867.671
Sum of income and expenditure		2.626.052

11.3 APPROPRIATION OF THE RESULT

in euros

19/9/2023 - 31/12/2024		
Addition to (withdrawal from):		
Continuity reserve	-	
General reserve	(446.132)	
Earmarked funds	3.072.184	
Total change in reserves and funds		2.626.052

The notes to the balance sheet provide further information about the composition of reserves and funds.

11.4 CASH FLOW STATEMENT

in euros

19/9/2023 - 31/12/2024		
Sum of income and expenses	Note:	2.626.052
Adjustments for:		
Depreciation	(1)	71.344
Book result on disposal of fixed assets		-
Interest		-
Realised exchange rate losses (gains)		(228.145)
Changes in provisions	(5)	974.115
Changes in receivables	(2)	(28.584.613)
Changes in short term liabilities	(6)	24.677.813
Cash flow from operations		(3.089.486)
Interest received		-
Cash flow from operating activities		(463.434)
Investments in tangible fixed assets	(1)	(135.998)
Divestments of tangible fixed assets		-
Cash flow from investing activities		(135.998)
Start-up capital received from WCA network		6.116.543
Earmarked funds received from the WCA network		898.319
Cashflow from financial activities		7.014.862
Net Cash flow		6.415.430
Foreign exchange rate gains / (losses) on cash and cash equivalents		228.145
Change in cash and cash equivalents		6.643.575

19/9/2023 - 31/12/2024		
Changes in cash		
Note:		
Position as at September 19, 2023		-
Changes in the financial year		6.643.575
Position as at December 31, 2024	(4)	6.643.575

11.5 NOTES TO THE ANNUAL ACCOUNTS

GENERAL

These are the annual accounts of Stichting War Child Alliance, hereafter referred to as 'War Child Alliance Foundation (WCAF)'. The organisation is registered under Dutch law as a foundation (stichting), and registered in the Netherlands with the Chamber of Commerce under number 91420784. WCAF is recognised as an ANBI (Algemeen Nut Beogende Instelling) by the Dutch tax authorities. WCAF is located in Amsterdam at the Helmholtzstraat 61-G.

WCAF is active as an international non-governmental organisation (iNGO) supporting children affected by armed conflict. WCAF empowers children and young people while enabling adults to bring about positive and lasting changes in the lives of conflict-affected children and young people. WCAF supports children regardless of their religious, ethnic or social backgrounds or gender. In 2024, WCAF implemented its projects in Afghanistan, Burundi, Central African Republic, Colombia, Democratic Republic of Congo, Iraq, Jordan, Lebanon, the Netherlands, Occupied Palestinian territories, Republic of South Sudan, Syria, Uganda and Yemen. In addition, WCAF implemented activities addressing the needs of the Ukrainian refugees. WCAF's activities in programme countries are carried out by its own staff and by implementing partners or local organisations.

WCAF's vision for the future is "A world where every child affected by conflict is able to thrive". We believe that every child affected by conflict should be safe, should be heard, should have access to good-quality education and psychosocial support, and should be able to rely on support from their families and communities when they face difficulties.

ACCOUNTING PRINCIPLES

The annual accounts 2024 are dated 26 June 2025 and form an integral part of WCAF's annual report. The annual report gives a detailed account of WCAF's activities, results and programmes. The annual accounts have been prepared in accordance with the Guideline RJ640, which applies to Dutch not-for-profit organisations. The accounting policies have been consistently applied to all the years presented.

WCAFs financial year coincides with the calendar year. For the first reporting year WCAF has chosen to report on an extended book year from the date of incorporation: September 23, 2023. The statement of income and expenses therefore covers the period from September 23, 2023, to December 31, 2024.

The valuation of assets and liabilities and of income and expenses is based on historical cost unless otherwise stated in the further accounting principles.

These annual accounts have been prepared under the assumption of going concern.

Comparative figures: No comparative figures have been included since the period reported covers the period since the day of incorporation of WCAF.

Functional currency: These annual accounts are presented in euros, which is the functional and reporting currency of WCAF.

Transactions in foreign currencies: At initial recognition, transactions denominated in a foreign currency are translated into euros, the functional currency of WCAF, at the exchange rates at the dates of the transactions.

Monetary assets and liabilities denominated in foreign currencies are translated at the balance sheet date into euros at the exchange rate of that date. Exchange differences resulting from the settlement of monetary items, or resulting from the translation of monetary items denominated in foreign currency, are Recognised in the statement of income and expenses in the period in which the exchange difference arises.

Non-monetary assets and liabilities denominated in foreign currency that are measured based on historical cost, are translated into euros at the exchange rates at the date of the transactions.

Estimates

The preparation of the annual accounts in conformity with the relevant rules requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the accounting policies. If necessary and relevant, the nature of these estimates and judgements, including the related assumptions, is disclosed in the notes to the financial statement item. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are Recognised prospectively. According to management, the provisions are the most relevant amounts requiring estimates for WCAF's financial position.

Unless stated otherwise, assets and liabilities are shown at historical costs.

An asset is recognised in the balance sheet when it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the cost of the asset can be measured reliably. A liability is recognised in the balance sheet when it is expected to result in an outflow from the entity of resources embodying economic benefits and the amount of the obligation can be measured with sufficient reliability.

Income is recognised in the statement of income and expenses when an increase in future economic potential related to an increase in an asset or a decrease in a liability has arisen, the size of which can be measured reliably. Expenses are recognised when a decrease in the economic potential related to an asset or an increase of a liability has arisen, the size of which can be measured with sufficient reliability.

An asset or liability that is recognised in the balance sheet, remains recognised in the balance sheet if a transaction (with respect to the asset or liability) does not lead to a major change in the economic reality with respect to the asset or liability. Such transactions will not result in the recognition of results. When assessing whether there is a significant change in the economic circumstances, the economic benefits and risks that are likely to occur in practice are taken into account. The benefits and risks that are not reasonably expected to occur, are not taken into account in this assessment.

An asset or liability is no longer recognised in the balance sheet, and thus derecognised, when a transaction results in all or substantially all rights to economic benefits and all or substantially all of the risks related to the asset or liability are transferred to a third party. In such cases, the results of the transaction are directly recognised in the statement of income and expenses, taking into account any provisions related to the transaction.

