



RESTORING HOPE THROUGH EDUCATION

War Child Annual Report 2021

WAR
child

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We are War Child



Our Take On 2021

Around the world, **education is in crisis**. Due to the fallouts of the COVID-19 pandemic, nearly 260 million children have no access to education - the highest number in over a decade. What's more, deep budget cuts and rising poverty means almost 10 million children may never return to school. Add armed conflict into the mix and their dreams of a brighter future seem more and more uncertain.

Education and mental health

In 2021, the results of our [joint study with World Vision](#) confirmed these fears - revealing the direct correlation between access to education and children's mental health. 90 per cent of children in six conflict-affected countries could not attend school as a result of the pandemic. Those asked cited school closures and their families economic hardships' as two of the main reasons for persistent feelings of **hopelessness and anxiety**.

Instead of school, young people like [Mahmoud](#) are turning to hard labour and low-paid work in a desperate bid to feed their families. Furthermore, new analysis suggests that the same school closures are likely to push some 10 million girls towards early marriage.

"More children than ever are living in active war zones, with schools unsafe or non-existent."

And it's not just the pandemic that's cutting off access to education. [More children than ever](#) are living in active war zones with schools unsafe or non-existent, teachers overburdened and educational standards at an all-time low. A chilling reminder - in 2020 alone, 160 schools in DR Congo were looted or burned.

That's why **restoring access to education** took top priority for War Child in 2021, taking fast, effective and low-cost learning far beyond the classroom...



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Our Progress

Building on the work of 2020, we continued to adapt several of our programmes and evidence-based methods to the changing environment. This saw new innovations such as [Can't Wait to Learn@Home](#) really take shape. Not only tablet-based learning but also the use of **online tools, platforms and services** ensured we were able to reach children even in areas where no formal education exists.

Meanwhile, forward-thinking [education programmes](#) allowed children to catch up on vital weeks; months; years of missed schooling, overcoming the obstacles of COVID-19 and perpetual war and conflict.

For children living in the midst of violence, the opportunity to learn is also the opportunity to regain hope and improve their outlook on life. With this in mind, the year saw us explore a variety of emerging approaches including [social and emotional learning](#) and [psycho-education](#). We also prioritised [projects](#) that put young people in the lead as educators and advocates within their communities.

As for the **real heroes of education** - the role of teachers in these settings cannot be overlooked. Despite the heavy burden they carry, these special individuals still find it in themselves to be there for their pupils. With the development of our [CORE for Teachers](#) method as well as other key initiatives, we're going the extra mile for them too.

"Each and every one of us has the passion, knowledge and capacity to take action. But to do this right, we need each other."

Joining Forces

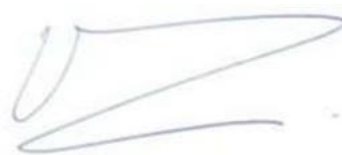
While we're thankful for these small steps forward, we must come back to where we started. Hundreds of millions of children worldwide are waking up in active war zones, **denied their fundamental rights** to education, protection and a healthy mind.

As we move to a [shared way of working](#), we are calling on everyone - governments, partners, donors, individuals... - to give this crisis their highest priority. Each and every one of us has the passion, knowledge and capacity to take action. But to do this right, we need each other.

Because no child should be part of war. Ever.



Ramin Shahzamani, CEO



Hans van der Noordaa, Chair Supervisory Board



Our Mission

We believe that no child should be part of war. Ever.
And we are **daring enough to believe** dreams can come true.



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We know that **war has a power** that can make or break you.
War doesn't have to be the only thing defining you or the next generations.

We dream that the need for **War Child won't exist** anymore.
Yet, as long as there is war, there will be a need for War Child to help.

Supporting children to keep their hope in the darkest moments of their lives.
Inspiring them to remember their **joy, happiness, and freedom**.



We may never be able to take away all the pain that comes with war.
But **we can create space** where children heal.

We believe in the power of listening, empathy and consolation to save children's lives.
We believe in **conversation and learning**.
In music and play.
In giving hope.

But we don't believe in anything blindly.
We [test our beliefs and practices](#) rigorously.
Putting into action what works.



We know that even if we can get the child out of the war, it takes **daily acts of heroism** to take the war out of the child.

Truth is, there are **many more children in need** than War Child alone can support.
We know that we can't do this on our own.

Our deep desire is to [share our passion, knowledge and actions](#) .

And to do this right, **we need each other**.

Because no child should be part of war. Ever.

Our Vision

War Child works to provide quality education, psychosocial support and child protection. We collaborate with organisations around the world to ensure our work has **maximum impact** - and reaches the children who need it most.

Why? Because...



Our Programme Strategy



Our Strategy

The number of children living directly with the effects of violence and armed conflict has [risen by 20 per cent](#) and the available funds to meet their needs remain nowhere near enough. As War Child, we are not only obligated to grow our capacity - we also need to be sure that the support we provide has a measurable positive impact on children's lives.

Add **COVID-19 and the climate crisis** to the mix and we can no longer operate in a silo - or without the input of youth on the ground...

That's why our new strategic goal is:

By 2025, **five million children and youth** affected by armed conflict and emergencies will benefit annually from access to relevant, evidence-based and integrated methods, resulting in their improved resilience and psychosocial wellbeing.

With such a **big dream**, we've broken our ambition down into three key areas:

Programmes

Drawing upon our established [Research & Development](#) department, War Child delivers and prioritises **evidence-based programming** that is relevant, timely and adds value in multiple conflict and emergency settings.

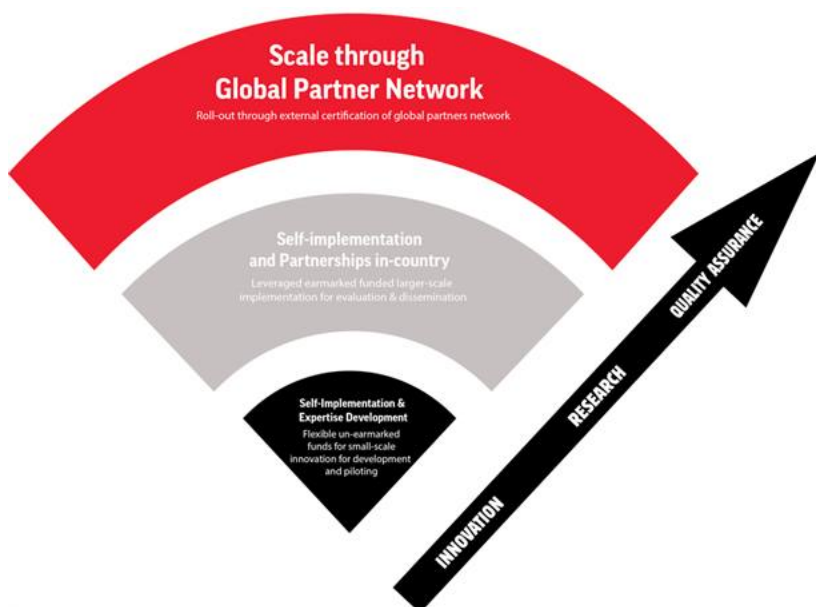
We will do this by monitoring and adapting our programme portfolio - co-created with partners and communities.

Scaling

War Child leverages its global network and sector expertise to respond to the expressed needs of children and youth affected by war and conflict and generates the resources to **scale-up our evidence-based methods** and services.

People & Organisation

All colleagues in War Child are part of a value-based **international networked expert organisation** - where all feel welcome, seen and heard and can participate safely.



This network is facilitated by a [Global Shared Platform](#), co-owned by all members, which promotes and celebrates inclusion, diversity, equity, a climate-neutral footprint and beyond...

All of the above **needs to happen** in tandem if we have any hope of reaching the millions of children in urgent need.

What We Do for Children

In 2021, nearly **200 million children worldwide** woke up in an active war zone. That's thousands of young people confronted daily by uncertainty, fear and distress.

War Child works exclusively to improve the **resilience and psychosocial wellbeing** of children and youth in these settings - as well as those who are on the move or seeking refuge as a result.



How do we go about it? Through a vital combination of [education](#), [child protection](#) and [psychosocial support](#). These three pillars are constantly evolving to reflect children's ever-changing realities; being shaped and re-shaped with the support of our [Programme Quality](#) and [Research and Development](#) experts.

What we know for certain - one cannot exist without the other. **We may never be able to take away all the pain that comes with war. But we can create space where children can heal.**

Access for All

We work to ensure equitable access to all of our programmes. That means incorporating principles of racial and gender equality and **inclusion of marginalised groups** including children with disabilities in everything we do. We are also developing evidence-based methods to reduce common drivers of stigmatization.



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Youth Participation

As [Patrick Kumi](#) put it so well: youth hold the solutions to their own problems. Through co-creation, **youth advocacy and empowerment** initiatives, we are also exploring how youth (aged 15 to 24) can contribute more readily to our programmes.

Fast Aid

The COVID-19 pandemic brought about a shift in our programme delivery - moving to reach **greater numbers of children more quickly** through our Fast Aid methodology.

What is Fast Aid?

Our 'Fast Aid' kit is a set of key tools and programme methods developed and tested by various humanitarian agencies. The kit is supported by quick, streamlined decision-making processes - allowing for the rapid rollout of emergency response actions.

Taking key learnings from 2020, we were able to respond to both the May escalation in violence in the occupied Palestinian territory and the inter-ethnic conflict in Bukavu, DR Congo in November. This was made possible thanks to the hiring of a dedicated **Humanitarian Information Specialist** as well as the continued running of our real-time Virtual Operations Room.



In other news, moves to roll out a **Hot Spot Monitor** - a tool to monitor in-country emergencies and therefore increase preparedness - reflects our ambition to see Fast Aid more deeply embedded in our day-to-day programming.

Inside Our Gaza Emergency Response

Spring 2021 represented a violent escalation in the 55-year Israeli occupation of the [occupied Palestinian territory](#) - culminating in a spate of rocket attacks on Israel and **heavy bombardment of the Gaza Strip**. As a result of the escalation, 67 Palestinian children were

killed and 685 injured. Two Israeli children were killed and 60 were injured.

“At first we thought the bombing was targeted at another building - we soon realised it was ours.”
Laila (15)

In the **immediate aftermath**, War Child put its Fast Aid framework into action. Together with local partners we scaled up our humanitarian assistance to provide food, bedding, clothing and other basic items to families whose homes were destroyed.



Despite major access challenges, we were able to provide **psychological first aid (PFA)** to children and caregivers through mobile teams. First aid for the mind, PFA is a set of tried-and-tested communication tools used by frontline workers to respond directly to anyone experiencing emotional distress.

These efforts primed us well for a major [joint response](#) in collaboration with three humanitarian partners and funded by the Dutch Relief Alliance. War Child's efforts focused on the training and supervising of frontline partners to deliver PFA as well as the delivery of psychosocial support group sessions for children and caregivers. With a **rise in gender-based violence** in the weeks after the violence, we also offered a variety of case management and child protection services.



As a whole, our fast aid effort saw the urgent needs of **9,624 children and 3,809 caregivers** directly supported.

Upholding Programme Quality

Our goal is to continually improve our work - in order to provide effective responses that are relevant to the hopes and dreams of children worldwide. With this in mind, we are committed to monitoring, evaluating and strengthening the quality of our programmes.

In 2021, we worked hard to fulfil this commitment within the challenging context of [scaling our work](#). Our continued focus on relevance saw us explore new areas of programming - with a particular emphasis on **youth empowerment**.



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Children and Youth Key to the Solution

Children and young people affected by armed conflict are at the **heart of everything we do**. Their participation in developing solutions to the challenges they face is key to the design of our programmes.

The year welcomed an organisation-wide process to revise our [Theory of Change](#). One key revision was to broaden the scope of our programming to include activities that directly contribute to **youth freedom of choice and action**.

We were proud to deliver an online strengths-based mentorship program for the **Compact for Young People in Humanitarian Action** - a movement of more than 53 international organisations all calling for the specific needs of youth to be prioritised in global response efforts.

From early marriage to domestic violence, COVID-19 has intensified the **threats experienced by women and girls** worldwide. 2021 saw a series of gender-responsive programming workshops take place at our Colombia, Jordan, Cyprus and Lebanon offices. The exploration of a project to improve the meaningful participation of Palestinian women and girls in political decision-making processes was also a significant highlight.

Sharing Best Practice

Led by our team of [thematic specialists](#), the year saw us revise our education, psychosocial support and child protection strategies. This saw us accelerate our contribution to a variety of humanitarian networks.

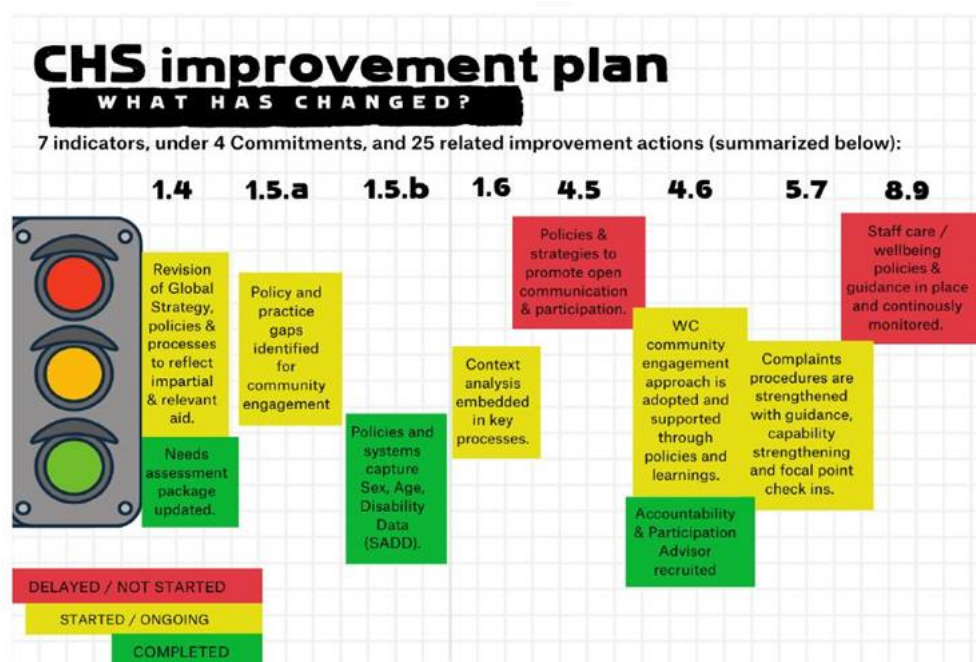
Our involvement in these networks allows us to both improve and share best practice. Several key learning initiatives were developed over the course of 2021, helping us **grow the capabilities** of our staff and partner organisations.

Highlights included the external launch of our Conflict-Sensitive Education e-course - developed in partnership with Save the Children UK and the Humanitarian Leadership Academy and featured in an online series by the **Inter-Agency Network for Education in Emergencies**.



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We also collaborated with the **Child Protection Humanitarian Alliance** to develop a series of learning modules and guidance notes on important topics such as the representation of children associated with armed groups and forces.



Meeting Global Standards

The quality of our programmes is further strengthened through our work to align with global standards on humanitarian action. Through a self-assessment at the end of 2020, our membership of the **Core Humanitarian Standard (CHS) Alliance** was significantly bolstered.

Centred around the importance of people-centered action, several key learnings came out of the assessment and were carried forward in our improvement plan. For more on this year-long accountability journey, [read this blog](#) by **Hana Abul Husn**, our Global Planning and Monitoring and Evaluation Specialist.

In addition, we improved our adherence to the **Minimum Humanitarian Standards**. Our Minimum Standards e-course - housed on the War Child Learning World - was adapted to include the IASC Guidelines on inclusions of persons with disabilities.

Monitoring and Evaluation

The work that we do is based on humanitarian best practice - but we don't stop there. The year saw us make a number of improvements to our internal quality assurance mechanisms and processes.

A review of our **Global Monitoring Framework** was at the heart of these improvements. Efforts to include expanded disaggregation requirements is helping us look at programme data with more attention to individual needs.

Ready, Set, Grow

Following in the footsteps of TeamUp and Can't Wait to Learn, several of our evidence-based methods are now ready for scaling. The year saw us begin to adapt and contextualise these methods so that we can include them within our [global programmes](#) and share them with partners.



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Reflection and learning are absolutely vital as we grow. By taking these steps, we are hopeful that we can offer **quality support to many more children** in the years to come.

More Communication, Quality Education

War Child works to uphold and improve the quality of each and every one of our programmes. But what does that actually look like in practice? “I’m so glad you ask”, beams Noëmi Gerber, our **Global Education Specialist**. “A lot of the work we do happens behind the scenes so it’s great to shine a light on it.”



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What does your day-to-day job look like?

“I’m one of many thematic advisors within my team. While I’m dedicated to education, others work in the area of child protection or psychosocial support.

In a nutshell, I offer **support to country offices** around anything related to education. Anything; from project development and proposal writing to implementation issues or questions. Sometimes, there’s a need to develop new resources and tools to evaluate or improve the quality of a project. Or there’s a hot idea for a new course that can aid staff’s personal development.”

You work with people around the globe. How has that been in COVID-19 times?

“My job used to involve a lot of travel. COVID-19 has changed things. You always have different conversations when you’re face to face. Meeting in person is an opportunity to really get to grips with **what the local challenges are** - and have more in-depth conversations about what the country teams want to get out of their education programming.”



What kind of challenges are you seeing?

"That's a question I can only answer in two parts. So, I'll start with the first..."

In many of the countries where we work, education is in crisis. COVID-19 and its fallouts, but also a steady rise in armed conflicts, is resulting in a **wave of school dropouts** and lack of further education opportunities for young people. The hidden cost of education, an increase in child labour and early marriage as well as displacement due to conflict and crisis, are some of the main reasons for these dropouts.

The **quality of education** is also declining. Overcrowded classrooms, overburdened teachers, limited education materials, damaged infrastructure...you name it, the challenges are piling up."



And the other part?

“So, there’s challenges in the external environment, but there’s also the challenges we’re facing internally. This relates to another element of my job - and that is working strategically across the organisation to bring our **scaling ambitions** to life.

“The biggest challenge I’m seeing is that we’re trying to **grow fast while maintaining quality** - and that requires a lot of talking. Several years ago, we realized that, while there’s a lot of communication between thematic advisors and the Amsterdam office, there’s much less cross-country. This means that we’re not always sharing best practice which is so important.”

Bringing people together to share best practices - is that your goal then?

“There are so many aspects to my role so it’s hard to strip it back to one main goal. But yes - one of the things I find most inspiring is this cross-cutting work with all the country, regional and global **education advisors**. We come together to share experiences and identify areas of programming that we want to develop further. It’s a forum where ideas can really be put into practice.”



© Carmen Breidy

Can you give an example?

“A great example is the work we did in 2021 to improve **children’s social and emotional learning** within our education work. Education isn’t just about a career; it also helps you develop the interpersonal skills to become the young adult you want to be. This, in turn, can have a major impact on children’s mental health and self-esteem. Seeing these colleagues initiate work that will benefit children’s wellbeing more broadly is really exciting!”

Our Commitment to Integrity



Our Commitment to Integrity

Integrity and justice are central themes within War Child. At all times **everyone** involved in our work must act in accordance with our three Integrity Values:

ACCOUNTABLE, RESPECTFUL, TRANSPARENT

Our **duty of care** extends to all children and adults who take part in our programmes as well as War Child staff and stakeholders. This commitment is made manifest in the policies of our Integrity Framework:

- [Code of Conduct](#)
- [Child Safeguarding Policy](#)
- [Anti-Fraud and Anti-Corruption \(AFAC\) Policy](#)
- [Speak Up! Procedure](#)

Our **Child Safeguarding Policy** - which does as the name suggests - ranks top of our commitment. Another crucial element of this framework is our **Speak Up! Procedure** - a 24/7 reporting mechanism allowing anyone to raise a concern about observed or suspected misconduct in complete anonymity.



All reported issues - big and small - are followed up in a timely manner. From a **survivor-centred approach** to the **Best Interests of the Child**, we adhere to several guiding principles throughout the case management process.

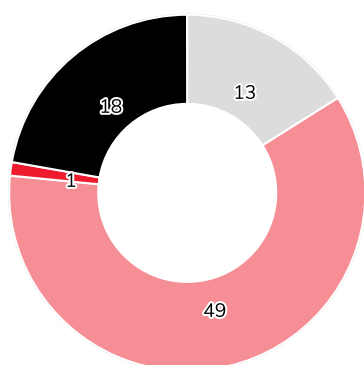
2021 Reporting

The year saw a significant rise in the number of integrity cases. A total of 81 complaints were reported through the various Speak Up! Channels - 27 more than in 2020. While this rise may initially appear negative, it actually reflects a **growing trust** in and awareness of our reporting channels.

A boom in the usage of these channels was experienced over the year and can be largely attributed to the hard work of our **integrity and child safeguarding focal points** - a team of in-country sounding boards and confidential advisors who made their presence felt.

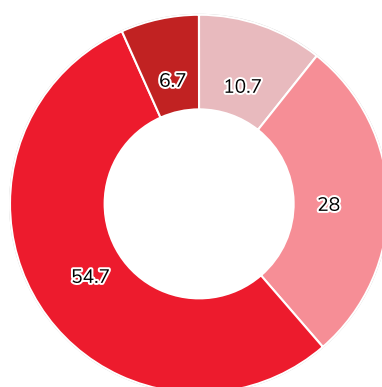
The majority of complaints (49) concerned **alleged breaches of our Code of Conduct** including two complaints of SEAH (sexual exploitation and abuse and sexual harassment) against a War Child staff member and/or War Child representative. A further 18 complaints concerned suspected financial misconduct and 13 were directly related to War Child representatives' interactions with children. While each case varied largely in terms of issue type and severity, more than 54 per cent were classified as 'high severity' (see below).

Type of issues reported:



- Child Related Incident
- Code of Conduct Violation
- Ethics Violation
- Financial Concerns

Severity level of reported issues:



- Low
- Medium
- High
- Critical

Severity Level

Critical (Level 3): Any CS or Integrity policy/guidance breach that has caused children/survivor or project participants serious harm (e.g. sexual harassment, sexual abuse, exploitation, any form of abuse including death). Any policy breach that may cause serious reputational risks to the organization.

High (Level 2): Any CS or Integrity policy/guidance breach that has placed children/survivor or project participants in serious risk of harm or where harm has already taken place but is not severe. Any policy breach that may cause reputational risks to the organization.

Medium (Level 1): Any CS or Integrity policy/guidance breach where no direct harm to children or project participants has taken place. Any CoC and/or CS policy/guidance breach that impacts the reporting party and the reputation of the organisation, but where there is no direct harm to an adult.

Child Safeguarding

Any integrity breach is unacceptable, but child safeguarding incidents go against the core of our very mission.

Among 13 child safeguarding incidents, two were classified as 'critical severity'. All received attention and action **within the first 24 hours**. All incidents came from five War Child countries: the Netherlands, Burundi, Uganda, Lebanon and Syria. The majority of cases related to physical abuse.

In some of the countries where we work, using physical violence - such as a slap or a push - to reprimand children is culturally acceptable. While it takes time for cultural norms to evolve, it is our job to ensure our **zero-tolerance policy** to all forms of violence is strictly adhered to. In response to this rise in cases, the year saw us design and deliver a series of child safeguarding training courses for local partners.

Only two of the reports related to potential online abuse. Thankfully, the policy breaches were reported early meaning **no harm** came to the children in question.

In December, War Child was shocked by an accusation of sexual misconduct with a minor made in Dutch news circles against our ambassador **Marco Borsato**. To be able to establish the facts of this case Borsato decided to resign his ambassadorship. War Child agreed with his decision and continued to ensure that our strict code of conduct regarding the protection and treatment of children is always respected by our employees and representatives. Read more about the status of this risk and the measures we have in place to manage it [here](#).

Strengthening our Commitment

A boom in the usage of our various reporting channels can largely be attributed to the hard work of our **integrity and child safeguarding focal points** - a team of in-country sounding boards and confidential advisors who made their presence felt throughout 2021.

Countless training sessions and five major learning events were also delivered throughout the course of the year. The sessions were attended by War Child staff members and senior management alike and directly supported our **mandatory integrity e-learning modules** available in four languages.



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Like we said, our goal is to **eliminate all forms of abuse and misconduct** within our walls - but we're also realists. The first step is to ensure that anyone who comes into contact with War Child feels enabled to speak up and can file a report - no matter the hour - in confidence and safety.

Building a Culture of Belonging

'I'm so happy the weekend is over and I'm back at work!' These are the words every manager on the planet longs to hear. Despite Monday morning being no cause for celebration, a happy, healthy and motivated workforce *is* achievable if you **invest in your organisational culture**.



© Amar Robert

For War Child that means truly understanding the people behind our organisation. 2021 saw us turn this into concrete action with the inclusion of a culture-driven Ambition Statement in our organisational strategy. At the heart of this statement is our commitment to creating a culture of ethics and belonging within our walls. This is aided by the launch of our [Global Shared Platform](#) where principles such as **shared responsibility**, co-ownership and personal contribution will rule the roost.

Thanks to the support of our external **Diversity, Equity, Inclusion and Belonging (DEIB)** team, we also launched the first phase of our Open Dialogues initiative. This saw us take the first steps towards really creating a culture of belonging within our walls.

Within this project, the year saw us conduct a survey among staff, posing the question: do you feel welcome, valued and safe in your workplace? Bolstered by a communications campaign, this global **Culture of Belonging Survey** garnered over 520 responses. The DEIB team also conducted a policy analysis of key strategic documents and held focus groups with staff to complement the data gathered. Together, this resulted in a Current State Assessment Report shared with the organisation in the first quarter of 2022.



In addition, 2021 saw us update our **Core Values** to include specific wording on co-creation, diversity, equity, inclusion and belonging. To coincide with 25 years of War Child, we also launched a series of 25 staff stories internally. This, alongside our weekly global Zoom meeting - otherwise known as the 'TamTam' - succeeded in bringing people together during a time of unprecedented uncertainty.

A training for managers on decolonizing the aid sector and the development of an Inclusion Statement complemented these efforts.

Research and Development



Research and Development

Research and Development (R&D) is a key driver of War Child's ambition to become an **expert organisation** in improving the psychosocial wellbeing of children and youth affected by war.

