

**DEFENCE FOR CHILDREN –  
INTERNATIONAL (DCI)  
Geneva**

Report of the Auditor on the limited  
statutory examination

For the year 2025

## **Report of the Auditor on the limited statutory examination to the Treasurer of DEFENCE FOR CHILDREN – INTERNATIONAL (DCI), Geneva**

In accordance with the mandate received, we have audited the accounting and financial statements (balance sheet, statement of financial performance, change in equity and restricted funds and notes) of the **DEFENCE FOR CHILDREN – INTERNATIONAL (DCI), Geneva**, for the year ending 31 December 2025.

The Treasurer is responsible for these financial statements in accordance with Swiss GAAP FER, in particular Swiss GAAP FER 21, the legal requirements and the bylaws. Our responsibility is to perform a limited examination on these financial statements. We confirm that we meet the licensing and independence requirements as stipulated by Swiss law.

We conducted our examination in accordance with the Swiss standard on the limited statutory examination. This standard requires that we plan and perform a limited statutory examination to identify material misstatements in the financial statements. A limited statutory examination consists primarily of inquiries of association and analytical procedures as well as detailed tests of association documents as considered necessary in the circumstances. However, the testing of operational processes and the internal control system, as well as inquiries and further testing procedures to detect fraud or other legal violations, are not within the scope of the examination.

Based on our limited statutory examination, nothing has come to our attention that causes us to believe that the financial statements do not comply with the Swiss GAAP FER and Swiss law and the company's articles of incorporation.

Geneva, 24 April 2026

FIDUCIAIRE WUARIN & CHATTON SA

Raymond Bühlmann  
Licensed Audit Expert  
Auditor in charge

Hubert de Chauillac  
Licensed Audit Expert

### Enclosures:

Financial statements:

- Balance sheet
- Statement of financial performance
- Statement of changes in equity and restricted funds
- Notes

# DEFENCE FOR CHILDREN - INTERNATIONAL (DCI)

## BALANCE SHEET AS AT 31 DECEMBER 2025 AND 2024

(In swiss francs)

|                                      | 2025           | 2024           |
|--------------------------------------|----------------|----------------|
| <b>ASSETS</b>                        |                |                |
| Cash and Cash equivalents            | 109 697        | 97 931         |
| Accrued income                       | 52 266         | 90 688         |
| <b>Current assets</b>                | <b>161 964</b> | <b>188 620</b> |
| Machines and furnitures              | 2              | 2              |
| <b>Non-current assets</b>            | <b>2</b>       | <b>2</b>       |
| <b>TOTAL ASSETS</b>                  | <b>161 966</b> | <b>188 622</b> |
| <b>LIABILITIES AND CAPITAL</b>       |                |                |
| Accounts payable                     | 133 906        | 122 653        |
| Accrued liabilities                  | 12 989         | 15 000         |
| Income received in advance           | 4 630          | 4 600          |
| <b>Current liabilities</b>           | <b>151 525</b> | <b>142 253</b> |
| <b>Restricted funds</b>              | <b>5 976</b>   | <b>-</b>       |
| Deferred result at 1st January       | 46 369         | 45 208         |
| Result of the year                   | - 41 905       | 1 161          |
| <b>Capital of the organisation</b>   | <b>4 464</b>   | <b>46 369</b>  |
| <b>TOTAL LIABILITIES AND CAPITAL</b> | <b>161 966</b> | <b>188 622</b> |

# DEFENCE FOR CHILDREN - INTERNATIONAL (DCI)

## STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED DECEMBER 31 2025 AND 2024

(In swiss francs)

|                                     | 2025             | 2024             |
|-------------------------------------|------------------|------------------|
| <b>INCOME</b>                       |                  |                  |
| Grants                              | 546 993          | 622 395          |
| Donations                           | 14 990           | 8 626            |
| Sub-renting                         | 56 185           | 55 260           |
| Other income                        | 10 358           | 42 832           |
| Membership fees                     | 40 113           | 36 930           |
| <b>Total income</b>                 | <b>668 638</b>   | <b>766 043</b>   |
| <b>EXPENDITURES</b>                 |                  |                  |
| Salaries and social charges         | - 266 391        | - 277 397        |
| Strategic activities                | - 314 745        | - 344 161        |
| Office rent                         | - 56 022         | - 54 974         |
| Telecommunications                  | - 2 183          | - 2 271          |
| Internet and IT                     | - 6 527          | - 4 570          |
| Professional services               | - 40 611         | - 52 165         |
| Postage                             | - 196            | - 506            |
| Electricity                         | - 1 009          | - 912            |
| Insurances                          | - 626            | - 616            |
| Membership fees to other networks   | - 1 297          | - 1 178          |
| Office supplies                     | - 3 917          | - 4 458          |
| Communication and events            | - 1 029          | - 24 409         |
| Exchange loss                       | - 6 927          | - 2 478          |
| Bank fees                           | - 3 085          | - 1 542          |
| <b>Total expenditures</b>           | <b>- 704 563</b> | <b>- 766 682</b> |
| <b>RESULT BEFORE FUND VARIATION</b> | <b>- 35 926</b>  | <b>- 640</b>     |
| Allocation of restricted funds      | - 546 993        | - 644 945        |
| Use of restricted funds             | 541 013          | 646 746          |
| <b>Result of the year</b>           | <b>- 41 905</b>  | <b>1 161</b>     |