Income and expenses are allocated to the respective period to which they relate.

Financial instruments

Financial instruments include investments in shares and bonds, trade and other receivables, cash items, loans and other financing commitments, derivative financial instruments, trade payables and other amounts payable. The annual accounts contain the following financial instruments: cash items, receivables and payables.

WCAF does not apply nor trade in financial derivatives, such as interest rate swaps, forward exchange contracts or options to control its risks.

Financial assets and liabilities are recognised in the balance sheet at the moment that the contractual risks or rewards with respect to that financial instrument originate. Financial instruments are derecognised

if a transaction results in a considerable part of the contractual risks or rewards with respect to that financial instrument being transferred to a third party.

Financial instruments (and individual components of financial instruments) are presented in the annual accounts in accordance with the legal reality of the contractual terms. Presentation of the financial instruments is based on the individual components of financial instruments as a financial asset, financial liability or equity instrument.

Financial instruments are initially stated at fair value, including discount or premium and directly attributable transaction costs. However, if financial instruments are subsequently measured at fair value through profit and loss, then directly attributable transaction costs are directly recognised in the profit and loss account.

Impairment of financial assets

A financial asset is assessed at each reporting date to determine whether there is evidence that it is impaired. A financial asset is impaired if there is objective evidence of one or more events that occurred after the initial recognition of the asset, with negative impact on the estimated future cash flows of that asset, which can be estimated reliably.

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the asset's original effective interest rate. Impairment losses are recognised in the statement of income and expenses and reflected in an allowance account against loans and receivables or investment securities held to maturity. Interest on the impaired asset continues to be recognised by using the asset's original effective interest rate.

When, in a subsequent period, the amount of an impairment loss decreases, and the decrease can be related objectively to an event occurring after the impairment was recognised, the decrease in impairment loss is reversed (up to the amount of the original cost).

Offsetting financial assets and liabilities

A financial asset and a financial liability are offset when the entity has a legally enforceable right to set off the financial asset and financial liability and when it has the firm intention to settle the balance on a net basis, or to settle the asset and the liability simultaneously. If there is a transfer of a financial asset that does not qualify for derecognition in the balance sheet, the transferred asset and the associated liability are not offset.

Tangible fixed assets

Tangible fixed assets are measured at cost, less accumulated depreciation and impairment losses. The cost consists of the price of acquisition, plus other costs that are necessary to get the assets to their location and condition for their intended use. Depreciation is Recognised as an expense on a straight-line basis over the estimated useful lives of each item of the tangible fixed assets, with the exception of assets acquired in our programme countries which are depreciated upon acquisition.

Depreciation for the assets in our global offices takes into account the residual value of each asset. Depreciation starts as soon as the asset is available for its intended use, and ends at decommissioning or divestment. The following depreciation percentages are applied:

- Cars, office furniture and fittings 33%
- ICT equipment: 33%
- Assets in project countries: 20-33%

Maintenance expenditures are only capitalised when the maintenance leads to extension of the useful life of the asset.

Impairments of fixed assets

For tangible fixed assets, an assessment is made as of the balance sheet date as to whether there are indications that the asset is subject to impairment. If indications exist that the asset item is subject to impairment, the recoverable amount of the asset is determined. An asset is subject to impairment if its carrying amount exceeds its recoverable amount; the recoverable amount is the higher of an asset’s fair value less costs to sell and value in use. An impairment loss is directly expensed in the statement of income and expenses. If it is established that a previously Recognised impairment loss no longer applies or has declined, the increased carrying amount of the assets in question is not set any higher than the carrying amount that would have been determined had no asset impairment been recognized.

Disposal of fixed assets

Assets that are taken out of service are stated at the lower of book value or net realisable value.

Receivables

Receivables are carried at amortised cost on the basis of the effective interest method, less impairment losses. The effective interest and impairment losses, if any, are directly Recognised in the statement of income and expenses.

Cash and cash equivalents

Cash and cash equivalents include cash-in-hand, bank balances and deposits held at call with maturities of less than 12 months. Cash and cash equivalents are stated at nominal value. If cash and cash equivalents are not readily available, this fact is taken into account in the measurement. War Child does not have any borrowings or loans. War Child does not invest its funds other than in savings accounts and deposits.

Cash and cash equivalents denominated in foreign currencies are translated at the balance sheet date in euros at the exchange rate ruling at that date.

Reserves and funds

The additions to and the withdrawals from the reserves and funds take place from the destination of results.

Continuity reserve

The continuity reserve is in place to enable War Child to meet its obligations in the long-term, in case of stagnated income or after an incident with an impact on expenses. The target level is determined by the Supervisory Board. For further explanation, see the notes to the balance sheet.

General reserve

This part of the reserves is freely available to be spent in accordance with War Child’s objective.

Earmarked reserves

The earmarked reserves are related to funds earmarked by the Supervisory Board to be spent on a designated purpose. The earmarked reserves do not reflect an obligation towards any third party and the Supervisory Board has the authority to reverse this reserve. The earmarked reserves are (partly) released against the statement of income and expenses in the financial period of recognition of the expenses on the designated purpose, for the amount spent.

Earmarked funds

The earmarked funds are related to funds earmarked by external donors to be spent on a designated purpose. The earmarked funds are (partly) released against the statement of income and expenses in the financial period of recognition of the expenses on the designated purpose, for the amount spent.

Provisions

A provision is Recognised when WCAF has a legal or constructive obligation, arising from a past event, the amount can be estimated reliably and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation. Provisions are stated at the nominal value of the expenses that are expected to be required to settle the liabilities and losses. For further explanation, see the notes to the balance sheet.

Liabilities

Liabilities and other financial commitments are measured after their initial recognition at amortised cost on the basis of the effective interest rate method. The effective interest is directly recorded in the statement of income and expenses. Liabilities related to operational obligations to donors and partners are presented under short term liabilities, except those that are due or expected to be due after one year, which are presented under long term liabilities.

ACCOUNTING PRINCIPLES – INCOME AND EXPENSES

Income recognition

Unrestricted donations are accounted for as income in the earliest reporting period that they were received or committed to.