Our R&D activities contribute towards the creation of an integrated care and support system across **all levels of a child's life**. This [Care System](#) is scientifically tested resulting in a series of [evidence-based methods](#) that adhere to the highest standards of quality.



© War Child

As we speak, these methods and tools are rapidly being shared with the wider humanitarian community - and implemented via trusted partners. This reflects our growth as an organisation, but also our refusal to rest on our laurels. We hope this goes some way to ensuring that our efforts make a **tangible difference** in the lives of conflict-affected children worldwide.

Our Care System

Around the world, hundreds of millions of children and youth are living with the effects of war and conflict. Separated from their homes, schools and loved ones, many are overwhelmed by **manifestations of distress**.

To meet these urgent and evolving needs War Child is developing a **comprehensive system of care** with children and youth at the very centre. Grown out of more than 25 years of experience, it enables us to meet children's varying needs - all according to the highest standards of humanitarian care.



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Within this War Child Care System is an **integrated suite of evidence-based methods** - spanning our thematic areas: education, psychosocial support and child protection.

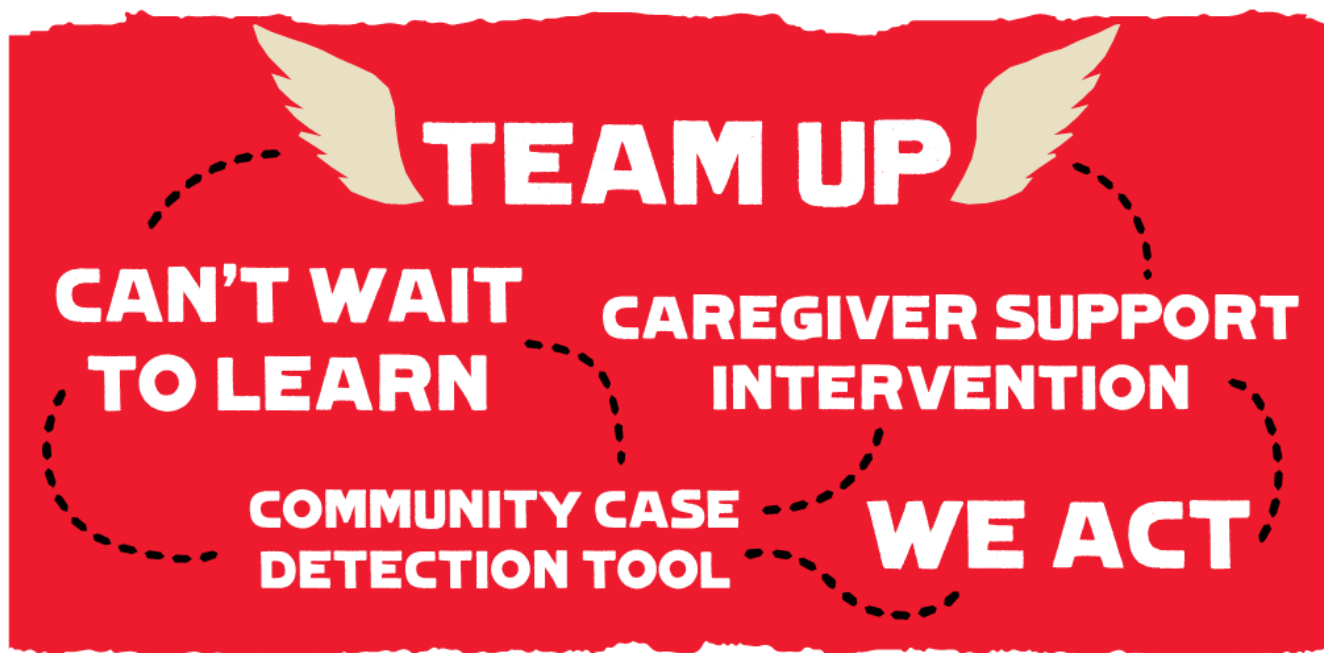
Given that these methods are developed from scratch - by our dedicated team of research specialists - it makes sense that they are all at [varying stages](#) of the research process. Some are just in the pilot phase. Some have made it to a full-scale effectiveness trial. Others are ready to be shared with partner organisations for use wherever children are affected by violence.

You can find an overview of our two flagship interventions [here](#) . For all the latest on our 'methods in development' head over to the [next page](#) .

Latest Research

Significant progress was made in the development and evaluation of our core methods over the course of 2021. It's worth noting that this progress was made during a time of continued struggle for our Research and Development department.

Despite the general loosening of COVID-19 restrictions, **outbreaks of new variants** - particularly the fast-spreading Omicron - regularly forced us to change paths. Yet, once again, the flexibility of both staff and participants shone through.



After six years of research and testing, five methods and tools are ready to be scaled. This active effort to [reach many more children](#) through the expansion of our methods will be undertaken by War Child but also collaboratively through partners.

[TeamUp](#) - our flagship psychosocial support intervention - has already spread its wings and flown, active in 16 countries by the close of the year.

Validating Our Approach

An evaluation study of WeACT - a tool to assess the personal and professional competencies of frontline humanitarian workers - was conducted with 36 informal teachers in Jordan. As partners of the World Health Organisation's [EQUIP platform](#), we collaborated with **George Washington University** and **UNICEF** to complete the study.

WEACT COMPETENCIES USED IN THE STUDY

- 1 Non-verbal communication
- 2 Verbal communication
- 3 Building rapport and relationships
- 4 Empathy, warmth and genuineness
- 5 Supporting the reflection and reframing of children's thoughts and feelings
- 6 Managing and facilitating group work effectively
- 7 Acknowledging and promoting children's agency
- 8 Behaviour management skills
- 9 Problem solving techniques
- 10 Identifying and understanding children's daily needs
- 11 Safe identification of child abuse, exploitation, neglect, violence and self-harm
- 12 Ability to be inclusive
- 13 Giving feedback

The study assessed the teachers' competencies before and after a two-day skills training adapted based on the tool. The results are currently under further analysis but preliminary findings were unequivocal - 12 out of 13 competencies increased significantly following the training while **all harmful behaviours** - by teachers towards children - were eradicated.

Please note: no children were included in the study. Instead, we use role play to act out real-life scenarios.



Meanwhile, with the support of partners including the **Collateral Repair Project** and **UNICEF Lebanon** we were able to get our [Nurturing Families](#) method firmly off the ground. A pilot study with refugees and conflict-affected communities in Lebanon and Jordan confirmed that our approach could be used to support at-risk families.

Our [Seeds](#) method also entered the next research phase. Seeds is unique in that it draws upon **deep community engagement** enabling community members including caregivers, youth and community groups to build a protective circle around children. In 2021, this innovative approach - and its potential for replication - attracted the attention of several major humanitarian partners.

Reaching More Children

With our [Caregiver Support Intervention](#) and [CORE for Teachers](#) method going from strength to strength, we were delighted to secure new funding to ramp up our research - all with the aim to reach many more children in 2022.



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This was also true of the [Community Case Detection Tool](#) - selected for inclusion in UNICEF's Measurement of Mental Health Among Adolescents at the Population Level (MMAP) Guidelines during the year. MMAP is a suite of data collection tools that measure mental health among adolescents primarily in low and middle-income countries.

A Moment of Reflection

As we scale, it's essential that we pause to reflect and [assure quality](#).

Off the back of a systematic literature review, we identified a gap in **stigma** reduction research specifically targeted at children. The review also revealed that most interventions out there focused on stigma attached to HIV/AIDS rather than mental health. This greatly informed the evolution of our innovative [STRETCH](#) method. In the last quarter of the year, an online board game was developed to trigger discussion about what the process of stigmatization looks like in practice.



Three quality assurance and scaling tools were also developed as part of [a research project](#) funded by the **Knowledge and Innovation Exchange (KIX)**. Through implementation of our Can't Wait to Learn programme, the study seeks to determine how EdTech innovations can be adapted and scaled to improve education access and quality for refugee and displaced children in Chad, Sudan and Uganda.

What we've learnt along the way - there is no one-size-fits-all approach to supporting the psychosocial wellbeing of children and youth. As we enter the next chapter of our scaling journey, **collaboration and creativity** are absolutely key.

Supporting Teachers in War

In war zones, teachers can make the difference between a whole generation surviving or thriving. Not only do they offer children a ticket to a brighter future; they also provide a listening ear and much-needed shoulder to cry on. But just like parents and caregivers, the **heavy burden of stress** they carry is diminishing their ability to protect and support - let alone teach - a classroom full of children.

Overburdened and under-resourced, and faced with the constant threat of violence, the impact on their wellbeing is immense. Now COVID-19 is thrown into the mix placing greater demands on educators as they take on the challenges of distance learning.

Despite this escalating situation, the stressors teachers in war come up against are rarely addressed. War Child is working to put these important adults **back in the spotlight** through our CORE for Teachers method...

What is CORE For Teachers?

"CORE recognises the stresses and burnout teachers in war zones face", says April Coetzee, Teacher and Lead Researcher for the intervention. "Using what we call a **whole-school approach**, we help them identify what constitutes a good teacher and work towards achieving that."



“This helps them recognise their own strengths and boosts their mental health and wellbeing. In turn, this leads to more **passionate, enabling and quality education environments** where children can learn and grow socially and emotionally.”

The intervention takes the form of five two-hour wellbeing workshops and three months of intensive teacher coaching - spread across six modules during regular school hours.



Where Are We At?

Focusing on the countries where the need is greatest, 2021 saw us explore ways to roll out CORE among teachers in Uganda. During the year, the African country marked the **longest COVID-19 related school closures in the world**. Even when schools did re-open, not all children were able to return due to everything from economic hardship to an increase in teenage pregnancy.

Meanwhile, teachers are buckling under the weight of limited resources and poor working conditions - with parents complaining of substandard quality and an unhealthy learning environment.

By the close of the year, we were delighted to secure funding from the Lego Foundation to conduct a feasibility study with **Ugandan refugee communities** in 2022.



In countries such as [Lebanon](#) the sudden switch to distance learning has also placed additional stressors on teachers - with many working over hours to support children remotely. The year saw us conduct a review on the impact of teachers' wellbeing on children's learning and mental health - putting forward a **strong case for investment** in this area.

For an intervention to grow - or leave the research lab, so to speak - it needs buy-in from the sector. In 2021, CORE was included in the **Inter-Agency Network for Education in Emergencies' (INEE)** global mapping as one of the best practices for supporting teachers in conflict-affected settings.

Our Global Programmes for Children



Our Global Programmes for Children

War Child works with children and youth affected by armed conflict in **more than 14 countries around the world**. In the [Middle East](#) we provide children from both refugee and host communities with a vital combination of education, protection and psychosocial support. In [Africa](#), our work is designed to help children cope with the consequences of armed conflict and develop skills for a brighter future. In [Central and South Asia](#) we engage with all areas of society to uphold children's right to mental health. In [Latin America](#) we promote peacebuilding processes and offer children the tools to contribute to these efforts.

We work in collaboration with organisations both local and global to ensure our work has **lasting impact** and reaches the children who need it most.



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The Middle East

Jordan



- **Child participants:** 299
- **Adult participants:** 170
- **War Child staff:** 18
- **Partner organisations:** 14

War Child has been working in Jordan since 2013 to **widen access to education** for children from both the host and refugee population. In 2021, involvement of youth in local decision-making processes contributed to our objectives to promote youth empowerment and community engagement.

Throughout the year, schools and **War Child 'Safe Spaces'** remained closed due to ongoing COVID-19 restrictions. We quickly adapted several of our programmes to reach as many children as possible through face-to-face as well as online methods.

Our Early Childhood Care and Development project was one such highlight - developed in response to the relationship between **lack of school 'readiness'** and rising dropouts. Through a combination of online early learning and psychosocial support, we were able to prepare some hundreds of refugee children for all aspects of school life. The roll out of [Can't Wait to Learn](#) in informal learning centres also supported our remote education efforts.

Lebanon



- **Child participants:** 53,028
- **Adult participants:** 28,570
- **War Child staff:** 190
- **Partner organisations:** 28

In 2021, Lebanon entered its second year of turmoil. Hyperinflation has led to prices rising exponentially and more than 90 per cent of the **1.5 million Syrian refugees in Lebanon** remain in destitute conditions.

Amidst these crises, War Child focused on increasing the resilience of children from both refugee and host communities. Our [Fast Aid](#) action - which started in 2020 - saw around 8,030 children, youth and adults receive basic needs assistance, cash-for-shelter and psychosocial support.

Collaboration remained one of our most important building blocks - seeing us join forces with the likes of **UNICEF** and **YouLead** to scale key projects and [evidence-based methods](#). The introduction of tech platforms including Akelius and Discovery as well as the embedding of music therapy in our programming strengthened our role in serving vulnerable communities, regardless of race, gender, background or ethnicity.

occupied Palestinian territory



- **Child participants:** 20,737
- **Adult participants:** 8,991
- **War Child staff:** 17
- **Partner organisations:** 19

From the Spring escalation to intensifying settler violence, 2021 was a tumultuous year for the occupied Palestinian territory. As ongoing COVID-19 restrictions limited access to schools and safe spaces, War Child worked hard to provide a **holistic combination** of education, child protection and psychosocial support.

The year saw us celebrate the end of our EU-funded **No Place for a Child** project in the West Bank. It also gave rise to a new one - a five-year program to give Palestinian women and girls a say on peace and security led by a consortium of expert partners including Oxfam and the Palestinian Initiative for the Promotion of Global Dialogue and Democracy

(MIFTAH).

Meanwhile, we were proud to reinvigorate our work in Gaza. In response to the May escalation in violence, and subsequent bombardment, we launched an extensive [emergency response](#) with vital funding from the Dutch Relief Alliance. The inclusion of our Caregiver Support Intervention in this response was a major highlight.

Syria Response



- **Child participants:** 183,622
- **Adult participants:** 106,930
- **War Child staff:** 27
- **Partner organisations:** 13

March 2021 marked a **decade of despair** for children and families at the centre of Syria's long civil war. This dire situation saw us step up our efforts to help children cope with the violence that surrounds them.

Creative solutions to the **lack of formal education services** across Northwest Syria took top priority. These included online early morning classes for boys that hold down jobs as well as the use of mobile buses to transport children to schools and learning centres.

An increase in airstrikes throughout the year caused continued civilian casualties and damage to vital infrastructure, including schools. Our **network of case**

workers offered vital protection and case management services for children at heightened risk of child labour, early marriage and other forms of exploitation - an effort that was positively reviewed through an external evaluation.

Central and South Asia

Afghanistan



The numbers: *With War Child UK*

We support the work of War Child UK inside Afghanistan to provide lifesaving protection and education to children living with the effects of conflict. In 2021 these activities revolved around the [fall of the previous Government](#) and the violence that surrounded it.

War Child UK's emergency response encompassed several key aspects - focusing on both immediate assistance such as the delivery of food and hygiene kits and **psychological first aid** as well as the roll out of vital protection and tracing and reunification services.

Two emergency fundraising appeals saw the public dig deep into their pocket to support this ongoing response effort. The Netherlands campaign alone garnered **over €48,287 in funds** in a matter of weeks.

Sri Lanka



- **Child participants:** 1,575
- **Adult participants:** N/A
- **War Child staff:** 0
- **Partner organisations:** N/A

After 11 years, 2021 saw War Child hand over its programmes in Sri Lanka to local partners. The decision was marked by the closure of the country office in July and the handover of TeamUp and other key methods to respected NGO, the **Centre for Children's Happiness**.

The re-alignment reflects War Child's commitment to scaling but also to [localisation](#). Instead of having a country office, we will identify and invest in new strategic partnerships in local civil society.

Our outgoing Country Director Marina Doris was integral to the first months of the transition, using her extensive network and expertise to **forge a presence** among community groups, non-profits, the private sector and beyond. We would like to take this opportunity to thank Marina and her team for all they have achieved for children in Sri Lanka.

Latin America

Colombia



- **Child participants:** 7,155
- **Adult participants:** 4,647
- **War Child staff:** 29
- **Partner organisations:** Nine

Amidst COVID-19 and a **resurgence in armed conflict**, the risks that young people face in Colombia are once again growing in scale and complexity. Despite financial and geographic constraints, War Child maintained its commitment to remote indigenous communities, youth affected by violence in urban contexts and Venezuelan migrant and refugee families.

Our psychosocial support, education and child protection programmes, including physically distanced sessions (video and podcasts), were praised for their **celebration of sport, music and dance**. Through this creative approach, we were proud to preserve the traditions of 2,017 indigenous children and community

members as part of our EU-funded [Peace Safeguards project](#).

From TeamUp to Seeds, the year also saw us drive forward several of our [evidence-based methods](#). Initial steps to adapt the Community Case Detection Tool to the local context were undertaken in collaboration with the Secretary of Education in Bogotá. The tool acts as a simple device to detect mental health problems in children early.

My Proposal for Peace

For Maria (10) from Putamayo, [Colombia](#), violence is never far away. Over the years, she has seen how the trafficking of people, drugs and weapons has divided her community and fueled armed conflict. Through our **Peace Circus** project, Maria is on a mission to reduce tensions and bring people closer together.



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“There are many challenges in our community”, she says. “The roads are dangerous and access is terrible. Plus, we are near places where there’s a lot of violence.”

Countless families have been forced to up and move when illegal activities render their home unsafe. This has led to an atmosphere of fear within Maria’s community, as well as **mounting tensions** between groups.

Atmosphere of Fear

While Maria has not been directly targeted, she hears more and more stories from friends and family. Arturo (15) also lives in the Putumayo area. He recounts the day when his parents were caught up in a violent clash between armed men:

“The group were looking for a man. **They wanted to kill him.** My father refused to follow their instructions so they became angry. Later they came to our house and put a gun to my dad’s head.”

Developing Solutions

Recognising this volatile situation, War Child brought the Peace Circus to the heart of the region. This **moving community circus** travels from village to village offering children the opportunity to develop a unique artwork. From visual arts to acrobatics, theatre, music and dance, they eventually take their creations to the stage - alongside their very own ‘peace proposal’.

That’s where the peace part comes in. During the program - which also includes life skills and **peace education** modules - each child is tasked with selecting an obstacle towards achieving peace in their community. Next, they set out to develop a solution based on their learnings along the way.



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Celebrating Diversity

With the support of her teachers, Maria quickly realized that the diversity of people in her community was at the root of the violence. Through a combination of education and creative expression, she was able to explore her own identity as well as important themes such as **tolerance and respect**.

“When I grow up I’d like to see a Colombia where we can all live together without fear.”

“I never knew that I had a talent for art”, she says. “But now I can draw, paint and dance.” With these newfound skillsets, she is determined to contribute to **peacebuilding efforts** in her society and remind people that our differences should be celebrated.

“When I grow up, I’d like to see a Colombia where we can all live together without fear”, she says. “A Colombia where all children can be happy, all families are united and we can all live in peace.”

Africa

Burundi



- **Child participants:** 33,600
- **Adult participants:** 18,806
- **War Child staff:** 37
- **Partner organisations:** Seven

From COVID-19 to natural disaster, War Child responded to several emergencies over the course of 2021. As Burundi slowly recovers from periods of instability, progress is slow in the areas of **education and economic opportunities** for youth.

Despite this challenging environment, we were able to reach more than twice the children specified in our annual targets. Through an integrated socio-economic empowerment program, we strengthened the employability of **1,756 out-of-school youth**. Meanwhile, the recreational activities offered in our network of community 'Safe Spaces' saw children improve their 'feeling of security' by a massive 94 per

cent.

With COVID-19 restrictions still in place, War Child put our **distance learning strategy** to the test. This resulted in a proven series of digitalised lessons disseminated both through radio and with the support of the Ministry of Education. Partnership strengthening became part-and-parcel of our approach, unlocking vital funds from UNICEF, SPARK and several others.

DR Congo



- **Child participants:** 41,875
- **Adult participants:** 14,185
- **War Child staff:** 34
- **Partner organisations:** 13

During 2021, DR Congo continued to battle a complex humanitarian crisis. While the COVID-19 pandemic persisted, limited lockdown measures were enforced by the government. This allowed War Child to continue its regular activities - providing **vital education, protection and psychosocial support** to more than 2,000 children.

It also gave us space to **expand into new conflict-affected territories** - namely Kabambare in Maniema province and the Hauts Plateaux of Fizi and Mwenga. Our strong security management combined with solid networking and youth-led programmes, strengthened our acceptance by communities throughout 2021.

Guaranteeing the safety of children and staff took top priority during the inter-communal clashes in Bunyakiri health zone. With a focus on **catch-up education**, War Child - in close collaboration with local partner CFAD, community leaders and government agencies - delivered a far-reaching emergency response.

South Sudan



- **Child participants:** 39,659
- **Adult participants:** 26,022
- **War Child staff:** 50
- **Partner organisations:** 16

Prior to the coronavirus, South Sudan was already facing a complex emergency characterised by **war, natural disaster and infectious disease outbreaks**. Based on shared objectives, War Child and several partner organisations have been working to strengthen systems that enable communities to identify and address issues impacting children.

The introduction of [Can't Wait to Learn](#) and [TeamUp](#) marked the debut of our evidence-based interventions in the country. Through a consortium with World Vision and in collaboration with the Ministry of Education, the year saw us introduce Can't Wait to Learn in three schools - overcoming the obstacles of conflict and

COVID-19 to deliver quality education.

In further pursuit of our scaling ambitions, we were delighted to be selected to carry out a five-country pilot of the **Mental Health and Psychosocial Support Service Package**, developed by the World Health Organisation and UNICEF.

Uganda



- **Child participants:** 27,312
- **Adult participants:** 29,202
- **War Child staff:** 104
- **Partner organisations:** 13

As one of the largest refugee host countries in the world, Uganda has struggled to keep its head above water during the global COVID-19 pandemic. To address the impact of hard lockdown and **extended school closures** on children's mental health, we focused mainly on community sensitisation and psychoeducation during the year.

This saw us conduct a far-reaching study with the Ministry of Health as well as roll out our flagship education and psychosocial support interventions. The launch of our [Can't Wait to Learn](#) innovation in three schools in the Kyangwali Refugee Camp was a significant highlight.

Our **psychoeducation initiatives** are designed to help people better understand mental health conditions and how they evolve. Through education, information and a mental health helpline we were able to support some 28,638 children and caregivers to address stigmatisation and lower distress.

Catching Up on Learning and Life

For Lamegie (12) from eastern DR Congo, life has been put on hold by violence. Besides the constant threat of attack, and the fear that comes with it, the enduring conflict has denied her the chance to learn. Growing up, she felt “uneducated” and had little hope for the future. That all changed when she came across our **catch-up education** program...

“When I started attending the catch-up class, I was far behind in learning compared to my peers”, says Lamegie. “My mother couldn’t afford to send me and my siblings to school, so we stayed at home.

“Now, I am learning Swahili, French and mathematics”, she says proudly. “I love my studies because they can help me in life, help my family and my community.”

Did you know?

In 2020 alone, 160 schools in DR Congo were looted or burned

Protected by the Community

And that’s the beauty of the program. Not only do we offer specially designed modules to help children ‘catch up’ on vital years of schooling, we also engage caregivers and the wider community in their protection.

Hundreds of teachers and parent committee members have been trained to improve **child safeguarding and governance in schools** as well as monitor the quality of education. We also provide educational supplies and school meals so that parents can afford to keep their children in the system.



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"Education is the only way"

“Education is the only way that my children can work towards a brighter future”, says Lamegie’s mother. “It’s very important because they used to be left at home doing nothing.”

Compounded by the COVID-19 pandemic, young women and girls in DR Congo are particularly at risk. Many are given laborious household chores and caregiving responsibilities. In some cases, **girls are forced to marry** to alleviate family poverty.

Through **protection and case management services**, War Child also works to shield children from exploitation and abuse. We pay special attention to their journey to and from school - the time when children are often most vulnerable.



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Exploring Her Path in Life

For Lamegie, while all aspects of the program are important, the **opportunity to learn** and explore her path in life is a blessing in itself. "When I was at home, I was uneducated. I didn't care about the future.

Today, I am different. My life has changed because I am taught well and can get a good education."

Europe

Germany



- **Participant and staff numbers:** *With War Child Germany*
- **War Child staff:** 2.2
- **Partner organisations:** 11

Despite event restrictions and other challenges posed by the COVID-19 pandemic, War Child continues to focus on **awareness-raising and brand building** as well as fundraising efforts - particularly with institutional donors.

The [Safe Spaces Campaign](#) was adapted for the German market and attracted outstanding celebrity support. A first grant was secured from the government to support our Burundi programme, while the Postcode Lottery and the German Children and Youth Foundation will help bring our TeamUp method to life in Germany.

While overall income targets were not reached, and staff turnover led to difficulties in planning, the onboarding of a **new Managing Director** will spearhead a year of transition - working closely with our [shared platform](#) colleagues to increase operational excellence and support many more children.

Sweden



- **Participant numbers:** *With War Child Sweden*
- **War Child staff:** 5
- **Partner organisations:** Seven

From the hosting of a national expert gathering to the organisation's first Swedish publication on mental health and psychosocial support (MHPSS), the year saw considerable progress made in positioning War Child as a **prominent MHPSS actor** in Sweden.

The extension of a collaboration with logistics giant, Scania and a new corporate partner, IBM was secured, as well as a **first-time United Nations grant** for enhanced MHPSS capacity to maintain Sweden's collaborative support for our War Child offices in Bogotá, Kampala and Beirut.

Our ambition for 2022 - to reach financial self-reliance - is on track. Nationally, we will continue to focus on

how to support refugee children and families who have settled in Sweden - with mentorship and psychosocial support projects like [Hope for the Future](#) leading the way.

The Netherlands



- **TeamUp Participant Numbers:** *With Save the Children*
- **War Child staff:** 105
- **Partner organisations:** 16

War Child's **marketing and fundraising hub** is situated in the Netherlands - and in 2021 unrestricted funds became more important than ever.

From individual donors to corporate partners, this saw us focus on attracting more long-term structural friendships. Meanwhile, our Ending the Silence and Safe Spaces campaigns exceeded targets. Read more about where our funds came from and how we spent them [here](#).

Structurally, transition from the War Child Holland head office to the [Global Shared Platform](#) led to role transfers and the heightened need for clarity. In addition, our [TeamUp](#) intervention - implemented by

coalition partner Save the Children - continued to support the psychosocial wellbeing of **refugee children living in the Netherlands**.