# DEFENCE FOR CHILDREN - INTERNATIONAL (DCI)

## STATEMENT OF CHANGES IN CAPITAL AND RESTRICTED FUNDS

| 2025                                   | Balance at 1<br>January | Grant         | FX<br>adjustment | Use            | Balance at 31<br>December |
|----------------------------------------|-------------------------|---------------|------------------|----------------|---------------------------|
| Surplus reported from previous exercis | 46 368                  | 71 684        | -                | 113 589        | 4 463                     |
| <b>Total Equity</b>                    | <b>46 368</b>           | <b>71 684</b> | <b>-</b>         | <b>113 589</b> | <b>4 463</b>              |

### Restricted Funds

|                                       |          |                |                |                |              |
|---------------------------------------|----------|----------------|----------------|----------------|--------------|
| Save the Children Norway 2025         | -        | 114 455        | - 2 760        | - 111 695      | -            |
| Save the Children Norway - Conference | -        | 23 866         | -              | 23 866         | -            |
| DCI/ECPAT MFA Netherlands She Lead    | -        | 45 624         | - 495          | 45 129         | -            |
| Grant MFA Luxembourg                  | -        | 23 133         | -              | 23 133         | -            |
| International Solidarity - Canton     | -        | 150 000        | -              | 150 000        | -            |
| EU-Morocco                            | -        | 14 035         | - 77           | 7 981          | 5 976        |
| Legal Action Worldwide (LAW)          | -        | 20 495         | -              | 20 495         | -            |
| Evangelical Lulteran Church           | -        | 45 385         | -              | 45 385         | -            |
| Ville de Genève                       | -        | 100 000        | -              | 100 000        | -            |
| Commune de Plan-les-Ouates            | -        | 10 000         | -              | 10 000         | -            |
| <b>Total Capital</b>                  | <b>-</b> | <b>546 993</b> | <b>- 3 332</b> | <b>537 684</b> | <b>5 976</b> |

| 2024                                   | Balance at 1<br>January | Grant        | FX<br>adjustment | Use      | Balance at 31<br>December |
|----------------------------------------|-------------------------|--------------|------------------|----------|---------------------------|
| Surplus reported from previous exercis | 45 207                  | 1 161        | -                | -        | 46 368                    |
| <b>Total Equity</b>                    | <b>45 207</b>           | <b>1 161</b> | <b>-</b>         | <b>-</b> | <b>46 368</b>             |

### Restricted Funds

|                                       |              |                |          |                |          |
|---------------------------------------|--------------|----------------|----------|----------------|----------|
| Save the Children Norway 2024         | -            | 101 020        | -        | - 101 020      | -        |
| Save the Children Norway 2023         | -            | 7 238          | -        | 7 238          | -        |
| Save the Children Norway - Conference | -            | 10 114         | -        | 10 114         | -        |
| Rafto                                 | -            | 39 180         | -        | 39 181         | -        |
| DCI/ECPAT MFA Netherlands She Lead    | -            | 45 085         | -        | 45 085         | -        |
| Grant MFA Luxembourg                  | -            | 23 491         | -        | 23 491         | -        |
| International Solidarity - Canton     | -            | 180 000        | -        | 180 000        | -        |
| Human Right Defender/Legal advice     | 1 801        | 724            | -        | 2 525          | -        |
| Legal Empowerment Fund (LEF)          | -            | 39 435         | -        | 39 435         | -        |
| Legal Action Worldwide (LAW)          | -            | 28 412         | -        | 28 412         | -        |
| Evangelical Lulteran Church           | -            | 44 246         | -        | 44 246         | -        |
| Ville de Carouge                      | -            | 10 000         | -        | 10 000         | -        |
| Ville de Genève                       | -            | 110 000        | -        | 110 000        | -        |
| Loterie Romande                       | -            | 6 000          | -        | 6 000          | -        |
| <b>Total Capital</b>                  | <b>1 801</b> | <b>644 945</b> | <b>-</b> | <b>646 746</b> | <b>-</b> |

# DEFENCE FOR CHILDREN - INTERNATIONAL (DCI)

## Notes to the financial statements for the year ended 31 December 2025

### 1) Incorporation and principal activities

Defence for Children International (DCI) is an international non-governmental and non-profit, founded in 1979 as a Swiss association, governed by the provisions of Articles 60 and following of the Civil Code.