Grants received with a designated purpose and a pay-back obligation for WCAF in case of ineligibility of the related expenses, are accounted for as income in the same reporting period in which the subsidised eligible expenses is recognised. Instalments received related to grants are recognised in the balance sheet as liabilities.

Gifts in kind are recognised as income and expense in the period they are received. Gifts in kind are valued as income and expense at the fair value.

Grants from lotteries with a pay-back obligation are recognised as income in the same reporting period in which the subsidised eligible expenses is recognised.

Grants from international (multi-) governmental agencies, such as organisations related to the United Nations and the European Commission, are classified as income from governments. Grants from governments that are sub-awarded to WCAF by another organisation under the same conditions are classified as grants from governments (the back-donor principle).

Loss recognition

Losses and impairments are accounted for as soon as they are anticipated.

Interest Income and interest expense

Interest income and expenses are recognised on a pro rata basis, taking account of the effective interest rate of the assets and liabilities to which they relate. In accounting for interest expenses, the recognised transaction expenses for loans received are taken into consideration. If a provision is measured at present value, any changes in the provision due to accrued interest are presented as interest expense.

Currency translation differences

Currency translation differences arising upon the settlement or conversion of monetary items are recognised in the income statement in the period that they are realised, unless hedge accounting is applied.

Leasing

WCAF may enter into finance and operating leases. A lease agreement under which the risks and rewards of ownership of the leased object are carried entirely or almost entirely by the lessee are classified as finance leases. All other leases are classified as operating leases. For the lease classification, the economic substance of the transaction is conclusive rather than the legal form. At inception of an arrangement, WCAF assesses whether the lease classifies as a finance or operating lease.

Operating leases

If WCAF acts as lessee in an operating lease, the leased property is not capitalised. Benefits received as an incentive to enter into an agreement are Recognised as a reduction of rental expense over the lease term. Lease payments and benefits regarding operating leases are Recognised to the statement of income and expenses on a straight-line basis over the lease term, unless another systematic basis is more representative of the time pattern of the benefits from the use of the leased asset.

Employee benefits

Salaries, wages and social security contributions are taken to the income statement based on the terms of employment, where they are due to employees.

WCAF pays pension premiums to the pension insurance company based on (legal) requirements and contractual basis with employees and with the pension fund. Premiums are Recognised as personnel costs when they are due. Prepaid contributions are Recognised as deferred assets if these lead to a refund or reduction of future payments. Contributions that are due but have not been paid yet are presented as liabilities.

Employee benefits are charged to the statement of income and expenses in the period in which the employee services are rendered and, to the extent not already paid, as a liability on the balance sheet. If the amount already paid exceeds the benefits owed, the excess is Recognised as a current asset to the extent that there will be a reimbursement by the employees or a reduction in future payments by WCAF.

Termination benefits

Termination benefits are employee benefits provided in exchange for the termination of the employment. A termination benefit is Recognised as a liability and an expense when WCAF is demonstrably and unconditionally committed to make the payment of the benefit. If the termination is part of a restructuring, the costs of the termination benefits are part of the restructuring provision.

Termination benefits are measured in accordance with their nature. When the termination benefit is an enhancement to post-employment benefits, measurement is done according to the same policies as applied to post-employment plans. Other termination benefits are measured at the best estimate of the expenditures required to settle the liability.

Pension plans

The pension charge to be Recognised for the reporting period equals the pension contributions payable to the pension fund over the period. In so far as the payable contributions have not yet been paid as at balance sheet date, a liability is recognized. If the contributions already paid exceed the payable contributions as at balance sheet date, a receivable is Recognised to account for any repayment by the fund or settlement with contributions payable in future.

In addition, a provision is included as at balance sheet date for existing additional commitments to the fund and the employees, provided that it is likely that there will be an outflow of funds for the settlement of the commitments and it is possible to reliably estimate the amount of the commitments. The existence or non-existence of additional commitments is assessed on the basis of the administration agreement concluded with the fund, the pension agreement with the staff and other (explicit or implicit) commitments to staff. The provision is stated at the best estimate of the present value of the anticipated costs of settling the

commitments as at balance sheet date.

For any surplus at the pension fund as at balance sheet date, a receivable is Recognised if WCAF has the power to withdraw this surplus, if it is likely that the surplus will flow to WCAF and if the receivable can be reliably determined.

Determination of fair value

The fair value of a financial instrument is the amount for which an asset can be sold or a liability settled, involving parties who are well informed regarding the matter, willing to enter into a transaction and are independent from each other. In cases where there is no transparent market in which the asset in the exact same state is openly traded, determination of the fair value requires management to make estimates. The fair value of non-listed financial instruments is determined by discounting the expected cash flows to their present value, applying a discount rate that is equal to the current risk-free market interest rate for the remaining term, plus credit and liquidity surcharges.

Related parties

Transactions with related parties are disclosed if they have not been entered into at arm's length. Disclosed are the nature and amounts involved with such transactions and other information that is deemed necessary for an insight into the transactions.

Transactions with related parties are assumed when a relationship exists between WCAF and a natural person or entity that is affiliated with WCAF. This includes, amongst others, the relationship between War Child and its managing director and key management personnel. Transactions are transfers of resources, services or obligations, regardless of whether anything has been charged.

Subsequent events

Events that provide further information on the actual situation at the balance sheet date and that appear before the annual accounts are being prepared, are Recognised in the annual accounts.

Events that provide no information on the actual situation at the balance sheet date are not Recognised in the annual accounts. When those events are relevant for the economic decisions of users of the annual accounts, the nature and the estimated financial effects of the events are disclosed in the annual accounts.

ACCOUNTING PRINCIPLES - CASH FLOW STATEMENT

The cash flow statement has been prepared using the indirect method. The cash items disclosed in the cash flow statement comprise cash at banks and in hand except for deposits with a maturity longer than three months. Cash flows denominated in foreign currencies have been translated at average estimated exchange rates. Exchange differences affecting cash items are shown separately in the cash flow statement. Interest paid and received, dividends received and income taxes are included in cash from operating activities. Dividends paid are recognised as cash used in financing activities. Transactions not resulting in inflow or outflow of cash, including finance leases, are not recognised in the cash flow statement. Payments of finance lease instalments qualify as repayments of borrowings under cash used in financing activities and as interest paid under cash generated from operating activities.