Can't Wait to Learn



- **Child participants:** 24,591*
- **War Child teachers and facilitators:** 530
- **Countries:** Six
- **Global partner organisations:** Nine

One in six of the world's children - [452 million](#) - live in countries affected by conflict. Of these children, [75 million children](#) are in desperate need of educational support. Those who can access formal education often do not progress due to high pupil-teacher ratios and poorly trained teachers. In 2021, COVID-19 saw schools for more than 168 million children close their doors for almost a full year. Globally, this **growing education gap** is fueling poverty, unemployment, exploitation and instability.

Knowing that education is the starting point on the journey to a better life, our Can't Wait to Learn programme made a significant contribution to closing this gap. By the close of the year, this **award-winning EdTech innovation** had provided 24,591 children with foundational numeracy and math skills.



© Irene Galera

Embracing the Shift to Distance Learning

The beauty of the programme is that it was already well built for the sector-wide shift towards online education. Furthermore, its grounding in evidence ensured that adapted versions could be rolled out fast while maintaining quality.

In refugee camps and host communities in [Uganda](#), where households with internet access are few, our adapted **Can't Wait to Learn@Home** programme saw 10,111 continue their learning journey remotely. Our team of community facilitators [overcame multiple access barriers](#) including extended lockdown and halts to public transport to not only deliver charged tablets to children's doorsteps, but also provide additional psychosocial support and learning guidance through home visits and print manuals.

In Lebanon, a similar approach warranted strong outcomes. The team reached 11,651 with home and community-based modalities. At the height of lockdown, children received **support and instructions via WhatsApp** on their parents' mobile phones. Indirectly, this also reduced tensions at home by involving the whole family in the learning process.

Thanks to the solidification of these new modalities, we saw a remarkable increase in the number of children taking part in the programme - almost **doubling our reach** in comparison to 2020. Learn more [here](#).

Maintaining Quality

While the year saw many tech-driven innovations emerge, little was known about how effective they were in practice. War Child - together with **UNHCR, Porticus, NYU Global TIES for Children** and **Relief Application** - [developed a tool to get answers](#). The consortium successfully completed the first phase development of the Gamified Learning Measurement Tool (GLMT) in the Summer, drawing upon Can't Wait to Learn's specific expertise in educational gaming design.

Scaling Up to Reach More Children

Can't Wait to Learn is one of the evidence-based methods which War Child is scaling. The launch of our Scaling Strategy in the first quarter of the year generated valuable feedback from key partners including **mEducation** and **Save the Children**. This was used to carry out a more detailed evaluation of our potential reach and costs-at-scale, resulting in an associated scaling plan based on War Child's [Theory of Change](#).

Funds from several key grants and unrestricted funding sources allowed us to develop quality-assurance tools like the GLMT alongside several math games. This bolstered our adherence to the **highest humanitarian standards** as well as renewed demands from national ministries of education.



© UNICEF Sudan - Bos

Through our strategic plan, several funding proposals were successfully submitted, and partnerships forged with **World Vision, Mercy Corps, NetHope, UNHCR, NYU TIES** and others to continue implementation in future years. The expansion of the programme to South Sudan reflects these efforts. With the support of regional trainers from our Uganda team and co-created with South Sudanese refugees, Can't Wait to Learn was piloted in three schools in the Malakal region.

In 2021, the programme was active in **six countries**: Chad, Jordan, Lebanon, South Sudan, Sudan and Uganda.

Making Our Method Known

The year also saw us gain exposure at several high-level global education events.

The **mEducation Alliance** - the USAID-run platform behind the September symposium - is focused on improving the effectiveness of EdTech initiatives globally. Can't Wait to Learn was invited to present our Curriculum Content Planning Framework at the 3-day conference. In short, the framework provides upfront insights into learning objectives and different teaching methods - even before the game is developed.



Our Programme Director Judith Flick presented multiple pitches to key stakeholders at the annual **ReWired Summit**. With the option to join online or at the in-person Dubai event, everyone from Audrey Azoulay, the Director-General of UNESCO and Gordon Brown, Former UK Prime Minister and United Nations Special Envoy for Global Education were in attendance.

Among the achievements was the awarding of **\$530,000 in seed funding** from summit hosts and philanthropic giant **Dubai Cares**. The funds will facilitate a partnership experiment with the EdTech Consortium - testing a collective action framework for youth on the move.

** Out of the 24,591 child participants, 2,054 were reached directly while 22,537 were reached through country offices and partner organisations in Chad and Sudan.*

Can't Wait to Learn@Home: A Whole New World

Majid (12) and Sahar (13) fled the war in Syria to **seek refuge in Lebanon**. Today, they live next door to each other in a refugee camp in the heart of the Bekaa Valley. Two years of COVID-19, on top of a fraught economic crisis, forced the two friends to drop out of school. With tensions high at home, they felt trapped by their environment - until they started following our Can't Wait to Learn@Home programme...



© Ralph Dargham

Stress at Home

Majid and Sahar had always been close. But, suddenly, the stress of the situation was showing itself in difficult **emotions and arguments** - mirrored by the mood at home.

Their parents, feeling the full force of the multi-pronged crisis, had no other option but to take their eldest out of school. They could barely put food on the table, let alone afford the costs of education.

There was talk in the neighbourhood of **boys taking up work** to support their families. Majid felt pressure to go down this path but missed his school and teachers dearly. When a Can't Wait to Learn facilitator knocked on his door with a tablet and an instructional manual, Majid couldn't hide his excitement. He ran round to Sahar's to share the good news, and so they began **learning together**.



© Ralph Dargham

Strong Bond Forming

The manual - filled with tips and tricks on **how to play** the educational games - is designed to be used by parents and caregivers to support their children's learning journey.

When periods of lockdown did occur, the two friends would also receive support via their mothers' mobile phones. "The facilitators couldn't meet the children in person so **we'd use WhatsApp**", says Lamia Doueihy, Technical Education Officer for Can't Wait to Learn in Lebanon. The benefit of that was that it also encouraged parents to engage with their children."

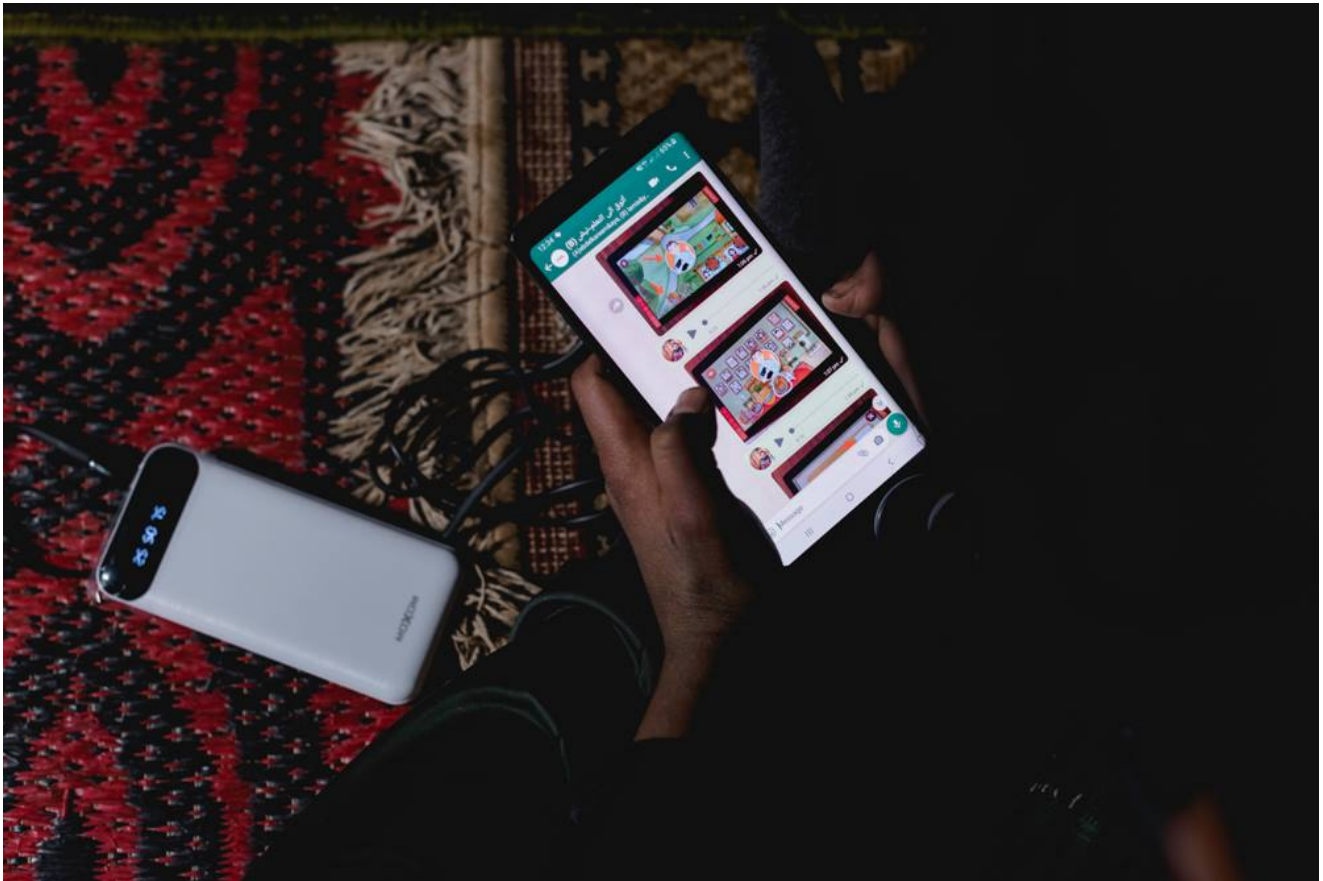
"What I witnessed was a strong bond forming between mother and child but also the **whole family unit**", she continues. "They'd wake up early, prepare the materials together and follow the songs and animated videos; singing along in unison."

Ready, Set, Game World

When the two friends play the educational games, they feel as if they have entered a whole new world - one free from the stressors around them. In this new world, there is still an element of familiarity - the games are **co-created with local refugee children** ensuring the storylines, settings and characters reflect their unique realities.

"The storylines might be based on fantasy, but they draw on real-life challenges and scenarios."

While Majid loves the maths modules - "I am now able to count to 100!" - Sahar's favourite is the Arabic games where she can listen to and read stories. "The stories might be based on fantasy, but they draw on real-life challenges and scenarios", reiterates Lamia. "This equips children with the **social and emotional skills** to deal with these challenges, which, in the absence of a school environment, is so important."



© Ralph Dargham

Facing Life's Challenges

And with everything from inflation to electricity outages placing a strain on daily life, Sahar and Majid need these skills more than ever. "I hope that I will be able to pursue an education", says Sahar. "I want to learn new things and be a successful person."

"I don't know about that", responds Majid. "I'm afraid this situation will last."

"But at least I have my tablet. I've never skipped a session. I keep it safe and make sure to charge it when there is electricity."

TeamUp International



- **Child participants:** 62,180*
- **TeamUp Facilitators:** 1,496
- **Countries:** 16
- **Partner organisations:** Nine

We live in a world where **two in every five people** fleeing violence and persecution are children. That's millions of young people confronted daily by **uncertainty, fear and distress**. Children are extremely resilient, but they need the chance to process their experiences. Play and movement-based activities - such as sports and dance - can play a big role.

That's why War Child - together with Save the Children and UNICEF Netherlands - is scaling up our psychosocial support intervention, TeamUp. And in

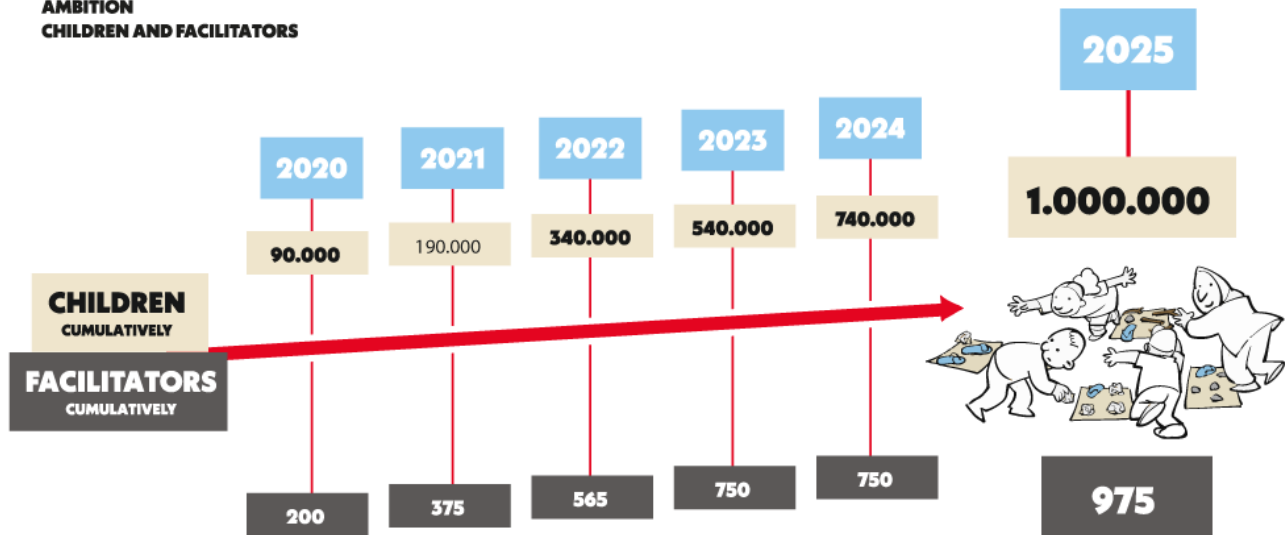
2021 it was full steam ahead...



© Marcel van der Steen

Broadening Our Reach

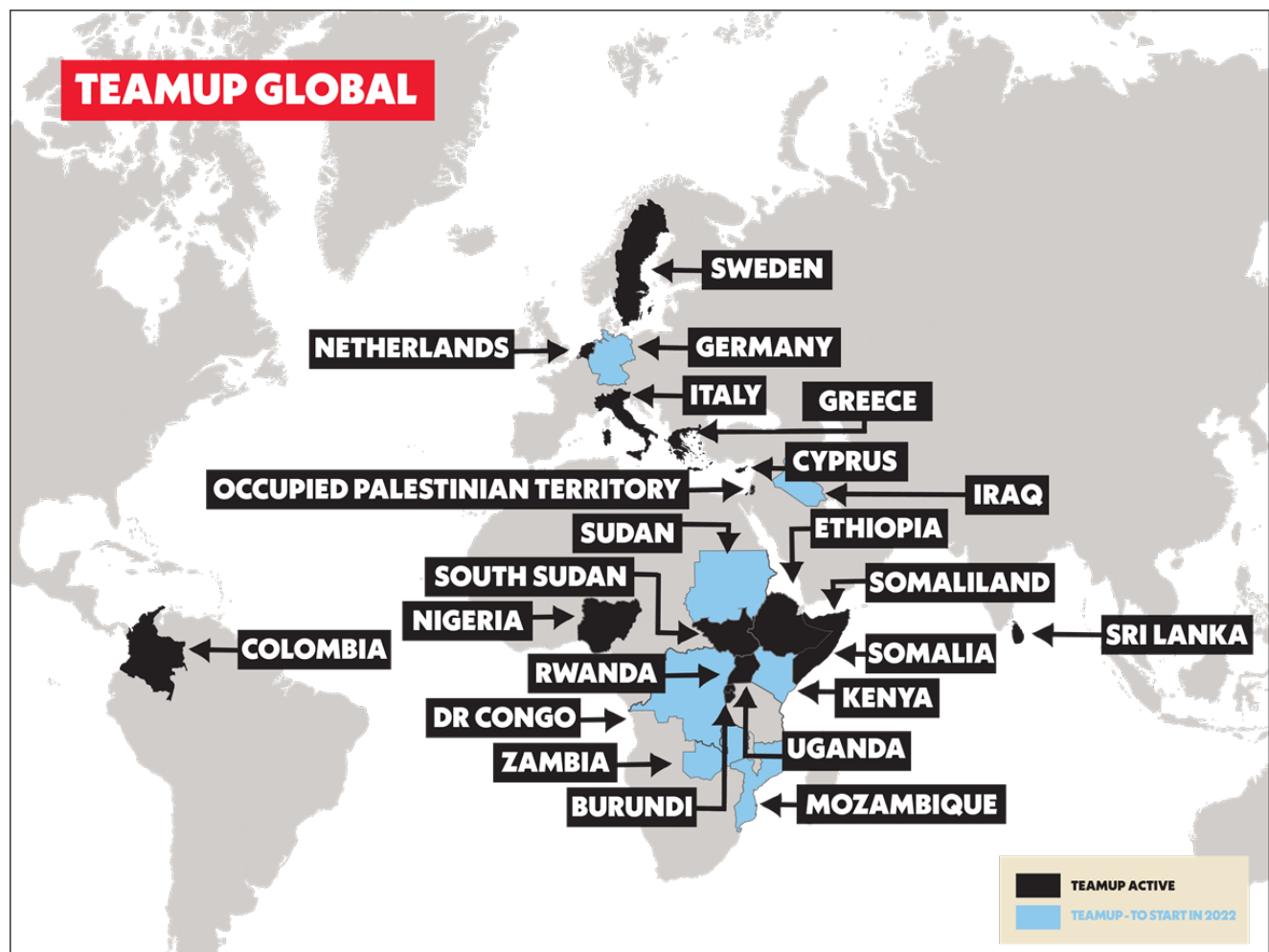
Noticing not only that the number of refugee children around the world is growing, but also the **number of children living in active war zones**, we kicked off the year by putting our new scaling strategy firmly into action. This saw us make a conscious effort to widen our support to **all children affected by conflict** internationally.



The TeamUp Movement

By the last quarter of the year, we had commenced activities in **six new countries**: South Sudan, Ethiopia, Greece, Italy, Sweden and Cyprus. We also expanded our reach in the 10 countries where we are already active.

This required both 'horizontal' and 'vertical' scaling: not only expanding to new countries with the support of existing partners but also bringing new organisations into the fold.



In addition to key implementing partners **SOS Children's Villages** and **Save the Children**, we also enlisted the support of **Plan International**, **Help a Child** and **ZOA Uganda** to roll out the method.

These new partnerships were made possible by integrating TeamUp in several strategic consortia including **Joining Forces for Africa**, the **Dutch Relief Alliance** and **Enhancing Psychosocial Support for Unaccompanied Minors (EPSUM)** - the latter of which resulted in a formal partnership with SOS Children Villages' Mental Health and Psychosocial Support Knowledge Hub.

Ensuring Quality

Over the course of the year, some **1,496 volunteers** were trained to deliver this flagship psychosocial support intervention, becoming fully certified TeamUp Facilitators. With personal and professional benefits to becoming a facilitator, these individuals are considered as adult participants in our programmes.



© Michael Jessurun

To ensure quality in this process, our TeamUp Global team took the lead in piloting a certification system through professional development initiative **HPass**. The system is already being used by our team of facilitators, trainers and master trainers to improve their professional skillsets.

Building Evidence

Developing an evidence-based intervention doesn't happen overnight. It takes years and years of **testing and research** to prove our method works and improve it on this basis. TeamUp was proud to make some significant steps in this regard.

A quasi-experimental study among 549 children in four schools in Uganda's **Bidibidi Refugee Settlement** provided concrete data in support of our approach. The year also saw TeamUp featured in [two case studies](#) of Innocenti, UNICEF's dedicated research institute. One highlighted the adaptability of the method in different contexts while the other demonstrated our TeamUp Theory of Change in action in the Netherlands.



© Michael Jessurun

Thanks to these research projects we can confidently say that the TeamUp intervention is having a **measurable positive impact on children's wellbeing**, raising the bar for what it means to be a truly evidence-based method.

** All 62,180 child participants were reached through our country offices and partner organisations*

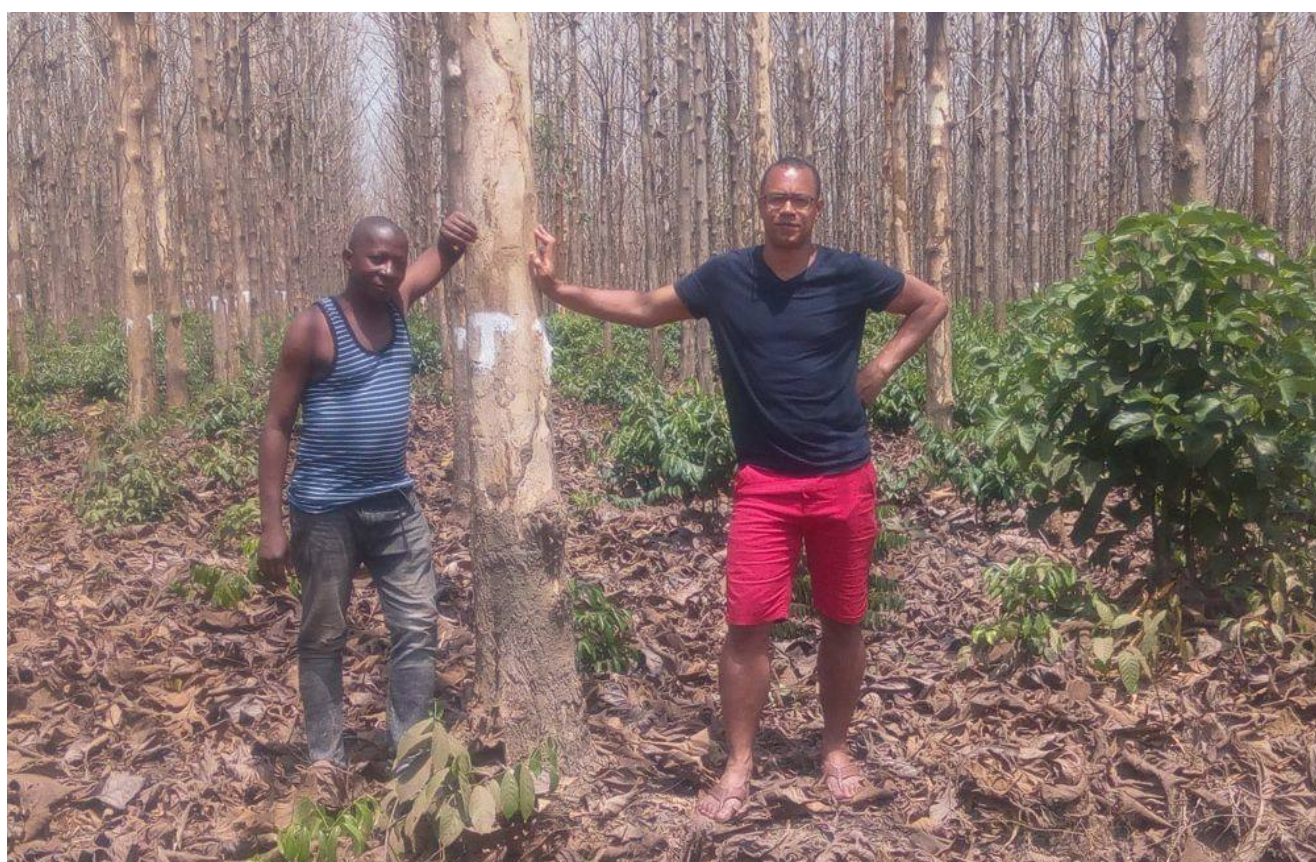
Contribute to Positive Change

Taking environmental care across our operations, fundraising and programmes requires a team effort. That's why we stepped up our collaboration in 2021.

We started by calculating our annual carbon footprint for the previous year, applying an additional **de minimis of 9 per cent** to ensure that we also capture emissions that cannot be calculated. Through these clear action points, all War Child offices became more aware of their emissions and therefore much better equipped to reduce their carbon footprint - and share this knowledge with key partners.

It also solidified our status as a **carbon neutral organisation** for the second year running.

Key to this achievement was the community tree planting initiative, [Plant a Tree Now](#). Founded by our Advocacy Manager, Eamonn Hanson, the project creates a cleaner environment in war-torn **Sierra Leone**. It also provides jobs, including a new vocation as local farmers, for conflict-affected youth from previous War Child programmes.



National COVID-19 lockdowns continued during the year changing our operations dramatically. In addition to the **responsible use of resources** such as vehicles, office equipment and waste management, we also improved our internal coordination procedures reducing the need for international travel. Several field offices reduced their dependence on diesel for electricity and heating by switching to gas, electricity from the grid or solar panels. Finally, the first hybrid vehicle was purchased while we avoided the purchase of new capital equipment wherever possible.

Lockdown also induced new **climate-friendly measures** in our programme activities and research efforts. These included remote and online training programs, less frequent and multi-purpose trips and device-agnostic digital education methods - reducing our reliance on fossil fuels and stimulating less waste production.

War Child is developing a **Corporate Social Responsibility Policy** with a view towards significantly improving our global environmental performance in the years to come.

Planting the Seeds Now

War Child works exclusively to build a brighter future for children in war. But what about the other big crisis of our time - climate change? "The two are so intertwined, we simply can't tackle one without addressing the other", says our **Advocacy Manager, Eamonn Hanson**. Split between Sierra Leone and the Netherlands, he's using his own [tree planting foundation](#) to do both.



What made you set up Plant a Tree Now?

"I was raised in Sierra Leone and, understandably, it has a special place in my heart, but now I very much call the Netherlands my home. Yet, I cannot forget that it is the poorest countries that are suffering disproportionately at the hands of the **global climate crisis**. I wanted to do my bit to support my beautiful country and its people."

And how does it work?

"When I set up the foundation in 2004, I had two goals - to help local people find work and **contribute to a cleaner planet**. Together, we plant trees, restore forests and make people aware of the importance of trees in protecting the ecosystem."

It began with a handful of sustainable forest projects in the **village of Makombeh**. The planting activities for the fruit trees and forest garden started in 2020 with the nursing of 12 different tree species. Now, we have secured 50 hectares of land - fully protected by the foundation. Anyone can contribute by visiting our website and buying or gifting a tree."



What's been your biggest achievement to date?

