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INDEPENDENT AUDITOR'S REPORT

The Board of Trustees
Community and Family Services International, Inc.
8F Gam Parklane Building, 212 EDSA Extension
Brgy. 79, Pasay City

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Community and Family Services International, Inc. (the Organization) [a nonstock, nonprofit organization], which comprise the statements of assets, liabilities and fund balances as at December 31, 2025 and 2024, and the statements of revenues and expenses, statements of changes in fund balances and statements of cash flows for the years then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the assets, liabilities and fund balances of the Organization as at December 31, 2025 and 2024, and its revenues and expenses and its cash flows for the years then ended in accordance with Philippine Financial Reporting Standard (PFRS) for Small and Medium-sized Entities (SMEs) Accounting Standards.

Basis for Opinion

We conducted our audits in accordance with Philippine Standards on Auditing (PSAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Organization in accordance with the Code of Ethics for Professional Accountants in the Philippines (Code of Ethics) together with the ethical requirements that are relevant to our audit of the financial statements in the Philippines, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PFRS for SMEs Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

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Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with PSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with PSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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Report on the Supplementary Information Required Under Revenue Regulations 34-2020 and 15-2010

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information required under Revenue Regulations 34-2020 and 15-2010 in Notes 17 and 18 to the financial statements, respectively, is presented for purposes of filing with the Bureau of Internal Revenue and is not a required part of the basic financial statements. Such information is the responsibility of the management of Community and Family Services International, Inc. The information has been subjected to the auditing procedures applied in our audit of the basic financial statements. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

SYCIP GORRES VELAYO & CO.

Mariecris N. Barbaso

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Tax Identification No. 202-065-716
BOA/PRC Reg. No. 0001, April 16, 2024, valid until August 23, 2026
SEC Partner Accreditation No. 97101-SEC (Group A)
Valid to cover audit of 2021 to 2025 financial statements
SEC Firm Accreditation No. 0001-SEC (Group A)
Valid to cover audit of 2021 to 2025 financial statements
BIR Accreditation No. 08-001998-108-2023, September 12, 2023, valid until September 11, 2026
PTR No. 10765014, January 2, 2026, Makati City

April 23, 2026

COMMUNITY AND FAMILY SERVICES INTERNATIONAL, INC.
(A Nonstock, Nonprofit Organization)

STATEMENTS OF ASSETS, LIABILITIES AND FUND BALANCES

	December 31	
	2025	2024
ASSETS		
Current Assets		
Cash (Note 4):		
Restricted (Note 15)	**₱191,672,220**	₱245,618,367
Unrestricted	**6,823,616**	11,828,110
Total Cash	**198,495,836**	257,446,477
Other current assets (Note 5)	**9,794,154**	4,791,830
Total Current Assets	**208,289,990**	262,238,307
Noncurrent Assets		
Property and equipment (Note 6)	**15,162,482**	16,766,185
Deposits (Note 7)	**766,807**	758,807
Total Noncurrent Assets	**15,929,289**	17,524,992
TOTAL ASSETS	**₱224,219,279**	₱279,763,299
LIABILITIES AND FUND BALANCES		
Current Liabilities		
Accounts payable and accrued expenses (Note 9)	**₱21,191,390**	₱29,915,323
Noncurrent Liability		
Retirement liability (Note 15)	**19,782,912**	19,155,126
Total Liabilities	**40,974,302**	49,070,449
Fund Balances		
Restricted (Notes 1 and 11)	**181,731,862**	218,330,308
Unrestricted (Notes 1 and 11)	**1,513,115**	12,362,542
Total Fund Balances	**183,244,977**	230,692,850
TOTAL LIABILITIES AND FUND BALANCES	**₱224,219,279**	₱279,763,299

See accompanying Notes to Financial Statements.

COMMUNITY AND FAMILY SERVICES INTERNATIONAL, INC.
(A Nonstock, Nonprofit Organization)
STATEMENTS OF REVENUES AND EXPENSES

	Years Ended December 31	
	2025	2024
REVENUES		
Grants, donations, support and contributions (Note 1)	**₱341,561,999**	₱427,285,972
Mission-related social enterprise activities	**1,507,886**	1,393,205
Interest income (Note 4)	**262,965**	277,149
	343,332,850	428,956,326
PROJECT EXPENSES (Note 12)		
Direct:		
Community service and capacity building expenses	**189,976,535**	188,202,860
Personnel costs	**109,191,037**	106,719,553
Field transportation and travel	**25,615,013**	22,761,484
Trainings and workshops for crisis-affected populations	**20,127,209**	29,226,284
Rent and utilities (Note 16)	**6,585,041**	7,993,062
Professional, technical and other consultancy fees	**5,292,002**	2,070,342
Materials and office supplies	**2,799,871**	2,379,608
Communication	**2,487,755**	2,276,502
Operations and maintenance of Center for Excellence in Humanitarian Service	**1,524,106**	1,336,441
Repairs and maintenance	**955,788**	562,897
Insurance premiums	**159,897**	115,830
Management, supervision and support expenses	**19,855,359**	32,770,555
Development expenses	**5,201,107**	6,540,434
Counterpart expenses	**1,308,774**	1,500,390
	391,079,494	404,456,242
COUNTRY PROGRAMME SUPPORT EXPENSES (Note 13)	**1,335,562**	1,872,925
GENERAL AND ADMINISTRATIVE EXPENSES (Note 14)	**8,463,932**	8,989,825
OTHER EXPENSES		
Bank charges	**104,974**	252,311
	400,983,962	415,571,303
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE NON-CASH EXPENSES (INCOME)	**(57,651,112)**	13,385,023
OTHER NON-CASH EXPENSES (INCOME)		
Foreign exchange gain - net	**(12,498,529)**	(203,245)
Depreciation and amortization	**1,582,864**	1,606,117
Retirement expense (Note 15)	**627,786**	3,613,551
	(10,287,879)	5,016,423
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	**(₱47,363,233)**	₱8,368,600

See accompanying Notes to Financial Statements.

COMMUNITY AND FAMILY SERVICES INTERNATIONAL, INC.
(A Nonstock, Nonprofit Organization)

STATEMENTS OF CHANGES IN FUND BALANCES

	Years Ended December 31	
	2025	2024
RESTRICTED		
Balance at beginning of year	**₱218,330,308**	₱201,788,882
Excess (deficiency) of revenues over expenses	**(36,598,446)**	16,541,426
Balance at end of the year	**₱181,731,862**	₱218,330,308
UNRESTRICTED		
Balance at beginning of year	**₱12,362,542**	₱20,535,367
Deficiency of revenues over expenses	**(10,764,787)**	(8,172,825)
Adjustments	**(84,640)**	–
Balance at end of the year	**₱1,513,115**	₱12,362,542
TOTAL FUND BALANCE (Note 11)	**₱183,244,977**	₱230,692,850

See accompanying Notes to Financial Statements.

