



# Making an Impact for Children

Annual Report 2018



**Terre des hommes**

Helping children worldwide.



## Terre des Hommes

International Federation

The Terre des hommes Foundation (Tdh) is a member of the Terre des Hommes International Federation (TDHIF), which includes the « Terre des Hommes » organisations in Switzerland and other countries. TDHIF advocates for child rights on an international and European level and at the United Nations.



The Terre des hommes Foundation – as part of the Terre des Hommes International Federation – has a Level 1 certification from Keeping Children Safe, an independent organisation that analyses and audits procedures implemented by NGOs to protect the children they work with.



The Terre des hommes Foundation (Tdh) is recognised as a public service foundation by ZEWCO. Tdh conforms to the principles of good governance for non-profit organisations as laid down in the Swiss NPO Code [www.swiss-npocode.org](http://www.swiss-npocode.org)

### Edition

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The results presented in this annual report are not exhaustive and are examples of some of our projects. The names marked with an asterisk (\*) have been changed. The numbers can be rounded.

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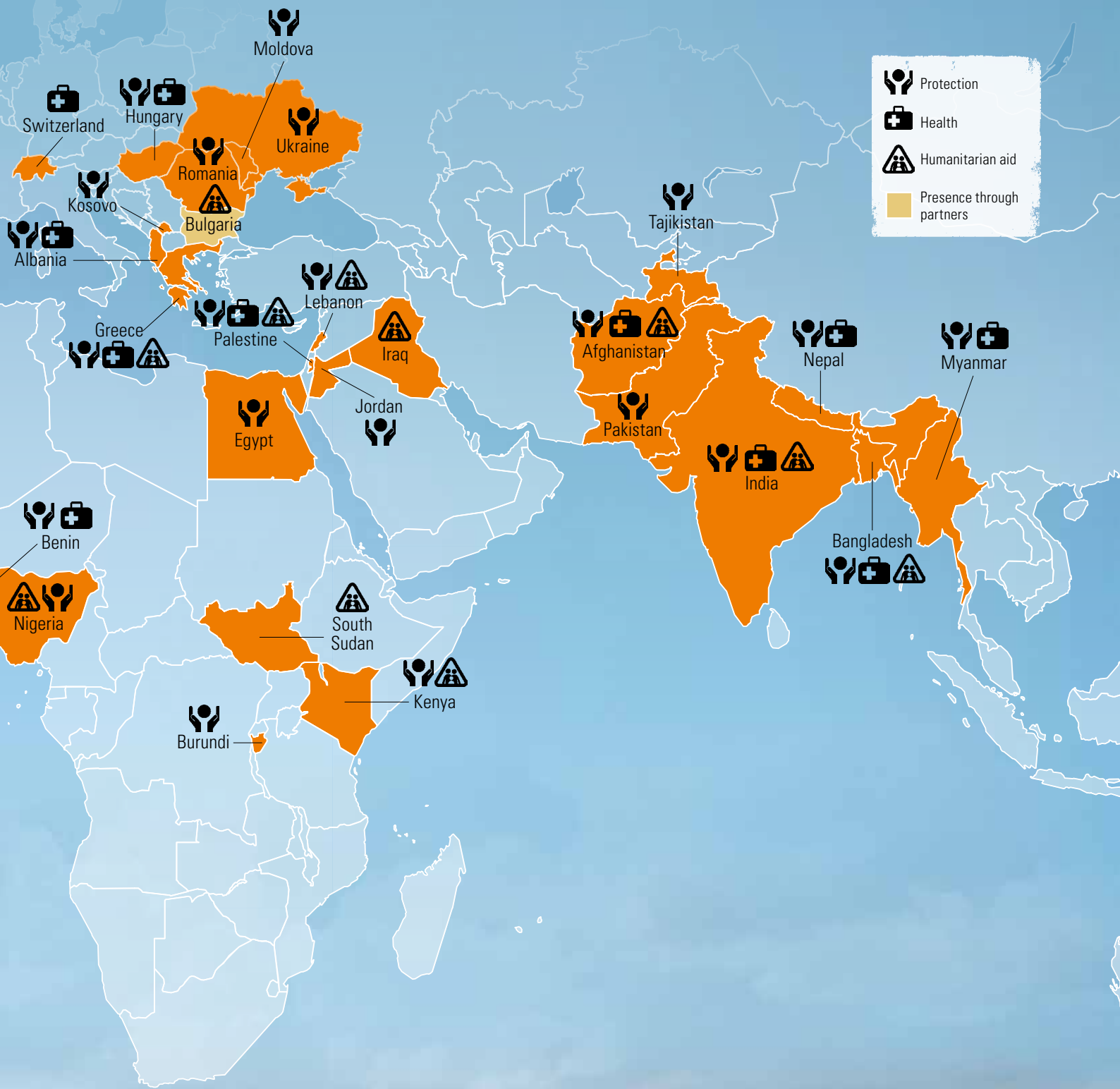


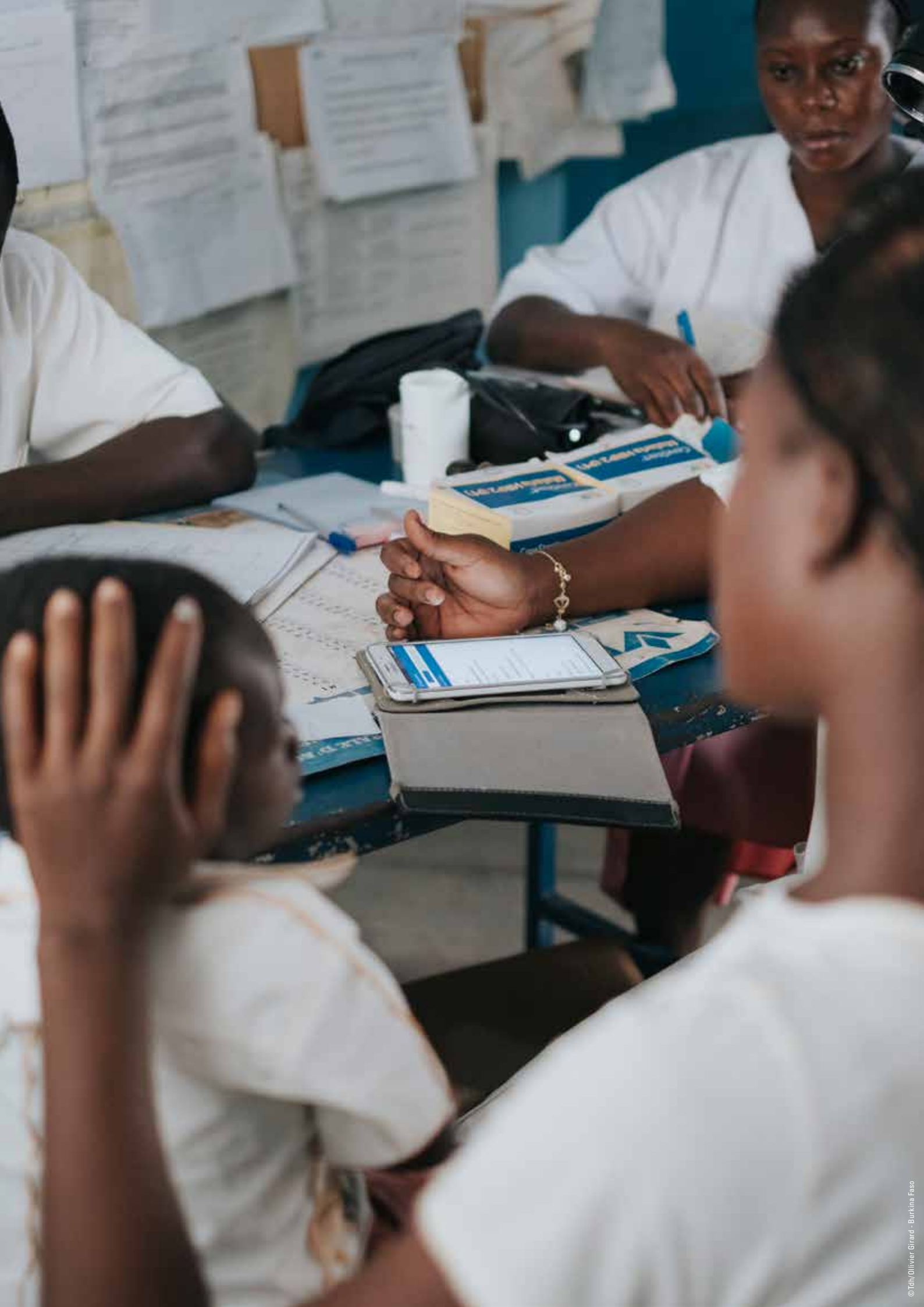
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# Where we worked in 2018







# Helping more children through innovation

At the time of writing (May 2019), Terre des hommes was experiencing difficulties. When the 2018 accounts were closed, the deficit recorded was higher than had been anticipated. This was due to an incorrect estimate of income. As a result of these financial difficulties, the organisation has had to refocus and restructure. Drastic savings have had to be made with a significant reduction in the number of staff at head office; the implementation of a new governance structure will enable Terre des hommes to continue helping children in the years to come.

## Thanks to your support last year, we had an even greater impact on the most vulnerable children.

In 2018, our innovative tools allowed us to help more young people around the world. A total of 1.6 million children under five received better quality healthcare thanks to our *leDA* (Integrated e-Diagnostic Approach) project, which improves the diagnosis and treatment of sick children. This is a record figure for our organisation and for the development sector. Technological innovation has proved to be a powerful ally in enhancing our impact and expanding opportunities.

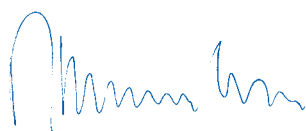
This kind of progress is encouraging when defending children's right to health. In West Africa, where the *leDA* project was launched, one in ten children dies before the age of five, generally due to inadequate healthcare. In rural health centres in Burkina Faso, for instance, medical protocols developed to help fight the leading causes of death in children were not being observed due to a lack of doctors, skills and resources. The *leDA* project was designed to address this situation. Protocols were installed on digital tablets along with instructions to help health workers make clinical observations. According to four assessments carried out by the London School of Hygiene and Tropical Medicine, this has led to a significant improvement in the quality of diagnoses and treatment, and at a reasonable cost. The *leDA* project was launched in 2014 in close cooperation with Burkina Faso's Ministry of Health. It has grown exponentially and is now being used by 40% of the country's health centres.

In 2018, the number of families living in areas affected by humanitarian crises grew at an unprecedented rate. Almost one quarter of the children and family members we supported were living in conflict zones in countries such as Nigeria, South Sudan and Iraq, or were affected by forced migration, such as the refugee Rohingya families in Bangladesh.

The innovative spirit, expertise, commitment and courage of our teams in the field have been crucial in saving the lives of children. It was thanks to the skills and devotion of the teams, the support of our volunteers and the generosity of our donors that we improved living conditions for 4.2 million children and their family members in 2018.

Thank you, from the bottom of our hearts.

Lausanne, 4 June 2019



**Beat Mumenthaler**  
President of the Foundation  
Council



**Steven Fricaud**  
Director Humanitarian Aid



**Pierre Philippe**  
Director of Programmes and  
Technical Resources



**Claudio Rini**  
Director of Geographic  
Regions



# Our achievements in 2018

Terre des hommes (Tdh) is the leading Swiss organisation for children's aid. In 2018, we provided assistance to over four million children and members of their communities in more than 40 countries through our health, protection and emergency relief programmes.



**4.2 million**

children and members of their communities received aid



**26,700**

professionals received training in child protection (p.17)



**Balzan Prize**

Our projects were awarded the Balzan Prize, worth CHF 1 million (p.26)



**42**

programme countries (p.4)



**1 million**

children and members of their communities received aid during humanitarian crises (p.11)



### **A study**

was published on the detention of child migrants in Switzerland  
**(p.33)**



### **World Congress**

on justice for children took place in Paris  
**(p.22)**



### **A new Code**

of Criminal Procedure was implemented in Afghanistan with support from Tdh  
**(p.23)**



### **2.5 million**

children and members of their communities received healthcare  
**(p.25)**



### **2500**

volunteers were active throughout Switzerland  
**(p.34)**



### **346,800**

children were protected by our teams  
**(p.17)**



### **1.6 million**

children were examined using our *leDA* mobile application  
**(p.27)**



### **2 new**

ambassadors represented Tdh  
**(p.35)**



### **4600**

pupils learned about children's rights in Switzerland  
**(p.34)**



## Children in emergencies and humanitarian crises

For children, 2018 was a particularly difficult year. Around 420 million children experienced war, 60 million more than in 2017.<sup>[1]</sup> One in every five children were living in a region affected by armed violence. More than 870,000 children under five, including 100,000 babies, lost their lives in conflict zones due to malnutrition, poor hygiene and insufficient access to healthcare. This is five times higher than the number of fighters killed over the same period.

Attacks on hospitals and schools, the use of chemical weapons, rape as a weapon of war, and ethnic cleansing; violations of international law have become increasingly common. The intensity and nature of conflicts have made children especially vulnerable. In many situations, girls and boys are first in the firing line.

Children do not always lose their lives, but they do lose their childhoods. Separated from their families and loved ones, they suffer psychological trauma due to the violence they have experienced or witnessed. This also affects their future. According to a report by the United Nations High Commissioner for Refugees (UNHCR), four million child refugees around the world do not attend school.<sup>[2]</sup>

<sup>[1]</sup> [www.savethechildren.org/content/dam/usa/reports/ed-cp/stop-the-war-on-children-2019.pdf](http://www.savethechildren.org/content/dam/usa/reports/ed-cp/stop-the-war-on-children-2019.pdf)

<sup>[2]</sup> [www.unhcr.org/fr/news/stories/2018/8/5b866c5aa/millions-denfants-refugies-ne-scolarises-souligne-rapport-hcr.html](http://www.unhcr.org/fr/news/stories/2018/8/5b866c5aa/millions-denfants-refugies-ne-scolarises-souligne-rapport-hcr.html)

**«At Terre des hommes, humanitarian aid means being ready to work in difficult regions and areas,» explains Steven Fricaud, Director of the Humanitarian Aid Department. In 2018, our teams supported one million children and members of their communities near frontlines and in forgotten crises. Here are three examples.**

### South Sudan: protecting families against hunger during civil war

South Sudan, the world's newest country, has been embroiled in civil war since 2013, resulting in a severe food crisis. Farmers have had to leave their land and abandon fertile regions. Food stocks are exhausted and the price of agricultural products is rising. In 2018, most of the country's population was affected by food insecurity and around 860,000 children under five had severe malnutrition. Our teams in the field provided basic healthcare and treatment to 7640 children. As part of our food security projects, 42,100 children were given nutrient-rich meals at school cafeterias and 40,400 farmers received seeds to plant.