"Since its inception, Plant a Tree Now has planted 30 thousand trees and **offset 15 thousand tonnes of CO2**. It's also provided 150 local people - including former child soldiers - with a vital source of income and a daily job that they can feel proud of."

How is War Child involved?

"War Child works to give children in war zones a future perspective. In order to do that, it is our moral duty to implement a good **climate policy**. In 2021, the organisation took the decision to annually compensate the CO2 emissions of its entire business operations. They commissioned Plant a Tree Now to plant almost 10 thousand trees, which will compensate the equivalent of 5 thousand tonnes of CO2 rendering War Child carbon neutral."

War, climate - do you think the two can be addressed together?

"They must be. I've seen it myself - natural disaster and the distribution of limited resources is the cause of many tensions and is increasingly leading to conflict and migration. **Climate change threatens peace** in areas where children also live."

War Child has a moral duty to do something about it. We realise that the survival of communities depends on the resilience of their environment and need to take this into consideration when implementing programmes...

It's **time to act** and plant the seeds now."

Learn more about our efforts to reduce our carbon footprint [here](#).

War Child Around the World



The War Child Family

The War Child family is made up of three implementing organisations in the **Netherlands**, the **United Kingdom** and **Canada**. In addition, we have fundraising offices in the **United States, Australia, Ireland, Sweden and Germany**.

War Child Holland currently forms a group with War Child Sweden and War Child Germany to make three offices in Europe. War Child Germany was founded independently but currently operates through War Child Holland. War Child Sweden became independent in 2021 appointing a Swedish Chair in April 2021. All share our wider vision and mission.



© Michael Jessurun

The **growth of our projects for refugee youth** in these countries is also supported by national fundraising and advocacy efforts. In Sweden, we focused on positioning War Child as an expert actor in mental health and psychosocial support (MHPSS) circles. Together with UNICEF we delivered a national workshop with 30 key stakeholders, posing the question: how can we align the national MHPSS agenda with the UN's Sustainable Development Goals? A roadmap was agreed, and this work will be developed throughout 2022 and beyond.

While our German programme remained small, our relationship with institutional donors continued to flourish. To support [new areas of international programming](#), namely youth empowerment, we were proud to secure a first-time grant from the German government.

Our Shared Platform

In 2021 we designed a new organisational structure to support our ambition to become an international networked expert organisation. You can read more about the evolution of this shared platform [here](#).

Sharing Our Work Through Advocacy and Media



Advocacy: Our Campaigns for Change

War Child advocates for vital psychosocial support to be prioritised in international emergency response settings. We also seek to educate policymakers on how **access to education and protection** directly contributes to the improved mental health of children and youth.

Despite COVID-19 continuing to hamper the international community's ability to meet in person, we worked hard to come up with creative digital solutions, providing expert input to several high-level events.

The Silent Pandemic

Indeed, it was COVID-19 that continued to inform our advocacy strategy in 2021. Concerns about the impact of the pandemic on young people's mental health prompted War Child and international NGO **World Vision** to conduct [a study](#) among 500 refugee and displaced children and youth in six fragile and conflict-affected countries: Colombia, DR Congo, Jordan, Lebanon, the occupied Palestinian territory and South Sudan.



© Ralph Dargham

The study suggested that as many as 456 million children and youth worldwide are in urgent need of psychosocial support - three times the pre-COVID-19 estimate. Armed with this alarming evidence, we presented our findings at four international conferences including the first ever digital **Humanitarian Leadership Conference** in April and the annual meeting of the **Child Protection Alliance** in October.

Voices of Youth

In order to increase access to vital psychosocial support worldwide, we need to provide a platform for experts and young people to have their say. In the wake of the 74th World Health Assembly, the year saw us organise a high-level event together with World Vision and the **Dutch Ministry of Foreign Affairs** with this aim. The event saw our [new CEO Ramin Shahzamani](#) and youth advocate Julieth Pacheco from Colombia take the stage - to the awaiting ears of representatives from **UN OCHA**, **The International Committee of the Red Cross (ICRC)** and more.

The **Global Mental Health Summit** was another unique opportunity to promote the voices of youth in conflict. Attended by over 2,000 ministers and humanitarian and mental health experts, the 2-day conference - aptly named “Mind Our Rights, Now!” - welcomed the participation of War Child youth ambassador Patrick Kumi as well as our Director of Research and Development and Child Mental Health Professor, Dr. Mark Jordans.

Shrinking Civic Space

As a growing number of reports point out - around the world, civic space is shrinking. In 2021, we experienced this first-hand through our activities in the [occupied Palestinian territory](#). Over several years, humanitarian organisations across Gaza and the occupied West Bank including East Jerusalem have faced an increasingly difficult operating environment.

In November, the office of our partner, **Defence for Children International: Palestine** was raided by the Israeli army. No evidence to support the raid was provided. This saw us [step up our efforts](#) to support Palestinian civil society and advocate on behalf of children’s fundamental rights - including their right to a fair trial (Article 40, UNHCR).



© Samar Abu Auf

War Child in the News

War Child is an expert on the psychological impact of war on children - but that simply wouldn't be the case without the people that make up our four walls. And while everyone makes an invaluable contribution to our mission, it is those with lived experience who can really tell our story.

Experts in the Field

Kicking off the year with this resounding ethos, we were delighted to secure an interview on 24/7 news channel **Al Jazeera English** with our Uganda Team Leader and former child of war Ocen Daniel Osako. Daniel was [invited to comment](#) on the high-profile trial of Dominic Ongwen - a child soldier turned rebel commander found guilty of 61 counts of war crimes and crimes against humanity. He was also interviewed by Swedish news agency TT, featuring in over 60 publications in a single weekend.



This coverage represented a unique opportunity to bring the debate around the **recruitment of children by armed groups** firmly to the foreground - and thanks to Daniel's powerful narrative of his own encounters with armed forces, we were able to express the need for compassion and rehabilitation to a global audience.

Our efforts to promote the voices of field staff didn't end there. A [vivid account](#) of the May Gaza bombardments by Heba Ghalayini, our local Psychosocial Support Advisor was published by two major Swedish news outlets. Meanwhile, our Country Director Flutra Gorana shared her expertise on the growing education crisis in Lebanon as part of a [Philanthropy Age article](#).

In Other News...



In 2021, the success of our Dutch campaigning efforts really shone through. By putting six famous faces in the spotlight, our **Ending the Silence Campaign** once again generated significant national media attention. Among the highlights, all six 20-minute interviews were aired on current affairs channel **NPO Start** while the largest newspaper in the Netherlands, **Het Algemeen Dagblad**, dedicated a full-page spread to us. Online, we reached some 3 million viewers with creative campaign content and our spot on popular TV programme, *De Vooravond* saw 1.3 million people tune in.

Our musical friends and ambassadors continued to bring our work to the masses - not least indie pop band **Chef'Special**. Drawing upon lead vocalist Joshua Nolet's own battles with depression, the band [made a song](#) with refugee children from our TeamUp programme - a song that went on to secure extensive media coverage from the likes of *EenVandaag*, *RTL Nieuws* and *Jeugdjournaal*.

Chef'Special also made an appearance in our December collaboration with retail giant **HEMA** and radio station **100%NL**. Under the motto "Let Children Dream Again", ambassadors such as professional football player Vivianne Miedema and much-loved vlogger Quinty Misiedjan donned their limited-edition pair of War Child pyjamas and took to the airwaves.



Growing Our Reach Internationally

Across all our activities in 2021 we succeeded in securing free publicity in **all major Dutch media outlets** - from the largest newspapers to the most listened radio programs as well as national broadcasting stations and online news sources. This was replicated in regional media.

Our next challenge is to grow our reach internationally - making War Child and the work we do for children known in all corners of the globe.

Expanding Our Online Presence

War Child works exclusively to improve the **resilience and wellbeing** of children living directly with the effects of armed conflict. Taking into consideration the sensitivity of this job, it's important we don't just think but *know* our methods work for the children we seek to help.



© Carmen Breidy

Highlighting Our Expertise

That's why we focused our external communications in 2021 on our [Care System](#) model. On social media, as well as via our intervention pages on our international website, we sought to shine a light on our **practice driven innovations and evidence-based methods** - engaging the humanitarian community and general public alike with this unique element of what we do.

As a result, **unique pageviews** to our intervention pages grew from 4,377 in 2020 to 10,272 in 2021 - representing a growth of 134 per cent. The number of **new users** to these pages also increased dramatically from 886 to 3,655 - a stunning growth of 312 per cent.

Creating a Sense of Urgency

Millions of children living in the midst of armed conflict require psychosocial support. Yet, most don't receive it. This has long-term consequences for their mental health and wellbeing. Through our communications, it is our duty to create **a sense of urgency around the psychological suffering** of these children and urge everyone - from governments to donors to businesses and individuals - to give this crisis their highest strategic priority.

Throughout 2021, our news articles - shared on our website and social media channels and also [pitched to press](#) - were regularly used to communicate this urgency. Stories covering major conflicts and crises and the impact on children's mental health were some of the most read - including an [article in May](#) during the violence in East Jerusalem and Gaza which garnered some 448 unique page views.



The effects of war and conflict were further compounded by the fallouts of the COVID-19 pandemic. In the first half of the year, War Child and World Vision conducted a study among refugee children and youth in six conflict-affected countries. A [news article](#) sharing the findings of the study was one of our top performing articles during the year.

First-Person Accounts

No matter the topic or content format, it was **human interest stories** that really captured the hearts of our online audiences. First-person accounts from children and staff on the ground, as well as expert soundbites from our team of researchers, saw our social media reach grow significantly (by 31 per cent).

We continued to tailor our content to the target audience on each platform. On Twitter, this saw us increase the regularity of our content - using a quick re-tweet or advocacy statement to **join the public debate** with a goal to influence thought leaders and government policymakers.



Voices of Our Countries

As a shared platform, it's important we give exposure to each country that makes up the platform. From [Lebanon](#) to [Sweden](#) 2021 saw us launch a series of **new and improved country pages**. Featuring video, image, interactive features and most importantly, less text, these pages have become a vital landing ground for anyone interested in learning more about our programmes in a specific country.



© War Child

In the years to come, we will accelerate these efforts, fueling the development of country-specific social media channels and working together to create a unified yet distinct **War Child voice**.

Meet Our Ambassador: Chef'Special

Music is at the heart of everything we do. So, when Dutch indie icons Chef'Special joined the War Child family, we knew we were in for something special. 2021 was an extraordinary year, seeing the band lend their musical talents to everything from a sold-out War Child concert to a [special collaboration](#) with fellow ambassador and dancer Michaela De Prince.

Perhaps most poignant, the group created a [song](#) with refugee children from a school in the Netherlands. Hear from front man Joshua Nolet on how the project unfolded...



© War Child

Why become a War Child ambassador?

"For years, we have committed ourselves to supporting victims of wartime violence. We see the collaboration with War Child as a natural continuation of these efforts.

The expertise of War Child and their specific approach to support children to process their experiences of war and conflict is both inspiring and effective. We are incredibly honoured to be official ambassadors and are eager to contribute and take action."

What was the highlight of 2021?

"We've been grateful to be able to lend our support to a variety of different projects. But it's something else to work directly with the children themselves. Our visit to the [TeamUp](#) sessions at a primary school in Tilburg was a special moment. We immediately saw how valuable it is when children can be children again.

TeamUp gives them the space to regain the confidence they need to embark on new adventures - such as the creation of the song we made together."



© War Child

“Together We Are” garnered thousands of views on YouTube. What was it like to make a track with children?

“As soon as we met this class - of not only refugee children from around the world but also European children - we knew we wanted to create a record with them.

Some children were immediately very passionate and outspoken. For others, it took some time to open up. It was beautiful to see the transition. We were moved by the **strong sense of solidarity in the class**. Some of the children had only recently escaped wars in their homeland, so initially they felt fearful. But as we put the song together, we noticed how the children learned to look out for and support one another.”



© War Child

We're curious - how did the song evolve?

"The song itself was a bonus. It went beyond our wildest expectations. We asked the children to share their dreams for the future - to put them into words. We wanted to give them the freedom to shape the lyrics; the confidence to do what they wanted with it. That resulted in a very simple message: **"Together we can be anything"** - and that is exactly what we saw in the classroom."

So, you wrote the lyrics together?

"Yes. The writing sessions with the children were just beautiful. They really put the essence of War Child into perspective."

With a **simple tool like music**, we can support conflict-affected children to process their traumatic experiences; to get out of their head and feel safe again. We saw it happening right in front of us. Music is an incredibly powerful language."



© War Child

The healing power of music - is that what you took away from the experience?

"Yes, that and so much more. One of the most important things I learned during our visit to the TeamUp programme is that the methods War Child uses really do work. **Children are extremely resilient** - and that comes across as soon as you meet them. All they need is a helping hand; someone to say hey! Here's something you can set your mind to. Then they can begin to feel joy again."

War Child People and Operations



Our People

At War Child, our goal is unanimous - to ensure that all children affected by conflict can realise their fundamental rights and build a brighter future. We continue to reach more and more children and youth every year thanks to the dedicated efforts of our global staff force.

As we move to a shared way of working, it has never been more important to ensure that this staff force is **truly representative** of the communities we support.



© Alex McBride

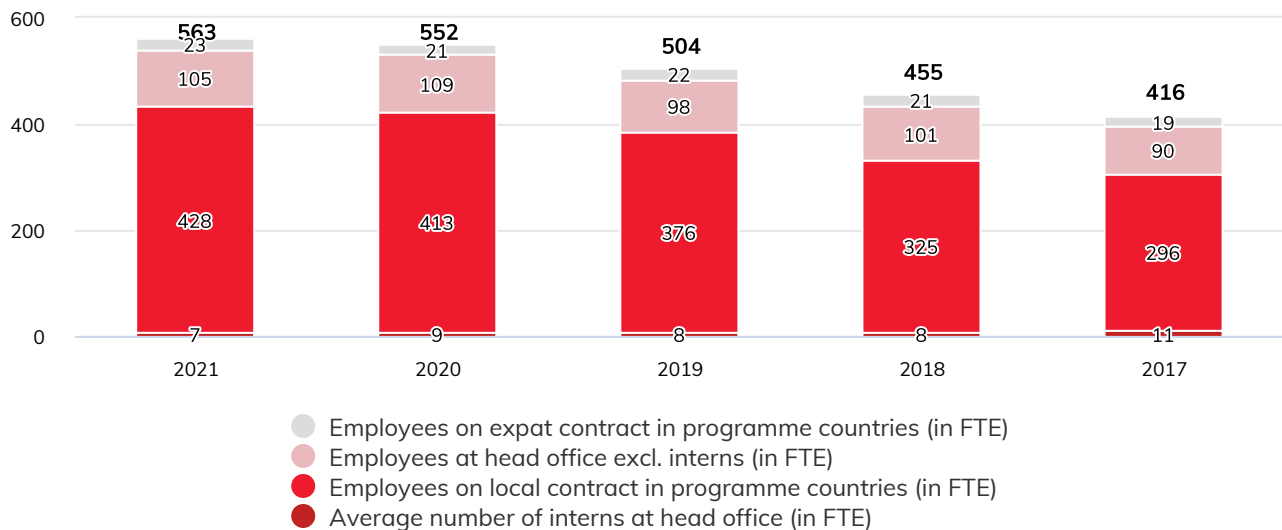
A Truly Global Workforce

The commencement of a Staff Representation / Employee Voice project reflected this commitment. Through a series of surveys and learning lunches we went directly to our colleagues to engage them in discussions around what makes a diverse, inclusive workplace. Moreover, we asked the difficult questions: are our practices really creating a [culture of mutual trust and belonging](#)?

With the deliberate move away from the Amsterdam 'head office', our recruitment practices sought to attract **local, in-country talent** wherever possible.

This is reflected in the numbers...

[Number of Employees 2021 graph - make 8.1.2]



War Child employed **556 full-time members of staff** across 2021 as a whole - made up of 105 at our Amsterdam office and 451 inside our countries of operation.

Inside our countries of operation, we recruited **370 national members of staff** - out of the 451 positions available.

The number of interns working for the organisation continued to climb in line with our scaling ambitions - **18 interns** on average lended their talents to various departments during the year. Interns make an invaluable contribution to our mission - and for this, we'd like to take the time to say thank you!

Staff Wellbeing

The COVID-19 pandemic and accelerated work for children in need exhausted staff to the point where their wellbeing was no longer guaranteed. After consultation with staff, we commenced a phased return to the workplace, more agile working arrangements and a one-time extra five extra leave days. This resulted in **enhanced solidarity and staff morale** across the organisation.



© Cynthia Chammas

Our Policies

Over the past decade, news concerning abuse and sexual misconduct by NGO workers has resulted in **increased scrutiny of the humanitarian sector**. Ensuring the safety and dignity of all who come into contact with War Child remained of utmost importance in 2021.



© Ralph Dargham

Safeguarding Children and Staff

We continued to bolster our existing safeguarding mechanisms with the roll out of our **Integrity Framework**. This was made possible thanks to the dedicated work of our Integrity and Child Safeguarding Focal Points as well as the activities of our Governance and Organisational Development (GOOD) team. Knowledge about our Speak Up! Channels and trust in the reporting mechanism was significantly strengthened - shown by the boom in [integrity cases](#) in 2021.

Together with War Child UK we started a review of our Child Safeguarding Policy - based on the input of both an internal participatory process and external expert group. This demonstrates our commitment to continuous self-reflection and improvement. Breaches of this policy inside our countries of operation can be found [here](#).

Inclusion, Equity, Belonging and Anti-Racism

We have learned from our work in conflict-affected settings that children around the world suffer great injustice at the hands of systemic racism and discrimination. We also recognise that the power structures within the humanitarian aid and development sector can perpetuate these processes. The development of an **Inclusion Statement** to be launched in the first quarter of 2022 will continue our journey towards eradicating these long-held power imbalances.

For more on how our GOOD team is creating a culture of ethics and belonging go [here](#).



© War Child

Data Protection

The protection of personal data is important for any company. But for an organisation working in with children affected by conflict this takes on fresh importance. The effective implementation of our **Global Data Protection Policy** at country offices will ensure ongoing compliance with EU data protection laws and standardise the use of data related to project participants including children.

Through better management, monitoring and analysis of data, it will also help us improve the quality of our programmes.

Remuneration Policy

The remuneration policy of War Child and the Supervisory Board enables us to **attract, motivate and retain** qualified expert leaders and other talented individuals. The policy also serves to fulfil stakeholder requirements and maintain an adequate [risk profile](#). The low-cost principle is also applied to our remuneration policy. Each function has a corresponding salary grid based on experience, educational level and responsibility. We also provide several secondary benefits to staff including pension rights and holiday entitlements.

Remuneration CEO

In determining its remuneration policy, War Child continues to adhere to guidelines stipulated by Goede Doelen Nederland. The scheme sets out a maximum recommended level of **annual remuneration** for the managing director according to an index of professional criteria.

The year 2021 saw a crossover between two War Child CEO's. This means we must calculate the annual salary in two parts.

Based on the period 1 January to 31 May 2021, the actual salary with holiday allowance of former managing director **Tjipke Bergsma** was €54,722, and the pension contribution was €10,563, adding up to a total amount of €65,285 for Bergsma's remuneration and benefits before his departure in 2021.



Based on the period 17 May to 31 December 2021, the actual salary with holiday allowance of now **CEO Ramin Shahzamani** was €78,544, and the pension contribution was €10,612, adding up to a total amount of €89,156 for Shahzamani's remuneration and benefits in the remainder of 2021.

The amount and composition of the remuneration package is further explained in the [financial statements](#).



Shared Operations

2021 marked the second year of our Shared Operations department - attracting the support of our colleagues within the [Global Shared Platform](#). This new unit encompasses and is responsible for managing **procurement, logistics, security, human resources, IT** and **financial operations** across the organisation.

From the leadership model to the new organisational set-up, all teams played an active role in the evolution of the shared platform design.

Financial Operations

As the COVID-19 pandemic continued to make itself felt, War Child took the decision to use part of our strategic reserves to expand support to the most vulnerable children affected by the pandemic. This meant we had to work hard to replenish our reserves in the first half of 2021. We did this through a variety of **cost-cutting measures** including an organisation-wide hiring freeze and limits on staff travel. An investment in our structural Friends also significantly boosted income and ensured we were able to restore the balance between restricted and unrestricted funding. [Learn more.](#)

Security

Travel remained limited with **extra security measures** enacted to mitigate specific risks related to COVID-19. Several War Child country offices saw the security context develop negatively. DR Congo and South Sudan stand out in terms of statistics. Incident rates in both countries went up significantly.



© Neno la Uzima

All our activities are supported by **robust and effective security management systems** and procedures allowing us to continue our work with minimum interference due to changes in context. Staff from our TeamUp programme - including from implementing partner SOS Children's Villages - were supported in 2021 through several 'out of area' activities in Ethiopia and Kenya. In the third quarter of the year, Ethiopia posed a particular challenge due to sudden progress made by Tigrayan forces towards the capital.

You can find more on our **biggest security threats** and how we managed them [here](#) .

Human Resources

A year of transition to a shared way of working also meant a year of transition for our HR department. New procedures and policies were put in place to **inform and support staff members** as the organisation grows as well as open up our pool of talent by [recruiting more globally](#) .

A new screening procedure - implemented together with other international NGOs - supported this recruitment process.

ICT and Operational Support

Working closely with our security department, we continued to deliver a range of COVID-19 related support to all staff organisation-wide. This once again highlighted the merits of our modern digital workplace and **cloud-based IT infrastructure**.

The year also saw us conduct several reviews and audits to maintain staff satisfaction amid the new **‘work from home’** environment. A pilot of a data platform to collect, process and analyse quality indicators within our programmes was also prepared for 2022, bolstering our commitment to the [Core Humanitarian Standard](#).



© Ralph Dargham

Meanwhile, the first steps were taken to implement our **cybersecurity** approach drawing upon a comprehensive risk assessment.

All this is designed to create a **modern, secure digital workplace** for all War Child staff no matter where they work.

Global Shared Platform

2021 was a year of change for War Child. It was a year which saw our Global Shared Platform really take shape. The development of this international network saw [all War Child entities](#) move one step closer together, laying the groundwork for the delivery of shared programmes and operational services.

The Why

It is our ambition to reach more of the 193 million children living directly with the effects of violence and armed conflict with rapid, quality support. For that we need an international network where all War Child entities work effectively together as well as with other organisations, agencies and governments.

The What

Based on the belief 'where we have the expertise, others have the reach' in 2021 we designed a new structure and way of working. This new structure consists of War Child country offices and member countries - The Netherlands, Germany and Sweden - supported by a jointly owned Global Shared Platform.



A Voice for All

Key to these developments was a collective move to give a stronger voice to our programme countries in the Global South - particularly within our [International Management Team \(IMT\) and Works Council](#). Two additional representatives - from the Africa and Middle East region - were included in our regular IMT meetings.

We also started to walk the talk with regards to **multi-locational working**. Based in Jordan and other programme locations, a growing number of multi-locational staff will directly support the design and development of the platform.



© Unni Krishnan

The hiring of freelance and part-time in-country communications staff - including **creative video editors and storytellers** - was an exciting outcome of these efforts.

We also took steps to see the platform operate as a separate business unit - complete with its own international leadership board - something we will [explore further in 2022](#).

Evolution of the Shared Platform

In line with our organisational strategy, 2021 saw us take a deeper look at the skills and capacity needed to bring our work to scale - proposing additions to the current shared platform design to ensure an increasingly **de-centralised approach**.

Global Shared Platform principles

- Shorter lines of accountability
- Faster responses
- More inclusive decision-making and practices

Work to professionalise our [risk management framework](#) and move towards certification by [ISO](#) was central to this process. As was the continuation of our [Fast Aid](#) efforts.

As a whole, the year saw significant steps taken to bring this new shared entity to life.

Our Management Team

Our **International Management Team (IMT)** is responsible for the daily operations and overall performance of War Child. It is made up of managers representing our programme countries and key coordinating departments.

Performance is measured against the goals and objectives stipulated in our [2025 global strategy](#) as well as our departmental annual plans. The team meets regularly to review the organisation's performance against our set goals and guide the rest of the organisation accordingly. It also feeds back regularly to our Supervisory Board on decisions regarding strategy, policy and budget.



© War Child

In the event of a crisis - for example, the Gaza escalation in violence in the Spring of 2021 - the IMT is also responsible for convening an [emergency task force](#).

The team is chaired by our **CEO Ramin Shahzamani** with support from Executive Assistant Zaki Qaraghuli.

Works Council

Our vision is to provide everyone in the organisation with **the means to shape our decision-making processes** - something we are working towards through our Works Council. This body is made up of five to seven employees from across the organisation.

The Works Council serves to **canvass opinion from everyone who works for War Child** and report back to our CEO. It is also required to be involved and consulted in key governance issues - ensuring our staff are meaningfully consulted in our decision-making processes.

In 2021, the Works Council continued to have an active say in the policies and procedures surrounding the **organisational change process**. They also gathered feedback on the new hybrid ways of working. In future years, the Works Council will make it their mission to include more representatives from across the organisation beyond the Netherlands.

Meet our New CEO: Ramin Shahzamani

In an era shaped by a global pandemic, Black Lives Matter, #MeToo and an upsurge in conflicts around the globe, it's safe to say that Ramin Shahzamani joined us at an interesting moment.

Yet, forming opportunities amid unprecedented times is nothing new for Shahzamani. From the **Iranian revolution to 9/11**, the axis of his life has seen him intersect with major world events and personal triumphs and challenges.

We sat down to talk about where he's come from and where he hopes to take War Child next.



© Floris Heuer

You lived in Iran until you were 10. What do you remember of your time there?

"I remember those early years in Tehran with fondness. My father had a good job, my mother was a stay-at-home mum. My siblings and I were surrounded by grandparents, aunts, uncles and cousins. By any standards, I had a great start in life. Then, things got more complicated."

How so?

"I was about eight years old when I began accompanying my family to demonstrations calling for change in the country. At first, it was exactly that - a family event, almost like a festival. The mood was jubilant and positive.

But this optimistic atmosphere quickly changed and became bloody, as the government ramped up its response. My neighbours were politically active and so were targeted by the regime. Their sons, who were in their early 20s, were **jailed and tortured**. Although I was still a child, I could see that things were very, very wrong. My parents struggled to explain the situation - everyone did."