COMMUNITY AND FAMILY SERVICES INTERNATIONAL, INC.
(A Nonstock, Nonprofit Organization)

STATEMENTS OF CASH FLOWS

	Years Ended December 31	
	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenses	**(₱47,363,233)**	₱8,368,600
Adjustments for:		
Depreciation and amortization	**1,582,864**	1,606,117
Retirement expense (Note 15)	**627,786**	3,613,551
Interest income (Note 4)	**(262,965)**	(277,149)
Operating income (loss) before working capital changes	**(45,415,548)**	13,311,119
Decrease (increase) in other current assets (Note 5)	**(5,002,324)**	9,424,265
Increase (decrease) in accounts payable and accrued expenses (Note 9)	**(8,723,933)**	9,164,430
Cash generated from (used in) operations	**(59,141,805)**	31,899,814
Interest received	**262,965**	277,149
Retirement benefits paid (Note 15)	**–**	(346,988)
Net cash provided by (used in) operating activities	**(58,878,840)**	31,829,975
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisitions of property and equipment (Note 6)	**(63,801)**	(145,930)
Decrease (increase) in deposits (Note 7)	**(8,000)**	67,634
Net cash used in investing activities	**(71,801)**	(78,296)
NET INCREASE (DECREASE) IN CASH	**(58,950,641)**	31,751,679
CASH AT BEGINNING OF YEAR (Note 4)	**257,446,477**	225,694,798
CASH AT END OF YEAR (Note 4)	**₱198,495,836**	₱257,446,477

See accompanying Notes to Financial Statements.

1. General Information

Organization Information

Community and Family Services International Inc. (CFSI) is a nonstock, nonprofit, humanitarian organization, committed to peace and social development, with a particular interest in the psychosocial dimension. Established in the Philippines in 1981, CFSI was incorporated in 1982, with registration number 105084. On February 5, 2018, the SEC granted CFSI a new Certificate of Registration number CN201800559. That provided, among others, (a) the same primary purpose and corporate name; (b) the use of two trade names—Community and Family Services International (CFSI) and CFSI; and (c) a new corporate life of fifty (50) years, to end in 2067.

The registered office address of CFSI is at 8F Gam Parklane Building, 212 EDSA Extension, Brgy. 79, Pasay City.

CFSI, as a not-for-profit organization operating exclusively for charitable purposes and the promotion of social welfare, falls under Section 30 (e) and (g) of the National Internal Revenue Code, as amended by Republic Act (RA) No. 8424, where income from activities in pursuit of the purpose for which CFSI was organized, is exempt from income tax. However, any income on its properties, real or personal, or from any activity conducted for profit is subject to income tax.

In December 2023, CFSI was certified for the fifth consecutive time by the Philippine Council for NGO Certification (PCNC) for another five years, the maximum years of accreditation that PCNC provides. The PCNC certification is valid until December 5, 2028. PCNC endorsed CFSI to the Philippine Government's Bureau of Internal Revenue (BIR), recommending CFSI be granted "Donee Institution" status in accordance with the provisions of Revenue Regulations No. 13-98 and Executive Order No. 720.

The BIR subsequently issued a new Certificate of Registration as a "Donee Institution" on January 23, 2024 and valid until November 18, 2026 unless sooner revoked by the BIR, or upon withdrawal of the PCNC certification.

The mission of CFSI is to vigorously protect and promote human security—specifically, the lives, well-being, and dignity of people uprooted by persecution, armed conflict, disasters, and other exceptionally difficult circumstances. These include refugees, internally displaced persons (IDPs), disaster survivors, and others who are vulnerable, exploited or abused.

CFSI carries out its mission through direct services, capacity building, research, and advocacy. Most of these activities are carried out in the Asia and Pacific Region, particularly those countries that comprise the Association of South East Asian Nations (ASEAN). In 2025 and 2024, these included the Philippines, Myanmar and Viet Nam.

CFSI has "Special Consultative Status" with the United Nations Economic and Social Council (ECOSOC). This status was first achieved in 2004 and has been maintained.

CFSI is governed by a Board of Trustees (BOT). Its operations are funded primarily by United Nations (UN) agencies, the World Bank, governments, and the private sector.

The Audit and Finance Committee approved the accompanying financial statements on April 15, 2026. The BOT authorized the issuance of the financial statements on April 23, 2026.

Programme Funds of CFSI
In order to effectively carry out CFSI's mission, CFSI established the following programme funds: (1) Philippine Programme, (2) Myanmar Programme, (3) Viet Nam Programme, and (4) Headquarters Programme.

Philippine Programme

The Philippine Programme includes funds for humanitarian and development activities carried out in the Philippines, usually in the social welfare, education, and health arenas, often with a focus on local capacity strengthening. The primary sources of these funds are UN agencies; multilateral financial institutions such as the World Bank; Governments, usually through their development agencies; and the private sector, with the latter including international non-governmental organizations, foundations, corporate entities, various groups, and individuals.

United Nations Agencies

A. *Funds from UN Agencies for Projects with Nationwide Coverage*

United Nations High Commissioner for Refugees (UNHCR) - Urban Refugee Project (URP). This represents funds received from the UNHCR to implement the URP for refugees, stateless persons, asylum seekers from over 60 countries and territories who are in the Philippines. CFSI helps them achieve durable solutions, as well as providing them with legal assistance, social services, psychosocial support, access to health services, including where necessary, tertiary care, and integration in the universal health care. CFSI partners with relevant stakeholders to expand access to protection services and opportunities for refugees and asylum seekers. For many of the refugees, the most likely durable solution is local integration in the Philippines, ideally leading to naturalization. CFSI has entered into annual project agreement with UNHCR for this purpose since 1997 and is expected to continue to do so at least through December 31, 2027. Under the terms of these agreements, funds that are not used within the project period, as well as specific assets provided for in the agreements, are returned to UNHCR.

B. *Funds from UN Agencies for Projects in Mindanao*

CFSI began its response to humanitarian emergencies in Mindanao in mid-2000 and has committed to remain engaged in Mindanao through at least December 2029, and probably much longer. Generally, the situation in the conflict-affected areas has improved, resulting from peace talks between the Government and armed non-state actors.

Even so, CFSI continues to respond to large-scale displacement in various parts of Central, Northern, Western, and Eastern Mindanao owing to natural or man-made disasters to further help people rebuild their lives.

1. United Nations High Commissioner for Refugees (UNHCR) - Birth Registration Project (BRP). Through the generosity of the Japan Government, CFSI and UNHCR embarked on the Birth Registration Initiative covering the 50 municipalities in Bangsamoro Autonomous Region in Muslim Mindanao (BARMM) and the province of Sulu. The initiative aims to enhance the resilience of vulnerable Sama Bajau communities and other populations at risk of statelessness, particularly unregistered children affected by displacement due to armed conflict and former combatants and their families, through strengthening their relationship

with local government units, improving their access to basic services—specifically birth registration documentation of 30,000 individuals—and initiating the establishment of mechanisms to minimize the risks of further harm due to the lack of identity documents during forced displacement. To further improve the lives and well-being of the people we work with and for, CFSI will be providing climate resilient and income diversified livelihood support to the fifteen (15) Sama Bajau communities in Sulu and Tawi-Tawi, this support is expected to contribute to the socio-economic development of the Sama Bajau communities in Sulu and Tawi-Tawi. The project started on 01 September 2024, and is expected to be implemented through 30 October 2026.