- Mission: Leading global action to promote and protect children's rights.
- Vision: Children, as fully-fledged human beings, must enjoy and exercise their rights with dignity, in a just and responsible society.
- Priorities: Justice for children, children deprived of liberty, violence against children, children on the move, children affected by conflict.

Defence for Children International (DCI) international Movement consists of National Sections in 30 countries and an International Secretariat in Geneva, Switzerland, that works as coordinating and exchange office as well as liaison with the United Nations. Each National Section is independent from the administrative and financial point of view.

According to DCI Statutes, the International General Assembly (IGA) is the highest authority and the organ of deliberation and decision that resolves the most important and influential acts of the organization and therefore the Movement. The IGA meets in regular session every four (4) years. The last AGI took place in November 2022 in Nouakchott, Mauritania.

The International Executive Council (IEC) is the governing instance of the Movement, in-between the two International General Assemblies.

#### Current members of the IEC are:

|                              |                           |
|------------------------------|---------------------------|
| Mr. Khaled Quzmar            | President                 |
| Ms. Mirjam Blaak             | Treasurer                 |
| Ms. Rouguiatou Diallo        | Vice-President Africa     |
| Ms. Virginia Murillo Herrera | Vice-President Americas   |
| Ms. Margaret Tuite           | Vice-President for Europe |
| Ms. Manal Eid                | Vice-President MENA       |
| Mr. Bestone Banda            | Councillor                |

The IEC members do not receive any financial compensation for their engagement.

It is IEC's responsibility to approve the accounts for the previous year and the budget presented by / the Treasurer in-between the International General Assemblies.

# DEFENCE FOR CHILDREN - INTERNATIONAL (DCI)

## Notes to the financial statements for the year ended 31 December 2025

### 2) Accounting policies

The general accounting policies adopted for preparation of these financial statements are set out below. These policies have been applied to all years presented in these financial statements unless otherwise stated.

#### 2.A) Basis of preparation

According to the Law in Geneva on administrative and financial management, to the Law on financial indemnities and assistance, and to the conditions on subsidies signed by the State of Geneva and Swiss Confederation, our institution has the obligation to present these annual financial statements in conformity with the recommendations of the Swiss GAAP FER.

In addition to this, the Transversal Directives adopted by the State of Geneva Council are applied to the Association. The objective of these Directives is in particular the presentation of financial statements of entities receiving subsidies.

#### 2.B) Scope of the annual accounts

The financial statements include the accounts of the Swiss based organization Defence for Children International (DCI). They do not include the accounts of DCI national sections or projects conducted by partners, who are independent from DCI.

#### 2.C) Exchange rate used

Transactions in foreign currencies are converted into Swiss francs at the rates prevailing at the date of the transaction.

The assets and liabilities in foreign currencies are converted into Swiss francs at the exchange rate prevailing at the balance sheet date, applying the following rates :

|     | <u>31.12.2025</u> | <u>31.12.2024</u> |
|-----|-------------------|-------------------|
| EUR | 0,9305            | 0,9385            |
| GBP | 1,0657            | 1,1350            |
| USD | 0,7923            | 0,9063            |

### 3. Reserves

It is the International Executive Committee (IEC), which decides over the allocation of reserves derived from surplus made at the end of the year. Reserves are own funds of the organization (normally the corresponding to membership fees) and can be allocated for instance to expenses incurred during an International General Assembly or the provisional budget of a future IGA.

#### C) Events after the balance sheet date

Between December 31, 2025 and the date of audit of these financial statements, no events have occurred that should be mentioned here.