© OCHA

So, these early experiences of war and conflict - is this what drew you to the humanitarian sector?

"Yes, they played a big role. But Iran was just one chapter of my journey.

My first real experience of conflict was straight after the revolution when my mother, brother and I were living in Isfahan. Here I would experience the beginnings of the **Iran/Iraq War**.

What I remember most is the sirens, especially at school. Children would run into the corridors, screaming and crying. We were never bombed, and it's not something I think about often, but in my role with War Child it comes back to me sometimes - when we learn of children in similar situations around the world."

If Iran was just one chapter, what came next?

"A lot came next. My father was sent to London for work, but we couldn't join him until one year after. Later, we relocated to Canada; we could not go back to Iran.

In Canada, after university, I became an entrepreneur, where I also got a taste for the NGO world. I worked in New Delhi for nine months, helping a humanitarian organisation with its communications and IT needs. Not long later I took on the role of Programme Director for the **World Federalist Movement - Institute for Global Policy in New York**.

On September 11th, I was travelling to work; changing trains at lower Manhattan, when I became aware of fire engines and alarms outside. I remember having a dilemma about whether to continue my journey or to stop and find out what had happened. That was the moment the **second plane hit**."



© War Child

You went on to work as a Country Director in Colombia, Peru, Afghanistan and elsewhere. What learnings have you taken forward in your role as CEO?

"Working in these countries not only exposed me to beauty and culture, but to contradictions, human rights violations and extreme poverty. In other words, I get the context.

Besides that - although much of my time as a Country Director was spent in meetings; formulating strategic plans, representing the organization externally and taking part in financial discussions - when I did get to visit the projects and engage with children, I learned a lot. **Consistency and collaboration** when it comes to the work of the humanitarian community is so important. If we don't work together, children can fall through the net."

What's next for War Child - and how are you driving it?

"Change and growth is on the horizon - it's an exciting time. It's not about what I'm doing but how we are going to achieve this together. Like I said, if we want to reach millions of children with quality support, we need to forge strong partnerships. Innovative programmes such as TeamUp and Can't Wait to Learn are proof that collaboration works and can take us to new heights."

And where does the Shared Platform come in?

"We are an organisation which is present in many countries around the world; we have a rich and diverse footprint and staff base. But this diverse global makeup hasn't necessarily translated into our governing structures.

There's a powerful concept behind the structure of the Global Shared Platform. By developing a platform where all the member offices of War Child can be served with quality programmes and services, we can be more efficient and effective. In other words, by **sharing power** among our country offices, we can achieve more for children on the ground.

If delivered correctly, it could be a small step towards equity and equality and **decolonizing aid** at large."

Ramin Shahzamani took up the position of War Child CEO in May 2021. Read more about his appointment and ambitions [here](#).

Supervisory Board Report



Meet Our Supervisory Board

As our organisation embarks on an extensive change process, the role of our external Supervisory Board takes on fresh importance. It is the duty of the Supervisory Board to **supervise the management and the day-to-day affairs** of War Child. This comes with a responsibility to approve our global organisational strategy as well as our Global Annual Plan and Budget.

As a foundation registered in the Netherlands, Dutch law states that a **clear division must be maintained** between the managerial and executive responsibilities of War Child and our supervisory responsibilities. Our Supervisory Board ensures that we meet these legal obligations in full.



© Carmen Breidy

The Supervisory Board appoints the CEO and is responsible for providing the holder of the position with advice and supervision. The board undertakes these responsibilities during **four quarterly meetings** and additional meetings if necessary.

All our board members work on a **voluntary basis** and lend us significant expertise and experience. The board has no managerial responsibility; but it does play an indispensable supervisory role. Board members are appointed for four years and can be reappointed for an additional six-year term. The Supervisory Board Rules stipulate principles of governance and are available on our website.



© War Child

Meet The Board

Hans van der Noordaa is Chair of our Board and responsible for overseeing our general operations. He joined the board in January 2020 bringing with him a long history of success in C-level executive positions for the ING Group and Delta Lloyd Insurance Company. He also serves as a board member at the Health[e] Foundation, Advisor to the Board Change Invest, Chair of the Supervisory Board of Deloitte Netherlands and Chair of the Supervisory Board of the Amsterdam Johan Cruijff ArenA.

Willemijn Verloop is Vice Chair and founded our organisation in 1995. Today, Willemijn is primarily responsible for shaping the values, people and culture of the organisation. She advises management and links the team to her extensive network in the impact world. In addition, she supports the organisation's communications and advocacy work. She is also the founding partner of Rubio Impact Ventures, founder of Social Enterprise NL, Chair of the National Advisory Board on Impact Investing, - and sits on the supervisory boards of Tony's Chocolonely and Vereniging Veronica.

Raymond Cloosterman has been a member of the Board since 2012 and primarily advises management on issues related to branding, consumer marketing and fundraising. With years of experience in these areas, he also connects the team in the office to relevant people and companies in his network. Raymond is the founder and CEO of Dutch cosmetics giant Rituals.

Arjan Hehenkamp joined the Board in 2017. He contributes specialist expertise on programmes and operational matters with a keen eye on security and the efficiency of our humanitarian operations. Arjan is currently engaged with the International Rescue Committee (IRC) in East Africa and sits on the Supervisory Board of Humanity Hub. Before this assignment, he spent over 25 years with Médecins Sans Frontières in the Netherlands - most recently as CEO.

Edith Kroese has been a Board member since 2014 and contributes specialist expertise in the areas of strategic planning and impact measurement. She advises our management on issues related to monitoring and evaluation and has a keen interest in enhancing our impact based on War Child's evidence-based approach. Edith is founder and Managing Director of impact consultancy Avance.

Rob Theunissen joined the Board in 2013. He serves as Chair of the Audit and Remuneration committee. Rob oversees all matters of efficiency and operational integrity and primarily advises management on strategy and organisational quality. Rob is a partner of McKinsey Consultancy in Amsterdam and supports the organisation's impact and scaling strategy in a variety of ways.

Stef Oud joined the Board in December 2019 as a member of the Audit and Remuneration Committee to advise management on data management and digitalization. Stef has an extensive background in technology and digital consulting. He is founder of XtraAdvice B.V. and partner at Stanton Chase where he is responsible for the global professional services and technology practice. Stef brings years of experience in management, technology and digital consulting. He is a long time War Child volunteer and has been involved in a variety of events and fundraising activities.

Meetings and Activities

The Supervisory Board meets habitually throughout the year to **review the performance of War Child** against set objectives outlined in our Annual Plan, 2025 strategy and articles of association. In 2021 the Board held four regular meetings - all attended by the [International Management Team \(IMT\)](#) . An additional four Audit Committee meetings were conducted.

Lending Expertise to the Shared Platform

It came as no surprise that a recurring topic of supervision during the year was the roll out of our [Global Shared Platform](#) . In the first meetings, the IMT sought advice from the Works Council on how to best split the shared entity from the Netherlands organisation ensuring that staff subject to the transition would be fully supported. Based on this discussion, a final **People Transition Plan** and **Heads of Terms** were approved and agreed on by the Supervisory Board. The Heads of Terms - an agreement in principle between two parties subject to a formal contract - was translated into a first draft Network Agreement presented to the board in the final quarter.



© Ralph Dargham

There was also discussion around how other implementing organisations could be brought into the shared platform - as and when the opportunity arises. With many of our Board members having **extensive expertise in the commercial sector**, a deep dive analysis into a potential legal split proved valuable. Multiple red lines and scenarios were brought to the table paving the way for a viable legal entity and business unit.

Acting as stepping stones to the next phase, other deliverables, including preparation for certification by **ISO (the International Organisation for Standardization)** were mapped out.

The make-up and development of the IMT was also discussed - including a request for a regular rotation of seats to ensure greater equity in power sharing.

Supervising the Growth of Our Evidence-Based Methods

The focus of our ambition is shifting - as we grow, we are carving out our identity as a truly evidence-based organisation. This saw the work of our [Research and Development \(R&D\)](#) department steal the spotlight in two out of four board meetings. In June, Dr. Mark Jordans, Professor of Child and Global Adolescent Mental Health and War Child Director of R&D gave a series of updates on the methods which we are scaling. By September, Jordans was able to draw upon a body of research findings to conclude that six out of 11 methods are now backed by solid evidence.



© War Child

The Board celebrated this progress with suggestions made to monitor the study results for a further year to draw even more robust conclusions. Board member Stef Oud emphasised the importance of validating the scalability of all interventions.

Within this discussion, the impact of the **COVID-19 pandemic** could not go unmentioned. A delay in obtaining data due to COVID-19 restrictions was revisited in conversations. Several examples of how our research teams worked around this - to complete the study and obtain key findings - were commended by the Board. Learn more about how we mitigated risks to children in the [following section](#).

Risk Management and Security

Our work is conducted in diverse and difficult circumstances - and this poses a number of **serious safety and security threats** to children and staff. These risks also have the potential to impact on our programme delivery and strategy as well as our fundraising ambitions.

Efforts to address these risks see management teams at our Amsterdam and branch offices play a leading role. In addition, risk management is a standing topic on the agenda of all Audit Committee and Supervisory Board meetings.



© OCHA

Formalising Our Risk Management Framework

Wherever we work we identify, rate and - where possible - mitigate all potential risks to our operations. To this end, the year saw us formalise our risk management framework. Within this framework, risks are grouped into **10 main categories** and for each category the risk 'owner' and 'appetite' is clearly stated.

The framework was approved by management and the Supervisory Board in the first quarter of 2022. Through updated policies and procedures and the implementation of a **centralised reporting system**, it will be further operationalised in the years to come.

RISK APPETITE IS THE LEVEL OF RISK THAT AN ORGANISATION IS PREPARED TO ACCEPT IN PURSUIT OF ITS OBJECTIVES, BEFORE ACTION IS DEEMED NECESSARY TO REDUCE THE RISK.

WAR CHILD CONSISTENTLY ENFORCES A **ZERO TOLERANCE POLICY** AND HAS A ZERO RISK APPETITE FOR RISKS RELATED TO **SAFEGUARDING, FRAUD AND CORRUPTION**

FOR RISKS RELATED TO SAFETY AND SECURITY, COMPLIANCE AND FINANCE, WE IDENTIFY THE NEED TO ACCOMMODATE A DEGREE OF RESIDUAL RISK AND THEREFORE APPLY A **LOW-RISK APPETITE**.

WE ARE STEADFAST IN OUR AMBITION TO REACH **MILLIONS OF CHILDREN IN THE MIDST OF WAR AND CONFLICT**. THEREFORE, OUR RISK APPETITE FOR STRATEGIC AND PROGRAMMATIC RISKS AND ASSOCIATED FUNDING IS IDENTIFIED AS **'MEDIUM'**.

Our risk mitigation is based on three key defense mechanisms - put into practice by our dedicated working group and subject matter experts:

Speak Up! Procedure

Our [Speak Up! Procedure](#) was developed with input from both international child rights organisations and sector benchmarks. The year saw War Child make a conscious effort to ensure this procedure became known across the organisation.

Internal audit

Due to the COVID-19 pandemic, our internal audit was conducted remotely in 2021. This audit focuses on **compliance** with both internal and external policies and procedures.

External audit

On request of the donor or in compliance with local statutory requirements, War Child projects are frequently subject to external audits. On average, at least 30 per cent of **institutional grants** are subject to audits spread across our programme areas. They also provide valuable recommendations for further improvement of our internal control environment.

What were the main risks in 2021?

COVID-19

The COVID-19 pandemic and related lockdowns continued to hamper our programme delivery and fundraising activities in 2021.



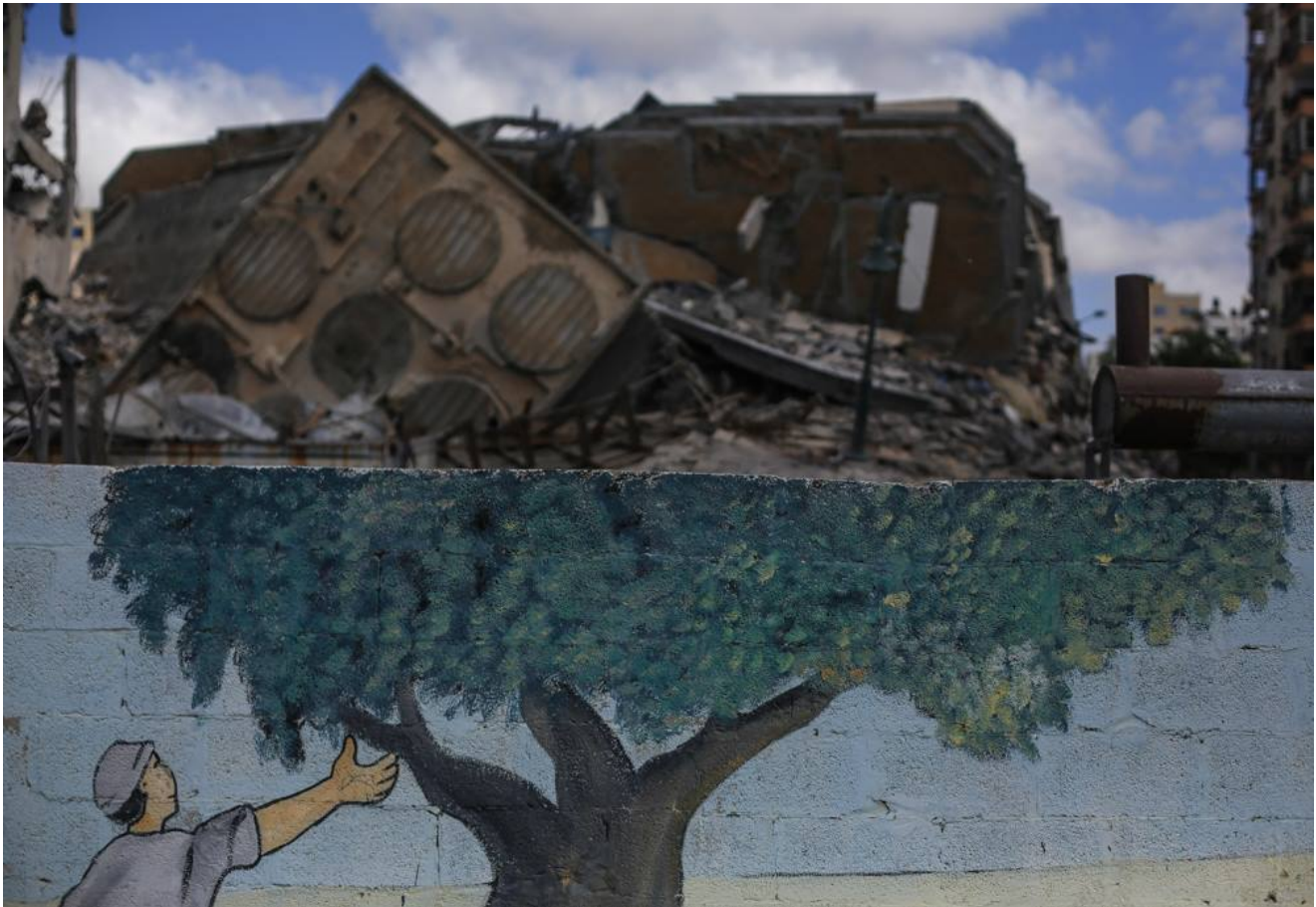
© War Child

Project implementation was significantly disrupted - reducing our ability to reach children in their hour of need. Despite this difficult operating environment, we successfully secured a number of **no-cost extensions with donors**. Investment in the pursuit of regular donors - otherwise known as Friends - also offset our lower income from events.

Security

War Child continuously monitors the security context in the areas of our activities - to **ensure the safety** of our staff and the children who take part in our programmes. Our country teams are actively managing security risks and are prepared for emergency situations or security incidents.

Among others, shrinking civic space in the occupied Palestinian territory, inter-communal clashes in eastern DR Congo and the fall of the Afghan government after 20 years of foreign military and development assistance posed **significant security challenges** in 2021.



© UNDP

We anticipated and responded to these changes in context thanks to the effective functioning of our security management framework. In [Afghanistan](#) our War Child UK and Canada colleagues were supported in their communications with western governments and one staff member - including family members - was **safely evacuated** by the British government.

Fraud and Corruption

Fraud and corruption pose a significant threat to our organisation - not only in financial terms but also with regard to our **reputation and credibility**.

Among several potential fraud concerns brought to our attention during the year, we received one report with a severity level 'critical'. The report concerned allegations of suspected misconduct within one of our country offices. The investigation is ongoing and relevant donors have been informed. Adequate prevention measures such as **strengthening internal controls** on procurement and awareness raising among staff and partners will be taken.

Integrity

In December 2021, War Child was informed by **Dutch singer Marco Borsato** that he was resigning his ambassadorship with us. The decision came after a report was filed against him concerning alleged sexual misconduct with a minor. The accusation did not pertain to his work with War Child. In the years that he has been our ambassador we have not received any complaints about Borsato's conduct towards children.

Regardless, we take any accusation of this nature extremely seriously. We have extensive preventive measures in place to ensure that everyone at War Child treats children and youth with respect and dignity at all times. This means, for example, that staff are forbidden from working alone with a child. All War Child representatives must be well versed in our Code of Conduct and are obliged to attend regular [integrity and child safeguarding](#) training. We also urge everyone to immediately report misconduct - suspected or otherwise - via our Speak Up! Procedure. A thorough investigation is conducted where necessary.

When the Code of Conduct is violated, staff are sanctioned without hesitation.

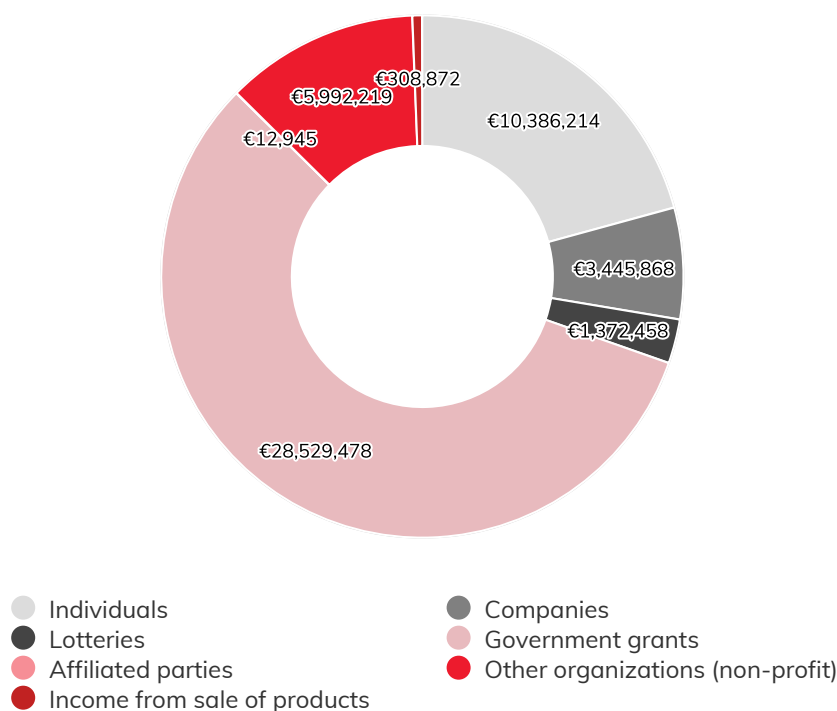
Where Our Funds Come From



Where Our Funds Come From

War Child is on a mission to improve the resilience and wellbeing of children living directly with the effects of violence and armed conflict. But we simply wouldn't be able to start without the **generous grants and donations** we receive.

The funds that allow us to continue to operate during times of sustained crisis come from **various sources**:



Keep reading for more information on our five **primary funding sources**:

- [Individuals](#)
- [Companies](#)
- [Lotteries](#)
- [Government bodies](#)
- [Non-profit organisations](#)

Donations from Individuals

The funds we receive from individual supporters and the general public can often be used as we see fit to further our mission. Given COVID-19 and the **rapidly changing humanitarian landscape**, these unrestricted donations became more important than ever.

Our total income from individual and public donations rose 9 per cent to reach **€10.4 million** over the course of 2021. We can't thank you enough for sustaining your support during a time of unprecedented economic crisis.

Thanks to the dedicated work of our marketing and fundraising colleagues, the number of people making one-off donations during the year reached 35,500 - 29,000 of which were direct donations to War Child and 5,500 came from supporting actions by third parties. Meanwhile, our total number of monthly donors grew by 3.5 per cent.

All together, we enjoyed the support of approximately **95,100 Friends** - 3,200 more than in 2020 - with a positive knock-on effect on our income in the years to come.



© Michael Jessurun

Main Events

As expected, 2021 was another year hampered by COVID-19 restrictions. Despite this difficult environment, two events went ahead and significantly boosted revenues.

A sold-out concert in July by Dutch indie icons and War Child ambassadors Chef'Special resulted in 75 new structural Friends with an estimated long-term value of €75,000. We'd like to take this opportunity to thank the band for their [exceptional contribution](#) to our mission.



© Jaap Kroon

The year also saw a Les Patrons Cuisiniers x War Child dinner raise over €1 million in funds and €200,000 in gifts in kind. This special collaboration with **Les Patrons Cuisiniers** - a culinary association of 22 Michelin star chefs in the Netherlands - attracted a 300-strong guestlist of corporate friends and partners.

The support we receive from volunteers does not go unnoticed. A heartfelt thanks goes to **Tom Berkhout**, Partner at Wealth Management Partners in Switzerland, for the time and effort he put into the organisation of this event.

Key Campaigns

Meanwhile, several fundraising campaigns exceeded targets. The second edition of our annual [Ending the Silence campaign](#) generated **€140,000** in unrestricted funds, thanks to the generous one-time contributions of 3,443 supporters and 275 new structural Friends.

Our **December Safe Spaces campaign** was also a big success, raising € 639,000 in individual donations.



© Ralph Dargham

In December, we created the **first War Child Legacies campaign** on Facebook. This online advertising campaign was carefully aimed at a specific target group with the goal to create awareness around gifts in wills and increase traffic to our Dutch website. Over the course of the year, we received a total of €581,320 in income from Legacies - exceeding our targets in the annual plan.

To maintain growth in our number of loyal Friends we're continuously exploring new possibilities. The development of a TV commercial, **Afraid of Monsters** was one such effort in 2021.

Our Business Partners

From raising funds for our programmes to lending their expertise to sponsoring products and opening up their networks, companies make a huge contribution to our mission every year.

Despite the ongoing pressures for all businesses - big and small - 2021 was no exception.

Income from companies totaled **€3.4 million** - representing a year-on-year increase of 32 per cent.

We were very happy to retain the support of our corporate partners across the board including **ASN Bank**, **Rituals Cosmetics Enterprise**, **TommyCares** (part of Tommy Hilfiger Europe), **Buy Aid** and **Air Miles**. These structural long-term relationships strengthen our capacity to deliver fast, effective programmes for children in war.

In support of our December Safe Spaces campaign, our new partner, **HEMA**, launched a limited edition War Child pyjama collection for the whole family. With 25 per cent of pyjama sales going directly to War Child, we were able to raise over €270,000 in funds. Thanks also to the help of radio station **100% NL**, this special fundraising effort saw Chef Special, Vivianne Miedema and many other War Child friends come together to raise awareness and support children in war to dream again.



We received goods and services worth almost €1.5 million over the course of the year - thanks to the success of our corporate partner network. This constitutes an increase of eight per cent compared with 2020 - and was 159 per cent above budgeted cost savings at the beginning of 2021. We were also delighted to receive in-kind gifts from a range of generous donors including **Universal Media**, **Pink Rabbit**, **Wunderman Thompson**, **Adtrack Media**, **Koninklijke van der Most** and **Proact**.



Corporate Partnerships around Europe

As we grow as an organisation, our corporate partners stretch far beyond the Netherlands. The year also saw us develop these partnerships in other countries across Europe.

War Child Sweden received continued financial backing from automotive giant **Scania**. In addition, leading software development company **IBM** was brought into the fold.

The growth of our programme in Germany also proved fruitful, attracting several exciting new partnerships including Hamburg football club **FC St. Pauli** and popular banking groups **PSD Bank** and **Donner & Reuschel**.

Lotteries

For 21 years, War Child has been able to support thousands of children thanks to the generous contribution from the **Dutch Postcode Lottery** - the largest charity lottery in the Netherlands. This continued in 2021 with an annual structural contribution of €1.35 million.



© Ahmed Abdullatif Abbadi

The funds were of particular value to the scaling efforts of our flagship interventions [TeamUp](#) and [Can't Wait to Learn](#).

Across Europe, national charity lotteries made a significant contribution to our work.

Government Bodies

War Child continued to expand its funding base among government bodies and non-profit organisations in 2021. The year saw **130 proposal submissions**, of which 68 contracts were signed.

Our success rate based on the number of submitted proposals was 42 per cent and based on the total contract value 29 per cent - bearing in mind that several proposals were still pending donor decisions by the close of the year.

Grants from government bodies for our programmes totaled **€28.5 million** - a 29 per cent increase compared to 2020.



© Ralph Dargham

Our participation in the **Dutch Relief Alliance (DRA)** - a coalition of 14 Dutch aid organisations funded by the Netherlands Ministry of Foreign Affairs - continued to go from strength to strength. Funding was awarded for our continued participation in the 'Syrian Joint Response' while the Gaza crisis saw €2 million in funding go directly towards a dedicated response - with War Child in the lead.

Via the implementation of our SHIELD project in Syria and Lebanon we also maintained a close relationship with the **European Commission's Humanitarian Aid Office (ECHO)**. Financial support from governments and multi-lateral bodies - such as the **European Union** and United Nations agencies and funds such as **UNESCO, UNHCR** and **UN-OCHA** - remained crucial to our ongoing operations.

Our position in Brussels was significantly strengthened thanks to the election of our Director of International Programmes, Annelies Claessens to the board of **DG-ECHO's VOICE**. With a leading role in **VOICE** - a global network of 80 NGOs promoting effective humanitarian aid worldwide - Claessens was able to bring War Child's expertise in [fast, effective aid](#) and disaster risk reduction to the table.