The Project will be implemented in phases approach covering 13 municipalities in Lanao del Sur, 15 municipalities in Maguindanao, 7 municipalities in Basilan, 7 municipalities in Tawi-Tawi, and 8 municipalities in Sulu.

2. United Nations Children's Fund (UNICEF) – Strengthening the Social Service Workforce and Other Actors for the Protection of Children in the BARMM (SWAPC) Project. SWAPC collaborated with the Ministry of Social Services and Development (MSSD) of the Bangsamoro Autonomous Region in Muslim Mindanao (BARMM) to strengthen the competencies of social service actors at regional, provincial, and municipal levels. It contributed to improving the overall child protection system through stronger multisectoral collaboration and coordinated service delivery. SWAPC advanced preventive, responsive, and promotive programs addressing violence, abuse, exploitation, neglect, and family separation, while expanding access to services and promoting social justice for vulnerable children and families. Key outputs included the Child Protection Systems Strengthening (CPSS) Roadmap for BARMM 2024-2035, workforce assessment report, specialized training course on child protection and case management with CPD-credit for 60 social workers, and review of MSSD's feedback mechanism.

   SWAPC started in October 2023 and concluded in September 2025.

3. United Nations Children's Fund (UNICEF) – Enabling Climate Resilient WASH in Schools in the Province of Dinagat Islands and Surigao City (CRWinS Project)

   During the CPERP implementation, it became clear that schools in the Province of Dinagat and Surigao City schools were facing significant challenges in meeting the standards set in the Department of Education WASH in Schools program, even in the absence of calamities. Recognizing the gap, the CRWinS was implemented from May to October 2024 to build upon insights gained from CPERP implementation and establish the requisites for developing climate-resilient WinS facilities, services and practices and integrating climate change education in the elementary curriculum.

   The second phase of the project started in November 2024, and completed in December 2025.

4. United Nations Children's Fund (UNICEF) – The Child Protection Capacities Project (CPCP), or "Enhancing Child Protection Capacities: Empowering LGU Workforce and Communities", aims to strengthen the child protection system in BARMM by building the capacities of local government units and empowering communities. This endeavor is part of the "Supporting Peacebuilding through Strengthening Essential Services for Vulnerable Children and Adolescents in Maguindanao and Cotabato City, BARMM," funded by the Korean Government and Korea International Cooperation Agency (KOICA).

The Child Protection component of the project is carried out in twelve (12) municipalities in Maguindanao del Sur, Maguindanao del Norte, and Cotabato City. A total of 10,560 direct beneficiaries will be reached, composed of 560 service providers and 10,000 adolescents, caregivers, and parents, and internally displaced populations. Under this component, the project is also carrying out a research study on the Drivers of Violence Against Children in BARMM.

Leveraging CFSI's technical expertise in supporting local governance and strengthening systems, the first PD amendment aimed to increase community resilience and coverage of essential services for children, adolescents, and women in conflict-affected and/or remote municipalities through the implementation of activities to ensure that children are protected from the effects of disasters through proper planning and investment, and are able to meaningfully participate in local planning. This covers 23 municipalities from Maguindanao del Sur and Maguindanao del Norte, including the 2 provincial government units.

Further, and for the third component of the project, UNICEF is working with UNHCR with funding support from the Government of Japan in implementing the "Birth Registration Advocacy for Vulnerable Population to End childhood statelessness" (BRAVE Project). This component aims to empower target populations to ensure their access to vital registration documents for the fulfillment of their rights. This project will also contribute to the establishment and strengthening of a comprehensive child protection system within BARMM. This system will be designed to prevent and effectively respond to violence and harmful practices against children and adolescents in all settings. The activities under the birth registration component aim to reach a total of 378,000 individuals in BARMM.

The project started in August 2024 and was originally to be completed by January 2026. In the last quarter of 2024, an amendment to the Program Document of CPCP was entered with additional funds and the extension of implementation through December 2026.

5. United Nations World Food Programme (WFP) – Food Security and Nutrition Project (FSNP) supported twenty-six (26) municipalities in Maguindanao del Norte, Maguindanao del Sur, and Lanao del Sur provinces, covering 17,500 households. This project aimed to support the BARMM government to respond to the threats to food security and nutrition needs by mobilizing community members to identify challenges and corresponding solutions, create convergence plans that are integrated into local government action plans and create or rehabilitate community assets that would contribute to food security. Alternatively, beneficiaries participated in capacity building activities on Nutrition, Gender, Protection, Conflict sensitivity and other cross-cutting issues.

   The project started in November 2022 and was completed in January 2025.

6. United Nations World Food Programme (WFP) – CERF Anticipatory Action Project (CAAP)

   The CAAP aimed to prepare households individuals who are at risk of being severely affected by at least Category 3 typhoon in Surigao del Norte, Caraga Region, and in Southern Leyte, Region VIII. The CAAP was part of the pilot initiative of the United Nations in the Philippines, in partnership with other humanitarian organizations, to implement a new way of response mechanism in times of disasters. Particularly, it involved a response plan that is forecast-based, heavily informed by science, pre-financed, and implementable, including the release of assistance, before the forecasted disaster.

Major project activities were divided into two phases. Phase One involved beneficiary validation and registration, as well as preparation for a possible cash-based transfer. Phase Two involved last mile early warning messages and distribution of cash assistance.

Phase Two was planned to be activated at least seven days before the landfall of the forecasted Category 3-5 typhoon.

Building on the gains from CAAP implemented in September 2022 through January 2023, and CAAP/2 implemented in September 2023 through January 2024, the CERF Anticipatory Action Project 3 (CAAP/3) aimed to reach 19,033 household beneficiaries to be prepared when facing high susceptibility to severe impacts of a Category 3-5 tropical typhoon. The project was implemented in 13 municipalities and 1 City in Caraga region (Surigao del Norte and Surigao City) and 3 municipalities in Southern Leyte. CAAP/3 was implemented from September 2024 through January 2025.

During the implementation of the CAAP since 2022, CFSI completed Phase One activities, while Phase Two was not activated.

7. United Nations World Food Programme (WFP) – The Baseline Data Collection Project (BDCP) is the first phase of data collection focused on baseline data, conducted from 15 September through 25 November 2025. The second phase of data collection, the Outcome Monitoring Project (OMP) is intended to monitor the outcomes of the project, beginning in March through June 2026. These two projects are in support to resilience-building activities in BARMM. Both of the projects cover the same areas, particularly six (6) municipalities within Maguindanao del Norte, and four (4) municipalities in Maguindanao del Sur, specifically communities most affected by conflict and displacement.

   The objective of the two phases of data collection was to establish clear benchmarks for regularly monitored targets. In particular, it aimed to gather specific quantitative information and set clear targets for indicators, the results of which will serve as a benchmark in measuring the progress of WFP's various interventions in Maguindanao del Norte and Maguindanao del Sur. The data collection cover the same number of respondents with a total of 3,350 which include caregivers, cooperative members, women, and community development partners.