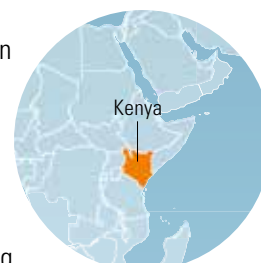


*« In South Sudan, the main problem is access to land. The situation is worse in the bush, where fighting is intense. We took advantage of a fragile, new peace agreement to reach the most vulnerable families, who had received nothing for more than a year. »*

Martin Morand, Tdh expert in humanitarian aid

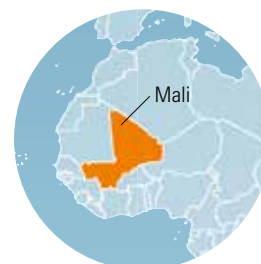
### Kenya: protecting unaccompanied children without documents at the Somalian border

In 2018, almost 226,000 Somalian refugees were still living at the Dadaab camp in Kenya, near the Somalian border. The security situation was volatile and threatened by al-Shabab militants. The government stopped registering new refugees, and around 20,000 asylum seekers without travel documents, including many unaccompanied children, were only given limited access to camp services. Tdh's projects in Kenya helped 5620 unaccompanied children being repatriated to Somalia. We also helped 300 teenage mothers improve their living conditions through vocational training.



### Mali: supporting children displaced by conflict and drought

Inter-community conflicts in Mali, which have been exacerbated by climate change, have resulted in displaced populations and food insecurity in the north of the country. Despite the difficulties involved in providing assistance in violent contexts, Tdh supported 11,900 children affected by the conflict in 2018. We provided direct assistance to 577 children who had been mistreated, exploited or separated from their families. We also trained a team to monitor and provide psychosocial support to these children.



## The Rohingya crisis: helping children caught between exile and survival

**More than one year after violence broke out in Myanmar, one million Rohingya people are living in Cox's Bazar in Bangladesh, the world's largest settlement for refugees. Children, who represent almost half of the camp's population, are facing new threats, including malnutrition and uncertain futures. In 2018, Terre des hommes (Tdh) supported 152,300 Rohingya children and their families.**

### Saving the lives of malnourished children

Nearly 15% of the 450,000 refugee children in Cox's Bazar have severe malnutrition. Our seven nutrition centres in the camp have helped more than 20,000 children under five and treated more than 4000 children with severe acute malnutrition. According to Iris Mariad, Tdh's health project manager in Bangladesh, « *malnutrition makes children more vulnerable to disease as their immune systems can no longer protect them* ». The children's health is closely linked to that of their mothers. To prevent the transmission of nutritional deficiencies to newborns, Tdh has organised more than 700 consultations for pregnant and breastfeeding women. Midwives employed by Tdh have supported mothers during and after pregnancy.



### Clean water: protection against epidemics



In humanitarian crises, improving water hygiene and quality helps prevent the spread of disease. This is especially true in Bangladesh, where monsoons increase the risk of flooding and contaminated water, leading to epidemics such as cholera. Tdh therefore stepped up efforts to provide access to drinking water by treating water sources with chlorine and rehabilitating and maintaining latrines. Families were also made more aware of hygiene measures. Our projects met the water, sanitation and hygiene needs of more than 150,000 refugees.

## Becoming children again

For Rohingya families, there is no guarantee of safety if they return to Myanmar (see page 32). They are living in uncertainty. What future do these boys and girls have in Bangladesh? How can they be protected in camps which are often dangerous for children? How can they be supported both after their difficult experiences in Myanmar and while in exile? In 2018, helping young people to overcome their psychological trauma and learn to be children again was an integral part of our projects in the field. Our six children's spaces in Cox's Bazar offered psychosocial support activities to more than 12,600 children and adolescents. Over the same period, 824 children were individually monitored by our social workers. Eleven community child protection committees were set up to help provide a protective environment for children.

## Helping host communities

In long-term crises, humanitarian aid organisations must also consider their host communities. « *The local population was very welcoming at first, but this area was already very poor before the crisis. Now almost one million destitute people are living here,* » says Sakib Nazmul, Tdh's psychosocial coordinator from Bangladesh. To ease these growing tensions, Tdh opened a base in Teknaf, in a region that is home both to host communities and refugees. Here, as part of a sustainable approach, we offer support to Rohingya and Bangladeshi people.



Watch the video

[vimeo.com/tdhinfocenter/bangladesh](https://vimeo.com/tdhinfocenter/bangladesh)



*« When I arrived at Tdh's nutrition centre, I was told that my child had severe malnutrition. I was breastfeeding, but my body wasn't producing enough milk. »*

Fariza\*, a 19-year-old Rohingya refugee. After receiving several weeks of *Plumpy'nut* rations, a nutrient-rich paste, her little boy is now healthy.

## Nigeria: supporting families affected by conflict

**Internal conflict in north-east Nigeria has led to escalating violence. In 2018, according to the United Nations High Commissioner for Refugees, 7.7 million people were in need of humanitarian aid, of whom 1.8 million were displaced and very vulnerable. This situation has made it more difficult for children to access education and healthcare.**

In 2018, Terre des hommes (Tdh) was one of the few child protection agencies operating in Borno State, the region hardest hit by an internal conflict that has lasted over nine years. Due to the security situation, most project areas were only accessible by helicopter. We protected children by responding to their urgent basic needs and supported 200,700 children and members of their communities in the country.



### Providing safe spaces for children

To help families affected by conflict overcome their trauma, our social workers provide first aid and psychological support to 13,000 children and their families in Nigeria. We set up 15 spaces where trained community members welcomed and supervised children in safe environments.

Conflicts also make it more difficult for children to attend school, due to a lack of parental resources, infrastructure and security. In 2018, we helped 3000 children and young people resume their studies to improve their skills in reading, writing and mathematics. At the same time, we supported 2000 teachers, parents and community leaders.

### Defending the right to health

Approximately 1000 children with severe malnutrition were treated at our mobile nutrition centre in Maiduguri. We raised awareness among more than 5000 displaced girls and women to reduce the risk of disease and prevent babies from being delivered without skilled birth attendants being present. Our teams also improved access to drinking water, hygiene and sanitation for around 200,000 girls and women. We built or repaired 260 sanitary installations and latrines, as well as two wells.

### Conflicts trigger epidemics

According to Bruno Pascual, Tdh emergency water, sanitation and hygiene (WASH) expert, «*crowded and unhygienic living conditions in camps and the displacement of people help spread diseases*». In late 2018, families fleeing violence faced a cholera epidemic in Rann, a camp for internally displaced persons in north-east Nigeria. As the only NGO with WASH expertise in the region, Tdh worked with Doctors without Borders (MSF) to provide emergency assistance.

## Iraq: education as a step towards recovery

**In 2018, after Iraq announced the end of the war against so-called Islamic State (IS), thousands of families returned to towns and cities that had been destroyed. Our priority was to ease the return to school for children affected by the conflict.**

Having spent three years under IS occupation or in war zones, the children had been exposed to traumatic events and lacked schooling. Even though, by the end of the war, these children and families were safe from the world's deadliest terrorist group, for more than four million people this meant returning to their hometowns where everything had been destroyed. Schools had been devastated, leaving the children with no access to education.

Terre des hommes (Tdh) reached 430,700 Iraqi children and members of their communities through post-emergency projects providing shelter, child protection services, water supply and sanitation as well as non-food items.

### A safe place for education

Besides distributing equipment and materials to help families return to their homes, Tdh focused on improving the children's access to education. We partnered with the Better Shelter foundation to distribute 1150 shelters to schools. These shelters were used to build larger structures to alleviate overcrowded classrooms in the most devastated areas. They allow the children to continue their education until their schools are rebuilt. Thanks to this, access to education already improved for 150,000 children in 2018.



### Supporting children in their personal development

How can we help children return to education in a post-war context when many of them struggle to handle their emotions or are in mixed-ability classes? We trained 164 teachers to provide education in emergency contexts in 138 schools in Iraq and helped them overcome this daily challenge.

Tdh also provided a child-friendly and inclusive environment and after-school classes to prevent children from dropping out of education. *«We support resilience to make their return home more manageable for the children and promote life skills that they can use to overcome traumatic experiences,»* says Marta Alberici, our Child Protection and Education Coordinator in Iraq. After some months of participating in these activities, 97% of children said they felt more positive about the future and all of them agreed that their skills had developed. 99% of the parents said that their children had discovered a talent and that they were better at handling their emotions.



# Child Protection

Children are the greatest victims of global issues such as poverty and political crises. Whether they are migrants, refugees, live in developing countries or belong to minorities, they have fewer chances of gaining access to justice and being protected from exploitation.

Global displacement is at a record high. According to the International Organization for Migration (IOM) there were 244 million migrants worldwide in 2018, which is 3.3% of the world's population.<sup>[1]</sup> More than 50 million children are either on the move to find better economic opportunities or are fleeing from conflict. Either way, they are far from home.<sup>[2]</sup> Some crises are never-ending and exacerbate the children's vulnerability. Two thirds of the population in Syria have been forced to flee their homes and still have no stability after more than seven years of conflict. Some poor children are pushed towards other destructive consequences of conflict, such as forced marriage or child exploitation, to help contribute to the household income or simply to survive. It is also difficult or impossible for them to access justice. There are an estimated one million children behind bars around the world. These children must be offered an alternative to detention.

<sup>[1]</sup> [www.iom.int/wmr/world-migration-report-2018](http://www.iom.int/wmr/world-migration-report-2018)

<sup>[2]</sup> [data.unicef.org/topic/child-migration-and-displacement/migration](http://data.unicef.org/topic/child-migration-and-displacement/migration)

**Child protection is at the heart of Terre des hommes' (Tdh) mission. In 2018, we safeguarded 346,800 children, raised awareness among 135,600 community members and trained more than 26,700 professionals.**

## Sport – a tool to improve children's well-being

Our collaboration with the United Nations High Commissioner for Refugees (UNHCR) and the International Olympic Committee (IOC) has led to the publication of the Sport for Protection Toolkit,<sup>[3]</sup> which emphasises the role that sport can play in the well-being of vulnerable children, young people and in their communities. The toolkit leverages sport's unique ability to engage in a meaningful way with the young victims of social exclusion, social and interpersonal conflict, and with those suffering high levels of psychological distress.

*« The tool promotes protection through sport; in other words, social cohesion, integration and the well-being of children. It is also designed to safeguard children while playing sport, »* says Maria Bray, our child protection expert.

Tdh takes the view that any form of violence against children in sport is unacceptable. Tdh and UEFA share the same commitment to make football a safe, positive and enjoyable experience for children across Europe. Thanks to this new partnership, UEFA ensures the safety of children in sports clubs. To achieve this, we have raised public awareness about child abuse and the safeguarding of children, trained stakeholders involved in children's football activities and developed effective policies.



©Tdh/Jean-Luc Marchina - Egypt

## Better individual social support through digitisation

Tdh has decided to digitise the case management to enable more qualitative monitoring, by social workers, of the children in need of protection. In 2018, we implemented the CPIMS+ digital system (Child Protection Information Management System) in a partnership with UNICEF and the Ministry of Women, National Solidarity and Family in Burkina Faso. During this pilot, we trained 96 key individuals to use the tool. A notification system keeps the social workers regularly updated on the progress of each case and the priority action to be taken. Each manager uses the app to monitor their team's progress and to generate statistical data. The goal is to build on Burkina Faso's experience in deploying CPIMS+ at country level. We aim to replicate the process in all our project countries around the world.

<sup>[3]</sup> [www.tdh.ch/documents/sport-protection-toolkit](http://www.tdh.ch/documents/sport-protection-toolkit)

# Children and youth in migration

**Terre des hommes (Tdh) has supported and protected more than 216,400 migrating children and young people in the world's two major migration flows in West Africa and Europe as well as child refugees, especially victims of the Syrian crisis. We have assisted them at different stages of their migratory journey: in their country of origin, in transit and at their final destination. Tdh has ensured that their rights were respected and we have also fostered understanding about the inclusion of migrants in host communities.**

## **CORAL – protecting migrant children in West Africa**

Our project for migrant children along the Abidjan-Lagos Corridor (*CORAL*) has reduced their vulnerability and improved their opportunities for education or apprenticeships in Côte d'Ivoire, Benin, Togo, Ghana and Nigeria. Together with the African Movement of Working Children and Youth (AMWCY) and Enda Youth Action, we have ensured access for around 10,000 vulnerable children to protection services such as housing or reception centres. We have helped 770 children on the move to rebuild a future for themselves through education or apprenticeships. In addition, 390 social workers have been trained to accompany and protect these children.



Watch our video  
[tdh.ch/video-coral](https://tdh.ch/video-coral)

## **Syrian crisis – support for refugee families**

In 2018, we supported 130,800 victims of the Syrian crisis in Jordan, Lebanon and Egypt. In Jordan and Lebanon, we protected more than 13,400 children and young people from violence, exploitation and neglect. Alongside local partners in all three countries, Tdh provided psychosocial support to 16,900 of the most vulnerable children through recreational activities, informal education and vocational training. Most notably, we supported 9880 parents via a campaign to raise awareness about the consequences of early marriage and developed the capacities of 2650 community players.

## **YouCreate – improving the well-being of child migrants through art**

In Egypt and Iraq, the *YouCreate* project uses innovative methods to support 2000 children, adolescents and young people that have experienced migration: by allowing them to create their own art project. In 2018, we supported 174 children to create twelve psychosocial arts projects and improve their well-being and resilience. The children learned about their rights, about the risks associated with migration and about the support services available.

## Albania and Kosovo: helping returned migrant children

**Many families from Albania and Kosovo have left their countries because of worries about the future. Having been refused asylum or following difficulties encountered abroad, they have been forced to return home. In 2018, Tdh improved the reintegration of 11,000 children and prevented unsafe migration through social work, education activities and counselling.**

### Reintegration into school

As a result of Tdh's after-school activities and regular summer camps in both Albania and Kosovo, 1920 returned migrant children have been able to make up for the time they missed in school and were reintegrated into the normal education system.



### Social and economic empowerment of vulnerable families

We have supported 98 returned migrant families with grants to set up small businesses at home or activities that provide them with a basic income. This has allowed them to pay for their daily needs, such as food and school supplies for their children. Eighty-three young people have benefited from vocational training and this has allowed them to become economically independent.

### Preventing unsafe migration

We have trained 385 professionals at a local level and fostered cooperation among communities and authorities to support the reintegration of returned families and prevent unsafe migration. In the six community centres, 834 people have improved their parenting skills, discussed common challenges and were given relevant information.

#### **Living Together – Promoting inclusion with young people**

At a time when there is a prevailing negative perception and misunderstanding of migration in public discourse, we are promoting inclusive societies in Europe. Our *Living Together* initiative, co-led by Rania Ali, a young Syrian journalist living in Austria, has created opportunities for 60 young people to express their opinions freely about living together with people from different origins, backgrounds and cultures. We also participated in the Sziget Music and Arts Festival in Budapest where more than 3500 young people engaged in Tdh's activities.