© Ralph Dargham

With our focus on distance learning as a means to restore access to education during the COVID-19 pandemic, we were also delighted to gain a presence among several major Education in Emergencies working groups. These included the Champions' Group of global fund **Education Cannot Wait** as well as UNHCR's **Humanitarian Education Accelerator (HEA)** consortium.

Our e-learning innovation was at the heart of these new relationships - resulting in a special collaboration between **HEA**, **Porticus** and **NYU Ties**.

IATI Publications

Donors sometimes request data related to our programmes in line with the standards of the **International Aid Transparency Initiative (IATI)**. War Child works to publish data about specific programmes in order to provide transparency around what the organisation spends in pursuit of its goals.

A nod to the hard work of our data analysts behind the scenes - the number of published projects in IATI increased modestly from 406 in 2020 to 411 by the end of 2021.

Non-Profit Organisations

Our collaboration with governments and multi-lateral bodies is closely related to our work with non-profits. Financial support from non-profit organisations and foundations remained year-on-year 15 per cent behind, reaching in total **€6.0 million**. Most of this amount comes from foundations and other NGOs. The remainder comes from clubs, associations, religious organisations and educational institutions.

With an eye on scaling, we were delighted to forge several strategic partnerships with global foundations and non-governmental organisations in 2021. These included **BRAC International** and **Child Fund**. Each brings something unique to the table, be it investment in local capacity-building or expertise in child rights advocacy.



The continued support of major donors and goodwill partners such as the **LEGO Foundation**, **EdTech Collective** and the **Bernard Van Leer Foundation** in Jordan fueled our [Research and Development](#) efforts.

Our collaboration with international NGO **SOS Children's Villages** flourished in 2021, seeing our flagship psychosocial support interventions and their Global MHPSS Hub join forces. Drawing upon each other's strengths, the year saw us lay the groundwork to scale three evidence-based methods - TeamUp, the Caregiver Support Intervention and the Community Case Detection Tool - in 18 countries.

Supporting vulnerable children to access and remain in education took top priority over the course of the year. Our ongoing partnership with **UNICEF** greatly boosted these efforts, seeing this United Nations powerhouse channel €5.2 million into a joint education project.

Meanwhile, newly secured partnerships with **World Vision US** and the **Center for Children's Happiness** in Sri Lanka present a strong avenue to promote our [Care System](#) model.

How We Spend Our Funds



Responsible Spending

War Child is registered as a charitable foundation - which means our operations are funded from public donations and grants from non-profit organisations and institutions. This funding structure brings with it a responsibility to use our funds **as efficiently and effectively as possible**.

We have a **Low-Cost Policy** in place to ensure that the percentage of our budget spent in support of conflict-affected children is as high as possible. This policy commits us to ensure that the percentage of our budget spent on administration and fundraising activities is as low as possible.



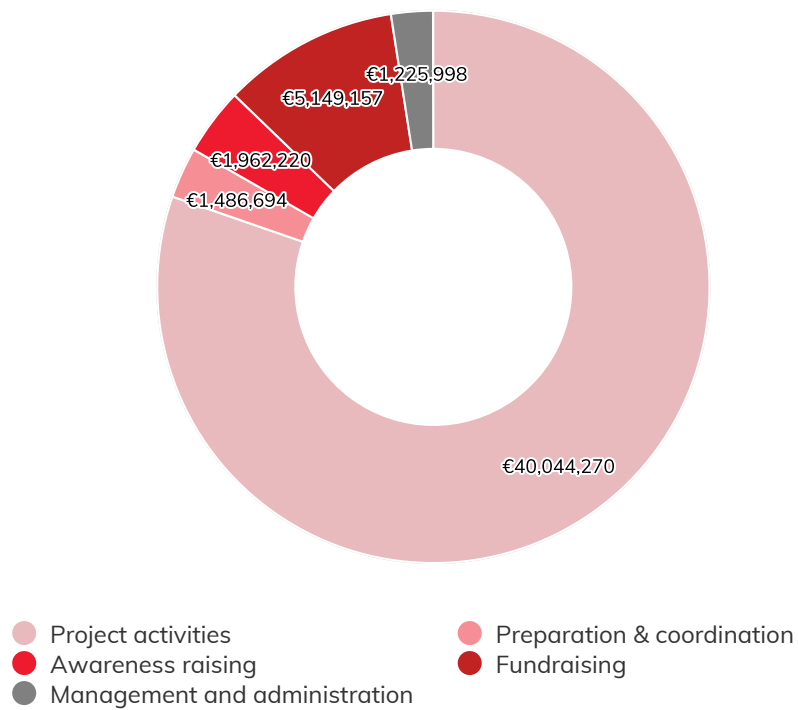
© War Child

Our Financial Policy states that we do not invest money trusted to us by our donors in any way that presents a potential risk - nor do we keep unnecessarily high reserves. War Child also maintains a **continuity reserve** to ensure ongoing financial support for our operations. The level of this continuity reserve is determined according to annual risk analysis - and excess funds are spent on our operations. Our Financial Policy also directs us to spend our funds responsibly, to have proper internal controls and to be able to justify each expenditure we make.

Our Expenditure in 2021

Our operating expenses for 2021 were **€49.8 million** - €40 million of which was spent directly in support of children affected by conflict. We spent €1.1 million on management and administration across the year as a whole.

In percentage terms **we spent 87 per cent of our expenses on our objective** - broadly in line with our 2020 expenditure. Total expenditure on management and administration was two per cent - significantly less than 2020.



We spent **€5.1 million** on our fundraising activities across the year as a whole. Our total income from fundraising was **€50.3 million** - which means our total fundraising investment was 10 per cent of our income, similar to 2020.

Our **€43.5 million** expenditure on our objective increased by 10 per cent compared to actual expenditure in 2020 but remained 7 per cent below our planned budget. Actual total expenditure in 2021 was **€49.8 million** - 3 per cent below our budget.



More projects were implemented in 2021 thanks to the hard work of our teams all over the globe - with the largest increases in project expenditure seen in the [occupied Palestinian territory](#) and [Lebanon](#).

The largest shortfall in expenditure measured against our planned budget was in our [Can't Wait to Learn](#) programme due to fundraising targets not being met. This came about due to challenges finding suitable donors. Consequently, our ambitious target was revised at the four and eight-month mark. The second largest shortfall was in our [Research and Development](#) activities due to several delays in project implementation.

Expenditure on project activities during 2021 was €40 million - a year-on-year increase of 11 per cent. This was fueled by the significant growth of our programme portfolio over the course of the year.

Our fundraising efforts were particularly successful in **countries with heightened emergencies**. In the occupied Palestinian territory for example, War Child was selected to be the lead agency of a [Dutch Relief Alliance consortium](#) with several international and national partners.

Our largest programme country in terms of expenditure is [Lebanon](#) - where spending on our projects grew 13 per cent year-on-year to total €11.3 million. Our second largest country in terms of total spend is [Syria](#) - where a surge in funding saw spending on our projects grow by 7 per cent to total €7.8 million.



© Samar Abu Auf

From project activities to advocacy to preparation, our aim is to spend **at least 85 per cent of our resources on our objectives**. In 2021 War Child met this target. The total expenses spent on our objectives in 2021 represent 87 per cent of our total expenses - compared with a budget of 91 per cent and 86 per cent realized in the previous year. The actual ratio is lower than budgeted due to an increased investment in fundraising and thus total expenses.

War Child aims to spend a maximum of four per cent of its costs on management and administration. The total expenses spent in this area in 2021 were 2 per cent of total expenses - on par with the budget.

We were able to maintain our fundraising expenses at 10 per cent of our income - compared to a budget of 7 per cent. The higher costs compared to the budget are a result of the decision to **increase investment in fundraising** throughout 2021.

For further information and analysis, please refer to the [Notes to the Annual Accounts](#) .

What Does the Future Hold?



Our Plans for 2022 - And Beyond

The number of children living in active war zones is on the rise. On top of that, a record **50 million children are on the move** due to conflict and climate-related disaster. Then there's the COVID-19 pandemic - which continues to throw a massive spanner in the works of the humanitarian sector as a whole.

As we follow the developments and crises where we work, we have never been more convinced that we need new ways of working; faster ways of growing if we have any hope of making a difference in the lives of the children and communities we serve.



© Mohamed Hinnawi

Reaching More Children with Quality Support

That is why we will rapidly scale up our activities in 2022 - working with and through a global network of partners in new and innovative ways. Not forgetting the pressure that War Child and the world is under, we will focus our efforts on several key evidence-based methods: **Can't Wait to Learn**, **TeamUp**, the **Caregiver Support Intervention**, the **Community Case Detection Tool** and **WeACT**.

To do this, we will put months of preparation into practice with the roll out of our [Global Shared Platform](#). The move to a shared way of working signals a new phase in our brand architecture. For several of the above key methods, an extensive re-branding - including creative naming and logo development - will commence.

The quality and relevance of what we do will be strengthened further through the embedding of robust monitoring and evaluation tools in our programmes. A new **Feedback and Complaints Response Mechanism** reflects a conscious effort to include children and communities in the evaluation and design of our projects.



© Larissa Koekkoek

Before we even begin that process, we need to ensure that our programmes are relevant to children's ever-changing realities. The first quarter of the year will see us operationalise our revised **Theory of Change** and associated **Care System** to ensure our work remains effective.

If we've learnt one thing from our work on the ground, it's that youth hold the key to their own future. Our revised [Advocacy](#) ambition and [Programme Strategy](#) will include the empowerment of this key age-bracket.

Our **total planned income for 2022 is €45 million**. This conservative estimate is based on several key factors. Find out more in our [Annual Plan](#).

War Child Would Like to Thank...

War Child was able to support more than 648,477 conflict-affected children and adults over the course of 2021. This simply wouldn't have been possible without the people that back us - **bringing our mission home with infectious enthusiasm**. And this year really was the year to spread our mission and message. It was a year where the effects of not only armed conflict, but also the COVID-19 pandemic and climate change really took hold.



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We are grateful for the continued support from our **Friends, sponsors** and **business partners** - who are integral to our growth as an organisation. We would also like to take this moment to thank our **institutional partners** and the **organisations** who are always looking for new ways to help us implement quality programmes.

Thank You for Supporting our Mission

— *All of us at War Child*

Truth is there are many more children in need than War Child alone can support. We know that we can't do this on our own. We will continue to rally the support of our loyal network of donors and partners to ensure our dream - to see **every child live in peace** - can come true.

Statement of Integrity

War Child works to uphold the resilience and wellbeing of children living with the effects of violence and armed conflict. Every member of staff in our organisation contributes to this objective - **even in their personal lives** - and these efforts are reflected in this Annual Report.



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This Annual Report provides a **complete account of our activities in 2021** and fully elucidates our role in the humanitarian aid sector. Transparency and maintaining an open dialogue with our stakeholders are key priorities that inform all our reporting processes - including this Annual Report.

Everything we do is shaped by the core values of our organisation - **Creativity, Impact, Inspiration** and **Integrity**.

Because no child should be part of war. Ever.

Annual Accounts



Balance sheet

In Euros, after proposed appropriation of result

		31-12-2021	31-12-2020
ASSETS	Note:		
Intangible fixed assets	(1)	-	53,336
Tangible fixed assets	(2)	223,239	623,586
Financial fixed assets	(3)	77,791	77,537
Fixed assets		301,030	754,458
Receivables	(4)	7,151,339	9,570,451
Cash and cash equivalents	(5)	10,276,303	9,164,526
TOTAL ASSETS		17,728,672	19,489,435
LIABILITIES			
Continuity reserve		5,000,000	5,000,000
General reserve		728,780	716,859
Legal reserve		-	53,336
Reserves		5,728,780	5,770,195
Earmarked funds		438,276	251,198
Reserves and funds	(6)	6,167,056	6,021,393
Provisions	(7)	965,017	882,313
Long-term liabilities	(8)	6,303	14,707
Short-term liabilities	(9)	10,590,296	12,571,022
TOTAL LIABILITIES		17,728,672	19,489,435

Statement of income and expenses

in Euros

		2021	Budget 2021	2020
INCOME	Note:			
Individuals	(10)	10,386,214	9,912,455	9,539,739
Companies	(11)	3,445,868	1,951,000	2,619,746
Lotteries	(12)	1,372,458	1,350,000	2,906,878
Government grants	(13)	28,529,478	30,739,978	22,057,426
Affiliated Parties	(14)	12,945	75,000	38,583
Other organizations (non-profit)	(15)	5,992,219	7,009,165	6,363,878
Total fundraising income		49,739,182	51,037,598	43,526,249
Income from sale of products	(16)	308,872	7,500	20,474
Other Income		296,898	-	18,146
Sum of income		50,344,952	51,045,098	43,564,869
EXPENSES				
		2021	Budget 2021	2020
Project activities	(17)	40,044,270	43,182,158	36,234,808
Preparation and Coordination	(18)	1,486,694	2,518,387	1,642,433
Awareness Raising	(19)	1,962,220	1,295,495	1,801,540
Expenses on the objective		43,493,184	46,996,040	39,678,781
Fundraising	(20)	5,149,157	3,610,841	4,646,922
Management and administration	(21)	1,225,998	817,197	1,567,441
Sum of expenses		49,868,339	51,424,078	45,893,144
Sum before balance financial income/costs		476,613	(378,980)	(2,328,275)
Financial gain / (loss)	(22)	(331,204)	-	254,492
Share of result of participating intererests	(3)	254	-	52,537
Sum of income and expenses		145,663	(378,980)	(2,021,246)

Appropriation of the result

in Euros

	2021	2020
Addition to (withdrawal from):		
Continuity reserve	-	-
General reserve	11,921	(1,811,498)
Legal reserve	(53,336)	(160,964)
Earmarked funds	187,078	(48,785)
Total change in reserves and funds	145,663	(2,021,247)

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

Cash flow statement

in Euros

		2021	2020
	Note:		
Sum of income and expenses		145,663	(2,021,246)
Adjustments for:			
Depreciation	(1), (2)	240,996	327,259
Book result on disposal of fixed assets		(272,284)	-
Interest	(22)	(106)	(1,491)
Realised exchange rate losses (gains)		(205,157)	103,494
Changes in provisions	(7)	82,704	104,817
Changes in receivables	(4)	2,419,112	(981,468)
Changes in short term liabilities	(9)	(1,980,726)	101,483
Adjustment for results in participating interests	(3)	(254)	(52,537)
Cash flow from operations		284,285	(398,443)
Interest received		106	1,490
Cash flow from operating activities		430,054	(2,418,199)
Investments in intangible fixed assets		-	-
Investments in tangible fixed assets	(2)	(36,030)	(265,223)
Investments in financial fixed assets		-	-
Divestments of tangible fixed assets		521,000	-
Cash flow from investing activities		484,970	(265,223)
Changes in long term liabilities	(8)	(8,404)	(8,404)
Cashflow form financial activities		(8,404)	(8,404)
Net Cash flow		906,620	(2,691,826)
Foreign exchange rate gains / (losses) on cash and cash equivalents		205,157	(103,492)
Change in cash and cash equivalents		1,111,777	(2,795,318)

Notes to the annual accounts

General

These are the annual accounts of Stichting War Child, hereafter referred to as 'War Child', registered in The Netherlands as a foundation (*Stichting*) under Dutch law and recognized as an ANBI (*Algemeen Nut Beogende Instelling*) by the Dutch tax authorities. War Child is located in Amsterdam at the Helmholtzstraat 61-G. All War Child's country offices are one and the same legal entity worldwide. The organisation is registered under Dutch law as a foundation (*stichting*), and registered with the Chambre of Commerce under number 41215393.

War Child is active as an international non-governmental organisation (iNGO) supporting children affected by armed conflict. War Child 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. War Child supports children regardless of their religious, ethnic or social backgrounds or gender. In 2021, War Child implemented its projects in Burundi, Colombia, Democratic Republic of Congo, Jordan, Lebanon, the Netherlands, Occupied Palestinian territories, Republic of South Sudan, Sri Lanka, Syria, and Uganda. War Child's activities are carried out by its own staff in programme countries and by implementing partners or local organisations.

War Child's vision is: "Children do not belong in war. Ever. They have the right to grow up free from fear and violence. To develop their full potential and become the person they want to be. Together we can change the future."

Accounting Principles

The annual accounts 2021 are dated 17 June 2022 and form an integral part of War Child's annual report. The annual report gives a detailed account of War Child's activities, results and programmes. The annual accounts have been prepared in accordance with the Guideline RJ650, which applies to Dutch fundraising organisations. The accounting policies have been consistently applied to all the years presented.

War Child's financial year coincides with the calendar year. The statement of income and expenses 2021 covers the period from January 1, 2021, to December 31, 2021.

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.

These financial statements contain the financial information of the iNGO. The iNGO is the ultimate parent of War Child Deutschland gGmbH. These financial statements do not contain consolidated figures because the significance of the subsidiary is negligible.

Comparative figures

When necessary comparative figures in the notes to the annual accounts have been adjusted to conform to changes in presentation in the current year.

Functional currency

These annual accounts are presented in Euro, which is the functional and reporting currency of War Child.

Transactions in foreign currencies

At initial recognition, transactions denominated in a foreign currency are translated into euros, the functional currency of War Child, 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 recognized 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 recognized prospectively. According to management, the following items are most relevant for War Child's financial position and require estimates: the valuation of legacies to be received, the fundraising and awareness raising components in mixed activities and the amount of provisions.

Accounting Principles – Balance Sheet

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

An asset is recognized 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 recognized 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 recognized in the statement of income and expenses when an increase in future economic potential related to an increase in an asset or a decrease of a liability has arisen, the size of which can be measured reliably. Expenses are recognized 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 recognized in the balance sheet, remains recognized 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 recognized in the balance sheet, and thus derecognized, 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 recognized 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.

War Child 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 recognized in the balance sheet at the moment that the contractual risks or rewards with respect to that financial instrument originate. Financial instruments are derecognized 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 recognized 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 recognized 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 recognized 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 recognized, 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.

Intangible fixed assets

Intangible fixed assets are only recognized in the balance sheet when it is probable that the expected future economic benefits that are attributable to the asset will flow to War Child and the cost of that asset can be measured reliably. Intangible fixed assets are measured at acquisition cost, less accumulated amortisation and impairment losses. The accounting principles for the determination and recognition of impairments are included under the section Impairments of fixed assets.

Development costs are capitalised in so far as incurred in respect of potentially profitable projects. The development of an intangible fixed asset is considered commercially profitable if the following conditions are met: the completion of the asset is technically feasible, the Company has the intention of completing the asset and then of using or selling it (including the availability of adequate technical, financial and other resources to achieve this), the Company has the ability to use or sell the asset, it is probable that the asset will generate future economic benefits and the costs during the development phase can be determined reliably. Development costs are measured at construction cost, less accumulated amortisation and impairment losses. The construction cost comprises mainly salaries of staff involved; the capitalised costs are amortised over the estimated useful life – 3 years - after completion of the development phase (asset ready for usage). Amortisation is calculated using the straight-line method. The costs of research and other development costs are charged to the result in the period in which they are incurred.

A legal reserve is formed for the capitalised development costs that have not yet been amortised.

The following depreciation percentage is applied: 33%.

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 recognized as an expense on a straight-line basis over the estimated useful lives of each item of the tangible fixed assets, taking 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:

- Buildings 5%
- 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.

Financial fixed assets

The financial fixed assets comprise investment in War Child Deutschland GmbH.

Participating interests where significant influence can be exercised over the business and financial policies are valued according to the equity method on the basis of net asset value. If measurement at net asset value is not possible because the information required for this cannot be obtained, the participating interest is measured according to the visible equity. In assessing whether War Child has significant influence over the business and financial policies of a participating interest, all facts and circumstances and contractual relationships, including potential voting rights, are taken into account.

The net asset value is calculated on the basis of War Child's accounting policies.

If War Child transfers an asset or a liability to a participating interest that is measured according to the equity method, the gain or loss resulting from this transfer is recognised to the extent of the relative interests of third parties in the participating interest (proportionate determination of result). Any loss that results from the transfer of current assets or an impairment of fixed assets is fully recognised. Results on transactions involving transfer of assets and liabilities between War Child and its participating interests and mutually between participating interests are eliminated to the extent that these cannot be regarded as having been realised.

Development costs are capitalised in so far as incurred in respect of potentially profitable projects. The eliminated to the extent of the Company's share in the participating interest. This elimination is allocated to net turnover and recognition of deferred income. War Child realises the eliminated result as a result of a sale to third parties.

Participating interests with a negative net asset value are valued at nil. This measurement also covers any

receivables provided to the participating interests that are, in substance, an extension of the net investment. In particular, this relates to loans for which settlement is neither planned nor likely to occur in the foreseeable future. A share in the profits of the participating interest in subsequent years will only be recognised if and to the extent that the cumulative unrecognised share of loss has been absorbed. If War Child fully or partially guarantees the debts of the relevant participating interest, or if it has the constructive obligation to enable the participating interest to pay its debts (for its share therein), then a provision is recognised according to the amount of the estimated payments by War Child on behalf of the participating interest.

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 recognized 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 recognized 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.

Legal reserve

The legal reserve is related to funds reserved in accordance with accounting regulations.

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 recognized when War Child 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. Legacies are accounted for as soon as the amount of income for War Child can be reliably estimated.

Grants received with a designated purpose and a pay-back obligation for War Child 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 recognized. Instalments received related to grants are recognized in the balance sheet as liabilities.

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

Unrestricted income from lotteries is recognized in the period that the donor commits the funds. Grants from lotteries with a pay-back obligation are recognized as income in the same reporting period in which the subsidised eligible expenses is recognized.

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 War Child 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

Interest income is recognized in the statement of income and expenses on an accrual basis, using the effective interest rate method.

Leasing

War Child 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, War Child assesses whether the lease classifies as a finance or operating lease.

Operating leases

If War Child acts as lessee in an operating lease, the leased property is not capitalised. Benefits received as an incentive to enter into an agreement are recognized as a reduction of rental expense over the lease term. Lease payments and benefits regarding operating leases are recognized 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.

War Child pays pension premiums to the pension insurance company based on (legal) requirements and contractual basis with employees and with the pension fund. Premiums are recognized as personnel costs when they are due. Prepaid contributions are recognized 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 recognized as a current asset to the extent that there will be a reimbursement by the employees or a reduction in future payments by War Child.

Termination benefits

Termination benefits are employee benefits provided in exchange for the termination of the employment. A termination benefit is recognized as a liability and an expense when War Child 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 recognized 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 recognized 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 recognized if War Child has the power to withdraw this surplus, if it is likely that the surplus will flow to War Child 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 party War Child Deutschland 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 War Child and a natural person or entity that is affiliated with War Child. This includes, amongst others, the relationship between War Child and its subsidiaries, 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 recognized in the annual accounts.

Events that provide no information on the actual situation at the balance sheet date are not recognized 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 is prepared using the indirect method.

Notes to the balance sheet

in Euros

1 Intangible Fixed Assets

		Intangible fixed assets
	Software	
Acquisition value	521,192	521,192
-/- Cumulative Depreciation	(467,856)	(467,856)
Book value 1-1-2021	53,336	53,336
Acquisition value investments	-	-
-/- Acquisition value disposals	-	-
-/- Depreciation	(53,336)	(53,336)
Depreciation on disposals	-	-
Movements during the year	(53,336)	(53,336)
Acquisition value	521,192	521,192
-/- Cumulative Depreciation	(521,192)	(521,192)
Book value 31-12-2021	-	-

Intangible fixed assets relate to the development of War Child's website and custom developed software for the CRM system.

2 Tangible Fixed Assets

	Land and Buildings	Operating Assets head office	Operating Assets programmes	Tangible fixed assets
Acquisition value	319,099	440,068	786,855	1,546,021
-/- Cumulative Depreciation	(59,831)	(365,937)	(496,668)	(922,436)
Book value 1-1-2021	259,268	74,130	290,187	623,586
Acquisition value investments	-	8,463	27,567	36,030
-/- Acquisition value disposals	(319,099)	(10,759)	-	(329,858)
-/- Depreciation	(10,551)	(32,244)	(144,865)	(187,660)
Depreciation on disposals	70,382	10,759	-	81,141
Movements during the year	(259,268)	(23,781)	(117,298)	(400,347)
Acquisition value	-	437,772	814,422	1,252,194
-/- Cumulative Depreciation	-	(387,422)	(641,533)	(1,028,955)
Book value 31-12-2021	-	50,350	172,889	223,239

The apartment in Amsterdam was sold as of 20 August 2021. On this sale a book profit of EUR 266,000 was realized. Tangible fixed assets acquired during the year are mainly laptops and a vehicle for our programmes in South Sudan. At head office our tangible assets are equipment and furniture for our office and for our training and event space "the Playground". Tangible assets that we hold for our programmes are mainly office equipment, vehicles and generators.

3 Financial Fixed Assets

	Participating interests	Financial fixed assets
Acquisition value	77,537	77,537
-/- Cumulative Depreciation	-	-
Book value 1-1-2021	77,537	77,537
Result from participating interest	254	254
Movements during the year	254	254
Acquisition value	77,791	77,791
-/- Cumulative Depreciation	-	-
Book value 31-12-2021	77,791	77,791

Financial fixed assets relate to the value of the 100% participation in War Child Deutschland gemeinnützige gGmbH, Hamburg. The organization was officially registered and launched in the first quarter of 2019 as a German fundraising foundation.

4 Receivables

	31-12-2021	31-12-2020
Receivable from donors	5,002,852	7,014,773
Prepayments to partners	714,638	1,236,341
Legacies due	490,452	487,877
Receivable from participating interest	45,446	135,910
Other accounts receivable	897,951	695,550
Receivables	7,151,339	9,570,451

All accounts receivable originated in 2021, except for receivables relating to five legacies totalling €210,976 originating from 2020 and before. All receivables are expected to be received within one year and relate to our day to day operations. Sometimes legacies may take longer to be settled, especially when the sale of property is involved. Our best estimate is to classify all receivables as short-term.

No provision for doubtful receivables has been deemed necessary.

Legacies due consist of 15 legacies, of which the largest legacy due amounts to € 86,560.

Prepayments to partners are amounts paid to implementing partner organisations, for which War Child 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 donors

Receivables from donors relate to projects that have been implemented by War Child, 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 amount relating to the Dutch National Postcode Lottery, was received in March 2022.