Multilateral Financial Institutions

C. *Funds from Multilateral Financial Institutions for Projects in Mindanao*

The World Bank and CFSI signed two Grants as follows (1) Grant No. C1890 amounting to US$4,000,000, with effectiveness date of 4 July 2023 through 28 February 2025, and (2) Grant No. TF0D0501-PH amounting to US$2,500,000 with effectiveness date of 13 December 2025 through 31 December 2027. For both Grants CFSI is the grant recipient and implementing agency.

This represents funds received from the International Bank for Reconstruction and Development (i.e., the World Bank) for the implementation of the Bangsamoro Normalization Trust Fund (BNTF).

The first grant for the Bangsamoro Camps Transformation Project (BCTP) aimed to improve access to socioeconomic services and basic infrastructures in the target communities in the six previously-acknowledged camps of the Moro Islamic Liberation Front (MILF): Camps Abubakar, Badre, Bilal, Bushra, Omar, and Rajamuda, spanning provinces including

Maguindanao del Norte, Maguindanao del Sur, Lanao del Norte, Lanao del Sur, and North Cotabato. BCTP is in line with the broader objectives of the BNTF, which is to assist in the development of the Camps with the aim of transforming them into peaceful and productive communities and will support the priorities and prioritized interventions outlined in the Camps Transformation Plan (CTP) and Camps Transformation Investment Plan (CTIP). Within this broader context, the proposed project is expected to contribute to the following priorities: strengthened food security and improved agricultural productivity through household income diversification and improved access to socioeconomic services and basic infrastructure (community and socio economic).

CFSI's responsibilities include ensuring compliance to standards vis-à-vis financial management, procurement, civil works, and applicable environmental and social standards, risk management, monitoring and evaluation, institutional development, and capacity development of the Bangsamoro Development Agency (BDA, Inc.) and other stakeholders. Generally, CFSI is tasked to lead and manage the overall implementation of the BCTP and the achievement of outputs and outcomes in a timely manner. CFSI also entered into a Project Partnership Agreement with the Bangsamoro Development Agency (BDA, Inc.) as the Lead Partner for community Development Activities for the implementation of the BCTP.

BCTP consisted of three interlinked components: 1) Community Development Assistance; 2) Capacity and Institutional Strengthening; and 3) Project Administration and Quality Assurance.

The Community Development Assistance Component included: (1) Income Stabilization Sub-projects supporting agriculture-based cooperatives and livelihood diversification for women and youth groups; (2) Community Infrastructure Sub-Project involving the construction of 12 Socio-Economic Infrastructures (SEIs), 12 Community Facilities (CFs), 4 Indigenous People Sub-Projects (IPSPs); and repair of eight (8) MTF-RDP/2 facilities, and integrated Disaster Risk Reduction and Climate Change Adaption awareness activities throughout all the project activities.

On 3 February 2025, The World Bank approved for a No-Cost Extension (NCE) of the BCTP, extending implementation until June 30, 2025. The extension focused on strengthening cooperatives and women/youth groups, mainstreaming disaster risk reduction with MILG-BARMM, and documenting BCTP outcomes.

On 4 December 2025, the Grant Agreement between CFSI and The World Bank for the Bangsamoro Camps Transformation Project, Phase 2 (BCTP/2) was signed. The BCTP/2 also contributes to the implementation of the peace agreement through its support for the normalization annex, with a focus on four core strategic priorities: (a) camp health and education service delivery; (b) regional development and livelihood linkages; (c) linkages to World Bank Group-financed operations; and (d) sustainability. As with BCTP/1, BDA serves as a Lead Community Implementing Partner for BCTP/2.

Project Development Objective of BCTP/2 is to improve access to basic social and economic services in target communities. This will be implemented through 3 interlinked components: (1) community development investment; (2) capacity sharing and institutional strengthening; and (3) project management and monitoring.

BCTP/2 will be implemented in 17 barangays in 13 municipalities across five provinces, and is expected to benefit approximately 47,000 individuals across the six previously acknowledged MILF camps.

Governments

D. *Funds from Governments for Projects in Mindanao*

1. Australia Department of Foreign Affairs and Trade (DFAT) – The We Can Project (WCP) aims to support local recovery and promote resiliency, was implemented in: two regions—Region XIII and CARAGA; three provinces—Southern Leyte, Dinagat Islands, and Surigao Del Norte; two cities—Maasin and Surigao City; and 13 municipalities—Burgos, Del Carmen, Libjo, Loreto, Padre Burgos, Pintuyan, San Benito, San Francisco, San Jose, San Juan, Sogod, St. Bernard, and Tubajon.

   The objective of the WCP was to strengthen the capacity of local actors to promote protection, resiliency, and the sustainable recovery of 6,000 households or 30,000 persons affected by Typhoon Odette. The project was composed of four (4) general objectives: (1) help meet basic household expenses through climate-resilient, sustainable livelihoods; (2) reduce community vulnerability to future shocks through local Disaster Risk Reduction (DRR) efforts; (3) benefit qualified project participants through state-mandated social protection programmes; and (4) strengthen community-based mental health and psychosocial support systems.

   The Grant Agreement for WCP was signed in February 2023, and was implemented through June 2025, reaching 6,126 households.

2. Spanish Agency for International Development (AECID) – Communities for Learning and Employment Project (CLEP). Building on the gains from the Camps of Learning Project, the CLP aimed to promote peace and sustainable local development in the six MILF camps, specifically to design and implement a training mechanism for access to employment and/or income for 1,800 residents, mainly women.

   The CLEP started in September 2022 and ended in December 2025.

   The general objective of the Communities for Learning and Employment Project (CLEP) is to promote peace and sustainable local development in six (6) previously acknowledged Moro Islamic Liberation Front (MILF) camps and their areas of influence.

   The project focused on designing and testing a training mechanism that expanded access to employment and income opportunities for 2,155 residents, primarily women, through a combination of technical skills training, enterprise development, coaching services, and improved learning environments. Additionally, six (6) Community Learning Centers (CLCs) were constructed in underserved communities in the camps in year two.

   The project entered its No-Cost Extension (NCE) allowing implementation through 15 December 2025. The NCE phase enabled the completion of trainings, strengthened enterprises, rehabilitation, and enhancement of the initial batch of CLCs supported by AECID under the Camps of Learning Project, and delivery of targeted support to Persons with Disabilities (PWDs) and vulnerable groups. It also allowed CFSI to consolidate lessons learned and conduct project assessments and synthesis activities.

3. European Union (EU) – Children for Climate Action Project (CCAP) aims to promote the rights and well-being of children affected by the impacts of climate change in the barangays of Arena Blanco and Kasanyangan in Zamboanga City (Zamboanga Peninsula Region), Tambacan and Rogongon in Iligan City (Northern Mindanao Region), and Tamontaka IV and Tamontaka V in Cotabato City (BARMM). CCAP focuses on three key areas: (1) participation enhancement, (2) education and communication, and (3) access to social protection, livelihood support, and health services. The expected outcomes of this project include empowered children with increased resilience, informed and engaged parents and guardians, and capacitated local officials who can support inclusive policy-making and climate action. Strengthening knowledge and adaptation strategies among communities as a whole will contribute to a broader societal shift toward sustainable and child-centered climate resilience.