11.6 NOTES TO THE BALANCE SHEET

1 TANGIBLE FIXED ASSETS

	Operating Assets head office	Operating Assets programmes	Tangible fixed assets
Acquisition value	-	-	-
-/- Cumulative Depreciation	-	-	-
Book value 19-9-2023	-	-	-
Acquisition value investments	10.182	-	10.182
Acquisition value transfers from the War Child network	77.532	1.177.319	1.254.851
-/- Acquisition value disposals	(6.446)	-	(6.446)
Cumulative depreciation transfers from the War Child network	(72.909)	(1.056.126)	(1.129.035)
-/- Depreciation	(14.805)	(56.539)	(71.344)
Depreciation on disposals	6.446	-	6.446
Movements during the year	-	64.654	64.654
Acquisition value	81.268	1.177.319	1.258.587
-/- Cumulative Depreciation	(81.268)	(1.112.665)	(1.193.933)
Book value 31-12-2024	-	64.654	64.654

Most tangible fixed assets were received from War Child Netherlands and War Child United Kingdom on January 1 2024, against their book value in the respective entities as of December 31, 2023, as part of handing over the management of programme implementation and programme country offices. The tangible fixed assets thus acquired comprise mainly vehicles and office equipment in our programme countries, and computer equipment at our head office.

2. RECEIVABLES

	31/12/2024
Receivables from the War Child network	21.313.278
Receivable from donors	4.522.477
Prepayments to partners	2.102.440
Other accounts receivable	646.418
Receivables	28.584.613

All accounts receivable originated in 2024. All receivables are expected to be received within one year and relate to our day-to-day operations. No provision for doubtful receivables has been deemed necessary.

Prepayments to partners are amounts paid to implementing partner organisations, for which WCAF has not received their liquidation reports.

Other accounts receivable comprise mainly prepaid expenses, unrestricted donations to be received, deposits and project advances.

Specification of receivables from the War Child network

Accounts receivable comprise the amounts due from the War Child network fundraising members. These receivables mostly originated as a result of their yearly unrestricted Contribution to WCAF.

	31/12/2024
Receivables from War Child Netherlands	15.244.491
Receivables from War Child United Kingdom	4.560.868
Receivables from Children in Conflict	1.497.919
Receivables from War Child Germany	10.000
Receivables from War Child Sweden	-
Receivables from War Child network	21.313.278

Specification of receivables from donors

Receivables from donors relate to projects that have been implemented by WCAF, for which the funds from donors are committed in a grant contract but had not yet been received on the balance sheet date. The funds are expected to be received within one year. The amount receivable from donors at the balance sheet date can be broken down as per the table below. The receivables from donors also include receivables for grants that are held by other members of the War Child network, for which WCAF manages the programme implementation.

	31/12/2024
European Commission	2.354.923
United Nations agencies and funds	962.030
Netherlands Government	153.739
Samenwerkende Hulp Organisaties (SHO)	95.645
Other donors	956.140
Receivable from donors	4.522.477

3. CASH AND CASH EQUIVALENTS

	31/12/2024
Cash and cash equivalents in the Netherlands	2.633.411
Cash and cash equivalents in programme countries	4.010.164
Cash and cash equivalents	6.643.575

WCAF’s cash and cash equivalents balance stands at € 6.6 million. All cash and cash equivalent balances are readily available to WCAF without restrictions.

Balances in foreign currencies

WCAF aims to hold its cash positions as much as possible in euros and in the Netherlands. For expenses in programme countries, foreign currency accounts are held. WCAF global office and some country offices have a US Dollar bank account used when contracts with donors and/or expenses are in US Dollars. Country offices request funds to be transferred by the global office on a monthly basis, based on forecasted expenses. WCAF aims to minimise funds held abroad, but due to the nature of WCAF’s work, each country needs to hold a buffer amount for operational expenses and unforeseen events. At the balance sheet date, 40 per cent of balances was kept in bank accounts in The Netherlands. The largest bank balance outside the Netherlands is held in the Afghanistan International Bank, Afghanistan, in USD and AFN (€ 1.4 million equivalent). This large balance is due to having received grant funding in-country.

4. RESERVES AND FUNDS

	19/09/2023	Transfers from the War Child network	additions	withdrawals	31/12/2024
Continuity reserve	-	4.900.000	-	-	4.900.000
General reserve	-	1.216.543	-	(446.132)	770.411
Total reserves	-	6.116.543	-	(446.132)	5.670.411
Earmarked funds					
Afghanistan	-	11.617	-	-	11.617
DR Congo	-		143.777	-	143.777
Children Emergency Fund	-	19.425	69.059	-	88.484
Central African Republic	-		90.909	-	90.909
Colombia	-		8.208	-	8.208
Can't Wait to Learn	-	142.549	1.744.818	-	1.887.367
Palestine	-		408.026	-	408.026
Lebanon	-	24.961	-	(4.442)	20.519
Palestine	-	67.587	520.078	-	587.665
Research & Development	-	228.375	-	(112.721)	115.654
Scaling	-	73.726	-	(4.329)	69.397
The Sudan	-		110.009	-	110.009
South Sudan	-		62.568	-	62.568
Syria	-	179.928	-	(179.928)	-
Team Up	-	110.871	11.952	-	122.823
Ukraine	-		81.748	-	81.748
Uganda	-	39.280	-	(39.280)	-
Yemen	-		161.732	-	161.732
Total funds	-	898.319	3.412.884	(340.700)	3.970.503
Total reserves and funds	-	7.014.862	3.412.884	(786.832)	9.640.914

Continuity reserve

WCAF does not keep more reserves than reasonably necessary to realise the organisational goals and to be able to continue its operations in situations of sudden lack of funding or of unexpected expenses. WCAFs Supervisory Council determines the desired size of its continuity reserve based on risks perceived, taking into account a number of adverse events that might happen. In 2024 the minimum desired level of the continuity reserve, equalling the calculations from the risk based approach, was set at € 5.2 million. The actual size of the continuity reserve at balance sheet date is € 4.9 million, the desired level is to be reached as of the end of 2026.