	31-12-2021	31-12-2020
European Commission	1,494,120	3,002,985
National Postcode Lottery	1,350,000	1,350,000
United Nations agencies and funds	734,203	620,761
Netherlands Government	454,169	521,630
Lego Foundation	361,626	648,410
War Child UK	20,229	0
Other	588,505	870,987
Receivable from donors	5,002,852	7,014,773

5 Cash and cash equivalents

	31-12-2021	31-12-2020
Cash and cash equivalents in the Netherlands	7,609,009	6,905,828
Cash and cash equivalents in programme countries	2,667,294	2,258,698
Cash and cash equivalents	10,276,303	9,164,526

War Child's cash and cash equivalents balance is at € 10.3 million, compared to €9.2 million in the previous year. The increase can be explained by the reduction in the net position of 'Grants Received in advance' and "Receivable from donors".

Availability of cash and cash equivalents

The balance of cash and cash equivalents is readily available to War Child, except for a bank guarantee related to the rental agreements for War Child's office in The Netherlands, released at the end of the rental contract in 2023. The balance of one savings account with Rabobank is available to War Child, although on part of the balance a withdrawal penalty applies, as specified below.

	31-12-2021	31-12-2020
Cash and cash equivalents freely available	10,015,999	8,904,694
Cash and cash equivalents available with 1.5 per cent penalty	187,972	187,500
Cash and cash equivalents in bank guarantee until 2023	72,332	72,332
Cash and cash equivalents	10,276,303	9,164,526

Balances in foreign currencies

War Child aims to hold its cash positions as much as possible in Euros and in the Netherlands. At the balance sheet date, 74 per cent of balances was kept in bank accounts in The Netherlands. For expenses in programme countries, foreign currency accounts are held. War Child head office and some country offices have a US Dollar bank account when contracts with donors and expenses are in US Dollars. Country offices request funds to be transferred by head office on a monthly basis, based on forecasted expenses. War Child aims to minimise funds held abroad, but due to the nature of War Child's work, each country needs to hold a buffer amount for operational expenses and unforeseen events. The largest bank balance outside the Netherlands is held in Lebanon (€0.4 million) at multiple banks. See also our notes about credit risk for the highest balance at a single bank.

6 Reserves and Funds

	1-1-2021	additions	withdrawals	31-12-2021
Continuity reserve	5,000,000	-	-	5,000,000
General reserve	716,859	11,921	-	728,780
Legal reserve	53,336	-	(53,336)	0
Total reserves	5,770,195	11,921	(53,336)	5,728,780

Earmarked funds

- Can't Wait to Learn	4,545	55,341	(4,546)	55,340
- Team Up	-	67,937	-	67,937
- Research & Development	113,205	-	(2,962)	110,243
- Scaling	-	72,727	-	72,727
- Lebanon	129,739	391	(129,739)	391
- Burundi	3,709	86,933	(3,709)	86,933
- Palestine	-	21,791	-	21,791
- Syria	-	3,333	-	3,333
- Uganda	-	19,581	-	19,581
Total funds	251,198	328,034	(140,956)	438,276

Total reserves and funds	6,021,393	339,955	(194,292)	6,167,056
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	01/01/2020	additions	withdrawals	31/12/2020
Continuity reserve	5,000,000	-	-	5,000,000
General reserve	2,528,357	-	(1,811,498)	716,859
Legal reserve	214,300	-	(160,964)	53,336
Total reserves	7,742,657	-	(1,972,462)	5,770,195

Earmarked funds

- Can't Wait to Learn	44,025	4,546	(44,025)	4,545
- Research & Development	179,660	-	(66,455)	113,205
- Lebanon	42,298	115,326	(27,885)	129,739
- DR Congo	34,000	-	(34,000)	-
- Burundi	-	3,709	-	3,709
Total funds	299,983	123,581	(172,365)	251,198

Total reserves and funds	8,042,640	123,581	(2,144,827)	6,021,393
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Continuity reserve

War Child does not keep more reserves than reasonably necessary to realise the organizational goals and to be able to continue its operations in situations of sudden lack of funding or of unexpected expenses. War Child's Supervisory Board determines the desired size of its continuity reserve based on risks perceived, taking into account a number of adverse incidents that might happen. In 2021 the minimum desired level of the continuity reserve was left unadjusted at €5.0M. The desired level of the continuity reserve is also the actual size of the continuity reserve as per the balance date. The general reserve holds a €0.7M surplus which is not necessary for War Child's continuity. War Child's continuity reserve is in compliance with the requirements of the sector organisation Goede Doelen Nederland as stipulated in its policy for financial management of NGOs ("Financieel Beheer Goede Doelen"): The operational costs multiplied by 1.5 amount to a maximum continuity reserve of €38.8M.

General reserve

The general reserve is formed from the surplus of reserves above the target level for the continuity reserve. War Child will spend its general reserve to the benefit of children affected by war in accordance with its objectives.

Legal reserve

The legal reserve is related to funds reserved in accordance with accounting regulations. War Child formed a legal reserve for the book value of the capitalized development costs of its intangible fixed assets. As of December 31, 2021, this reserve is depleted due to the assets being fully amortized.

Earmarked funds

The earmarked funds are designated by the donor and must be spent on a specific purpose. The earmarked funds that existed end of 2020 were spent, except for an amount of € 110,243 for Research and Development. Additional earmarked funds were added in 2021 for the amount of € 328,034. Earmarked funds are spent on the objective and usually realized within one year after occurrence.

7 Provisions

	1-1-2021	Additions	Withdrawals	Reversals	Revaluation	31/12/2020
Provision for end-of-service benefits	308,548	184,001	(31,990)	-	35,450	496,009
Provision for local taxation	362,220	57,840	(13,144)	(131,123)	27,381	303,174
Provision for local social security	211,545	111,691	(270,652)	-	8,250	60,834
Provision for ineligible expenses	0	105,000	-	-	-	105,000
Total provisions	882,313	458,532	(315,786)	(131,123)	71,081	965,017

The entire provision is short term. All employees have a notice period of less than one year and it is possible that authorities will impose tax on War Child within one year.

Provision for end-of-service benefits

A provision for end-of-service benefits is established when War Child 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 War Child. The provision represents the best estimate of the amount of tax expected to be imposed on War Child 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 War Child's best estimate.

Provision for local social security

The provision for local social security is similar in nature to the provision for taxation. In some countries a law exists for employers to provide social security to its staff. As long as the governments have not yet set up an authority in charge of collecting those payments, War Child keeps a provision for its best estimate of the amount to be paid.

Provision for ineligible grant expenses

This provision is related to expenses that might need to be paid back to institutional donors because some of their requirements were not met. Some of War Child's programmes are implemented in particularly difficult, unsafe and unstable contexts where it is not always possible to guarantee that the strictest of donor requirements are followed in each of its (partner's) transactions. War Child still implements those projects because especially those children need its support. War Child is continuously striving to improve its procedures to ensure compliance with increasingly strict donor requirements, in order to decrease the risk of ineligible expenses.

8 Long term liabilities

All long term liabilities are due after one year and within five years. The amount as per the balance sheet date relates to rental discounts of War Child's Amsterdam office that were already received, but that are spread over the total length of the rental contract in accordance with the accounting principles. This amount is the part that will be recognized as a deduction of rental expenses in the financial years from 2023 onwards.

During the year 2021 the long term liabilities decreased with €8,404 (2020: €8,404). An amount of €8,404 (2020: 8,404) is recognized as a deduction of the rental expenses.

9 Short term liabilities

	31-12-2021	31-12-2020
Grants received in advance	7,128,451	8,877,358
Payable to partners	1,281,109	1,146,921
Accounts payable	597,280	675,545
Taxes and social premiums payable	193,787	297,533
Payable to participating interests	-	162,244
Payable to War Child UK	45,873	105,262
Other liabilities	1,343,796	1,306,159
Short term liabilities	10,590,296	12,571,022

All short term liabilities are due within one year.

The short term liabilities decreased mainly due to the 20 per cent decrease of 'Grants Received in Advance', as further detailed in the next table. It consists of restricted funding that was received by War Child 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 decreased by 16 per cent because War Child prepays most of the partner's activities due to lack of own funding of small local organisations. With larger international organisations such as War Child United Kingdom or Save the Children, payable amounts may occur.

Payable to participating interests is related to liability to War Child Germany.

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.

	31-12-2021	31-12-2020
United Nations agencies and funds	2,143,536	1,211,311
European Commission	1,415,232	3,462,232
Netherlands Government	780,867	1,351,645
International Development Research Centre	699,798	332,488
Stichting DOB Ecology	560,599	453,790
National Postcode Lottery	248,290	352,025
Other	1,280,129	1,713,867
Grants received in advance	7,128,451	8,877,358

The three institutional donors with the largest instalments received in advance continue to be the United Nations, the European Commission and the Netherlands Government. These three donors account for 61% (2020: 67%) of the grants received in advance.

Financial Risks and Financial Instruments

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

War Child 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 War Child'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 €7.0 million, which is its balance with Rabobank at the balance sheet date. War Child also holds bank accounts with ASN bank (€0.2 million), with ABN AMRO (€0.2 million), and with ING (€0.8 million). 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. The largest bank balance abroad is with Stanbic Bank in Uganda (€0.3 million).

The probability and impact of financial loss to War Child due to a bank going bankrupt 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. Given the precarious situation, there still are concerns about the fragile banking situation in Lebanon. Lebanese banks restricted transfers abroad and dollar withdrawals from deposit accounts since 2019. At year end an amount of USD 0.2 million is held in an account in Lebanon in so-called Lollar, US Dollars that are both withdrawal and transfer restricted. The situation is closely monitored and management decided a provision is not necessary based on information available on 17 June 2022.

Credit risk- receivables

Credit risk arises from War Child's receivables totalling €7.2 million. The credit risk is concentrated at counterparties from outstanding amounts with donors for a total amount of €5.0 million. These are 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 €1.6 million from the European Commission and €1.4 million from National Postcode Lottery. In addition, €0.7 million receivables relate to prepayments to partners. This balance is spread over more than 20 partners, the largest balance being €0.2 million with Oxfam Novib.

Foreign exchange rate risk

War Child 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 War Child's donor grant contracts are denominated are primarily EUR and USD, whereas a minority of grants are denominated in amongst others CAD, GBP, BIF, CHF and SSP. War Child'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.

War Child 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. The exposure as of December 31 of the three aforementioned components can be summarized as follows:

	Cash and	Donor and	Donor and		Impact of 5%
	cash	partner	partner	Net	exchange rate
Currency	equivalents	receivables	payables	exposure	fluctuation
EUR	5,467,436	4,302,564	4,797,246	4,972,754	-
USD	3,619,880	1,160,609	2,677,185	2,103,304	105,165
SEK	313,489	31,393	37,444	307,438	15,372
UGX	276,390	-	-	276,390	13,820
other	599,108	222,930	892,662	(70,624)	(3,531)

War Child does not hedge its forecasted foreign currency exposure with any derivative instruments. Derivatives brings their own risk and costs, while War Child's current practical risk mitigation measures, when assessed over a multiyear period, serve their purpose.

Interest and cash flow risk

War Child 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.

War Child 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 War Child'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

War Child's global off-balance sheet obligations and rights are as follows and are further explained in the text below the table.

		due within	due in	due after
	TOTAL	1 year	1-5 years	5 years
Operational obligations	802,606	529,042	273,564	
Implementing partner conditional obligations	5,466,945	3,675,830	1,791,115	-
Off-balance sheet obligations	6,269,551	4,204,872	2,064,679	-

		due within	due in	due after
	TOTAL	1 year	1-5 years	5 years
Donor contract value to be received	22,917,305	11,989,232	10,928,073	-
Off-balance sheet rights	22,917,305	11,989,232	10,928,073	-

Operational obligations

The main operational obligation is the office and training space rental obligation in The Netherlands for the period until 30 September 2023. Total remaining rental obligation including service and utilities charges is €0.6 million. The remaining obligations of €0.2 million mainly consist of rental obligations in programme countries.

The most important operational lease objects are Office rent and rent of the Playground in Amsterdam, NL. The principal provisions from these operational lease agreements are:

Amsterdam Office, with Alliantie, 10 years from October 1, 2013, to September 30, 2023. Tacit extension with 5 years after end of period, cancellation 12 months before end of term.

Amsterdam Office, with Merin, 10 years from October 1, 2013, to September 30, 2023. Tacit extension with 5 years after end of period, cancellation 12 months before end of term.

Amsterdam Office Playground area, with Merin, 6 years 3 months from July 1, 2017, to September 30, 2023. Tacit extension with 5 years after end of period, cancellation 12 months before end of term.

Implementing Partners

War Child works with many implementing partners globally. War Child enters into agreements with partner organisations to execute projects related to War Child's objectives. The contributions in these contracts are disbursed to partners in several instalments. All contributions are conditional. War Child has off balance sheet obligations to its partners totaling €5.5 million. War Child's largest expected future payment is to Oxfam Novib under a conditional funding agreement running until December 2025 with a remaining commitment of € 0.9 million.

Off balance sheet rights

Grants from donors are recognized as income when the related expenses are recognized. Instalments received from donors are recognized 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 reported as off-balance sheet rights. The total amount of instalments to be received by War Child under existing donor contracts is € 22.9 million. The largest total amounts to be received in the coming 5 years are €11 million from the LEGO Foundation and €4 million from the Netherlands government.

Notes to the statement of income and expenses

in Euros

10 Fundraising Income from individuals

Income from individuals includes structural and one-off donations from individuals as well as legacies.

	2021	Budget 2021	2020
Legacies	581,320	500,000	727,598
Other gifts and donations	9,804,894	9,412,455	8,812,141
Total income from Individuals	10,386,214	9,912,455	9,539,739

Developments 2021

Covid continued to heavily impact our fundraising possibilities from events, but thanks to a very successful event in October we were still able to reach our income targets. Early in 2021 it was decided to increase our fundraising effort on securing new structural friends. This investment allowed us to increase our structural income base for future years and added to the realized income in 2021 as well. The income from legacies and inheritances exceeded budget by 16 per cent but remained 20 per cent below previous year.

War Child aims to develop long-term relationships with individual donors to ensure stability in income and the continuity of projects. The large majority of the income generated by individual donors came from approximately 95,100 *Friends*, as War Child calls its structural donors. More information is provided in the "Where our funds come from" section in our annual report.

11 Fundraising Income from companies

Income from companies includes periodical donations from our *Business Friends*, one-off gifts from actions, donations in kind as well as restricted subsidies.

	2021	Budget 2021	2020
Tommy Hilfiger	113,690	-	45,000
Triple D BV	25,000	-	25,000
Beirut Campaign Blast	-	-	109,359
Gifts in Kind	1,453,939	560,500	1,344,065
Other companies	1,853,239	1,390,500	1,096,322
Total income companies	3,445,868	1,951,000	2,619,746

Developments 2021

In 2021 we raised €3.4 million from the business sector, 76 per cent above our target for the year and 31 per cent above the income in 2020. It remains a challenge to secure long-term commitments from companies. Main business donors supporting us already for years with monetary funding are Tommy Hilfiger, Rituals Cosmetics, and Triple D BV.. We saw an increase of 8 per cent in gifts in kind compared to 2020 to a total of €1.5 million, which was 159 per cent above budget. More than 40 per cent of income from businesses comes from the value of donations in kind. War Child has a low cost policy and tries to find donors for every purchase it makes at head office. This ranges from free paper to free legal advice. Thanks to our good reputation that our donors recognize, we are quite successful in raising free goods and services. More information is provided in the "Where our funds come from" section in our annual report.

12 Fundraising Income from lotteries

Income from lotteries consists of contributions from the Dutch National Postcode Lottery. Since 2009, War Child receives an annual unrestricted contribution and since 2014 we have received various contributions designated to specific projects.

	2021	Budget 2021	2020
National Postcode Lottery (structural contribution)	1,350,000	1,350,000	1,350,000
National Postcode Lottery (designated to CWTL)	22,458	-	1,556,878
Total income lotteries	1,372,458	1,350,000	2,906,878

Developments 2021

Income from lotteries has decreased by 53 per cent in comparison with the previous year. The National Postcode Lottery contributes structurally to our organisation with an impressive €1.4 million. In addition, the National Postcode Lottery awarded the “Dreamfund” to War Child in 2019 for its Can’t wait to learn programme. This programme was still being implemented during 2021. More information is provided in the “Where our funds come from” section in our annual report.

13 Fundraising Income from government grants

Income 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.

	2021	Budget 2021	2020
European Commission	7,926,731	9,401,317	7,331,813
Netherlands Government	9,682,387	11,228,101	6,562,231
United Nations agencies	9,801,885	7,958,032	7,302,618
Other governments	1,118,475	2,152,528	860,764
Total income from governments	28,529,478	30,739,978	22,057,426

Developments 2021

The income from governments accounts for 54 per cent of War Child’s fundraising income. Income from governments reached €28.5 million in 2021, which is 29 per cent above the government income of 2020 (€22.1 million). The substantial growth that was realized fell short of the ambitious budget for the year (€30.7 million) by 7 per cent.

With € 9.8 million, an increase of 34% over 2020, the United Agencies and funds were War Child’s largest donor in 2021. With €9.7 million, an increase of 48 per cent over 2020, the Netherlands Government was War Child’s second largest donor in 2021. With €7.9 million, an increase of 8 per cent over 2020, the European Union was War Child’s third largest donor. The income from both the Netherlands government (19 per cent of total income) and the European Union (16 per cent of total income) were above our guideline of maximum 15 per cent from one donor. War Child has this target in order to remain independent from any one donor and to maintain a well-balanced donor portfolio. The United Nations continue to contribute to War Child’s programmes in various countries through its agencies, subsidiaries and affiliates such as UNICEF, UNHCR, UNESCO and UN OCHA, as well as through its Education Cannot Wait fund. None of the individual United Nations affiliates and funds reached the 15% of total income maximum.

14 Fundraising Income from affiliated parties

Income from affiliated parties includes the contributions of national and international parent and sister organisations of War Child.

War Child worked to further expansion of its presence in Europe and during the first quarter of 2019 officially registered and launched War Child Deutschland gGmbH, as a German fundraising foundation.

War Child Deutschland gGmbH fundraised €12,945 of unrestricted income from sales and private donations, collected at galas and from corporates, to be used for our programs. A slight decrease due to Covid pandemic and less events and activities by War Child Deutschland. In addition War Child Deutschland is raising restricted funds from German institutional donors which directly benefits our programmes.

15 Fundraising Income from other organisations

The income from other organisations includes income from foundations, educational institutions, religious institutions and associations. This is a mix of unrestricted as well as restricted funding.

	2021	Budget 2021	2020
Lego Foundation	945,901		798,776
Stichting DOB Ecology	495,526		756,995
Al Ghurair Foundation for Education	458,962		763,111
International Development Research Centre	384,560		157,178
Queen Silvia Foundation	180,672		206,812
H&M Foundation	113,604		230,838
Salesforce.org	-		203,548
Bernard van Leer Foundation	-		190,344
War Child United Kingdom	150,090		181,621
Other organisations	3,262,904	7,009,165	2,874,655
Total income other organisations	5,992,219	7,009,165	6,363,878

Developments 2021

The income from other non-profit organisations in 2021 totalled €6.0 million which was a decrease of 6 per cent compared with the previous year (2020: €6.4 million), and 15 per cent below budget. The grants and donors are well diversified within this category. More information is provided in the "Where our funds come from" section in our annual report.

16 Fundraising Income from Sale of Products

The income raised from sale of products are presented as net figures. The gross income is reduced by the direct costs and reported as net income. The net income raised from sale of products in 2021 totalled €309,000. The gross income from the sale of products totalled € 309,000 and the cost of goods sold were nil. This income was raised during special events for War Child mainly through a large pyjama sale action from HEMA, as well as through selling of auction items, concert tickets and event dinners. More information is provided in the Where Our Funds Come From section in our annual report

Expenses

Total expenses increased by a total of €3.9 million to €49.8 million, a growth of 8 per cent (2020: €45.9 million). War Child's aim is to spend at least 85 per cent of its resources on its objectives – project activities, preparation and awareness raising. In 2021 War Child met this target. The ratio of Expenses on the objective and Sum of expenses was 87 per cent (2020: 86 per cent). War Child aims to spend maximally 4 per cent of its costs on management and administration. It met this target (2021: 2 per cent; 2020: 3 per cent) and it fundraising expenses stabilized at 10 per cent of its income (2020: 11 per cent).

	Realisation	Budget	Realisation
	2021	2021	2020
% Costs of fundraising / total fundraising income	10%	7%	11%
% Costs management & administration / total expenses	2%	2%	3%
% Total expenses on behalf of the objective / total expenses	87%	91%	86%

Cost allocation of general expenses

One of War Child's core values is transparency. In our annual accounts this translates to openness about where our funds come from and how we spend them. Specifically, we are transparent about the cost allocation of general expenses. War Child allocates most of its head office expenses directly to the relevant cost category, meaning that if and when possible, each expense is recognized under the relevant cost category. The expenses related to general management roles, such as the managing director, the director of Shared Operations, the Finance manager, the HR manager and the manager ICT are fully attributed to the cost category for management and administration.

As a result, a general cost allocation methodology is applied to general facility costs in the Netherlands only. The amount of allocated general costs is € 349,869 and includes amongst others office rent, furniture, cleaning, reception and canteen costs. The basis of the allocation is the distribution of salary costs of employees in the Netherlands, resulting in 26 per cent allocated to project activities, 16 per cent to preparation and coordination, 9 per cent to communication and awareness raising, 22 per cent to fundraising, and 27 per cent to general management and administration expenses.

Cost allocation of fundraising and awareness raising expenses

War Child's events and activities for public engagement in the Netherlands may have a fundraising as well as an awareness raising component. The out of pocket expenses related to such mixed activities are attributed to each of the two categories on the basis of a percentage as justified by the objectives and activities of each mixed project. For each mixed activity, the project leader provides a justified weight of each component. For example, the costs of engaging the public face to face are split 75%-25% between fundraising and awareness raising. During those activities, new *Friends* are acquired and many individuals are being informed about the children affected by conflict.

The allocation percentages are consistently determined and applied in consecutive periods. If percentages change year on year, management justifies this based on a changed nature of the activities. All employees with a fundraising role are fully attributed to the cost category for fundraising.

Below is a table with the applied percentages and resulting amounts of awareness raising in our largest mixed projects. Some projects were not budgeted because at the time of planning it was unsure or unknown if those would take place in 2021. Vice versa, not all other projects in the budget took place in 2021. Budgeting and planning for fundraising activities was challenging through consequences of Covid-19 pandemic in both 2021 and 2020.

	2021		Budget 2021		2020	
	% awareness	€ awareness	% awareness	€ awareness	% awareness	€ awareness
Door to door engagement	25%	465,670	25%	298,375	25%	389,262
Communicating with existing constituency	75%	260,302	50%	131,400	75%	239,584
Music events	25%	-	25%	-	25%	(357)
Mailings	25%	68,646	25%	42,250	25%	69,732
Telemarketing	25%	37,125	25%	12,188	25%	30,720
Online	25%	124,017	25%	34,000	25%	42,123
Campaigns	25%	33,191	25%	5,000	25%	80,564
Television show	25%	14	25%	-	25%	49,121
Other mixed projects	25%-100%	150,920	25%-100%	86,175	25%-33%	26,406
	% fundraising	€ awareness	% fundraising	€ fundraising	% fundraising	€ awareness
Communications	10%-25%	(101,222)	50%	(31,168)	10%	(84,843)
Net allocation to awareness raising		1,038,663		578,220		842,312

17 Project activities

Expenses towards project activities are costs related to the implementation of War Child's programmatic interventions. War Child's projects are amongst others providing psychosocial support, child protection, education and advocacy. War Child implements its projects itself as well as by partner organisations. Costs of project activities include expenses such as staff costs, materials purchased, location rent, transport costs and office expenses. Costs of the country offices are fully attributed towards project activities. Costs of the head office are attributed to project activities if the costs are directly related to implementing projects, which in most cases means that those expenses are funded by a grant. This includes our Can't Wait to Learn and TeamUp programmes, as well as our research and development projects.

	2021	Budget 2021	2020
Lebanon	11,282,578	9,340,663	10,000,397
Syria	7,811,536	8,457,230	7,269,292
Programs from The Netherlands	4,117,819	7,171,391	5,563,752
Uganda	4,101,877	4,064,818	3,212,962
DR Congo	2,797,208	3,571,160	3,175,856
South Sudan	2,700,954	2,709,210	2,352,994
Occupied Palestinian territories	3,961,840	3,038,743	1,670,789
Colombia	1,278,139	2,115,785	1,052,995
Burundi	964,475	1,776,932	985,337
Jordan	880,198	876,226	693,112
Sri Lanka	147,646	60,000	257,322
Total costs of project activities	40,044,270	43,182,158	36,234,808

Developments 2021

Total expenses on project activities are €40.0 million in 2021, or 11 per cent above previous year (2020: €36.2 million) and 7 per cent below budget. Our budget for the year consists of ensured funding from signed grants as well as of ambitious projects that we will try to raise funds for in the various countries. In 2021, our fundraising targets were mainly achieved. War Child was able to realise significant growth in project activities showing that we were able to implement more projects despite the challenging year.

In 2021 the largest growth was seen in occupied Palestinian Territories where the program activities grew by € 2.3m (137 per cent) to € 4.0m.

18 Preparation and coordination

Costs for preparation and coordination include for example costs for the evaluations of our programmes, security measures and security trainings, quality assurance, programme management from head office, travel to country offices, internal audits, logistics management and monitoring activities.

Developments 2021

The majority of costs for preparation and coordination originate in the International Programmes department at War Child's head office. Total costs in 2021 have decreased year on year by 9 per cent to €1.5 million and are 41 per cent below 2021 budget (€2.5 million).

19 Awareness raising

Awareness raising includes the costs of raising awareness of people in general and of certain focus groups and networks in particular. Direct costs include those costs related to lobbying, War Child's website, conferences, campaigns and the awareness raising component of events and actions as described earlier under Cost Allocation.

Developments 2021

Awareness raising costs reached € 1.9 million, 9 per cent above 2020 (€ 1.8 million) and are 51 per cent above budget. These higher costs are caused by an extra investment in face to face activities.