# Fighting child labour

**In 2018, Terre des hommes (Tdh) continued its efforts to fight the sexual exploitation of children and child labour. We supported child victims and children at risk. We also developed a strategy for working with companies and networks of organisations to identify and fight child exploitation in value chains.**

## Burkina Faso: collecting data on children at gold mining sites

In 2017, Tdh developed an application to collect data on child labourers at gold mining sites in Burkina Faso with a view to detecting breaches of children's rights and immediately notifying the relevant services. Last year, 2330 children were identified at four sites in the province of Ganzourgou, located in the Plateau-Central region. Thanks to the alert system, which informed local social services of children in difficulty, 118 children were looked after. Tdh also carried out advocacy activities targeting local authorities and the government to strengthen the protection system for children working in appalling conditions at gold extraction sites.

## Haiti: a protection framework for child domestic workers

Many Haitian families send their children to work because of economic hardship. Sometimes they are sent far from home, often lured by the promise of training. However, in many situations, children find themselves working as domestic staff for other families and experience physical and psychological violence. Tdh's teams identify these children and place them in a safe and protective environment with host families who have been selected and trained in advance. After placing the children, Tdh begins searching for their biological families with a view to supporting family reunification where possible. In 2018, 156 vulnerable children received assistance and 46 child protection professionals were trained.

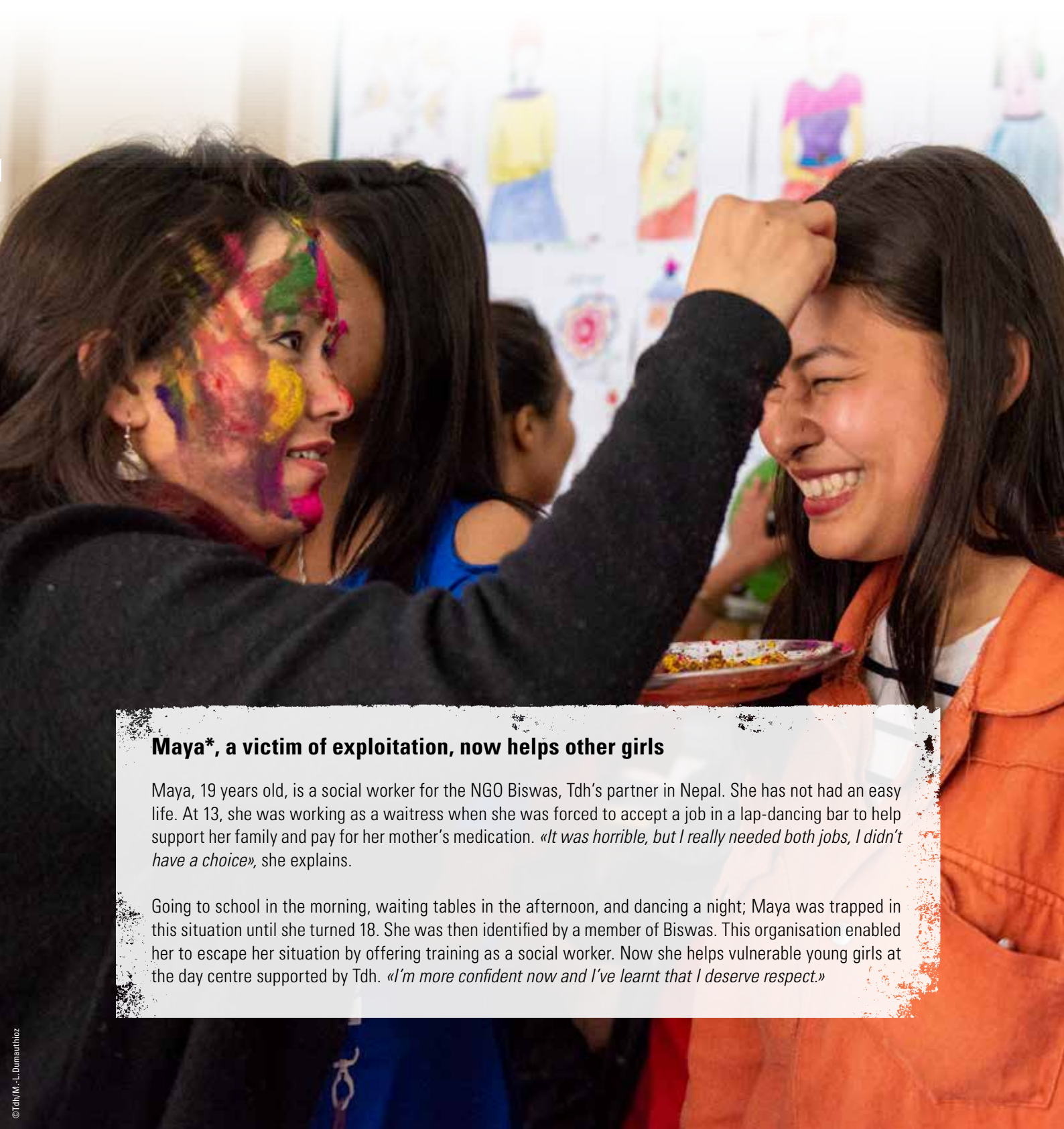


## Fighting child exploitation in value chains

In 2018, Tdh continued to work with companies and local communities to help fight child exploitation in value chains. Several companies approached us for help to include children's rights in their sustainability policies. We worked with the Swiss perfumier Firmenich to develop a roadmap for the implementation of their human rights policy and took part in consultations by the Ethical Trade Initiative on the future of trade and responsible supply chains.

## Nepal: fighting sexual exploitation and child labour

In the remote villages of the Kathmandu Valley in Nepal, poverty and the lack of future prospects force many children and teenagers to migrate to the capital. These young girls and boys, who are extremely vulnerable, often become trapped in prostitution networks and the adult entertainment sector. In 2018, we raised awareness among 536 parents and community members about this type of dangerous migration. In Kathmandu, our teams also welcomed, advised and carried out preventive work targeting 533 victims of child sexual exploitation and labour. In these day centres, we have launched training programmes to teach children one of seven different professions that can provide them with an alternative source of income.



### Maya\*, a victim of exploitation, now helps other girls

Maya, 19 years old, is a social worker for the NGO Biswas, Tdh's partner in Nepal. She has not had an easy life. At 13, she was working as a waitress when she was forced to accept a job in a lap-dancing bar to help support her family and pay for her mother's medication. *«It was horrible, but I really needed both jobs, I didn't have a choice»*, she explains.

Going to school in the morning, waiting tables in the afternoon, and dancing a night; Maya was trapped in this situation until she turned 18. She was then identified by a member of Biswas. This organisation enabled her to escape her situation by offering training as a social worker. Now she helps vulnerable young girls at the day centre supported by Tdh. *«I'm more confident now and I've learnt that I deserve respect.»*



# Access to justice for children and young people

**Terre des hommes (Tdh) is a global leader in access to justice for children and young people. We are committed to changing practices and ensuring that all children are able to access justice tailored to their situations and needs. In 2018, we trained 9570 justice professionals, which benefited 56,800 children.**

## World Congress on Justice for Children

Tdh was co-organiser of the World Congress on Justice for Children, which was held in Paris from 28 to 30 May 2018. More than 900 participants representing 102 nationalities met at UNESCO headquarters to discuss strengthening justice systems for children, with a special focus on tackling violent extremism. This Congress resulted in the Paris Declaration, which prioritises children's rights over security considerations and acts as an advocacy tool to help defend children's rights in justice systems.

## Legal pluralism

According to estimates, around 80% of court rulings around the world are handed down in systems that do not fall under state control. For this reason, Tdh creates ties with formal, informal, religious and civil stakeholders to promote restorative justice, which offers alternatives to detention and respects the rights of the child. In December 2018, our teams organised three regional workshops in Panama, Lebanon and Côte d'Ivoire to bring together and train 187 child justice stakeholders.

## Panama: analysing indigenous justice practices

In Panama, the indigenous population represents 12.7% of the total population. Working with indigenous groups, Tdh conducted research to collate their juvenile justice principles and practices. One of the goals of this initiative was to establish recommendations to help these groups improve their cooperation with the formal justice system, where indigenous young people are particularly vulnerable. The results of this study can be viewed at:

[tdh.ch/indigenous-juvenile-justice-panama](http://tdh.ch/indigenous-juvenile-justice-panama)

## The AWAY project: providing alternatives to detention for young people

Through our AWAY project (Alternative Ways to Address Youth) in Romania, Hungary, Bulgaria, Croatia and Belgium, we are helping to educate and advise legal professionals with the aim of preventing detention for children in conflict with the law and suggesting alternatives. In 2018, we consulted children and young people to develop learning and awareness-raising materials. We also published a manual with guidelines for other organisations to ensure that children's views are considered in decisions that affect them. More than 300 justice and child protection professionals have been trained on alternative sentences.

## Working with religious leaders to prevent early marriage

**Since the Syrian crisis, child marriage has been on the rise in Lebanon. The refugee population's difficult living conditions sometimes lead parents to marry off their daughters at a very young age. Tdh worked with twelve religious leaders in south Lebanon to prevent this practice and raise community awareness of the risks associated with child marriage. In 2018, our teams supported 325 girls, including those already married or at risk of early marriages.**

In Lebanon, all marriages are performed by religious courts. According to the annual VASyR<sup>[1]</sup> study conducted in south Lebanon, 37% of Syrian girls between 15 and 19 years of age are married. The precarious situation in which Syrian refugee families in Lebanon live is forcing families to marry off their young daughters to reduce the burden. However, once married, their daughters give up all hope of going to school, finding decent work and breaking out of poverty. « *Child marriage already existed in Syrian culture, » explains Fatmeh Ardat, Tdh's child protection coordinator in south Lebanon, « but the phenomenon continues to grow because of the war ».*

Tdh worked with twelve influential religious leaders, such as sheikhs and imams in the community, to raise awareness of the risks related to child marriage: dropping out of school, early pregnancies and a potential increase in domestic violence. More than 700 community members participated in child protection sessions facilitated by religious leaders.



**« A child cannot care for a child »**

Nour\*, 15 years old, has been able to avoid early marriage thanks to her participation in Tdh's prevention activities.

© Tdh / Diego Ibarra

### A safe space for girls to talk

Tdh has set up five reception centres and a mobile unit exclusively for married and unmarried mothers, girls and young women, to support girls who are already married and prevent other early marriages. These protective spaces allow them to speak freely, escape isolation and the pressures of their environments that can sometimes be suffocating. Through recreational activities they become aware of their rights and the risk that early marriage presents to their health and future.



Discover our webdoc  
[tdh.ch/syrian-crisis-lebanon](http://tdh.ch/syrian-crisis-lebanon)

### ✓ Afghanistan's new code of criminal procedure

Tdh has supported the implementation of the code of criminal procedure in Afghanistan, which the Afghan government adopted in 2018. The code promotes non-custodial measures, in particular for children and young people in conflict with the law. Tdh participated in the training and awareness-raising of 407 legal professionals. To reward our long-standing work in the country, the Ministry of Social Affairs and Labour granted us a certificate that recognises Tdh as one of the ten most active organisations in the area of children's rights.

<sup>[1]</sup> VASyR 2017, *Vulnerability Assessment of Syrian Refugees in Lebanon*, annual study undertaken by the WFP, UNICEF and UNHCR.



## Health

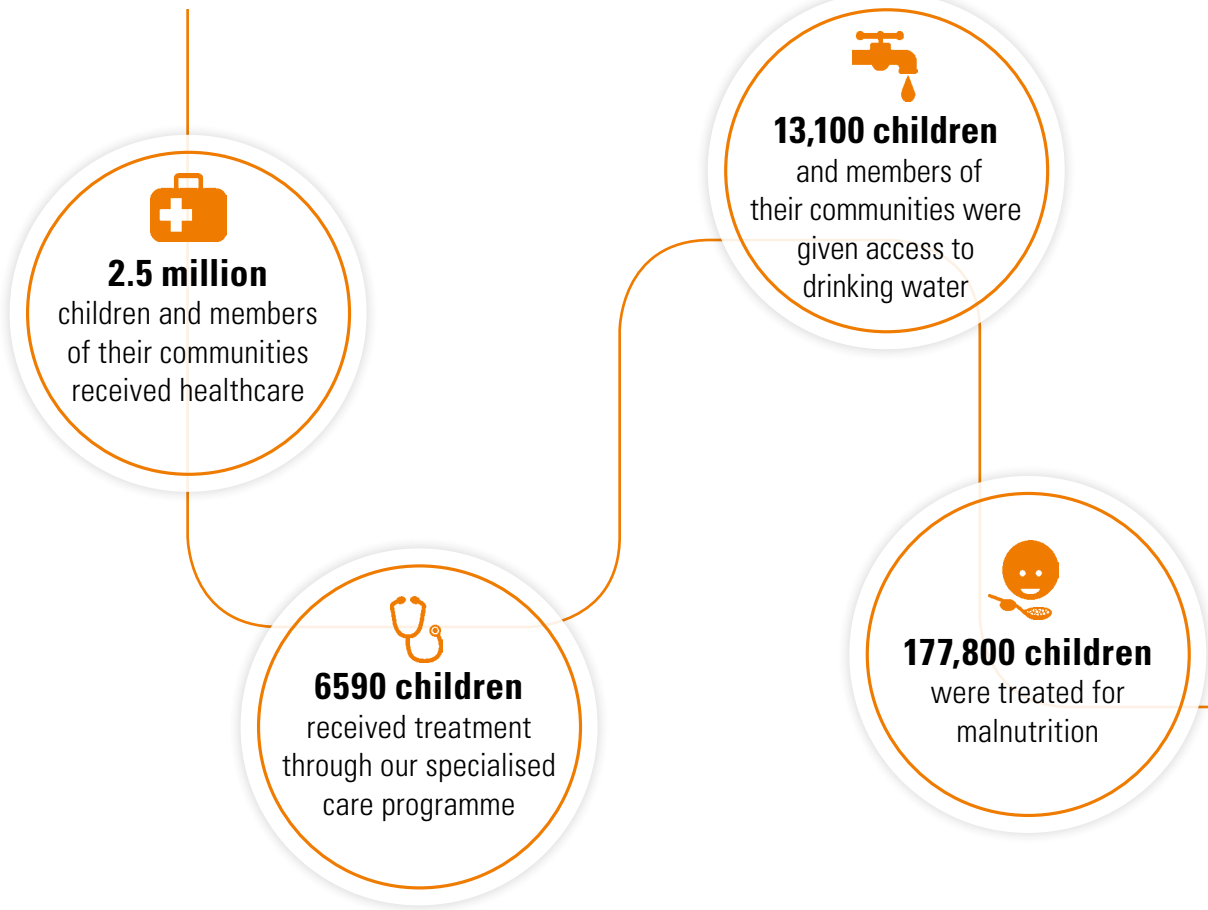
Every child has the right to grow up healthy. The international community has recognised this basic human right by pledging to achieve it for all children by 2030 as part of the third Sustainable Development Goal (SDG). Progress made in recent decades is encouraging. According to the United Nations, 17,000 fewer children die every day compared to 1990. The maternal mortality rate has dropped 37% since 2000.