General reserve

The general reserve is formed from the surplus of reserves above the target level for the continuity reserve. WCAF will spend its general reserve to the benefit of children affected by conflict in accordance with its objectives. The general reserve holds a €0.8 million surplus which is not necessary for WCAF's continuity.

Earmarked funds

The earmarked funds are designated by the donor and must be spent on a specific purpose. Earmarked funds are spent on the objective and usually utilized within one year after receipt.

5. PROVISIONS

All provisions are short term.

	19/09/2023	War Child network transfers	Additions	Withdrawals	Reversals	Revaluation	31/12/2024
Provision for end-of-service benefits	-	1.369.347	735.187	(1.320.971)	(102.133)	22.394	703.824
Provision for local taxation	-	137.388	-	(16.371)	(57.282)	4.033	67.768
Provision for local social security	-	77.984	271.857	(172.160)	-	(530)	177.151
Provision for ineligible expenses	-	24.010	1.362	-	-	-	25.372
Total provisions	-	1.608.729	1.008.406	(1.509.502)	(159.415)	25.897	974.115

Provision for end-of-service benefits

A provision for end-of-service benefits is established when WCAF has the obligation by local labour law to pay an amount of benefits to each of its employees at the end of their service, no matter how and by whom the employment contract was ended. The provision represents the cumulative amount of benefits built up by each employee up to the balance sheet date. The calculation is in accordance with the local law and is usually a formula such as: numbers of years in service x gross monthly salary x fixed percentage. The amount of obligation up to the balance sheet date can therefore be determined with a high degree of certainty. The amount is, however, payable at an uncertain date, namely at the end of service of the employee.

Provision for local taxation

A provision for local taxation is established when local laws and regulations contain a tax obligation for non-governmental organisations, although the authorities have not (yet) imposed those taxes on WCAF. The provision represents the best estimate of the amount of tax expected to be imposed on WCAF in relation to the period up to the balance sheet date. However, since in many such cases the authorities have to date not imposed these taxes, the calculation method might be uncertain. For example, income tax might be applicable to all residents, but it is unclear which benefits shall be included in the taxable amount. In some countries, NGOs are jointly lobbying for a tax exemption. The amount, likelihood and timing of the future payment obligation are therefore often quite uncertain and the provision reflects WCAF's best estimate.

6. SHORT TERM LIABILITIES

All short term liabilities are due within one year.

31/12/2024	
Grants received in advance	20.444.030
Payable to partners	1.349.316
Accounts payable	1.026.588
Taxes and social premiums payable	490.336
Leave and holiday allowances	429.888
Other liabilities	937.655
Short term liabilities	24.677.813

31/12/2024	
European Commission	7.125.706
Netherlands Government	6.053.642
UBS Optimus Foundation	1.913.044
United Nations agencies and funds	1.232.174
Rijksdienst voor Ondernemend Nederland (RVO)	781.187
Porticus	295.871
Adessium Foundation	276.081
Lego Foundation	211.411
Stichting DOB Ecology	151.388
Other	2.403.526
Grants received in advance	20.444.030

The short term liabilities consist mainly of ‘Grants Received in Advance’, as further detailed in the next table. Grants received in advance consist of restricted funding that was received by WCAF in the financial year, while the related project expenses have not yet been incurred. Due to the nature of the grant contract, income is not accounted for in the period that the funds are received, but in the period in which the related expenses are recognized. The expenses related to grants received in advance are expected to be realised within one year.

The accounts payable to implementing partners consists of amounts due to implementing partners based on reported expenses in excess of advances.

Other liabilities are expected invoices relating to the financial year, which were not yet received at the balance sheet date. Personnel liabilities are part of other liabilities and relate to the 8 per cent holiday allowance built up for head office personnel during the year, which is due to be paid out in May, as well as to holiday leave days pending at the balance sheet date.

The payables to donors also include payables for grants that are held by other members of the War Child network, for which WCAF manages the programme implementation. The three institutional donors with the largest instalments received in advance are the Netherlands Government, European Commission and UBS Optimus Foundation. The three largest donor balances account for 74% of the grants received in advance.

FINANCIAL RISKS AND FINANCIAL INSTRUMENTS

During its normal operations, WCAF is exposed to currency, interest, cash flow, credit and liquidity risks. To control these risks, WCAF has instituted policies and procedures that are intended to limit the impact of unpredictable adverse developments in the financial markets and thus for the ability of WCAF to fulfil its objectives.

WCAF does not apply nor trade in financial derivatives, such as interest rate swaps, forward exchange contracts or options to control its risks. Its main risk mitigation measures are described below.

Credit risk- banks

Credit risk arises principally from WCAF's substantial cash position. It holds large bank balances and the main risk is that of a bank defaulting. The maximum amount of credit risk with one bank that War Child incurs is € 2.6 million, which is its balance with Rabobank at the balance sheet date. Furthermore, it has balances with foreign banks in the countries where we have branch offices. Bank balances abroad are maximized at the amount required to finance one month of expense, unless larger amounts of donor funding are received in advance. The largest bank balance abroad is with Afghanistan International Bank (€ 1.4 million).

The probability and impact of financial loss to WCAF due to bank insolvency is mitigated by spreading the balances over a number of banks, by limiting the outstanding balances abroad and by strict bank assessment procedures when opening a bank account.

Credit risk- receivables

Credit risk arises from WCAF's receivables totalling € 28.6 million. The credit risk is concentrated at War Child network members and donors.

Credit risk from WCAF's receivables on War Child network members (total € 21.3m) are limited due to the satisfactory solvability and liquidity of the network members themselves.

Receivables from donors (total € 4.5 million) are with large donors and governments with whom War Child has a long standing relationship and that have always in time satisfied their obligations to pay. The highest receivables amount to € 2.4 million from the European Commission.

In addition, € 2.1 million receivables relate to prepayments to partners. The prepayments to partners are spread over more than 30 partners, the largest balance being € 0.3 million with Medecins Du Monde (Greece).