   The Grant Agreement for CCAP was signed on 28 November 2024, and will be implemented through November 2027.

E. *Funds from Governments for Projects in Luzon*

   1. Australia Department of Foreign Affairs and Trade (DFAT) – The Cagayan Recovery Project (CRP) aims to promote protection, resilience, and the sustainable recovery of 1,000 households (5,000 persons) affected by multiple tropical cyclones in late 2024. The CRP has four specific objectives: (1) climate-resilient livelihoods are helping to meet basic household expenses; (2) local disaster risk reduction efforts are enabling communities to reduce vulnerability to future shocks; (3) state-mandated social protection programmes are benefitting qualified project participants; and (4) Community-based mental health and psychosocial support systems are strengthened. The CRP is being implemented in Tuguegarao City and three municipalities along the Cagayan River, namely Solana, Enrile, and Iguig in the province of Cagayan, Region 2.

      The CRP started in April of 2025 and will be completed in May 2027.

<u>*Private Sector*</u>

Private Sector Funds represent funds received from the private sector in the Philippines and in other countries, including foundations, corporations, academic institutions, religious institutions, community groups and individuals, for CFSI projects and activities in the Philippines. Most of these funds are restricted and can only be used for specific projects or activities. Those who provided major grants are described below, while others are simply listed.

F. *Funds from the Private Sector for Projects in Mindanao*

   1. Zapanta Realty and Development Corporation (ZDRC) - Inaugurated on January 30, 2026, the Harmony Learning Center (HLC) in Cotabato City was designed for diverse children with special needs, was established by CFSI, in partnership with the City Government of Cotabato and the REACH Foundation, through funds from ZDRC.

      Four Harmony Learning Centers were earlier established in Marawi City between 2017 through 2023, through the donation of ZDRC.

   2. China Medical Board – Community of Practice on Mental Health and Psychosocial Support Project (COP-MHPSS Project). In December 2021, CFSI received funding support for the COP-MHPSS Project to improve mental health and well-being of communities in 10

municipalities in the Province of Maguindanao. The outcomes include: (1) COP proactively supports MHPSS systems strengthening in the communities; (2) COP contributes in enhancing available MHPSS guidelines and capacity building modules; (3) COP members engage with government focal points to exchange insights and learn; and (4) COP contributes in the development of MHPSS capacity building program.

The project started in January 2022 and completed December 2024.

3. China Medical Board - Gender and Climate Action Project (GCAP)._In January 2025, CFSI signed the Grant Notification Letter with the China Medical Board for the GCAP. The project aims to enhance gender-responsive governance in the BARMM by integrating climate resilience and mental health and psychosocial support into the Gender and Development (GAD) plans of local government units. The project will focus in three pilot municipalities: Upi and Datu Blah Sinsuat in the Province of Maguindanao del Norte, and Pagalungan in the Province of Maguindanao del Sur.

   The three-year project started in February 2025 and will be implemented through January 2028.

4. IC Net Limited – MHPSS for Youth Project (MYP). The project is a pilot initiative implemented to improve the mental health and psychosocial wellbeing of vulnerable youth in the BARMM, particularly in the conflict-affected and indigenous peoples (IP) communities in the municipalities of Datu Odin Sinsuat, Datu Blah Sinsuat and Upi, in the province of Maguindanao del Norte. It focused on delivering rapid, community-based mental health and psychosocial support (MHPSS) interventions while strengthening youth leadership capacities for sustainable, youth-driven initiatives. The project was implemented from December 2025 to February 2026.

G. *Funds from the Private Sector for Projects in Metro Manila*

1. Voice Philippines - Empowering Refugee Women and Youth Towards Self-Reliance and Socioeconomic Integration in the Philippines (ERWY). In March 2022, CFSI entered into a partnership with Voice Philippines which seeks to empower refugee women and youth towards self-reliance and socioeconomic integration in the Philippines. CFSI worked with the Philippine Arab Cooperation Council, which is composed of over 250 members, most of which are refugees and asylum seekers, and Arab people living in the Philippines. The project was implemented from February 2022 through April 2024.

2. Park Avenue Initiative - CFSI has been actively promoting efforts to protect and assist vulnerable children and youth in exceptionally difficult circumstances in the Park Avenue in Pasay City, Metro Manila since 2002. This ongoing effort, dubbed as Park Avenue Initiative (PAI), is being steered by a group of CFSI Staff Members. The PAI implemented various activities in 2024 and 2025 through partnerships with the AIDS Healthcare Foundation, and the International AIDS Society, and McKinsey & Co. In addition, two US-based donors provided support for advocacy efforts of PAI in September 2024, and an additional grant in November 2025 for various activities through June 2026.

PAI supported the rollout of Pasay City's Adolescent SRHR Ordinance and its Implementing Rules and Regulations through advocacy, sharing of good practices and distributing print and digital IEC materials. PAI also strengthened community awareness and access to SRHR in Pasay City, focusing on adolescents and families. Through sustained community engagement, PAI promoted youth-friendly, rights-based services and conducted awareness activities on key SRHR issues. Overall, PAI advanced localized outreach, youth empowerment, and multi-sector partnerships to improve access to rights-based SRHR information and services.

Myanmar Programme

The Myanmar Programme includes funds from United Nations Children's Fund (UNICEF), United Nations High Commissioner for Refugees (UNHCR), United Nations Population Fund (UNFPA), and the private sector, for CFSI activities in the Republic of the Union of Myanmar.

H. *Funds from UN Agencies for Projects in Rakhine State*

1. UNICEF - Strengthening Child Protection Intervention in Rakhine State (SCPI). For the year 2025, the SCPI project integrated nutrition programme for children. CFSI, through the SCPI, provided psychosocial support and services, and address the needs for case management and referral services of children and caregivers especially for those affected by the protracted armed conflict in Rakhine State, particularly in Maungdaw, Buthidaung, and Rathedaung Townships.

   The key achievements of SCPI in 2025 include: (a) 919 community-based child protection mechanisms that assess, analyze, monitor, and report child protection concerns and their root causes in the villages were established; (b) 80 children, adolescents, parents, and caregivers received community-based mental health and psychosocial support services, including access to child friendly spaces with intersectoral programming interventions; (c) 73 village tracts in nRS has established integrated case management system, including referral pathways for services and a safe information management system; (d) 163 children received case management services; (e) 5,081 children and adults reached with awareness raising activities and community mobilization interventions on the prevention of grave violations and the promotion of Country Task Force on Monitoring and Reporting (CTFMR) hotline; (f) 23 children affected by grave violation who received response services/support, including children with disabilities; (g) 12, 029 boys and girls, men and women had access to explosive weapons-related risk education and COVID-19 prevention messages; (h) 1,796 adolescent boys and girls, men and women were provided with risk mitigation, prevention, or response interventions to address gender-based violence; and (i) 6,730 children and adults were reached with awareness activities and community mobilization interventions on PSEA and children's rights.