However, much remains to be done before this goal can be achieved. Every year, 5.4 million children under five die because they lack access to healthcare, good quality food or a healthy environment. According to the World Health Organization (WHO), half of them are newborns. The percentage of children dying during the first few days of life is increasing. The proportion of child deaths is rising in sub-Saharan Africa and South Asia. In the poorest and most isolated areas, medical staff lack training and appropriate tools to provide basic health services.

Improving access to good-quality healthcare for mothers and babies, guaranteeing water quality and fighting malnutrition are key health goals for humanitarian and development aid. In the future, technology will be extremely useful, leading to the creation of high-quality tools and data capable, for example, of helping to predict epidemics.



### Some of the results of our health programme



# Mother and child health

**Terre des hommes (Tdh) defends children's fundamental right to health, particularly at birth, a critical time for both mother and child, and during the first five years of life, which are crucial for the child's development. In 2018, Tdh used innovation and its expertise in the field to support 2.5 million children and members of their communities as part of health projects for mothers and children.**

## **Tdh wins the Balzan Prize: CHF 1 million to save lives in Mali**

In November 2018, Tdh was awarded the Prize for Humanity, Peace and Fraternity among Peoples by the Balzan Foundation in Rome. This prize, worth CHF 1 million, will be put towards our *SIMESON* (Simulation of Essential Skills in Obstetrical and Neonatal Care) project, which seeks to prevent deaths among newborns and their mothers in Mali by improving the quality of healthcare during birth.

According to Riccardo Lampariello, head of Tdh's health programme, « *in Mali, there are three qualified health workers for every 10,000 inhabitants. It has some of the highest neonatal and maternal mortality rates in the world. Almost 60% of births take place without appropriate support; in some isolated regions, this figure is as high as 99%.* »

Given this situation, Tdh has created mobile training units which travel to health centres in order to teach techniques that save the lives of mothers and children during childbirth. While traditional training for midwives in urban centres is theoretical, the innovative training given as part of our *SIMESON* project enables health workers in rural areas to gain practical experience. Midwives train on mannequins and practice skills to prevent newborn asphyxia and post-partum haemorrhages. An assessment carried out by the Swiss Tropical and Public Health Institute (Swiss TPH) showed that the practical performance levels of health workers had almost doubled to 83%. The Balzan Prize will allow Tdh to roll out the *SIMESON* training model to the entire Ségou region in 2019.

## **Blue Schools for environmental awareness**

This project improves access to drinking water and sanitation for children while boosting environmental awareness. As part of the sixth Sustainable Development Goal, we set up 10 Blue Schools – a concept designed by the Swiss Water and Sanitation Consortium – in South Sudan. To support teaching staff in these schools, Tdh developed educational materials in coordination with Caritas, Helvetas and Eawag. The kit contains games and experiments to improve children's awareness of environmental themes. For example, they can start a garden to learn how to manage water and soil conditions and understand how to produce food, collect crops and recycle waste. More than 4700 pupils benefited from this project in 2018.

## 1.6 million children diagnosed thanks to *leDA* in 2018

**In West Africa, one in ten children dies before the age of five, often due to the lack of quality medical care. In these circumstances, digital technology offers an opportunity to improve healthcare and save lives. Our *leDA* (Integrated e-Diagnostic Approach) project achieved this goal last year. Thanks to this innovative tool, 1.6 million children have received better care.**

What started as a pilot project in a Burkina Faso district in 2014 has become a revolutionary technological innovation. Last year, our electronic diagnosis tool *leDA* was rolled out to more than 720 health centres, covering 40% of the country. Some 1.6 million children received care thanks to our technology, making a total of 4.4 million medical consultations since 2014. The use of this tool has expanded in the region with 40 health centres in Mali.

This innovative tool digitises WHO and UNICEF clinical protocols and makes them accessible to health workers on digital tablets as part of the fight against infant mortality. The project was originally developed in 2014 to address the poor quality of diagnoses for sick children at health centres in isolated regions of Burkina Faso, caused by the lack of doctors and training programmes. By assisting staff at each stage of the diagnosis and in monitoring the children, *leDA* significantly improves the quality of care. *leDA* also develops the skills of local healthcare workers in rural areas through e-learning. According to Thierry Agagiate, who was behind the project, « *this tool has coaching and supervision functionalities, which enhance the medical staff's training, making them more efficient in terms of diagnosis and treatment* ». Tdh is working closely with the Ministry of Health, key health stakeholders and research institutes as part of a long-term approach.



### Using artificial intelligence to fight epidemics

With more than 200,000 consultations per month, *leDA* has an extensive database, which is extremely useful in analysing and managing the country's health situation. We are working with the University of Geneva, the Ecole Polytechnique Fédérale de Lausanne and the Cloudera Foundation to integrate artificial intelligence into the *leDA* app. This will enable the tool to further optimise health system management and even predict epidemics such as cholera.

### Proven efficiency according to a study of the London School of Hygiene and Tropical Medicine

In 2018, the London School of Hygiene and Tropical Medicine completed a three-year study evaluating the *leDA* tool. This study confirmed that the tool improves diagnosis by 10%, particularly in identifying serious cases. The tool is also economical and has led to a drop of up to 15% in antibiotic consumption.



# Specialised care

**Terre des hommes' (Tdh) specialised care programme makes complex surgery available for sick children from vulnerable backgrounds. We work with Swiss university hospitals to build capacity in West and North Africa so that children can be treated locally. When surgical operations are too complex, children are transferred to Europe for treatment.**

## Surgical missions to save children and transfer knowledge

In 2018, Tdh organised four surgical missions of the Lausanne University Hospital (CHUV) to West Africa to perform more than 90 complex operations and 547 medical consultations. The CHUV also travelled to Benin and Togo with the aim of developing the skills of the local staff. More than 250 children underwent surgery in their home country.

## Journey towards life

227 children, mainly from countries in West Africa, were transferred for surgery in Europe. The children were operated on in Switzerland then moved to the *La Maison* children's home in Massongex or to a foster family to convalesce. Once the children returned home, we worked to reintegrate them into school, monitor them in their communities and provide follow-up medical care. Our presence on the ground ensures that children are accompanied from the very first screening to the follow-up consultations, sometimes even many years after the surgery.



## Increasing the quality of local care

The first operation organised by Tdh in the Leuven hospital in Belgium took place in 2018. The patient was a Guinean child suffering from oesophageal stricture. The child had swallowed caustic soda, which is used to make soap but can be mistaken for water. Swallowing caustic soda induces internal burns and prevents the child from eating. The child's doctor from Conakry was able to accompany him to Belgium and acquire further training in this area. The child's stay was therefore shortened considerably from six to two months as the doctor was now able to continue any follow-up care in Guinea.

## Children's heart surgery in Senegal

**In Senegal, one thousand children are born every year with a heart defect, which requires highly specialised care. The complexity of carrying out surgery locally is a challenge. Tdh works in collaboration with the Ministry of Health, the National University Hospital of Fann (CHNU Fann), the Cuomo Foundation, the Geneva University Hospitals (HUG) and the CHUV to build capacity and make complex surgery available locally to save these children's lives.**

A medical team from the CHUV travelled to Senegal twice in 2018 to perform a total of 18 complex heart operations free of charge and to conduct 231 consultations. These missions also allowed local staff to be trained. To do this, specialists from various fields, such as anaesthesia, paediatric intensive care, heart surgery and cardiology, worked hand-in-hand with the local teams at the Cuomo paediatric cardiology centre. «*Cardiac surgery is very complex. Each member of the team must demonstrate great skill in keeping a child alive during and after the operation,*» explains Vivianne Amiet, intensive care doctor at the CHUV. «*In Senegal, there is not enough staff trained in this field.*» In 2018, we contributed to a transfer of skills thanks to the practical training of 29 Senegalese experts by the CHUV team in the CHNU Fann paediatric cardiology centre.



Watch our video

[tdh.ch/en/surgical-missions-senegal](https://tdh.ch/en/surgical-missions-senegal)

### Improving postoperative care through training

We have helped to develop a master's degree in intensive care for health personnel, together with the HUG, CHUV and CHNU Fann in Dakar. The first course will start in 2019 in Senegal. Diddy Diouf, the head nurse of the intensive care unit at CHNU Fann emphasises: «*Training provides our patients with an assurance. We're not just doing this for the nursing staff, but for the whole country!*»

#### Aminata discovers the joys of playing

Aminata, 6 years old, is one of the children operated on in 2018 thanks to Tdh's support. She jumps with joy when the rope held by her two friends hits the ground. Her mother watches her, relieved. «*What she's doing now was impossible before.*» Before her heart surgery, the little girl spent most of her time at home because of a heart defect. She never dreamt that she would one day have fun like other children. «*Playing with friends is a fundamental right for every child – it's a right that we have returned to Aminata. This will leave a mark on her for the rest of her life,*» says Abdoulaye Mbaye, head of Tdh's office in Senegal, who has spent decades working to ensure that children have access to heart surgery.





## Promoting children's rights

Nearly 30 years since the adoption of the Convention on the Rights of the Child, universal respect for the rights of each child is still far from being achieved. The KidsRights Index 2018 shows that the concept of the best interests of the child is not fully embraced anywhere in the world.<sup>[1]</sup> Even though some steps have been taken, such as the inclusion of children's rights in the Global Compact for Safe, Orderly and Regular Migration adopted at the end of 2018, migrant children are still denied their rights.

Switzerland's political reluctance to sign the compact, despite the fact that the country was one of the initiative's instigators, has led to refugee or migrant children still being separated from their parents, placed in detention and sent back to unsafe countries.

In Switzerland, it is legal to place young migrants aged 15 to 18 in administrative detention. This deprivation of liberty has particularly harmful effects on a child's mental health. By detaining children under the age of 15, Switzerland is violating its obligations according to the Convention on the Rights of the Child and existing national law.<sup>[2]</sup> Children's rights should, however, be a primary consideration in decisions affecting them, regardless of their status.

<sup>[1]</sup> [www.kidsrightsindex.org](http://www.kidsrightsindex.org)

<sup>[2]</sup> [www.humanrights.ch/en/switzerland/internal-affairs/groups/children/detention-children-minors-switzerland-law-foreign-nationals](http://www.humanrights.ch/en/switzerland/internal-affairs/groups/children/detention-children-minors-switzerland-law-foreign-nationals)



**Terre des hommes (Tdh) fights for the rights of the most vulnerable children. Through the Alliance for the Rights of Migrant Children (ADEM), we campaigned for the rights of young migrants in Switzerland and fought for changes in the law and current policies that deprive children of their liberty.**

**Through the Alliance for the Rights of Migrant Children:**

**2 petitions**

have been submitted: one for the humanitarian rescue ship *Aquarius* to fly under the Swiss flag and the other to guarantee safe and legal routes for refugees. We have also supported the *No to the initiative against human rights* campaign.

**8 policy statements**

and a scientific article were published about support for child migrants in Switzerland.

**143 professionals**

took part in the ADEM national seminar in November 2018 on the integration of child migrants.

**57 members of staff**

from the Vaud immigration reception establishment (EVAM) participated in our training on children's rights.

**4 motions relating**

to the Global Compact for Migration were discussed in the two Chambers of the Swiss Parliament. We advocated for Swiss approval of the Compact.

**Through our presidency of the Swiss Network for the Rights of the Child (RSDE), Tdh has issued:**

**3 policy statements**

related to: Switzerland's implementation of the Convention on the Rights of the Child, a proposed national institution for human rights in Switzerland, and children's rights in Switzerland, notably for those without documents.

**Video series: children talk about their rights**

[tdh.ch/video-rights-children](http://tdh.ch/video-rights-children)



What are your rights and why are they important? What would you do to improve the living conditions of children around the world? These are the questions we asked some school children.

## Advocacy

**Through our advocacy work, we ensure the voices of refugee children and their families are heard and we fight against policies and practices which violate their fundamental rights. In Switzerland, we advocate against the administrative detention of migrant children.**

### Halting the forced repatriation of Rohingya refugees

Working with 41 NGOs, we have advocated against the forced repatriation of 2000 Rohingya refugees from Bangladesh to Myanmar that was planned for mid-November 2018. Terre des hommes (Tdh) called on both governments to stand by their commitment that repatriation will only happen when it is safe, voluntary and dignified. Refugees have continued to flee from Myanmar in their thousands and facilitating repatriation would have been premature. Amid protests in camps and ongoing advocacy, forced repatriations were halted and no Rohingya refugees have chosen to return.

### Improving the situation of refugees in Greece

Three years after the 2015 refugee crisis, the needs of the refugee population in Greece remain acute. Tdh advocated for improved reception, living conditions, asylum procedures and for the inclusion of children and young people on the move. We advocated for policy changes to improve these children's access to education and healthcare services. As part of the *#OpenTheIslands* campaign, we put pressure on the Greek Government and EU leaders to end the containment of more than 3000 vulnerable asylum seekers on the Greek islands, many of whom are unaccompanied minors. As a result, they were moved to the mainland where they could be better protected.



©Tdh/Tarigana Aebli

### Children's rights at the heart of the Global Compact on Migration

Children comprise one eighth of the world's migrants. Tdh co-chaired the Initiative for Child Rights in the Global Compacts,<sup>[3]</sup> an alliance of more than 30 NGOs and UN agencies, with the aim of ensuring that children's rights are at the heart of the Global Compact on Migration. This document was adopted by 164 countries in Morocco in December 2018. Pierre Cazenave, the Regional Manager of our Child and Youth in Migration Programme stated, « *This is the first step towards a new political environment that will help us deliver more effective services to protect children around the world.* » Even though Switzerland played an important role in the negotiations of the Compact, the country has not yet signed it.

*« It is time for Switzerland to fully assume its responsibilities [...] and to offer migrant children the conditions for dignified care that respects the values that underpin our country's humanitarian tradition. »*

Extract of the opinion of Vito Angelillo, Director General of Terre des hommes, published in the 24 heures newspaper in which he denounces Switzerland's passive approach to the Global Compact on Migration.

<sup>[3]</sup> [www.childrenonthemove.org](http://www.childrenonthemove.org)

## Tdh denounces the detention of child migrants in Switzerland

**In several Swiss cantons, child migrants are placed in administrative detention unnecessarily, breaching their fundamental rights. Two years after completing an initial study, Tdh produced an updated report in 2018. This document underlines the inconsistent practices and highlights the need for alternatives to detention.**

Child migrants are underage, traumatised and often travelling alone. Whether they are with or without their parents, these child migrants need protection. In some cantons, their rights are not respected. Child migrants' best interests are, wrongly, secondary to their status as immigrants, particularly when it comes to administrative detention. This was the conclusion of our most recent study.