Foreign exchange rate risk

WCAF is primarily exposed to currency risk on project obligations that are denominated in a currency other than the contractual currency of the grant contract that relates to such a project. The currencies in which these project transactions primarily are denominated are EUR and USD, whereas a minority of transactions take place in amongst others COP, UGX and SSP. The currencies in which WCAF's donor grant contracts are denominated

are primarily EUR and USD, whereas a minority of grants are denominated in amongst others CHF, CAD, GBP, BIF and SSP. WCAF's policy is to denominate its contractual obligations as much as possible in the same currency as the donor's currency and to hold bank balances in the donor currency, so that the real exchange rate is closest to the reporting exchange rate.

WCAF is exposed to currency risk on all outstanding balances denominated in another currency than the reporting currency which is the euro. Main balances held in foreign currency relate to cash and bank balances, and receivables from, and payables to, donors and partners.

WCAF does not hedge its forecasted foreign currency exposure with any derivative instruments.

Interest and cash flow risk

WCAF has no long-term payables and receivables. A substantial part of our income is received from donors at the start of the grant agreements mitigating the cash flow risk on grant expenses.

WCAF has no interest bearing loans. The interest risk is mitigated to the interest received and paid on outstanding bank balances.

Liquidity risk

The management monitors War Child's cash position and ensures that it is sufficient to meet the financial obligations towards creditors, employees and partners. The liquidity position ensured by WCAF's level of the reserves to cover financial obligations are adequate. Working capital is primarily monitored by paying close attention to the net payable and receivable balances with both donors and partners.

Fair value

The fair value of the financial instruments stated on the balance sheet, including receivables, cash and cash equivalents and current liabilities, is approximately equal to their carrying amount.

OFF-BALANCE SHEET OBLIGATIONS AND RIGHTS

WCAF’s off-balance sheet obligations and rights are as follows and are further explained in the text below the table.

	TOTAL	due within 1 year	due in 1-5 years	due after 5 years
Operational obligations	565.214	369.391	195.823	-
Implementing partner conditional obligations	26.809.134	21.016.065	5.793.069	-
Off-balance sheet obligations	27.374.348	21.385.456	5.988.892	-

	TOTAL	due within 1 year	due in 1-5 years	due after 5 years
Donor contract value to be received	46.067.877	27.648.632	18.419.245	-

Operational obligations

The operational obligations of € 0.6 million mainly consist of rental obligations in programme countries.

Implementing Partners

WCAF works with many implementing partners globally. WCAF enters into agreements with partner organisations to execute projects related to WCAF’s objectives. The contributions in these contracts are disbursed to partners in several instalments. All contributions are conditional. WCAF has off balance sheet obligations to its partners totalling € 21.0 million. WCAF’s largest expected future payment is to Lebanese Organisation for Study and Training under a conditional funding agreement running until 2026 with a remaining commitment of € 2.1 million.

Off balance sheet rights

Grants from donors are Recognised as income when the related expenses are recognized. Instalments received from donors are Recognised on the balance sheet under Grants received in advance, for the part that is not yet spent. The remaining instalments due in accordance with contracts signed with donors are, insofar they exceed the receivable based on expenditure, reported as off-balance sheet rights. The total amount of instalments to be received by WCAF as off-balance sheet rights under existing donor contracts is € 46.1 million. The largest amounts to be received in the coming 5 years from a single donor are € 16.8 million from the Netherlands government and € 8.1 million from the European Commission.

11.7 NOTES TO THE STATEMENT OF INCOME AND EXPENSES

12 PROJECT REVENUE

Project revenue comprises all revenue received under restricted funding contracts. The main project revenue categories are grant from governments, grants from other organisations and grants from other sources.

	19/9/2023 - 31/12/2024	Budget 19/9/2023 - 31/12/2024
Netherlands Government	13.240.546	6.902.681
United Nations agencies and funds	9.104.687	4.138.848
European Commission	7.731.823	6.718.496
United Kingdom Government	1.644.423	3.657.888
Other governments	1.824.484	3.291.471
Grants from governments	33.545.963	24.709.384
Lego Foundation	2.193.561	842.222
UBS Optimum Foundation	1.125.154	832.471
Stichting DOB Ecology	705.944	101.278
Al Ghurair Foundation for Education	657.623	609.468
Samenwerkende Hulp Organisaties (SHO)	471.670	-
Bernard van Leer Foundation	369.248	-
International Development Research Centre	361.419	204.507
Porticus	336.916	274.886
Other organisations	7.609.548	12.531.258
Grants from other organisations	13.831.083	15.396.090
Lotteries	186.469	327.157
Individuals	172.995	274.505
Companies	106.695	689.143
Grants from other sources	466.159	1.290.805
Total project revenue	47.843.205	41.396.279

Developments 2024

Grants from governments includes income from individual governments, as well as from governmental bodies and from organisations that receive the vast majority of their funding from governments. In cases where the back-donor is a government and War Child has a contract with equal conditions with another party, this income is categorized as income from governments. All War Child’s income from governments is incidental, although part of the income is related to multiyear grants. All grants have an end date.

		Budget
19/9/2023-31/12/2024		19/9/2023-31/12/2024
Afghanistan	2.699.499	4.392.654
Iraq	273.864	415.337
Jordan	615.501	1.007.197
Lebanon	6.419.749	2.776.005
Occupied Palestinian territories	10.372.786	4.622.240
Syria	6.054.859	8.793.757
Yemen	1.493.822	1.066.751
Programmes for Ukraine	1.309.449	1.558.725
Middle East and Ukraine	29.239.529	24.632.666
Burundi	277.928	328.304
DR Congo	3.360.860	2.124.745
Central African Republic	334.216	497.348
Colombia	1.362.882	1.352.733
South Sudan	2.256.953	2.937.791
Uganda	4.453.700	4.871.077
Africa and Colombia	12.046.539	12.111.998
Programmes from the Netherlands	6.557.138	4.651.615
Total project revenue	47.843.205	41.396.279

Grants from other organisations comprise income from foundations and non-governmental organisations. All War Child’s income from other organisations is incidental, although part of the income is related to multiyear grants. All grants have an end date.

Income from the Netherlands Government exceeded the 2024 budget by € 6.3 million (92%) due to increased funding for Palestine.

Developments 2024

When the annual plan 2024 was drafted the scale of the humanitarian crisis in the Middle East could not be foreseen. Funding for both the Occupied Palestinian territories (€ 5.8 million, 124% over budget) and Lebanon (€ 3.6 million, 131% over budget) have increased sharply and far exceeded the budget.