   As of December 2025, the key achievements for Nutrition programme are: (a) 5,740 pregnant and lactating women are engaged in nutrition education; (b) 3,942 male and female primary caregivers of children aged 0 to 23 months received infant and young child feeding counselling (IYCF); (c) 584 pregnant and lactating women (PLW) detected and referred as malnourished; (d) 855 children 6-59 months receiving multiple micronutrient powders supplementation; (e) 384 boys and girls aged 6-59 months with severe acute malnutrition admitted for treatment; (f) 576 boys and girls aged 6-59 months detected and referred as severe malnutrition (SAM); (g) 1,988 boys and girls aged 6-59 months detected and referred as moderately acute malnutrition (MAM); and (h) 2,039 primary caregivers of children aged 0-23 months received IYCF counselling

   The Child Protection-Nutrition integrated project started in May 2025, and will be completed in December 2026.

2. UNICEF - Emergency and durable solutions WASH responses to conflict affected populations in northern Rakhine (WASHiE). CFSI and UNICEF have been collaborating in implementing WASH programme in Maungdaw, Buthidaung, and Rathedaung townships of Rakhine State beginning in 2019. Throughout the years, the partnership continues to address the WASH needs of vulnerable populations in identified project areas, and provided emergency assistance to those affected by natural disasters and armed conflicts amidst the challenges of the operational environment.

   In 2025, the project key results are: 3,148 individuals have accessed to sufficient quantity of water of appropriate quality for drinking, cooking and personal hygiene; (b) 4,191 individuals have accessed to appropriately designed and managed latrines; (c) 14,169 individuals reached with critical WASH supplies (including hygiene items) and services; and (d) 2,723 individuals reached with handwashing behavior-change programmes (including Risk Communication and Community Engagement on COVID19).

   The amended project covers the period in July 2025 through March 2026.

3. UNICEF - Community and Home-based Action for Inclusive and Responsive Education Project (CHAIRE). The CHAIRE project aimed to contribute in realizing the overarching vision of Learning Together, "to increase trust and collaboration among diverse communities around a common commitment to creating a peaceful and prosperous future for children in Rakhine State."

   In 2025, CHAIRE/2 continues to implement the Adaptive Learning Activities (ALA) or remedial classes aiming to reach 3,300 children (6-14 years old boys and girls); and the 700 adolescent boys and girls, including those with disabilities) for Technical, Vocational and Life Skills Training. The project is benefitting children who have never been in school and those who dropped out of school due to various reasons including, but not limited to poverty, armed conflict, cultural barriers, and absence of schools in remote villages in Maungdaw and Buthidaung townships of Rakhine State. In late 2024, the programme expanded to include Rathedaung and Sittwe townships.

   Key achievements: (a) 4,241 children (48% girls) enrolled and attended their Open Learning classes. Of the 4,241 enrolled children, 99% or 4,234 (48% girls) completed their studies; (b) 912 adolescents (46% girls) attended and completed the EXCEL/Life Skills training-sessions; (c) 100 Basic Education (BE) and Non-Formal Education (NFE) Facilitators (39% female) were trained on explosive ordnance risk education, disaster risk reduction, mental health and psychosocial and "I Support My Friend" (ISMF), socio-economic barriers, wellbeing and protection to deliver education to children; (d) 2,241 individuals (56% female) received awareness on accountability to affected population (AAP), preventing sexual exploitation and abuse, and complaint and feedback mechanisms; and (e) 90% (139 of 154) of those who raised complaints and feedback expressed satisfaction with the quality and delivery of responsive BE (Open learning) activities with psychosocial support (MHPSS and ISMF) services in safe spaces of Education in Emergencies (EiE) support.

   The project covered November 2024 through November 2025. CFSI and UNICEF continued the project starting in November 2025, with expected completion in April 2026.

4. UNICEF – Delivering essential Child Protection, WASH, Social Behavior change and Education services to affected population including boys and girls in earthquake affected areas under the Naypyitaw Union Territory (Earthquake Response Integrated Project).

The project was implemented in earthquake-affected areas covering monastics schools and select villages from four townships of Naypyidaw (Pyinmana and Takone) and Mandalay (Pyawbwe and Yemethin) specifically to: (a) strengthen Child Protection systems in project-covered areas; (b) integrate case management system, including referral pathways for services and a safe information management system; (c) families and communities are supported in their protective functions, with measures in place to mitigate and prevent abuse, neglect, exploitation and violence against children; (d) family and community support systems are identified and strengthened to provide mental health and psychosocial support services (MHPSS) activities and protection with meaningful participation of children and caregivers; and (e) all children have access to safe, accessible, child and gender-sensitive reporting channels

As of December 2025, the key achievements are: (a) 10,365 children and adolescents (5,386 boys; 4,979 girls) participated in structured and non-structured activities through safe spaces; (b) 82 children (46 boys; 36 girls) received individual case management services; (c) 6,629 children (2,881 boys; 2,620 girls) are accessing mental health and psychosocial support in their schools/ learning programmes; (d) 2,406 parents/caregivers (569 males; 1,837 females) gained awareness on positive parenting; (e) 235 teachers (86 males; 149 females) are accessing mental health and psychosocial support in their schools/learning programmes; (f) 788 individuals (239 males; 549 females) reached through child protection awareness raising activities; (g) 4,027 women and girls reached with improved menstrual and hygiene management (MHM) awareness; (h) 2,720 individuals (1,051 males; 1,649 females increased awareness on hygiene and hygiene promotion; (i) 2,316 individuals (1,715 boys; 1,601 girls) have access to functional and safe latrines in monastic schools; (j) 4,802 individuals (2,164 males; 2,638 females) are benefitting from safe water for drinking and domestic use; (k) 1,480 individuals (1,715 males; 1,601 females) have access to safe latrines in schools and communities; and (l) 2,700 households (approximately 13.405 individuals) received hygiene kits.

The project started its implementation in July 2025, and will end on July 2026.

5. UNFPA - Gender-Based Violence, Sexual and Reproductive Health Rights, and Mental Health and Psychosocial Integrated Project (GSMIP). CFSI and UNFPA continued to collaborate in implementing the GSMIP in 2025. CFSI implemented the integrated GBV/SRHR/MHPSS activities in northern Rakhine State and Sittwe in central Rakhine State, focused on GBV prevention and response while integrating essential, life-saving SRHR support. The activities included GBV case management, women and girls' friendly spaces, Safe House services, individual and group PSS activities, SRHR awareness and referral services, community mobilization and engagement, and advocacy with local leaders and actors through roundtable discussions and international day events Through this project, CFSI responded promptly to meet the urgent needs of women and girls, providing timely information and PSS support through its 24/7 Helpline Service in NRS and CRS. CFSI continuously enhances staff capacity with technical support from UNFPA to strengthen local expertise. The project increased knowledge, raise awareness, prevent and response GBV, promote gender equality, and provide vital support to women and girls, and affected communities.