### The devastating consequences of detention

Detention, even for a short period of time, has harmful psychological repercussions on children. The trauma experienced before or during migration can worsen in the prison environment. Sleeping problems, depression and anxiety can lead to children feeling even more isolated and, in extreme cases, result in suicide attempts.

### Worrying differences between cantons

The implementation of the Swiss federal law authorising the administrative detention of child migrants aged between 15 and 18 varies across the country. The detention of children under 15, travelling alone or with their parents, was observed in some of the cantons surveyed, even though this is prohibited. Only two cantons ban all forms of detention (Geneva and Neuchâtel), and six have not implemented the law as a matter of principle (Jura, Vaud, Basel-Landschaft, Appenzell Innerrhoden, Appenzell Ausserrhoden and Nidwalden). The Swiss Confederation's lack of reliable data on the number of children in immigration detention is concerning and distorts results. This is the conclusion of Tdh's 2018 report, which also recommends alternatives to administrative detention that do not deprive migrants of their liberty.

*« There is no need to detain families. They can live at home or in reception centres, by implementing effective enforcement measures adapted to school hours until they leave. Examples show that this approach works. »*

Valentina Darbellay, head of Tdh's Swiss advocacy programme



The full report on the administrative detention of child migrants in Switzerland is available at:

French: [tdh.ch/documents/detention-administrative-mineurs-migrants-suisse](https://tdh.ch/documents/detention-administrative-mineurs-migrants-suisse)  
 German: [tdh.ch/dokumente/administrativhaft-minderjaehrige-schweiz](https://tdh.ch/dokumente/administrativhaft-minderjaehrige-schweiz)



# Volunteers and ambassadors

**In 2018, Terre des hommes (Tdh) was supported by volunteer groups throughout Switzerland. Thanks to their commitment, we were able to raise valuable funds for projects and increase public awareness of child protection issues. A Himalayan mountaineer and an international footballer joined our team of ambassadors, helping us to boost our visibility.**

## Unwavering support from volunteers

In 2018, our 2500 volunteers carried out more than 180 fundraising and other activities, mobilising a large group of people and collecting more than CHF 1.6 million to support our aid projects for children. This resulted in 179 media articles on their activities. As this shows, our volunteers make an extremely valuable contribution to Tdh's visibility and positive public image.

Our biggest events in 2018 included the annual orange sale at more than 200 stands throughout Switzerland, and World Food Day which involved more than 200 restaurants. Our stand at the Nyon Paléo Festival in July 2018 was also a great success. Taking the form of an escape game, it attracted more than 500 visitors, and raised awareness of the risks facing child migrants while providing information on our protection project for children on the move in West Africa.

## Activities for Swiss pupils

Through the Terre des Hommes Education programme, we raise awareness among Swiss pupils on children's rights and sustainable development. For example, as young consumers, they learn about the conditions in which mobile phones are produced, which often involve child exploitation. During the 2017-2018 school year, 4600 pupils took part in 230 activities offered by our teams. Our facilitators travelled to schools in five Swiss cantons to run free educational activities in one or two lessons. After a successful pilot phase in 2017, Terre des Hommes Education continued to expand across the country. Since the start of the 2018 school year, we have widened the range of activities available, and begun working with pupils in Neuchâtel and Solothurn. This programme is run in coordination with Terre des Hommes Suisse.



## Tdh's new ambassadors: Sophie Lavaud and Roman Bürki

Himalayan mountaineer Sophie Lavaud became Tdh's newest ambassador in December 2018. Nicknamed the *80,000 lady*, she has scaled 10 summits above 8000 metres. She is the first Swiss woman to have climbed K2. Sophie's next expeditions focus on children. In 2019, she is visiting a health project for pregnant women and newborns in Nepal.

In March 2018, international goalkeeper Roman Bürki joined Tdh's team of ambassadors. In 2019, he will be travelling to Romania to learn about Tdh's work with Roma and migrant children. In difficult social contexts, football is an excellent way of encouraging social inclusion and recovery.

*« Sport creates ties, no matter who you are or where you come from. Contact with others is very important for children. »*

Roman Bürki, who plays for Borussia Dortmund



## Xavier Colin's visit to Lebanon

In June, Swiss journalist and Tdh ambassador Xavier Colin travelled to south Lebanon to find out about our project tackling early marriage (see p.23). In a documentary filmed in Tyre and Sidon during his trip, he brings us the testimonials of very young girls who were married and became mothers by the age of 12 or 13. His contribution to a webdoc and his involvement have helped bring this delicate subject to the attention of the Swiss public.



 Watch the webdoc  
[tdh.ch/syrian-crisis-lebanon](http://tdh.ch/syrian-crisis-lebanon)

# ✓ Risk Management, Quality and Accountability

**Our Risk Management and Quality and Accountability departments oversee the good governance of different aspects of our projects. They ensure that our projects are implemented in a safe and transparent manner, are able to protect beneficiaries and staff from risks such as sexual abuse and ensure that minimum standards are met and that the impact we make for children is analysed in a qualitative manner. With continuous training for staff and the development of two new policies, in 2018 we ensured that standards were met.**

## Global Code of Conduct for all staff

The global Code of Conduct<sup>[1]</sup> was published in 2018 and is a new code to be signed by all our staff. This code is the result of an institutional risk analysis completed by several key people in the organisation, an analysis of donor and legal requirements, and a comparison based on the institutional documentation of several organisations similar to our own. It was presented as part of a pilot assignment to Bangladesh in March 2018 and was revised by the Terre des hommes (Tdh) Regional Safeguarding Working Group in 2018.

## Creation of a policy against sexual abuse and exploitation

The Policy against Sexual Abuse and Exploitation (PEAS)<sup>[2]</sup>, is the result of an internal risk analysis and complements the child safeguarding policy<sup>[3]</sup> in place since 2002. This policy, published in 2018, is based on research work on international best practice in preventing and responding to sexual abuse and exploitation and follows the standards of the UN Inter-Agency Standing Committee (IASC).

## Good practices in data protection

In July 2018, our Risk Management department added a data protection officer to its team, who ensures that Terre des hommes correctly applies the legislation protecting personal data. In concrete terms, she or he advises, trains and supports employees in good practices and legal requirements on data protection.

<sup>[1]</sup> [www.tdh.ch/code-conduct-tdh](http://www.tdh.ch/code-conduct-tdh)

<sup>[2]</sup> [www.tdh.ch/policy-protection-sexual-exploitation-abuse](http://www.tdh.ch/policy-protection-sexual-exploitation-abuse)

<sup>[3]</sup> [www.tdh.ch/documents/child-safeguarding-policy](http://www.tdh.ch/documents/child-safeguarding-policy)

## Child Protection Minimum Standards

As a member of the Alliance for Child Protection in Humanitarian Action, we co-lead, alongside Save the Children, the working group on the implementation of Child Protection Minimum Standards (CPMS) around the world. In 2018, the working group drafted a second edition of the CPMS based on the latest evidence with over 1800 individuals contributing to the revision.

At Tdh, technical support is provided to ensure that efforts to protect children from violence and exploitation are effective. In 2018, an internal strategy was approved to integrate the CPMS further into our programme work and improve its quality. Eleven Tdh country offices (Afghanistan, Bangladesh, Egypt, Iraq, Jordan, Lebanon, Myanmar, Nepal, Nigeria, Palestine and South Sudan) reviewed their programme against the key actions in the CPMS to develop recommendations for improving programme quality over the following year. In June 2018, nine Tdh staff members in countries where we carry out humanitarian responses or preparedness work were trained as lead CPMS coordinators in a global training programme organised jointly with ChildFund International.

## Reinforcement of project quality and accountability

In 2018, Tdh continued to invest in supporting teams in the field to strengthen their skills in areas including project cycle management, Monitoring & Evaluation (M&E) and Quality & Accountability (Q&A) through a framework that combined participatory diagnostic techniques, training, on-the-job support and managerial coaching. In Burkina Faso, Kenya, Lebanon and Mauritania, six M&E managers and 43 team members benefited from face-to-face sessions and distance coaching on technical topics related to monitoring & evaluation and project accountability. Following this training, the delegations of Mauritania and Burkina Faso took the necessary steps to set up a Q&A or M&E department. The support assignments played a major role in deploying standard processes and tools at Tdh and raising awareness on priority issues, such as data protection, the management of feedback and complaints as well as response mechanisms. They also supported the implementation of the Core Humanitarian Standard.



### Management of operational risks

With the experience accumulated by our nearly 3000 employees worldwide, in increasingly complex and dangerous contexts, we have developed three components that form the basis of our risk management system: Safeguard\*, for all forms of abuse against beneficiaries (adults and children) and against our employees; the Security and Safety Policy and the Anti-Fraud and Corruption Policy. A whistleblowing process allows each employee, wherever they are in the world and whatever the nature of the incident, to report the information to their superiors or directly to the people in charge of handling cases.

In 2018, the incidents handled by the Risk Management segment were broken down as follows:

- 91 related to the safety and security of employees including road accidents and serious health problems
- 28 incidents were cases of abuse
- 22 of fraud

\* Safeguard includes the Child Safeguarding Policy (historical institutional document at Tdh), the Policy against Sexual Abuse and Exploitation and the Directive on Abusive Conduct at Work.



# Our projects in 2018

Country	Programme	Number of beneficiaries	Number of employees*	Budget in CHF	Country	Programme	Number of beneficiaries	Number of employees*	Budget in CHF
Afghanistan		109,759	163	3,900,800	Kosovo		5573	27	729,115
Albania		29,238	35	3,144,131	Lebanon		17,122	96	2,851,893
Bangladesh		601,003	445	6,867,024	Mali		302,891	76	2,830,553
Brazil		6110	16	367,807	Morocco		363	2	172,105
Bulgaria		644	0		Mauritania		51,732	21	1,010,209
Burkina Faso		1,768,445	154	8,392,521	Moldova		7025	15	573,198
Burundi		56,631	52	1,324,115	Myanmar		40,943	51	986,167
Colombia		3066	32	952,900	Nepal		13,343	22	1,566,329
Ecuador		1396	4	280,972	Nigeria (emergency)		200,694	132	2,325,567
Egypt		144,581	82	3,365,140	Pakistan		130	4	included in Afghanistan
Greece		3862	34	3,429,080	Palestine		28,371	13	931,369
Guinea		88,778	38	2,125,238	Panama		961	3	included in Honduras
Gulf of Guinea (Benin, Côte d'Ivoire, Ghana, Nigeria, Togo)		47,975	43	1,662,461	Peru		1237	5	271,620
Haiti		79,346	76	2,118,155	Romania		12,142	27	1,591,580
Honduras		43	0	721,445	Senegal		2173	15	723,160
Hungary		1946	18	1,795,368	South Sudan		79,371	96	3,476,261
India		19,070	17	774,160	Switzerland		60	266	
Iraq		430,739	386	12,378,882	Tajikistan		45	2	included in Afghanistan
Jordan		7899	43	2,717,272	Ukraine		9631	24	891,820
Kenya		53,525	50	2,283,504					

\* Expatriates and nationals

## Legend

**Humanitarian aid**  
p.10-15

**Child Protection**  
p.16-23

**Health**  
p.24-29

Migration

Juvenile justice

Fighting child labour

Protection systems\*\*

Mother and child health

WaSH\*\*\*

Specialised care

\*\* Protection systems include all the procedures, laws, policies and services mobilised to protect and improve the well-being of children, including in the field of prevention.

\*\*\* WaSH stands for water, sanitation and hygiene. Access to WaSH is part of our multisectoral projects in health, child protection and humanitarian aid.



**In 2018, Terre des hommes recorded an operating loss of CHF 15.2 million, which it funded using 56% of its free reserves. This amount was CHF 7.5 million higher than estimates in the last quarter of 2018. The deficit resulted from the implementation of an inadequate budget control system, which led to incorrect revenue estimates for 2018.**

In 2018, Terre des hommes' total expenditure on activities and projects in the field totalled CHF 95 million (compared to CHF 90.5 million in 2017). Fundraising expenditure was CHF 8.2 million (compared to CHF 6 million in 2017), while administrative costs were CHF 10.3 million (compared to CHF 8.7 million in 2017).

In 2018, 84% of this expenditure was incurred carrying out activities directly linked to Terre des hommes' mission, 9% was spent on administration, and 7% on fundraising and communicating with our donors. Administrative expenses represented 16% of the total sum and were therefore below the 17% limit set by the Foundation Council in the strategic plan.

Fundraising activities targeting the general public raised CHF 30.1 million (compared to CHF 29.8 million in 2017), and contributions from institutional donors totalled CHF 66 million (compared to CHF 72.1 million in 2017), a decrease of approximately 8%.

**We would like to thank our donors and partners for their support throughout 2018.**



**Steven Fricaud**  
Director Humanitarian Aid



**Pierre Philippe**  
Director of Programmes  
and Technical Resources

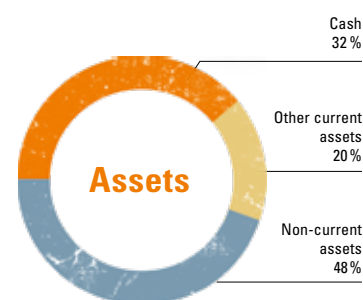


**Claudio Rini**  
Director of Geographic Regions

# Consolidated balance sheet as per 31 December 2018

## Assets

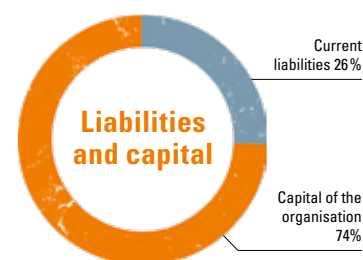
(in thousands of Swiss francs)	Appendix	2018	2017
<b>Current assets</b>		<b>28,546</b>	<b>36,426</b>
Cash	1	17,676	22,478
Receivables	2	4,100	4,260
Contribution receivables	3	6,669	9,575
Prepayments and accrued income	4	101	113
<b>Non-current assets</b>		<b>25,928</b>	<b>23,955</b>
Investment properties	5	24,736	22,796
Other fixed assets	5	744	650
Financial assets	6	377	371
Intangible assets	7	71	138
<b>TOTAL</b>		<b>54,475</b>	<b>60,382</b>



(Percentages of the total balance sheet)

## Liabilities, funds and capital

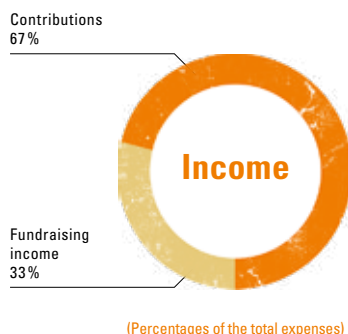
(in thousands of Swiss francs)	Appendix	2018	2017
<b>Current liabilities</b>		<b>35,655</b>	<b>26,867</b>
Creditors	8	4,244	4,721
Funds received in advance	9	23,878	13,947
Accrued liabilities and deferred income	10	4,779	5,763
Short-term provisions	12	2,754	2,436
<b>Liabilities in the long term</b>		<b>4,626</b>	<b>3,875</b>
Long-term interest-bearing debts	11	2,167	1,679
Long-term provisions	12	2,459	2,196
<b>Capital of the organisation</b>		<b>14,194</b>	<b>29,640</b>
Paid-in capital		5	5
Fund capital (funds allocated)		660	1,784
Tied capital	13	2,567	2,485
Free capital		10,962	25,366
<b>TOTAL</b>		<b>54,475</b>	<b>60,382</b>



(Percentages of the total balance sheet)

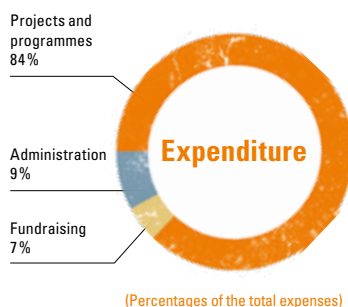
A large proportion of capital is readily available in cash in Switzerland or directly in the field at the various project sites or invested in property.