13 CONTRIBUTIONS FROM THE WAR CHILD NETWORK

Contributions from the War Child network include unrestricted contributions from War Child (Holland, the Netherlands), War Child UK, War Child Germany, War Child Sweden and Children in Conflict. These members of the War Child network raise funding in their home society enabling the programme implementation by WCAF.

		Budget
19/9/2023 - 31/12/2024		19/9/2023 - 31/12/2024
War Child Netherlands	8.350.000	8.350.000
War Child United Kingdom	5.825.501	5.495.505
Children in Conflict	1.233.162	1.415.095
Contributions from the War Child network	15.408.663	15.260.600

Developments 2024

The contributions from the War Child network were in line with the annual budget.

14 EXPENSES

WCAF’s expenses are summarized by expense categories.

	19/9/2023 - 31/12/2024	Budget
		19/9/2023 - 31/12/2024
Consortium partners	5.008.649	-
Implementing partners	14.462.114	6.259.975
Project materials	2.274.332	1.716.826
Training	1.683.298	325.169
Incentives	1.568.554	42.954
Service providers	782.218	344.621
Other activity costs	1.641.091	23.205.277
Activity costs	27.420.256	31.894.822
Gross salaries	18.518.635	16.412.810
Social Securities	2.000.855	890.100
Pension premiums	564.590	439.556
Other employee costs	1.914.952	316.031
Employee costs	22.999.032	18.058.497
Travel	1.290.987	527.978
Living and lodging	774.973	270.467
Costs of vehicles	797.467	597.469
Travel costs	2.863.427	1.395.914
Facility costs	1.481.865	1.277.798
Outsourced expertise and consultants	2.699.930	708.528
ICT expenses	1.561.082	2.057.891
Office running costs	324.644	181.797
Publication and communication	119.355	36.000
Audit costs	296.536	230.499
Gifts in Kind	173.895	267.000
Other general costs	452.371	866.617
General costs	5.627.813	4.348.332
Contributions to network members	200.000	200.000
Total non-financial expenditure	60.592.393	57.175.363

Developments 2024

Total expense exceeded budget by € 3.4 million (6.0%) due to increased funding received from donors. A large part of this increase is spent on the consortium and implementing partner expenditure lines.

Expenses under funding opportunities are budgeted under other activity costs, whereas incurred expenses under approved funding are recorded on their individual expense categories. Consequently there is an underspent on the other activity costs expense category budget.

The contribution to network members comprises the contribution to War Child Deutschland GmbH.

Independent Auditor’s costs

WCAF’s financial statements 2024 are audited by BDO Audit & Assurance B.V. WCAF determines the presentation of the auditors fee as the total fees for the examination of the financial statements based on the reporting period of the financial statements, irrespective of when the work is performed. No other assignment were awarded to BDO in 2024.

	BDO Audit & Assurance B.V.	Other BDO network	Total BDO
	19/9/2023 - 31/12/2024	19/9/2023 - 31/12/2024	19/9/2023 - 31/12/2024
Audit of the financial statements	203.522	-	203.522
Other audit engagements	-	-	-
Tax-related advisory services	-	-	-
Other non-audit services	-	8.955	8.955
Total 19/9/2-23-31/12/2-24	203.522	8.955	212.477

15 FINANCIAL COSTS

	19/9/2023 - 31/12/2024	Budget 19/9/2023 - 31/12/2024
Foreign exchange gains	-1.078.829	-20.000
Foreign exchange losses	1.128.597	20.000
Bank costs	225.510	117.624
Total financial costs	275.278	117.624

Developments 2024

WCAF does not invest the funds it is trusted with by its donors.

The year 2024 saw an exchange rate gain of € 1.1 million and an exchange loss of € 1.1 million. Exchange gains and losses are mainly related to the revaluation of outstanding grant award and bank balances in non-euro currencies. WCAF does not budget these gains or losses since those are unpredictable. WCAF does not hedge this risk, but takes appropriate measures to mitigate the net exchange result impact as far as possible.

APPROPRIATION OF THE RESULT

On 26 June 2025, the Supervisory Board of Stichting WCAF discussed the annual report and the annual accounts 2024. In accordance with article 8.1.a of the articles of association of WCAF, the Supervisory Board adopted the annual report and the annual accounts of WCAF, including the proposed appropriation of the result. The members of the Supervisory Board as per 26 June 2025.

The articles of association provide guidance about the appropriation of the result in stating that the foundation shall not keep more reserves than reasonably necessary for its continuity, as determined by the Managing Director. Art. 3.4: “The foundation shall not hold more assets than the board of directors considers reasonably necessary to ensure the continuity of its activities for the benefit of its objectives..”

EVENTS AFTER THE BALANCE SHEET DATE

No events have occurred between the balance sheet date and the date on which the Supervisory Board adopted the annual accounts, which would affect the 2024 annual accounts or the condition of WCAF at the end of the financial period.

11.8 NOTES TO THE CASH FLOW STATEMENT

The cash items disclosed in the cash flow statement are comprised of cash and cash equivalents and there are no deposits or other investments. Cash flows in foreign currencies have been converted at the applicable exchange rate. Exchange differences affecting cash items are shown separately in the cash flow statement. Interest paid and received is included in cash from operating activities. Transactions not resulting in inflow or outflow of cash are not Recognised in the cash flow statement.

WCAF’s cash and cash equivalents balance stands at € 6.6 million in addition to € 28.6 million short term receivables, against short term liabilities of € 24.7 million. WCAF’s balance of available resources can be explained by the grants received in advance from important donors and foundations, such as the European Commission, the Netherlands government and the UBS Optimus Foundation. The projects related to these subsidies are partly to be implemented in 2025 and beyond. For more information, see the notes to the balance sheet item ‘Grants Received in Advance’.