# DEFENCE FOR CHILDREN - INTERNATIONAL (DCI)

## Notes to the financial statements for the year ended 31 December 2025

### D) Detail of expenses

|                                   | Direct Project Costs | Fundraising   | Administrative |
|-----------------------------------|----------------------|---------------|----------------|
| Salaries and social charges       | 247 481              | 12 873        | 6 037          |
| Strategic activities              | 314 745              | 0             | 0              |
| Office rent                       | 49 642               | 0             | 6 380          |
| Telecommunications                | 1 659                | 0             | 524            |
| Internet and IT                   | 0                    | 274           | 6 253          |
| Professional services             | 5 054                | 0             | 35 557         |
| Postage                           | 0                    | 0             | 196            |
| Electricity                       | 0                    | 0             | 1 009          |
| Insurances                        | 0                    | 0             | 626            |
| Membership fees to other networks | 1 297                | 0             | 0              |
| Office supplies                   | 1 780                | 0             | 2 136          |
| Communication and events          | 783                  | 0             | 246            |
| Exchange loss                     | 6 927                | 0             | 0              |
| Bank fees                         | 3 085                | 0             | 0              |
| <b>Total</b>                      | <b>632 453</b>       | <b>13 147</b> | <b>58 963</b>  |
|                                   | 89,77%               | 1,87%         | 8,37%          |

## DEFENCE FOR CHILDREN - INTERNATIONAL (DCI)

Notes to the financial statements for the year ended 31 December 2025

| Funders                     | DCI/ECPAT/<br>SHE LEADS MFA<br>Netherlands* | Evangelical Lutheran<br>Church - Palestine | International<br>Solidarity - Canton<br>GE - MENA | Legal Action<br>Worldwide (LAW) | MAE Luxembourg<br>2025 | EU-Morocco    | Save the Children<br>Norway 2025 | Save the Children<br>Norway - Advocacy | Commune de Plan-<br>les-Ouates | Ville de Genève -<br>Maroc Tunisie | Total          |
|-----------------------------|---------------------------------------------|--------------------------------------------|---------------------------------------------------|---------------------------------|------------------------|---------------|----------------------------------|----------------------------------------|--------------------------------|------------------------------------|----------------|
| Attributed to 2025          | 45 624                                      | 45 385                                     | 150 000                                           | 20 495                          | 23 133                 | 14 035        | 114 455                          | 23 866                                 | 10 000                         | 100 000                            | 546 993        |
| Outstanding Balance 2024    | -                                           | -                                          | -                                                 | -                               | -                      | -             | -                                | -                                      | -                              | -                                  | -              |
| <b>TOTAL INCOME</b>         | <b>45 624</b>                               | <b>45 385</b>                              | <b>150 000</b>                                    | <b>20 495</b>                   | <b>23 133</b>          | <b>14 035</b> | <b>114 455</b>                   | <b>23 866</b>                          | <b>10 000</b>                  | <b>100 000</b>                     | <b>546 993</b> |
| <b>EXPENDITURE</b>          |                                             |                                            |                                                   |                                 |                        |               |                                  |                                        |                                |                                    |                |
| Salaries and social charges | 31 228                                      | 6 596                                      | 52 758                                            | 4 344                           | 17 664                 | 5 520         | 10 413                           | 14 917                                 | 2 461                          | 29 839                             | 175 739        |
| Sensitization               | 255                                         | -                                          | 18 815                                            | 272                             | -                      | -             | -                                | -                                      | -                              | -                                  | 19 342         |
| Capacity building           | 255                                         | -                                          | -                                                 | -                               | 695                    | -             | -                                | -                                      | -                              | -                                  | 950            |
| Advocacy                    | 3 363                                       | -                                          | 93                                                | 74                              | 1 406                  | 2 461         | -                                | 839                                    | -                              | -                                  | 8 235          |
| Contribution to partner     | 1 000                                       | 36 940                                     | 54 000                                            | 14 221                          | 10                     | -             | 101 283                          | -                                      | 7 262                          | 59 950                             | 274 666        |
| Other direct costs          | 512                                         | 735                                        | 4 355                                             | 13                              | 3 343                  | -             | -                                | 4                                      | 145                            | -                                  | 9 107          |
| Administrative expenses     | 9 011                                       | 1 113                                      | 19 979                                            | 1 572                           | 15                     | 77            | 2 760                            | 8 106                                  | 133                            | 10 212                             | 52 977         |
| <b>TOTAL EXPENDITURE</b>    | <b>45 624</b>                               | <b>45 385</b>                              | <b>150 000</b>                                    | <b>20 495</b>                   | <b>23 133</b>          | <b>8 058</b>  | <b>114 455</b>                   | <b>23 866</b>                          | <b>10 000</b>                  | <b>100 000</b>                     | <b>541 016</b> |
| <b>BALANCE</b>              | <b>-</b>                                    | <b>-</b>                                   | <b>-</b>                                          | <b>-</b>                        | <b>-</b>               | <b>5 976</b>  | <b>-</b>                         | <b>-</b>                               | <b>-</b>                       | <b>-</b>                           | <b>5 976</b>   |