## Consolidated statement of operations 2018



### Income

(in thousands of Swiss francs)	Appendix	2018	2017
<b>General public fundraising</b>		<b>20,030</b>	<b>21,807</b>
Periodic donations		4,854	4,778
Orange sales and Children's Rights Day		769	869
Regional activities		905	534
Non-periodic donations		1,138	1,388
Direct marketing		8,720	8,753
Legacies		3,644	5,485
<b>Semi-institutional fundraising</b>		<b>10,094</b>	<b>8,004</b>
Institutions and foundations		6,706	6,296
Sponsoring and companies		2,524	504
Swiss cantons		864	1,204
<b>Total fundraising income</b>		<b>30,124</b>	<b>29,811</b>
<b>Contributions</b>		<b>66,064</b>	<b>72,171</b>
Partner organisations TDH International Federation		1,436	1,857
Swiss solidarity (Chaîne du Bonheur)		4,644	7,493
Swiss Government – SDC	18	15,808	16,168
Income abroad		19,675	17,352
Foreign governments and organisations		24,501	29,301
<b>Miscellaneous products</b>		<b>236</b>	<b>71</b>
<b>TOTAL</b>		<b>96,424</b>	<b>102,053</b>
<i>of which</i> unrestricted funds		23,276	22,684
<i>of which</i> restricted funds		73,148	79,369



### Expenditure

(in thousands of Swiss francs)	Appendix	2018	2017
<b>Projects and programmes abroad</b>		<b>91,888</b>	<b>87,240</b>
<i>Projects in West Africa</i>		18,074	14,430
<i>Projects in Europe and East Africa</i>		8,725	5,543
<i>Projects in the Middle East and North Africa</i>		13,956	15,345
<i>Projects in Asia</i>		4,846	5,106
<i>Projects in Latin America</i>		4,735	6,237
<i>Projects Humanitarian Aid</i>		29,310	31,402
<i>Innovation and Operational Reserve</i>		19	263
<i>Projects in Switzerland</i>		1,842	1,204
<i>Programmes with thematic topics</i>		4,900	4,442
<i>Projects and programmes support</i>		5,481	3,267
<b>Networking and information</b>		<b>3,272</b>	<b>3,333</b>
<i>TDH International Federation and Partners</i>		568	492
<i>Information and awareness in Switzerland</i>		2,704	2,841
<b>Fundraising and administration</b>		<b>18,659</b>	<b>14,745</b>
<i>Communication and Fundraising</i>		8,287	6,015
<i>Administration</i>		10,372	8,730
<b>TOTAL OPERATING EXPENDITURE</b>	16	<b>113,819</b>	<b>105,318</b>
<b>OPERATIONAL RESULT</b>		<b>-17,395</b>	<b>-3,265</b>
<b>Financial result</b>	14	<b>-856</b>	<b>115</b>
<i>Financial income</i>		187	448
<i>Financial expenditure</i>		-1,043	-333
<b>Other results</b>	15	<b>2,994</b>	<b>1,130</b>
<i>Investment property income</i>		1,705	1,226
<i>Investment property revaluation</i>		1,470	0
<i>Investment property expenditure</i>		-762	-419
<i>Extraordinary VAT income</i>		581	323
<b>Direct taxes</b>		<b>-22</b>	<b>-43</b>
<b>Allocation to provisions</b>	12	<b>0</b>	<b>474</b>
<b>ANNUAL RESULT before allocation/withdrawal to the organisation's capital</b>		<b>-15,279</b>	<b>-1,589</b>
<i>(+) Withdrawal from affected funds</i>		1,124	-573
<b>ANNUAL RESULT before Allocation to capital + Reserves</b>		<b>-14,155</b>	<b>-2,162</b>
<i>Withdrawal from /(-) Allocation to tied capital</i>	13	-82	-203
<i>Withdrawal from /(-) Allocation to free capital</i>		14,237	2,365
<b>ANNUAL RESULT</b>		<b>0</b>	<b>0</b>

**Cash flow statement 2018**

(in thousands of Swiss francs)	Appendix	2018	2017
<b>ANNUAL RESULT before allocation/withdrawal from the organisation's capital</b>		<b>-15,279</b>	<b>-1,589</b>
Depreciations		351	331
Revaluations of investment property and equity interests		-1,470	-
Increase (+) / Decrease (-) allocation to provisions		-307	-713
Increase (-) / Decrease (+) receivables		160	-302
Increase (-) / Decrease (+) contribution receivables		3,413	-5,236
Increase (-) / Decrease (+) prepayments and accrued income		12	-40
Increase (+) / Decrease (-) creditors		-477	2,748
Increase (+) / Decrease (-) funds received in advance		9,931	-832
Increase (+) / Decrease (-) in long-term provisions		263	-
Increase (+) / Decrease (-) accrued liabilities and deferred income		-984	1,940
<b>Cash flow from operation</b>		<b>-4,387</b>	<b>-3,693</b>
Investments (-) in fixed assets	5	-357	-570
Disposal (+) of fixed assets	7	-71	-
Investment (-) in investment property	6	-470	-
Investment (-) in financial fixed assets	6	-6	19
<b>Cash flow from investing activities</b>		<b>-904</b>	<b>-551</b>
Increase in long-term interest-bearing debts		488	379
<b>Cash flow from financing activities</b>		<b>488</b>	<b>379</b>
<b>INCREASE (+) / DECREASE (-) IN CASH</b>		<b>-4,802</b>	<b>-3,864</b>
Cash on January 1 <sup>st</sup>		22,478	26,342
Cash on December 31 <sup>st</sup>		17,676	22,478
<b>INCREASE (+) / DECREASE (-) IN CASH</b>		<b>-4,802</b>	<b>-3,864</b>

This statement is a summary of the sources of funds starting from the result of the foundation and the itemised variations of the accounts. They reflect the sources and subsequent allocation of these funds and the resulting treasury variance.

**Statement of changes in funds and in capital**

(in thousands of Swiss francs)	Balance 31/12/2016	Allocation	With-drawal	Balance 31/12/2017	Allocation	With-drawal	Balance 31/12/2018
<b>Paid-in capital</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>5</b>
<b>Fund capital (funds allocated)</b>	<b>1,213</b>	<b>4,316</b>	<b>-3,744</b>	<b>1,785</b>	<b>12,728</b>	<b>-13,853</b>	<b>660</b>
<i>Eastern Europe reserve</i>	-	205	-5	200	672	-817	55
<i>Middle East reserve</i>	214	205	-205	214	1,961	-2,138	37
<i>West Africa reserve</i>	21	448	-194	275	2,686	-2,736	225
<i>Asia reserve</i>	130	223	-223	130	1,121	-1,121	130
<i>Latin America reserve</i>	290	183	-183	290	699	-989	-
<i>Humanitarian Aid reserve</i>	260	51	-51	260	3,154	-3,414	-
<i>Health reserve</i>	-	1,704	-1,704	-	1,682	-1,682	-
<i>Vulnerability reserve</i>	-	295	-295	-	239	-239	-
<i>Trafficking and exploitation reserve</i>	-	38	-38	-	66	-66	-
<i>Refugee crisis</i>	85	554	-554	85	434	-519	-
<i>Balkan winter crisis</i>	-	385	-267	118	-	-118	-
<i>Reserve for projects outside priority areas</i>	213	25	-25	213	14	-14	213
<b>Tied capital</b>	<b>2,282</b>	<b>465</b>	<b>-262</b>	<b>2,485</b>	<b>130</b>	<b>-47</b>	<b>2,568</b>
<i>Severance payments</i>	1,552	465	-262	1,755	130	-47	1,838
<i>Exchange rate risk</i>	450	-	-	450	-	-	450
<i>Tdh UK</i>	280	-	-	280	-	-	280
<b>Free capital</b>	<b>27,562</b>	<b>-</b>	<b>-2,365</b>	<b>25,200</b>	<b>-</b>	<b>-14,237</b>	<b>10,963</b>
<b>CAPITAL OF THE ORGANISATION</b>	<b>31,062</b>	<b>4,781</b>	<b>-6,371</b>	<b>29,475</b>	<b>12,858</b>	<b>-28,137</b>	<b>14,196</b>

## Annex to the consolidated balance sheet on 31 December 2018

Presented in thousands of Swiss francs

### Principles of accounting and presentation

#### a) General remarks

The presentation of the financial statements of the Terre des hommes – Helping children worldwide – Foundation (« Terre des hommes » or « Tdh ») is based on the global model of recommendations made by Swiss GAAP FER (in compliance with the conceptual framework, core FER and other Swiss GAAP FER). The presentation provides a true and fair view of the organisation's assets, financial position and revenues. The consolidated financial statements comply with Swiss law, the requirements of the ZEWO Foundation (the Swiss Central Office for Charitable Organisations) and the Foundation's statutes.

The consolidated financial statements are based on the annual financial statements of all consolidated entities on 31 December 2018 which were drawn up based on uniform principles. All consolidated entities have a fiscal year end of 31 December.

The consolidated financial statements are prepared on a historical-cost basis (using acquisition values) and presented in thousands of Swiss francs (KCHF). For this reason, there may be differences in totals due to rounding.

The presentation and evaluation principles are the same as in previous fiscal years. There have been no significant changes in the hypotheses or estimations used in the annual financial statements.

The Foundation Board approved the consolidated financial statements of Terre des hommes at its meeting on 7 June 2019.

#### b) Scope of consolidation

The consolidated financial statements include the annual financial statements of all group entities in which Terre des hommes directly or indirectly holds 50% or more of the voting rights (principle of control). The real estate company Rumine-Lucinge C. S.A. with a head office in 1003 Lausanne is included in the consolidated financial statements under the global integration method. The company is entirely owned by Tdh.

There were no changes to the scope of consolidation during the 2018 fiscal year.

#### c) Principles of consolidation

In accordance with the global integration method, all assets and liabilities are included.

Capital consolidation is performed using the acquisition method. At the date of first-time consolidation, the assets

and liabilities of newly consolidated subsidiaries are evaluated at fair market value. The goodwill resulting from this revaluation (the difference between the acquisition cost and net assets as evaluated at fair market value) is listed as an asset and amortised against profit on a straight-line basis over five years.

Claims, debts, income and expenditure between consolidated entities have been eliminated. Intragroup transactions have in principle been carried out under market conditions.

#### d) Foreign currency conversion

Foreign currency transactions are converted at the average rates for the month they are recorded.

Assets and liabilities held in foreign currencies as of 31 December in the balance sheet are converted into Swiss francs at the rates effective on 31 December. The results of these conversions are included in the financial result.

#### e) Cash

Cash, postal accounts, domestic bank accounts and bank accounts abroad are shown in the balance sheet at their nominal value.

#### f) Securities

Securities are recorded on the balance sheet at their market value on the effective balance sheet date.

Investments are made in accordance with the investment regulations of Terre des hommes, first with the aim of retaining the value, and further to obtain an acceptable return with respect to the market situation. Only bonds rated double or triple A are permitted. For other securities derived from a legacy, the principle of immediate sale is adopted, provided that the securities can be sold. Provisions are made for non-negotiable securities.

#### g) Prepayments and accrued income

Receivables prepayments and accrued income are shown at their nominal value, after deducting corrections to reflect the recoverable amount.

#### h) Investment properties and other fixed assets

Investment properties appear in the balance sheet at their market value as estimated by an expert member of the Swiss Chamber of Expert Property Valuers. We request new estimates at least every five years.

The other fixed assets appear in the balance sheet at their acquisition cost less deduction of depreciation calculated according to a linear depreciation method depending on the normal length of use:

Machinery, vehicles and equipment	33.33%
Computer equipment	33.33%
Fixed assets abroad <sup>(1)</sup>	Direct amortisation

1) *Terre des hommes uses equipment and vehicles as part of its projects abroad; such equipment and vehicles are accounted for as expenses upon acquisition, and are therefore not capitalised in the balance sheet. This situation is justified by the uncertain contexts and difficult conditions in which Terre des hommes, operates, which makes it difficult to ascertain their useful life, which is generally short, and any residual value.*

#### i) Financial assets

Financial assets are entered in the balance sheet at acquisition value, taking into account any necessary adjustments.

#### j) Provisions

Provisions represent the value of probable cash outflows resulting from past events, occurring without counter-performance and can be estimated. These provisions are considered short-term if the estimated use is less than twelve months, or long-term if the use is more than twelve months.

#### k) Revenue recognition

##### General public fundraising

Revenues from general public fundraising are recognised when there is certainty that they were earned by Terre des hommes. They are counted as unrestricted funds, unless otherwise specified by the donor. Funds that were not used at year-end are listed under **restricted funds** on the balance sheet.

##### Financing contracts

Income from financing contracts with donors (governments, foundations, cantons, companies and other bodies) is listed as income in the year the expenditure being financed was incurred.

Funds received for a specific project, which have not been used at the book closing date and will continue to be used in the coming years and for which there are contractual

provisions specifying the possibility of returning the asset to the donor, are recorded as liabilities in **Funds received in advance**.

Funds not received for a specific project for which the financed expenditure is committed at the book closing date, are recorded on the balance sheet as **Funds to be received**. The part of the funds to be received for the signed financing contracts and covering future periods are referred to as **Conditional assets** in footnote 3.

The related budgetary obligations are considered as contingent liabilities.

#### Legacies

The accepted but unrealised products of legacies and bequests are considered contingent assets. They will be recognised as income when effectively transferred to Terre des hommes, who then acquires its control.