11.9 FURTHER NOTES TO THE ANNUAL ACCOUNTS

REMUNERATION MANAGING DIRECTOR

Name	Robert Williams
Function	General Director
Duration	indefinite from 19/9/2023
Hours/week	37,5
Part-time percentage	100%
Period	1-1-2024 to 31-12-2024

1/1/2024 - 31/12/2024	
Annual income	
Gross salary	165.209
Holiday allowance	-
13th month / Variable annual income / Bonus	-
Total director remuneration	€ 165.209
Taxable allowances	-
Pension premium (employer part)	€ 7.735
Other remuneration / Pension compensation / End of service fee	€ 93
Total remuneration and benefits 2024	€ 173.037
Social security contribution (employer part)	€ 16.277
Total employment related expenses 2024	€ 189.314

The Managing Director received no remuneration from WCAF for the period September 19, 2023 to December 31, 2023. The total remuneration of the Managing Director of WCAF during 2024 was € 165,209 which is below the maximum of € 180,984 (1 full time employee for 12 months) as set by the guideline for Directors’ Remuneration of the Dutch association for fundraising organisations Goede Doelen Nederland (GDN), based on a BSD score for WCAF of 520 points.

The annualized remuneration of the Managing Director, together with all taxable allowances and all employer’s charges, pension compensation and other remuneration on the long term is € 189,314 which is within the maximum set by the guideline of € 231,463 (1 full time employee for 12 months).

No loans, advances or guarantees were given to WCAF’s directors.

REMUNERATION SUPERVISORY BOARD MEMBERS

No remuneration is offered to Supervisory Board members and no loans, advances or guarantees existed in 2024. Members of the Supervisory Board occasionally visit WCAF’s field offices if this is relevant in respect of their role. Expenses related to the travel are paid by WCAF and it is left to the discretion of the Supervisory Board members to reimburse the expenses to WCAF. In 2024, no expenses were incurred for Supervisory Board members.

NUMBER OF EMPLOYEES

The average number of fulltime equivalent employees (FTE) in the year 2024 was 588 FTE.

1/1/2024 - 31/12/2024	
Employees at global office excl. interns (in FTE)	98
Employees on local contract in programme countries (in FTE)	463
Employees on expat contract in programme countries (in FTE)	27
Total average number of employees (in FTE)	588

Besides the CEO there were no employees in the period September 23, 2023 up to and including December 31, 2023. The above FTE information therefore covers the year January 1, 2024, up to and including December 31, 2024.

PENSION PLAN

The pension charge Recognised for the reporting period is equal to the pension contributions payable to the pension fund over the period.

WCAF’s head office pension plans for staff based in the Netherlands are in accordance with the conditions of the Dutch Pension Act. It is a defined contribution system without indexing arrangements, the pension insurance company is a.s.r. Doenpensioen. There are no self-administered pension plans. There is a strict segregation of the responsibilities of the parties involved and of the risk-sharing between the said parties (War Child, a.s.r. and staff).

WCAF’s head office pension plans for staff based in the United Kingdom are in accordance with UK law and constitute a defined contribution personal group pension plan. Obligations for contributions to the defined contribution pension plans are recognised as an expense when due.

In its project countries, War Child acts in accordance with local pension laws and regulations.

ADOPTION OF ANNUAL ACCOUNTS

The Annual Accounts are prepared by the management of War Child. On the condition of obtaining an unqualified opinion of the independent auditor the Financial Statements were unanimously adopted by the Supervisory Board of War Child in its meeting of 26 June 2025.

Amsterdam, 26 June 2025

Supervisory Council:

Hans van der Noorda (Chairman)
Caroline Browne
Louise Zwama Bombeeck
Rod MacLeod
Su’ad Jarbawi
Inah Kaloga

Managing Director:

Robert Williams

Independent auditor's report

To: the Management Board and the Supervisory Board of Stichting War Child Alliance Alliance

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

Our opinion

We have audited the annual accounts 2024 of Stichting War Child Alliance, based in Amsterdam.

In our opinion, the accompanying annual accounts give a true and fair view of the financial position of Stichting War Child Alliance as at 31 December 2024 and of its result for 2024 in accordance with the Guideline for annual reporting 640 'Not-for-profit organizations' of the Dutch Accounting Standards Board.

The annual accounts comprise:

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

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 annual accounts' section of our report.

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

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

B. Report on other information included in the annual report

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

- ▶ The board report 2024 (page 3 - 54 of the annual report) & the Supervisory Council report;
- ▶ other information;

Based on the procedures as mentioned below, we are of the opinion that the other information:

- ▶ is consistent with the annual accounts and contains no material misstatements;
- ▶ includes all information as required by the Guideline for annual reporting 640 'Not-for-profit organizations' of the Dutch Accounting Standards Board.

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

By performing these procedures, we comply with the requirements of the Guideline for annual reporting 640 'Not-for-profit organizations' of the Dutch Accounting Standards Board and the Dutch Auditing Standard 720. The scope of the procedures performed is substantially less than the scope of those performed in our audit of the annual accounts.

The Management Board is responsible for the preparation of the other information including the board report in accordance with the Guideline for annual reporting 640 'Not-for-profit organizations' of the Dutch Accounting Standards Board.

C. Description of responsibilities regarding the annual accounts

Responsibilities of the Management Board and the Supervisory Board for the annual accounts

The Management Board is responsible for the preparation and fair presentation of the annual accounts in accordance with the Guideline for annual reporting 640 'Not-for-profit organizations' of the Dutch Accounting Standards Board and the provisions. Furthermore the Management Board is responsible for such internal control as the Management Board determines is necessary to enable the preparation of the annual accounts that are free from material misstatement, whether due to fraud or error.

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

the Management Board should disclose events and circumstances that may cast significant doubt on the organization's ability to continue as a going concern in the annual accounts.

The Supervisory Board is responsible for overseeing the foundations financial reporting process.

Our responsibilities for the audit of the annual accounts

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 annual accounts. 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 judgment and have maintained professional skepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included e.g.:

- ▶ Identifying and assessing the risks of material misstatement of the annual accounts, whether due to errors or fraud, 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 errors, 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 foundations internal control;
- ▶ Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management Board ;
- ▶ Concluding on the appropriateness of the Management Board'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 foundations 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 annual accounts 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 the foundation ceasing to continue as a going concern;
- ▶ Evaluating the overall presentation, structure and content of the annual accounts, including the disclosures; and
- ▶ Evaluating whether the annual accounts 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.

The Hague, 27th June 2025

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

w.s. drs. T.H. de Rek RA