   The key achievements in 2025 include: (a) 102 GBV cases received comprehensive case management services and psychosocial support (PSS); (b) 44 GBV survivors received cash and voucher assistance (CVA) for GBV case management, dignity items and/or other GBV response and GBV risk mitigation; (c) 341 individuals were reached through information/ community facilitation sessions on community feedback and complaint mechanisms; (d) 353 women and girls received cash and voucher assistances for SRHR services; (e) 1,325 individuals gained knowledge and received information on SRHR/MHPSS/GBV awareness through in-person and online sessions; (f) 31 women received referral support for Emergency Obstetrics and Newborn

Care (EmONC) cases; (g) 107 birth deliveries were attended by skilled health personnel through other UNFPA-supported partners; (h) 521 essential items including hygiene kits, menstrual health products, and other necessary items were distributed across 17 monasteries Sittwe; and (i) 2,137 people, including 1,859 women and girls (87%), 278 men and boys (13%), and 92 PWDs gained knowledge on preventing sexual exploitation and abuse (PSEA).

The project was implemented from January 2025 through December 2025.

6. UNHCR – Protection Support Services through Cash-Based Interventions for Persons with Specific Needs in Northern Rakhine State (Protect PSN). The project provided support to populations affected by conflicts and natural disasters and other emergencies in Maungdaw (MGD) and Buthidaung (BTD) Townships. The project activities focused on reducing suffering, and preserving human dignity through the provision of multi-purpose cash assistance (MPCA), cash-for-shelter support, non-food items (NFIs) and local hygiene items. These also promoted hygiene and sanitation to prevent diseases; offered protection and psychosocial support to vulnerable groups; and were carried out in accordance with the humanitarian principles of humanity, neutrality, impartiality and independence.

   The key achievements in 2025 are: (a) 1,500 individuals (699 females; 801 males) from 52 villages and 4 wards in 24 village tracts and downtown areas of MGD and BTD benefitted and gained knowledge on key protection issues from Protection Awareness (109) sessions. These awareness sessions covered key topics aimed at improving participants' general protection safety and rights awareness, PSEA-Accountability to Affected Populations, Age, Gender and Diversity Mainstreaming (AGDM), Do No Harm, conflict sensitivity, and information in available complaint and feedback mechanisms; (b) 10,379 individuals (5,467 females; 4,912 males) from 1,960 households received, and are benefitting from the essential core relief items support including temporary shelter materials, sleeping kits, sanitary kits, rain protection items, and household solar lighting. The response prioritized conflict-affected populations, persons with disabilities, female-headed households, older persons, extremely vulnerable individuals, stateless IDPs and IDP returnees, and fire-affected households; (c) 509 vulnerable individuals (255 females; 254 males) from 75 households , including female-headed households, families with children, elderly persons and PWDs benefitted from the locally procured hygiene items; (d) 16,788 individuals (9,004 females; 7,784 males) from 3,250 households received cash assistance through multi-purpose cash assistance. Individuals under 18 years of age (0-17 years) accounted for 52%; above 18 years of age (18-59 years) for 40%, and elderly persons (60+years) for 8% of total beneficiaries. Additionally, 3% of households included at least one person with a disability; and, (e) 1,391 individuals (785 females; 606 males) from 300 households benefitted from the cash for shelter assistance. Cash for shelter assistance was delivered to diverse population, including stateless IDP returnees (41%), stateless host community (13%), non-stateless IDP returnees (42%) and Hindu IDP returnees (4%). This assistance enabled families to improve shelter safety, privacy and living conditions in line with their priorities.

   The project was implemented from January 2025 through December 2025.

7. UNHCR - Earthquake Emergency Response and Protection Services Project (ERP). The project aimed to enhance safety, access to justice, well-being, and the fulfillment of basic needs among earthquake-affected populations across five townships in Nay Pyi Taw (NPT) impacted by the 28 March 2025 earthquake. Through its activities, the project reached 6,225 households (22,487 individuals) direct beneficiaries from: Pyinmana, Lewe, Tatkone, Zabu Thiri, and Oak Tara Thiri in NPT. The project holistically identified and addressed their protection needs through tailored protection assistance and referral services, as well as non-food items (NFIs) to help them survive emergencies and meet their basic needs. It also provided cash for shelter and multi-purpose cash

assistance (MPCA) to support access to transitional shelter materials, construction services, and multi-sectoral quick impact projects (QIPs) that foster peaceful coexistence and durable solutions. The project strengthened protection awareness through training on cross-cutting protection themes and supported community-based development projects through grants and community contributions led by Field Development Support Partners (FDSPs), contributing to sustainable recovery and community resilience.

The key achievements in 2025 are: (a) 1,406 individuals (721 males; 685 females) gained protection awareness knowledge. The key protection messages covered Age, Gender and Diversity Mainstreaming (AGDM), Preventing Sexual Exploitation and Abuse (PSEA), Accountability to Affected Populations (AAP), Conflict Sensitivity and Do No Harm (DNH), as well as Mental Health Psychosocial Support (MHPSS); (b) 17,398 individuals from 3,918 households received tailored-NFI assistance. Among them, 12,794 individuals from 2,778 households received eight core NFIs; (c) 2,005 individuals from 500 households received MPCA through UNHCR's financial service provider (450 households); and through CFSI's cash-in-envelope (50 households) cash transfer modalities; and (d) 1,683 individuals from 399 vulnerable households were granted cash for shelter assistance.

In addition, three community projects were completed during the period. These are: (a) construction of a 900-ft concrete pathway; (b) renovation of a community center with an additional storage facility; and (c) installation of solar streetlights. The concrete pathway enhanced safe and reliable access for students, elderly persons, and other vulnerable groups, thereby contributing to social inclusion, improved education access, and overall community development in Ah Ley Kyun Village, Tatkone. The Community Center serves multi-function purposes (meetings, social hall, etc.) for residents in Ma Au Pin Village, Pyinmana. The renovated Center provided a more inclusive, safe, and functional environment for the entire community of 843 people (260 households), with particular attention to the needs of children, women, and vulnerable groups. The 37 solar streetlights installed in Let Pan Village, Tatkone helped improved the safety, mobility, and overall quality of life in the village by installing sustainable solar lighting systems that provide reliable night-time illumination, reduce the risks of accidents and insect bites, enhance community security, and support evening activities, while also promoting environmentally friendly energy solutions.

The project was implemented from May 2025 through December 2025.

Private Sector

I. *Funds from the Private Sector for Projects in Rakhine State*

American Jewish World Service - Humanitarian Support Project (HSP). The Humanitarian Support Project (HSP) is the second phase of the AJWS and CFSI collaboration aimed at responding to the humanitarian needs of populations affected by armed conflict, natural disasters, and other difficult circumstances.

The operational environment in Myanmar, particularly in Rakhine State remained volatile despite the informal ceasefire between the Myanmar Armed Forces and the Arakan Army. Through this project, CFSI was able to help mitigate some of the impact of this deteriorating situation, including: (a) 1,741 households (10,191 individuals) in 22 IDP sites in Sittwe, Ponnagyun and Pauk Taw benefitted from the core relief items and other NFIs distributed by and through CFSI. The NFIs helped alleviate their suffering and regained their human dignity.