#### Other revenues

All other revenues received without particular mention are allocated to non-affected funds. In case of non-utilization, the balance is assigned to internally generated unrestricted funds.

#### l) Valuation of contributions in kind

Contributions in kind of goods and services received are valued at the lowest market price. Volunteer work contributions in Switzerland are valued at CHF 25.- per hour and only appear in the annex.

#### m) Taxes

The Terre des hommes Foundation is subject to VAT from 1 January 2010 but is exempt from direct taxes on income by a decree of December 1998. This decision is not subject to any condition. The Rumine – Lucinge C SA company is subject to direct tax. The rate applied is 21.39%.

#### n) Reclassifications

In the event of an emergency intervention in a country where Terre des hommes is already present, management may decide to reclassify the country into the humanitarian crisis sector. The country concerned will be placed under *humanitarian crisis projects* for the duration of the crisis.

## Comments on financial statements

### 1/ Cash

(in thousands of Swiss francs)	31/12/2018	31/12/2017
Cash	36	24
Post cheque accounts	2,332	3,552
Banks	2,913	4,415
<b>Total cash at Headquarters</b>	<b>5,281</b>	<b>7,991</b>
Cash	599	460
Banks	11,796	14,026
<b>Total cash abroad</b>	<b>12,395</b>	<b>14,486</b>
	<b>17,676</b>	<b>22,478</b>

### 2/ Receivables

Receivables at Headquarters	699	598
VAT receivables	2,768	2,480
Receivables abroad	633	1,182
	<b>4,100</b>	<b>4,260</b>

### 3/ Contributions receivable

VAT receivables (Federal Tax Administration)	0	864
SDC (Swiss Confederation)* contributions	0	360
Donors	3,343	4,709
Donors abroad	3,325	3,642
	<b>6,669</b>	<b>9,575</b>

\* Swiss development and cooperation

#### Contribution to be received (conditional assets)

2018	0	44,103
2019	49,799	6,473
2020	19,609	0
2021	1,729	0
2022	442	0
2023	230	0
	<b>71,809</b>	<b>50,576</b>

### 4/ Prepayments and accrued income

Prepaid expenses	30	42
Withholding taxes	71	71
	<b>101</b>	<b>113</b>

### 5/ Fixed assets

(in thousands of Swiss francs)	Investment properties		Other fixed assets	
	2018	2017	2018	2017
<b>Net accounting value on 1 January</b>	<b>22,796</b>	<b>22,440</b>	<b>650</b>	<b>701</b>
<b>Acquisition values</b>				
Balances on 1 January	22,796	22,440	4,010	3,796
Additions	470	356	473	214
Additions <i>legacy</i>		0	-27	0
Revaluation	1,470	0	0	0
Balance on 31 December	24,736	22,796	4,456	4,010
<b>Accumulated depreciation</b>				
Balances on 1 January	0	0	-3,360	-3,095
Depreciation	0	0	-352	-265
Revaluation through the cancellation of depreciation	0	0	0	-
Balances on 31 December	0	-	-3,712	-3,360
<b>Net accounting value on 31 December</b>	<b>24,736</b>	<b>22,796</b>	<b>744</b>	<b>650</b>

### Investment properties

Detailed information on investment properties	Net accounting values on 31/12/2018	Net accounting values on 31/12/2017
Le Mont sur Lausanne	8,830	8,830
Chaumière 08, Lausanne	3,280	2,780
Chaumière 12, Lausanne	2,870	2,870
Lucinge 12, Lausanne	8,930	7,960
Work in progress Chaumière 12	826	356
	<b>24,736</b>	<b>22,796</b>

**Other fixed assets**

Detail of other fixed assets	Net accounting values on 31/12/2018	Net accounting values on 31/12/2017
IT infrastructure	206	188
Other fixed assets	180	77
Assets intended for sale*	358	385
	<b>744</b>	<b>650</b>

\* As part of a succession, Terre des hommes inherited 50% of an apartment in usufruct. Terre des hommes sold it on 14 February 2019.

**6/ Financial Assets\***

Details of financial assets	2018	2017
Deposits and guarantees	377	301
Safe custody account from a legacy	0	70
	<b>377</b>	<b>371</b>

\* Financial assets appear in the balance sheet at acquisition costs, taking into account any necessary corrections of value.

**7/ Fixed assets – Goodwill**

(in thousands of Swiss francs)	2018	2017
<b>Net accounting value on 1 January</b>	<b>138</b>	<b>203</b>
<b>Acquisition values</b>		
Balances on 1 January	336	336
Additions	0	0
Additions «legacy»	0	0
Balance on 31 December	336	336
<b>Accumulated depreciation</b>		
Balances on 1 January	-198	-132
Depreciation	-67	-66
Revaluation	0	0
Balances on 31 December	-265	-198
<b>Net accounting value on 31 December</b>	<b>71</b>	<b>138</b>

**8/ Creditors**

	31/12/2018	31/12/2017
Creditors at Headquarters	3,165	3,519
Creditors abroad	1,079	1,202
	<b>4,244</b>	<b>4,721</b>

**9/ Funds received in advance**

SDC (Swiss Confederation)* funds received in advance	1,830	827
Funds received in advance from other donors	13,817	7,031
Foreign funds received in advance abroad	8,231	6,089
	<b>23,878</b>	<b>13,947</b>

\* Swiss development and cooperation

**10/ Accrued liabilities and deferred income**

Accrued liabilities Headquarters	3,087	2,447
Income received in advance	19	26
Accrued vacation not taken	702	515
Accrued liabilities abroad	971	2,775
	<b>4,779</b>	<b>5,763</b>

**11/ Long-term interest-bearing debts**

Mortgage - UBS SA	1,300	1,300
Building loan - UBS SA	867	379
	<b>2,167</b>	<b>1,679</b>

**Assets pledged as collateral for liabilities and assets with reservation of title**

<b>Building – Lucinge 12, Lausanne</b>	<b>7,960</b>	<b>7,960</b>
Creation of pledges	1,500	1,500
First mortgage certificate	1,300	1,300
Second mortgage certificate	200	200
Use of pledges	1,300	1,300

In 2018, Terre des hommes borrowed CHF 5 million from the Banque Cantonale Vaudoise. In return, it granted a first mortgage certificate of CHF 5 million over the *Mont sur Lausanne* building.

## 12/ Provisions

(in thousands of Swiss francs)	Short-term provisions		Long-term provisions	
	2018	2017	2018	2017
<b>Net accounting value at 1 January</b>	<b>2,436</b>	<b>2,675</b>	<b>2,196</b>	<b>2,670</b>
VAT liability risk	+ 318	-	0	0
Institutional audit risk	0	0	+ 263	-474
Latent tax risk	0	0	0	0
<b>Net accounting value at 31 December</b>	<b>2,754</b>	<b>2,436</b>	<b>2,459</b>	<b>2,196</b>

## 13/ Tied capital

**Severance payments:** This reserve is used to cover severance payments for local staff in the event of the unscheduled shutdown of projects abroad.

**Exchange rate risks:** This reserve is used to cover exchange rate differences for our cash reserves.

**Tdh UK:** This reserve makes it possible for Tdh UK to obtain funding from institutional donors from the UK.

**VAT provisions:** Since 1 January 2010, Terre des hommes has been liable for value-added tax (VAT). However, the Swiss Federal Tax Administration has not yet determined the conditions under which the Foundation is liable. To minimise risk, Terre des hommes has decided to provision for the total amount of the preliminary tax, KCHF 2,754 at 31 December 2018.

**Institutional audit risk:** In line with estimates by our Finance Department, a sum of KCHF 789 has been provisioned to cover risks related to ineligible expenditure on donor contracts.

**Provisions for latent tax on revaluation:** This latent tax provision has been calculated following the revaluation of the property owned by the real estate company Lucinge C SA, based on the difference between the book value and the expert estimate, at KCHF 1,670.

## 14/ Financial result

(in thousands of Swiss francs)	31/12/2018	31/12/2017
Interest	3	18
Exchange gains	125	17
Unrealised exchange gains	0	414
Financial income	59	
<b>Financial income</b>	<b>187</b>	<b>448</b>
Financial charges	-186	-96
Realised exchange losses	-833	-79
Unrealised exchange losses	-24	-158
<b>Financial expenditure</b>	<b>-1,043</b>	<b>-333</b>
<b>FINANCIAL RESULT</b>	<b>-856</b>	<b>115</b>

## 15/ Other results

(in thousands of Swiss francs)	31/12/2018	31/12/2017
Rents	1,705	1,226
<b>Investment property income</b>	<b>1,705</b>	<b>1,226</b>
Capital gain on Chaumière 8	500	0
Capital gain on Lucinges 12	970	0
<b>Total fixed asset revaluation</b>	<b>1,470</b>	<b>0</b>
Expenditure	-762	-419
<b>Investment property expenditure</b>	<b>-762</b>	<b>-419</b>
Extraordinary VAT income	899	865
Extraordinary VAT expenditure	-318	-542
Total extraordinary income and expenditure	581	323
<b>FINANCIAL RESULT</b>	<b>2,994</b>	<b>1,130</b>

## 16/ Global expenditure

(in thousands of Swiss francs)	Costs of projects	Networks & Information	Fund-raising	Admini-stration	Charges shared	TOTAL costs 2018	TOTAL costs 2017
<b>Direct project costs</b>	<b>29,492</b>	<b>99</b>	<b>272</b>	<b>79</b>	<b>2</b>	<b>29,944</b>	<b>31,994</b>
<i>Including Partner contributions</i>	9,900	99	272	78	0	10,349	7,096
<b>Human resource costs</b>	<b>49,421</b>	<b>1,239</b>	<b>3,415</b>	<b>8,478</b>	<b>380</b>	<b>62,933</b>	<b>52,818</b>
<i>Including Recruitment costs</i>	0	0	0	10	42	52	102
<i>Training expenses</i>	213	0	0	0	0	213	269
<i>Travelling expenses</i>	3,434	35	96	293	43	3,901	2,410
<b>Cost of operations</b>	<b>12,092</b>	<b>1,934</b>	<b>3,769</b>	<b>1,191</b>	<b>1,261</b>	<b>20,247</b>	<b>20,514</b>
<i>Including Cost of premises, insurance, vehicles</i>	7,203	3	9	204	836	8,255	8,410
<i>Administration and IT costs</i>	4,031	1,190	1,714	799	78	7,812	8,936
<i>Cost of campaigns and fundraising</i>	465	741	2,045	53	-4	3,300	3,120
<i>Depreciation</i>	0	0	6	69	352	427	330
<b>Non-operational costs &amp; products</b>	<b>231</b>	<b>0</b>	<b>487</b>	<b>-23</b>	<b>0</b>	<b>695</b>	<b>-10</b>
<b>Shared costs allocation</b>	<b>652</b>	<b>0</b>	<b>344</b>	<b>647</b>	<b>-1,643</b>	<b>0</b>	<b>1</b>
<b>TOTAL EXPENDITURE</b>	<b>91,888</b>	<b>3,272</b>	<b>8,287</b>	<b>10,372</b>	<b>0</b>	<b>113,819</b>	<b>105,318</b>

## 17/ Contributions in kind

(in thousands of Swiss francs)	2018	2017
Transport and supplying service for providing specialised care for children	361	361
Volunteer work for providing specialised care for children	2,495	2,495
Volunteering of Office and the Board of the Foundation	14	42
Volunteering and Service from the activity of our Volunteer Groups	1,740	1,750
<b>TOTAL</b>	<b>4,610</b>	<b>4,648</b>
% of operating revenue of the Foundation	4.78%	4.55%

## 18/ Breakdown of contributions from SDC\*

(in thousands of Swiss francs)	2018	2017
Contribution to the development programme	9,800	9,500
Contribution to the aid programme for Eastern Europe countries	458	500
Humanitarian aid	111	0
Helvetas WASH consortium	72	436
Other: mandates	5,367	5,732
<b>TOTAL</b>	<b>15,808</b>	<b>16,168</b>

\* Swiss Agency for Development and Cooperation

## 19/ Payments to members of the executive bodies

Members of the Executive Board and Foundation Council are volunteers. They receive a fixed indemnity for expenses related to meetings. In 2017, the 17 members of these bodies received a total of KCHF 21 (including KCHF 10 for the President) for expenses related to participation in two Foundation Council meetings and six Executive Board meetings (2017: KCHF 21 including KCHF 10 for the President). The payroll of Tdh's eight executives totalled KCHF 1,175 in 2018 (2017: KCHF 1,132).

## 20/ Provident fund

On 31 December 2018, 238 Terre des hommes employees under Swiss contract, (180 in 2017) were insured against the economic consequences of age, disability and death with the Fondation BCV deuxième pilier in Lausanne according to a *defined contribution* pension plan. The employer does not guarantee pension benefits. The pension plan is funded by contributions from the Terre des hommes Foundation and its employees. The employer contributions are accounted for in the period in which they were paid. The risks are covered by the Fondation Commune.

The benefits (assets)/economic commitments (liabilities) and pension expenses inherent in the pension plan are as follows:

(in thousands of Swiss francs)	2018	2017
The cost coverage rate	undisclosed	110.8 %
Terre des hommes share	none	none
Change compared to the previous year/difference recorded with effect on the result of the year	none	none
Pension expenses as part of staff costs, in KCHF	1,493	1,272

## 21/ Employees

Tdh employs 232 people in Switzerland and 138 abroad under Swiss employment contracts (2017: 180 in Switzerland and 127 abroad). 1,658 employees have been hired by Tdh's delegations via its projects abroad (2017: 1,623 employees).

## 22/ Audit Fees

(in thousands of Swiss francs)	2018	2017
Audit services	101	64
Other services	0	0
<b>TOTAL</b>	<b>101</b>	<b>64</b>

## 23/ Considerable uncertainty regarding ongoing operations

The Foundation is currently facing financial difficulties. On 31 December 2018, Terre des hommes posted a loss of CHF 15.2 million. On the same date, it had equity of CHF 14.2 million. Given that its projected liquid assets would be insufficient to cover its commitments over the next 12 months, the Council of the Foundation appointed a crisis unit, which began implementing restructuring measures. The restructuring plan was announced on 28 May. It involved 45 redundancies at headquarters, as well as 12 voluntary departures. This will result in savings of CHF 7.5 million by the end of 2020. Activities in the field will be maintained where possible. The restructuring of headquarters also involves cost-cutting measures of CHF 3.7 million by the end of 2019.

In addition, the Foundation is taking steps to raise the funds needed to continue operations from private and public donors.

With support from the crisis unit, the Executive Board has drawn up a restructuring plan and a cashflow table setting out the Foundation's projected income and expenditure for the next 12 months. In light of this information, the Foundation Council believes that Terre des hommes will be able to fulfil its commitments over this period. The annual statements have therefore been drawn up based on the principle of ongoing operations.