20 Fundraising

Costs of fundraising are incurred for activities which aim to persuade people, businesses and other organizations to become *Friends of War Child*, to donate money or to enter into grant contracts with War Child.

	2021	Budget 2021	2020
Fundraising of unrestricted income	4,104,074	2,902,600	3,660,062
Fundraising of restricted income	473,539	152,870	377,453
Setting up new fundraising markets	571,544	555,371	609,407
Total costs of fundraising	5,149,157	3,610,841	4,646,922

Developments 2021

Total fundraising costs divided by total fundraising income in 2021 is 10 per cent (11 per cent in previous year). In 2021, total costs of fundraising increased with 11 per cent in comparison with previous year, and exceeded the budget by 43 per cent. The extra costs are caused by a decision during the year to intensify the face to face fundraising of new friends. The total amount of fundraising costs of €5.1 million consists of costs for raising unrestricted funds –for example from our Friends-, restricted funds –for example from institutional donors- and costs for setting up new fundraising offices –War Child's contributions to War Child Sweden and War Child Germany.

War Child contributed to the running costs of War Child Sweden, which is an independent foundation that raises funds for War Child in the Swedish market. It also contributed to the operational costs of War Child Deutschland gGmbH, which is a legal entity established in March 2019 of which the shares are fully owned by Stichting War Child.

21 Management and administration

War Child strives to spend as much on its objective as possible and it is continuously pursuing cost savings opportunities. On the other hand, it realizes that the lowest management costs are not necessarily desirable. Laws, regulations and donor requirements as well as risks of fraud and child safety contribute to a complex environment that require an adequate governance structure, a professional ICT infrastructure and an accurate administrative organisation and internal controls. If management and administration would not get proper attention, then the continuity of the organisation could be at risk.

War Child aims to keep its percentage for management and administration below 4 per cent. In the coming years War Child strives to keep this percentage as low as possible, since operational excellence and efficiency are an important part of its strategic objectives.

Developments 2021

The costs for management and administration in 2021 (€1.1 million) are 40 per cent above budget (€0.8 million) and are 27 per cent below the level of 2020 (€1.6 million). The reduction in costs has been realized through the stringent implementation of cost cutting measures.

22 Financial gains / (losses)

	2021	Budget 2021	2020
Interest received	106	-	1,491
Exchange rate differences	(331,310)	-	253,001
Financial gain / (loss)	(331,204)	-	254,492

Developments 2021

War Child does not invest the funds it is trusted with by its donors. Interest income is related to interest received on War Child's bank accounts. The year 2021 saw an exchange rate loss of € 331,310. This is mainly related to the revaluation of outstanding grant award and bank balances in US Dollar. War Child does not budget these gains or losses since those are unpredictable. War Child does not hedge this risk, but takes appropriate measures to mitigate the risk as far as possible. Also see the notes to the balance sheet.

Personnel costs

War Child's total personnel expenses are specified below. The reduction in costs of 2 per cent compared to 2020 is mainly attributable to staff reductions in Amsterdam. About 44 per cent of total staff expenses originate in the Netherlands, while 19 per cent of our full time equivalent employees are located in the Netherlands. This is explained by higher average salaries. A large portion of the staff costs in the Netherlands are related to programme implementation, and those staff are funded by grants. The category other personnel expenses includes costs for amongst others commuting transport, insurance, training, recruitment, interns, canteen and team building.

	2021	Budget 2021	2020
Gross wages and salaries	13,981,231	5,637,890	13,371,458
Pensions	523,853	507,607	521,957
Social security	2,340,361	995,648	2,112,775
Other personnel expenses	1,737,182	515,590	2,065,439
Total Personnel expenses	18,582,627	7,656,735	18,071,629

Independent Auditor's costs

War Child's financial statements 2021 are audited by KPMG Accountants N.V. War Child 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. 2021 expenses related to the global KPMG group totaled €189,977. During 2021, additional services related to audit of 2020 Financial Statements were performed and additional of €12,100 costs were booked. Additional costs for 2020 audit are presented under 2021 costs in the overview below.

In 2021, War Child involved other KPMG Network companies to perform local audit in several countries of

operation. The component 2021 audit for Lebanon was performed by KPMG Lebanon against a fee of €11,100. €6,660 additional KPMG Lebanon audit costs were booked in 2021, in relation to 2020 component audit in Lebanon.

Three projects in Syria - Joint Response funded by the Ministry of Foreign Affairs of the Netherlands, project Delivering Humanitarian Assistance and Building the Resilience of Conflict-Affected Individuals funded by DFID (via IRC) and project Education, Child Protection and Psychosocial Support (PSS) for vulnerable children funded by Swiss Development Cooperation - were audited by KPMG Lebanon, for a fee of €17,228.

In addition, 2021 payroll services for Syria office was provided KPMG Cyprus, for the annual amount of €2,142. All amounts are including VAT.

	KPMG Accountants N.V.	Other KPMG network	Total KPMG
	2021	2021	2021
Audit of the financial statements	152,847	17,760	170,607
Other audit engagements		17,228	17,228
Tax-related advisory services			-
Other non-audit services		2,142	2,142
Total 2021	152,847	37,130	189,977
	2,020	2,020	2,020
Audit of the financial statements	136,363	25,575	161,938
Other audit engagements		23,000	23,000
Tax-related advisory services			-
Other non-audit services		4,284	4,284
Total 2020	136,363	52,859	189,222

Attribution of expenses

	Expenses towards objective						Total expenses	
	Awareness raising	Preparation & Coordination	Project activities	Fundraising	Management & Administration	2021	Budget 2021	2020
Contributions	-	-	13,498,641	-	-	13,498,641	341,108	10,257,198
Procurement	1,048,556	2,744	9,266,976	(227,472)	63,033	10,153,837	39,166,086	8,956,451
Outsourcing	25,278	66,218	1,225,040	2,269,765	52,286	3,638,587	1,986,910	3,835,330
Publicity	35,648	2,000	26,896	307,902	8,198	380,644	193,050	522,390
Staff	689,935	1,288,291	14,162,269	1,740,678	701,454	18,582,627	7,656,735	18,071,629
Housing	29,617	57,532	665,779	73,341	77,724	903,993	364,708	967,271
Office costs	10,663	12,606	649,408	127,225	112,580	912,482	780,655	1,181,515
General costs	65,873	50,864	396,488	849,527	193,780	1,556,532	833,678	1,774,101
Depreciation	56,650	6,439	152,773	8,192	16,942	240,996	101,148	327,259
Total expenses	1,962,220	1,486,694	40,044,270	5,149,158	1,225,997	49,868,339	51,424,078	45,893,144

The above clarification of the attribution of expenses towards expense categories is in accordance with Annex 3 of the accounting guideline RJ650. The attribution towards cost types is done consistently throughout the years. War Child attributes expenses as per the following guidelines:

- Contributions includes expenses by implementing partners;
- Procurement includes all goods and services procured from third parties excluding outsourcing;
- Outsourcing includes services that are rendered by third parties executing a normal business operation of War Child, not being the implementation of project activities. An example is the outsourced acquisition of donors;
- Publicity includes advertising and visibility of War Child or its donors to the general public;
- Staff includes all personnel expenses;
- Housing includes rental, utilities and cleaning of office and accommodation;
- Office includes IT, communication, small equipment and postal mail;
- General includes bank costs, audits, value of gifts in kind and other general costs;
- Depreciation equals depreciation costs.

Appropriation of the Result

On June 17, 2022, the Supervisory Board of Stichting War Child discussed the annual report and the annual accounts 2021. In accordance with article 8.1.a of the articles of association of War Child, the Supervisory Board adopted the annual report and the annual accounts of War Child, including the proposed appropriation of the result. The members of the Supervisory Board as per June 17, 2022, are Peter Bakker (President), Hans van den Noorda, Willemijn Verloop (Vice-President), Rob Theunissen (Treasurer), Raymond Cloosterman, Edith Kroese, Arjan Hehenkamp and Stef Oud.

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: "De stichting houdt niet meer vermogen aan dan naar het oordeel van de directie redelijkerwijs nodig is om de continuïteit van haar werkzaamheden ten behoeve van haar doelstelling te waarborgen."

Addition to (withdrawal from):	
Continuity reserve	-
General reserve	11,921
Legal reserve	(53,336)
Earmarked funds	187,078
	145,663

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 2021 annual accounts or the condition of War Child at the end of the financial year or thereafter.

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 recognized in the cash flow statement.

The cash and cash equivalents have increased by €1.1 million in 2021 (12 per cent). War Child's cash and cash equivalents balance is at a healthy level of €10.3 million in addition to €7.2 million short term receivables, against €10.5 million short term liabilities. War Child's balance of available resources can be explained by the grants received in advance from important donors and foundations, such as the European Commission, Nationale Postcode Loterij and the Netherlands government. The projects related to these subsidies are partly to be implemented in 2022 and beyond. For more information, see the notes to the balance sheet item 'Grants Received in Advance'.

Further Notes to the Annual Accounts

Remuneration Managing Director

Name	Tjipke Bergsma	Ramin Shahzamani
Function	Managing Director	Managing Director
Duration	indefinite from 1/9/2015	indefinite from 17/5/2021
Hours/week	40	40
Part-time percentage	100%	100%
Period	1-1-2021 to 31-05-2021	17-5-2021 to 31-12-2021
Annual income		
Gross salary	€ 45 908	72,726
Holiday allowance	€ 8 814	5,818
13th month / Variable annual income / Bonus	€ 0	€ 0
Total director remuneration	€ 54,722	78,544
Taxable allowances	€ 0	€ 0
Pension premium (employer part)	€ 10 563	10 612
Social security contribution (employer part)	€ 4 186	€ 5,712
Other remuneration / Pension compensation / End of service fee	€ 0	€ 0
Total remuneration and benefits 2021	€ 69,471	94,868
Total remuneration and benefits 2020	€ 152,474	-

The total remuneration of the Managing Directors of War Child during 2021 was € 133,266 which is well below the maximum of € 168,893 (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 War child of 530 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 € 154,441 which is also well within the maximum set by the guideline of € 201,000 (1 full time employee for 12 months).

No loans, advances or guarantees were given to War Child's directors.

Remuneration Supervisory Board members

No remuneration is offered to Supervisory Board members and no loans, advances or guarantees existed in 2021. Members of the Supervisory Board occasionally visit War Child's field offices if this is relevant in respect of their role. Expenses related to the travel are paid by War Child and it is left to the discretion of the Supervisory Board members to reimburse the expenses to War Child. In 2021, no expenses were incurred for Supervisory Board members.

Number of employees

The average number of fulltime equivalent employees (FTE) increased by 3 per cent (13 FTE) to 556 FTE. This increase in FTE was fully attributable to more staff in our program countries.

	2021	2020	2019	2018	2017
Employees at head office excl. interns (in FTE)	105	109	98	101	90
Employees on local contract in programme countries (in FTE)	428	413	376	325	296
Employees on expat contract in programme countries (in FTE)	23	21	22	21	19
Total average number of employees (in FTE)	556	543	496	447	405
Average number of interns at head office (in FTE)	7	9	8	8	11

Pension Plan

The pension charge recognized for the reporting period is equal to the pension contributions payable to the pension fund over the period. War Child's head office pension plans are in accordance with the conditions of the Dutch Pension Act. It is a defined contribution system without indexing arrangements. War Child's pension insurance company is Brand New Day. 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, Brand New Day and staff).

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 17 June 2022.

Amsterdam, 17 June 2022

Supervisory Board: Peter Bakker (Chair), Willemijn Verloop (Vice Chair), Hans van den Noorda, Rob Theunissen (Treasurer), Raymond Cloosterman, Edith Kroese, Arjan Hehenkamp and Stef Oud

Managing Director: Ramin Shahzamani

Independent Auditor's Report

To: the Board of Directors and the Supervisory Board of Stichting War Child

Report on the audit of the accompanying financial statements

Our Opinion

We have audited the financial statements 2021 of Stichting War Child, based in Amsterdam.

In our opinion the accompanying financial statements give a true and fair view of the financial position of Stichting War Child as at 31 December 2021, and of its result for the year 2021 in accordance with the Guideline of annual reporting 650 'Fundraising organizations' of the Dutch Accounting Standards Board.

The financial statements comprise:

1. the [balance sheet](#) as at 31 December 2021;
2. the [statement of income and expenses](#) for the year 2021; and
3. [the notes](#) comprising a summary of the accounting policies and other explanatory information.

Basis for our opinion

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

We are independent of Stichting War Child 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.

Report on the other information included in the annual report

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

- the board reporting 2021 including the Supervisory Board report;
- other information;
- annexes.

Based on the following procedures performed, we conclude that the other information:

- is consistent with the financial statements and does not contain material misstatements;
- contains the information as required by the Guideline of annual reporting 650 'Fundraising organizations' of the Dutch Accounting Standards Board regarding the management report and the other information.

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

By performing these procedures, we comply with the requirements of Part 9 of Book 2 of the Dutch Civil Code and the Dutch Standard 720. The scope of the procedures performed is less than the scope of those performed in our audit of the financial statements.

The managing directors is responsible for the preparation of the other information, including the management report, in accordance with the Guideline of annual reporting 650 'Fundraising organizations' of the Dutch Accounting Standards Board, and other information the Guideline of annual reporting 650 'Fundraising organizations' of the Dutch Accounting Standards Board.

Description of the responsibilities for the financial statements

Responsibilities of the managing directors and the Supervisory Board for the financial statements

The managing directors is responsible for the preparation and fair presentation of the financial statements in accordance with the Guideline of annual reporting 650 'Fundraising organizations' of the Dutch Accounting Standards Board. Furthermore, the managing directors is responsible for such internal control as the managing directors determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to errors or fraud.

As part of the preparation of the financial statements, the managing directors is responsible for assessing the company's ability to continue as a going concern. Based on the financial reporting framework mentioned, the managing directors should prepare the financial statements using the going concern basis of accounting unless the managing directors either intends to liquidate the Foundation or to cease operations, or has no realistic alternative but to do so. The managing directors should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the financial statements.

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

Our responsibilities for the audit of the financial statements

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

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

Misstatements can arise from fraud or errors 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 the financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

- identifying and assessing the risks of material misstatement of the financial statements, 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 Foundation's internal control;
- evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the managing directors;
- concluding on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Foundation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company ceasing to continue as a going concern;
- evaluating the overall presentation, structure and content of the financial statements, including the disclosures; and
- evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Because we are ultimately responsible for the opinion, we are also responsible for directing, supervising and performing the group audit. In this respect we have determined the nature and extent of the audit procedures to be carried out for entity's operations. Decisive were the size and/or the risk profile of the entity's operations. On this basis, we selected entity's operations for which an audit or review had to be carried out on the complete set of financial information or specific items.

We communicate with those charged with governance 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, 21 June 2022
KPMG Accountants N.V.

H. Visser RA

Branch Offices

In 2021, War Child Holland maintained branch offices in:

- Burundi
- Colombia
- Cyprus (Syria Response)
- DR Congo
- Jordan
- Lebanon
- occupied Palestinian territory
- South Sudan
- Uganda

The year saw us say goodbye to our office but not our activities in [Sri Lanka](#).

In addition, we financially supported the work of the War Child UK office in [Afghanistan](#).

Our financial operations remain based out of [The Netherlands](#) office.



Annexes



The Numbers Explained

In 2021, War Child delivered vital education, child protection and psychosocial support to **648,477 children and caregivers** affected by conflict.

This support was delivered through our programmes including our flagship evidence-based methods as well as our projects in countries around the globe.

What do we mean by children affected by conflict?

In addition to the millions of children living in active war zones, our support extends to **refugee children and families** on the move or in host countries everywhere from Africa to Europe.

Why is this number so high compared to last year?

The number of children and adults we reached through our programmes has risen by 354,796 compared to last year. You might be wondering: why is this?

Since the advent of the COVID-19 pandemic, War Child has had to adapt its very ways of working. Instead of reaching children in schools and safe spaces, many of our activities have been **delivered online or through remote innovations**. This has allowed us to reach many more children in new and innovative ways. For example, in Lebanon, continued COVID-19 restrictions saw us develop a website for Can't Wait to Learn complete with downloadable educational materials.

Distance learning alternatives like this, as well as psychosocial support delivered via mobile, hotline and other digital means, have been crucial to ensuring we can restore access to vital support services.

How do we ensure quality in all of this?

As we move towards more remote, flexible programming, it's important we maintain our commitment to the highest humanitarian standards. Read more about how we achieved this in 2021 in the [dedicated section](#) of this report.

How do we present these numbers in the Annual Report?

As mentioned above, the support we provide to children is delivered through our global programmes - including our flagship evidence-based methods, [Can't Wait to Learn](#) and [TeamUp](#).

Scroll through our country reports in [this chapter](#) to see how many children took part in our programmes per country. Please note: children reached through Can't Wait to Learn in Jordan, for example, are recorded on the [Can't Wait to Learn page](#) rather than in the [Jordan report](#). We do this to avoid double counting.

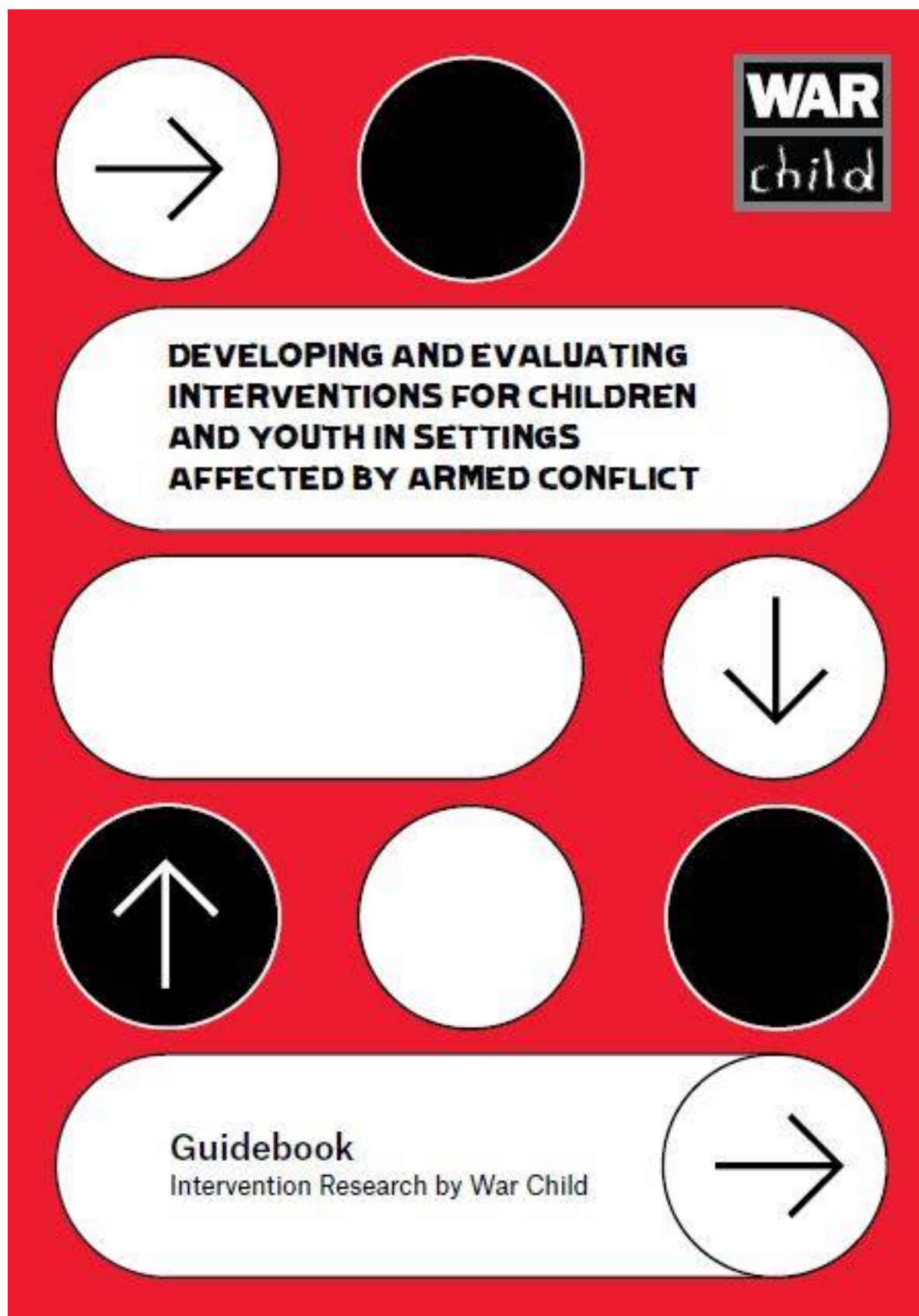
Budget 2022

	Budget	Actual
INCOME	2022	2021
Individuals	10,584,500	10,386,214
Companies	1,429,100	3,445,868
Lotteries	1,618,994	1,372,458
Government grants	23,616,640	28,529,478
Affiliated parties	30,000	12,945
Other organizations (non-profit)	7,126,777	5,992,219
Fundraising income	44,406,011	49,739,182
Income from sale of products	300,000	308,872
Other Income	-	296,898
Sum of income	44,706,011	50,344,952
EXPENSES		
Project activities	35,987,644	40,044,270
Preparation & coordination	2,130,883	1,486,694
Awareness raising	1,341,632	1,962,220
Expenses on the objective	39,460,159	43,493,184
Fundraising	3,583,514	5,149,157
Management & administration	1,661,307	1,225,998
Sum of expenses	44,704,980	49,868,339
Sum before financial income	1,031	476,613
Financial income/(loss)	-	(331,204)
Result participating interests	-	254
Sum of income and expenses	1,031	145,663

	Budget	Actual
	31-12-2022	31-12-2021
Continuity reserve	5,000,000	5,000,000
General reserve	729,811	728,780
Legal reserve	-	-
Earmarked funds	438,276	438,276
Reserves and Funds	6,168,087	6,167,056

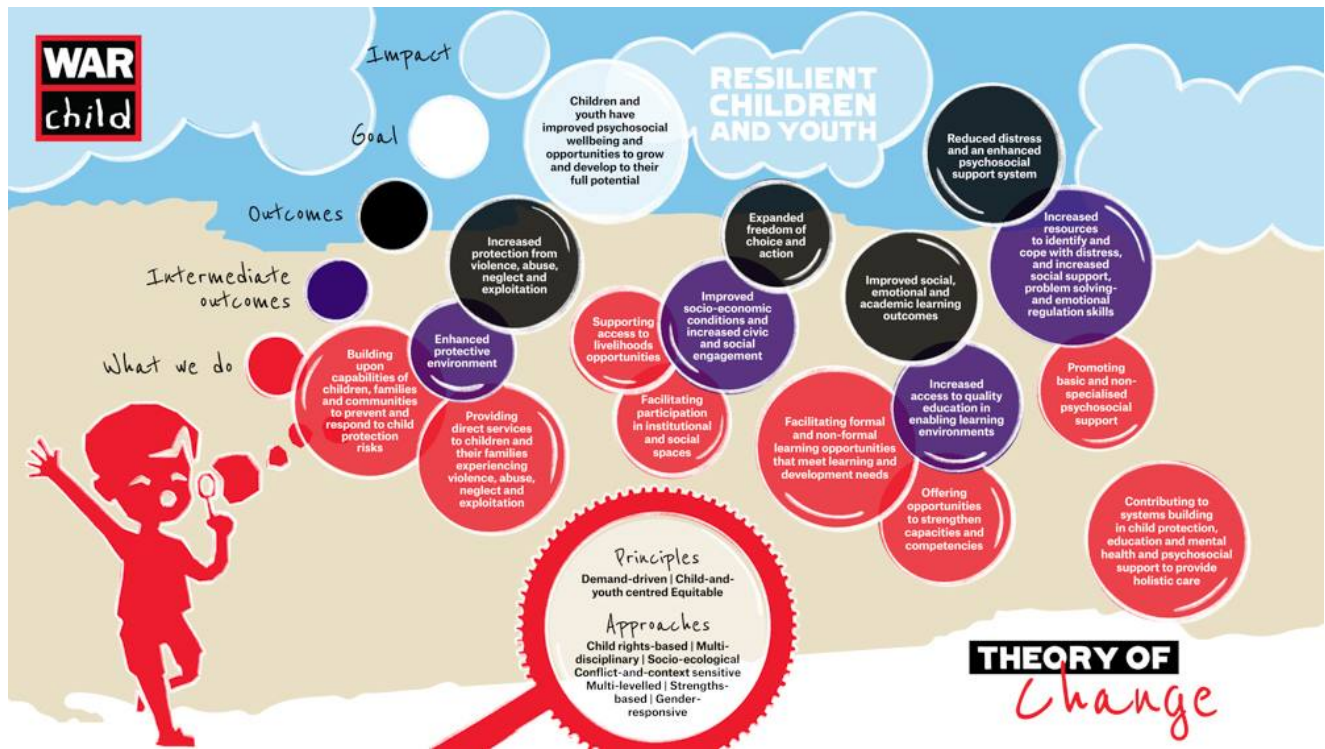
	Budget	Actual
	2022	2021
% Costs of fundraising / Total fundraising income	8.1%	10.4%
% Costs management & administration / Total Expenses	3.7%	2.5%
% Total expenses on behalf of the objective / Total income	88.3%	86.4%
% Total expenses on behalf of the objective / Total expenses	88.3%	87.2%

R&D Guidebook



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Theory of Change



Credits

- **Finance Lead:** Armand van Ramshorst
- **Content Editor:** Martha Shardalow
- **Video and Image Editor:** Larissa Koekkoek
- **Graphics Artist:** Lori Der Sarkissian
- **Photographers:** Ahmed Abdullatif Abbadi, Alex McBride, Amar Robert, Babet Hogervorst, Carmen Breidy, Cynthia Chammas, Eelkje Colmjon, Florine Bos, Floris Heuer, Irene Galera, Jaap Kroon, Jannes van Lenteren, Jeppe Schilder, Larissa Koekkoek, Marcel van der Steen, Michael Jessurun, Mohamed Hinnawi, Mohammad Libed, Neno la Uzima, Ralph Dargham, Samar Abu Auf, Tanya Habjouqa, Unni Krishnan
- **Producer:** Jaspal Channa
- **Website CMS Support and Design:** [Gloedcommunicatie](#) , [F19 Digital Reporting](#)