Despite the restructuring and cost-cutting measures that have been decided, the continuation of the Foundation's operations will depend very much on the ongoing support of its donors, exceptional donations and legacies and funding received from donors for our activities in the field that benefit underprivileged children. The real figures may differ significantly from the directors' estimates. If the expected income and/or cost savings are lower than projected, this could cast doubt on the decision to draw up financial statements based on the principle of ongoing operations.



To the Foundation Council of  
Terre des hommes – Helping Children worldwide - Foundation,  
Lausanne

Lausanne, 7 June 2019

## Report of the statutory auditor on the consolidated financial statements

As statutory auditor, we have audited the consolidated financial statements of Terre des Hommes – Helping children worldwide - Foundation, which comprise the balance sheet, income statement, cash flow statement, statement of changes in funds and in capital and notes (pages 41 to 50), for the year ended 31 December 2018. According to the Swiss GAAP FER 21, the Performance report is not subject to the audit of the financial statements.



### Foundation Council's responsibility

The Foundation Council is responsible for the preparation of these consolidated financial statements in accordance with Swiss GAAP FER, the requirements of Swiss law and the deed of foundation. This responsibility includes designing, implementing and maintaining an internal control system relevant to the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error. The Foundation Council is further responsible for selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.



### Auditor's responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Swiss law and Swiss Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control system relevant to the entity's preparation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control system. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made, as well as evaluating the overall presentation of the consolidated financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



### Opinion

In our opinion, the consolidated financial statements for the year ended 31 December 2018 give a true and fair view of the financial position, the results of operations and the cash flows in accordance with Swiss GAAP FER, and comply with Swiss law and the deed of foundation.



### **Emphasis of matter**

We draw attention to note 23 of the consolidated financial statements, which indicates that the Foundation has incurred a loss of CHF 15,2 million in FY2018, absorbing more than half of the free reserves. The level of liquidity projected was insufficient to cover the foundation's liabilities during the next twelve months. This fact together with other matters disclosed in note 23 indicates that a material uncertainty exists that may cast significant doubt about the Foundation's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

### **Report on other legal requirements**

We confirm that we meet the legal requirements on licensing according to the Auditor Oversight Act (AOA) and independence (article 83b paragraph 3 Swiss Civil Code (CC) in relation to article 728 CO) and that there are no circumstances incompatible with our independence.

In accordance with article 83b paragraph 3 CC in relation to article 728a paragraph 1 item 3 CO and Swiss Auditing Standard 890, we confirm that an internal control system exists, which has been designed for the preparation of consolidated financial statements according to the instructions of the Board of Directors.

We recommend that the consolidated financial statements submitted to you be approved.

Ernst & Young Ltd



Karine Badertscher  
Chamoso (Qualified  
Signature)

Licensed audit expert  
(Auditor in charge)



Jérémie Rouillard  
(Qualified  
Signature)

# Council of the Foundation

on 31 December 2018

**The Council of the Foundation** is made up of representatives of volunteer networks as well as specialists in humanitarian work, public health, finance, law, marketing and economics. **The Supervisory Board's** role is to oversee the organisation of the Foundation. It is also responsible for monitoring ongoing activities, administration, use of the Foundation's resources, risk management and regulation.



**Beat Mumenthaler**  
President of the Council and  
Supervisory Board – Lawyer



**Felix E. Bollmann**  
Vice-President of the Council and the  
Supervisory Board – Economist, former  
Director of Swiss Solidarity



**Philippe Lienhard**  
Vice-President of the Council  
and the Supervisory Board  
Accounting expert



**Patrick Aebischer**  
Council Member  
Prof. of Medicine, former  
President of the EPFL



**Charles Beer**  
Supervisory Board Member  
President of the Pro Helvetia Foundation,  
former member of the Swiss Parliament



**Christine Brosteaux**  
Supervisory Board  
Member - Doctor



**Marianne Cafilisch**  
Council Member  
Paediatrician



**Xavier Colin**  
Council Member  
Journalist



**Pascal Couchepin**  
Council Member  
Lawyer, former Federal  
Council Member



**Philippe de Preux**  
Council Member  
Economist



**Tamara Erez**  
Supervisory Board Member  
Lawyer



**Yvon Heller**  
Council Member  
Paediatrician



**Michel Mottiez**  
Council Member  
HR Director



**René Prêtre**  
Council Member  
Head of cardiovascular surgery  
Department at the CHUV



**Michel Roulet**  
Supervisory Board Member  
Paediatrician, former Head of  
Department at the CHUV



**Jean Zermatten**  
Supervisory Board Member  
Lawyer, former President  
of UN Committee on the Rights  
of the Child

## Executive Board

on 31 December 2018



**Vito Angelillo**  
Director General



**Franck Eloi**  
Director of Human  
Resources



**Steven Fricaud**  
Director Humanitarian Aid



**Marc Kempe**  
Director of Communication  
and Fundraising



**Pierre Philippe**  
Director of Programmes and  
Technical Resources



**Claudio Rini**  
Director of Geographic  
Regions



**Thierry Sabaux**  
Director of Finance, IT  
and Administration



**Jessica Schweizer**  
Chief Strategy Officer

# Special thanks



## We especially wish to thank:

### Our generous donors in Switzerland and abroad

#### Our partners

Action Against Hunger, ALIMA, Alive & Thrive, the Asmade NGO, Aviation without Borders, Better Shelter, Bioforce Institute, Caritas, CartONG, ChildFund Alliance, ChildFund Australia, ChildFund Korea, Comic Relief, COPII, Creative Associates International, Dimagi, Diputación Foral de Bizkaia, Eawag-Sandec, EduCo, Foundation for Innovative New Diagnostics (FINN), the Freedom Fund, Geneva Centre for Education and Research in Humanitarian Action (CERAH), Geneva School of Health Sciences (HeDS), Global Alliance for Child Protection in Humanitarian Aid, Global Partnership to End Violence Against Children, Groupe de Recherche et d'Échanges Technologiques (GRET), Groupe Urgence – Réhabilitation – Développement (URD), IASC MHPSS Reference Group, Innovations for Poverty Action (IPA), International Baby Food Action Network (IBFAN), International Centre for Diarrhoeal Disease Research in Bangladesh, International Development Research Centre (IDRC), International Institute for Child Rights and Development (IICRD), International Institute for the Rights of the Child (IIRC), International Olympic Committee, the KiCo association, Lausanne Federal Institute of Technology (EPFL), London School of Hygiene & Tropical Medicine, Medicus Mundi Switzerland, Mercy Corps, MHPSS.net, NADEL Center for Development and Cooperation (ETH), Norlha, Paléo, Permanent Secretariat of Non-Governmental Organisations in Burkina Faso (SPONG), Queen Margaret University (QMU), Save the Children, Swiss Malaria Group, Swiss Tropical and Public Health Institute (Swiss TPH), Université du Québec à Montréal (UQAM), University of Applied Sciences and Arts Northwestern Switzerland (HES-SO), University of Geneva (UNIGE), Voluntary Service Overseas (VSO), World Vision.

Hospitals in Switzerland (Lausanne University Hospital, Riviera-Chablais Hospital in Aigle, Geneva University Hospital, Bern University Hospital), Belgium (Leuven), Spain (Madrid, Seville, Pamplona, Malaga, Córdoba, A Coruña), and France (Lille).

We would particularly like to thank the Terre des Hommes International Federation (TDHIF), its members and its international secretariat, as well as Terre des hommes Valais and Terre des hommes UK.

#### Institutional donors and UN agencies

The Austrian Development Agency (ADC), the British Council, Belgian Development Cooperation (DGCD), the Brazilian Ministry of Human Rights, the Burkina Faso Ministry of Health, the Canton of Vaud Development Cooperation (FEDEVACO), the Ceará State Government in Brazil, the European Commission (DG ECHO, DG DEVCO, DG HOME, DG JUSTICE, DG EAC and EACEA), Federal Department of Foreign Affairs (FDFA), the French Development Agency (AFD), the German Organisation for Technical Cooperation (GIZ), the Ilhéus Brasil Judiciary Power, the Liechtenstein Development Service (LED), Monegasque Cooperation for Development, the Netherlands Ministry

of Foreign Affairs, the Office of US Foreign Disaster Assistance (OFDA/USAID), the Spanish Agency for International Development Cooperation (AECID), the Swiss Agency for Development and Cooperation (SDC), Swiss Solidarity, the UK Department for International Development (DFID), the United Nations Population Fund (UNPF), the United States Department of State, the United States Department of Labor (USDOL).

The Office for the Coordination of Humanitarian Affairs (OCHA), the United Nations International Children's Fund (UNICEF), the United Nations High Commissioner for Refugees (UNHCR), the Iraq Humanitarian Fund (IHF), the United Nations Mission for Justice Support in Haiti (MINUJUSTH), the United Nations Educational, Scientific and Cultural Organization (UNESCO), the United Nations Development Programme (UNDP), UN Women, the International Organization for Migration (IOM), the World Health Organization (WHO), the World Food Programme (WFP).

The embassies of Germany, France and Switzerland.

#### Cantons, municipalities and local organizations

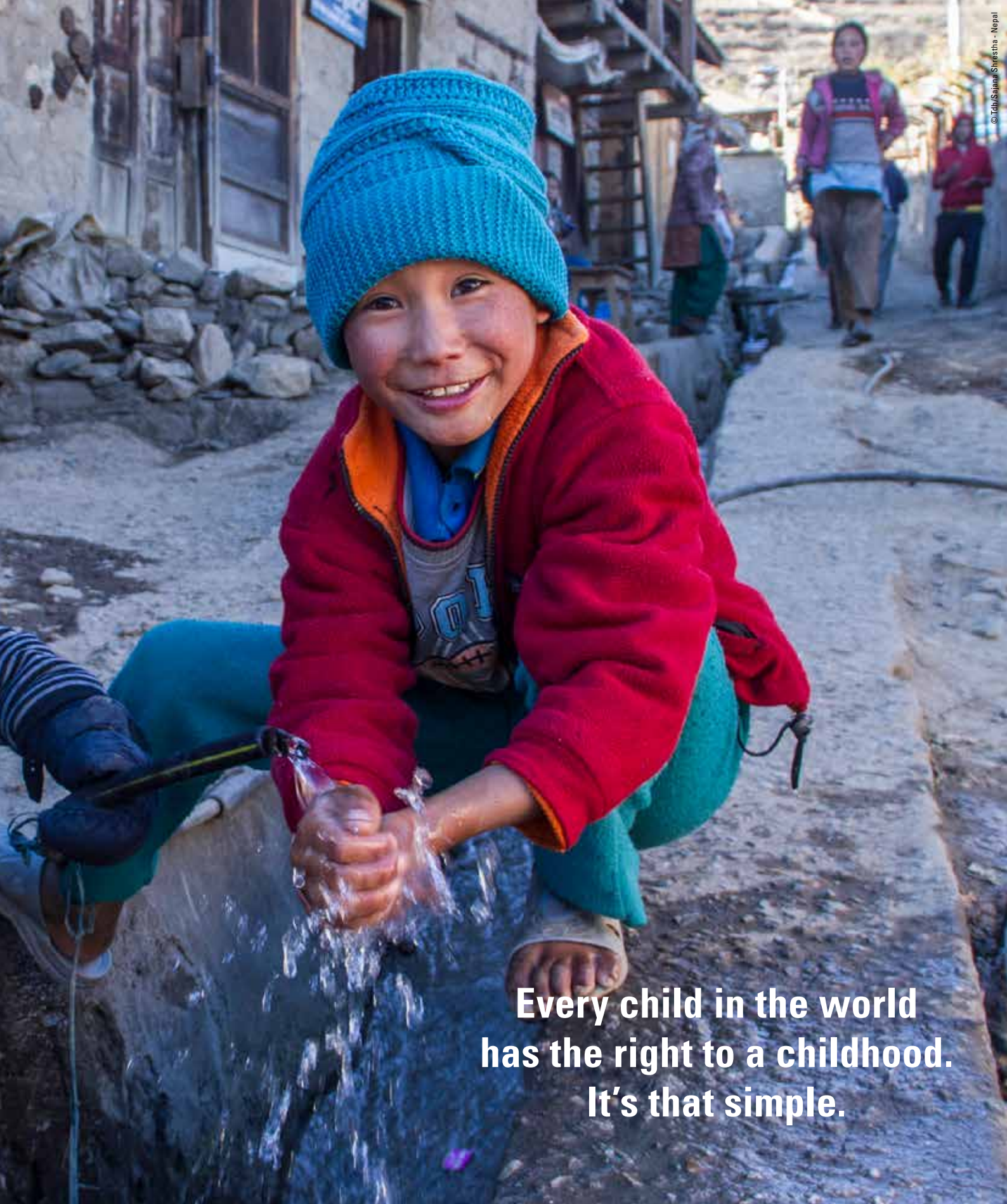
Aargau, Basel-Stadt, Fribourg, Geneva, Glarus, Graubünden, Nidwalden, Obwalden, Schaffhausen, Schwyz, Zurich and all the other municipalities and parishes that gave us their support.

#### Foundations

Fondation d'Aide à l'Enfance et au Tiers-Monde (FAET), Fondation Alfred et Eugénie Baur, Alfred Richerich Stiftung, Fondation Alta Mane, Fondation André & Cyprien, Bill and Melinda Gates Foundation, Fondation Botnar, C&A Foundation, Carl und Elise Elsener Stiftung, Christa Foundation, Countess Moira Charitable Foundation, Corelina Foundation, Dr. Ernst-Günther Bröder Stiftung, Ernst Göhner Stiftung, Fondation Gertrude Hirzel, Givaudan Foundation, Gebauer Stiftung, Jubiläumsstiftung Georg Fischer, Fondation Gourgas, Fondation Grand d'Hauteville, Green Leaves Education Foundation, Fondation Hironnelle, IKEA Foundation, International Balzan Prize Foundation, James Percy Foundation, Kolb'sche Familienstiftung, Let it beat Foundation, Loterie Romande, Fondation Lusavi, Fondation Madeleine, Medicor Foundation, Fondazione Montarina, Novartis Foundation, Oak Foundation, The Peter Cundill Foundation, Fondation Le Petit Cœur, Pictet Group Charitable Foundation, Fondation Pierre Pfister, Rosa und Bernhard Merz Stiftung, Sinoma Foundation, Smartpeace Foundation, Solaqua Stiftung, Fondation Tamie, UEFA Foundation for Children and all the other foundations that wish to remain anonymous.

#### Companies

Axa, Bindella Terra Vita Vite SA, COOP, Dcarte Engineering SA, Démarche Société Coopérative, DPD (Switzerland) SA, Elcotron AG, Genève Aéroport, Groupe Payot, Holmes Place AG, Pharmacieplus SA, Phida Invest SA, Railconsultants SA, SGA/APG AG, TEXAID Textilverwertungs AG.







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**Every child in the world  
has the right to a childhood.  
It's that simple.**



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