The project started in July 2021 and was completed in March 2024.

J. *Social Work Education Project (SWEP) Myanmar Fund*

The combination of CFSI's long experience in Myanmar, the highly successful implementation of SWEP-Mindanao and SWEP-Viet Nam, the commitment of ASEAN member states to advance social work education at both the national and regional levels, and Myanmar's desire to rapidly develop social work as a profession in aid of social protection, led to the creation of SWEP-Myanmar.

CFSI and the Ministry of Social Welfare, Relief and Resettlement (MSWRR) signed in February 2016 a Memorandum of Understanding (MOU) to strengthen and further develop human resources in social work to the benefit of disadvantaged, vulnerable, and crisis-affected populations in Myanmar. This initiative calls for CFSI to provide training in Yangon, as well as assistance in Nay Pyi Taw and allows for "learning-while-doing" opportunities in Rakhine and Kachin states. The signing of the new MOU for the ongoing partnership is aimed in 2026.

Viet Nam Programme

The Viet Nam Programme includes funds for social development activities carried out in Viet Nam, specifically activities designed to strengthen the capacity of service providers to protect and assist disadvantaged and vulnerable populations. These efforts built on social work training and related services carried out by CFSI in Viet Nam from 1992 until 2005, as well as the Social Work Education Project (SWEP) carried out in Mindanao, Philippines from 2006 to 2014.

The SWEP in Viet Nam Fund Project aimed to better protect and assist disadvantaged and vulnerable populations in Viet Nam by strengthening and further developing human resources in social work.

On October 25, 2017, CFSI and the Ministry of Labour, Invalids and Social Affairs (MOLISA) signed a new Memorandum of Understanding for SWEP Viet Nam Phase 2 which covers the period from the date of the signing to December 31, 2022. The purpose of this extended cooperation is to further strengthen and develop human resources in social work, ultimately leading to greater protection and more effective assistance for disadvantaged and vulnerable population in Viet Nam.

The project aims to continue to strengthen knowledge and skills on social work for staff from Social Protection Centers and Social Work Service Centers in the MOLISA system and its affiliates including the Department of Labor Invalids and Social Affairs (DOLISA) in the provinces.

At least 700 additional managers of Social Assistance Centers are expected to earn Certificates in Social Work Administration over the next five years. At least 300 of these managers, all graduates of the Executive Education Programme, shall have the opportunity to earn a master's degree in social work from one or more accredited schools of social work in Viet Nam, Philippines and/or other countries.

In 2025, Vietnam underwent a profound institutional transformation, streamlining its local governance from a three-tier to a two-tier system. This strategic consolidation reduced the number of provinces from 63 to 34 and effectively abolished the district-level administration to minimize intermediary bureaucracy. This systemic overhaul has led to significant personnel reassignments across both central ministries and provincial authorities. Consequently, these transitions have caused temporary interruptions in the execution of development programs and capacity-building initiatives. Addressing these disruptions and ensuring the continuity of strategic goals will require sustained commitment and adaptive efforts in the forthcoming period.

Headquarters Programme

The Headquarters Programme includes funds for the overall management of CFSI, special initiatives, immediate responses to humanitarian emergencies, staff retirement benefits, mission-related social enterprises and the sustainability of CFSI. The sources of these funds are support from partner organizations, grants, donations and fund-raising initiatives undertaken by CFSI.

K. *Headquarters Fund*

This represents operational support from agreements entered into by CFSI and contributions from the private sector, both in the Philippines and abroad. The latter includes both restricted and unrestricted grants from supporting organizations; contributions from community groups; donations from concerned individuals, Board Members, and Staff, as well as gifts from those who wish to remain anonymous. These contributions are intended to finance counterpart costs, development costs, the costs of the general and administrative services of CFSI Headquarters, special initiatives and other needs. Those who provided major grants are as follows:

1. Other donors who provided support for CFSI Headquarters in 2025 and 2024 are listed in the table below:

Donors in the Philippines	Donors Outside the Philippines
Breadwinner Food Corporation	Various individuals based in the USA
Various Individuals	
CFSI Board Members	
CFSI Staff Members	

L. *Capacity Strengthening for Localization Project*

Funded by Australia Department of Foreign Affairs and Trade (DFAT), the overall aim of the Capacity Strengthening for Localization Project (CSLP) is a more strategic, effective, and sustainable Philippine Inclusive NGO Network (PINGON), resulting in greater impact in, and with, communities affected by, or at risk of, external shocks requiring humanitarian action. PINGON was established in 2007 by several international NGOS operating in the Philippines, largely in response to participation, collaboration, and influence opportunities that emerged from the roll out of the global Humanitarian Agenda by the United Nations-led Philippine Humanitarian Country Team. A long-time member of PINGON, CFSI was selected as Convenor for a 1-year term starting in January 2024. In August 2024, the PINGON membership requested CFSI to extend its term for another year, through 2025.

The two major objectives of the CSLP are: (1) strengthen the collective capacity to provide, as well as advocate for, people-centered humanitarian assistance that builds on the strengths of the affected populations, addresses their prioritized needs, and is well coordinated with other stakeholders, include duty bearers; and (2) work together to enhance the functioning as well as prospects for the long-term sustainability of the Network.

The Grant Order for CSLP was signed in May 2024, and will be implemented through December 2027.

M. *SWEP Asia Fund*

With the success of the SWEP in Mindanao, Philippines and in Viet Nam, CFSI is establishing other SWEP initiatives in other countries in Asia. Whilst in their early stages of development, these are known collectively as SWEP Asia.

Under SWEP Asia, financial support has been provided to various individuals for scholarships and for participation in workshops.

N. *Center for Excellence in Humanitarian Service (CEHS) Fund*

The CEHS, constructed in Cotabato City in 2009, includes facilities for training, meetings and research in humanitarian assistance; accommodations for training participants; and an office in support of CFSI operations in the conflict-affected areas of Mindanao. These human resource development initiatives aim to achieve greater participation at the community level and, therefore, more effective programmes and services to the direct benefit of people affected by armed conflict and disaster in Mindanao and, ideally, other parts of Asia. The CEHS was completed in February 2009 and serves as the home for the SWEP Mindanao. Many other training activities carried out by CFSI are held in CEHS. It is located on the CFSI property in Rosary Heights IV, Cotabato City and is fully operational.

Throughout 2025, the CEHS continued to serve as the venue for training workshops, seminars, and meetings in accordance with the mission of CFSI.

SUMMARY OF PROJECT FUNDING GRANTS

The table below summarizes the funds for humanitarian and development activities of CFSI that are covered with project agreements. The term of these project agreements cover 2025. Funds for most of these projects were received in 2025.

							Total Funds Received									
	Paragraph Reference	Term of Grants		Amount of Grants		As at December 31, 2024		During 2025		As at December 31, 2025		Projects closed: Balance of Grants not to be Received		Committed Grants to be Received		Projects closed: Received Grants Returned and to be Returned to Donors
				(a)		(b)		(c)		(d) = (b) + (c)		€ = (a) – (d)		(f) = (a) – (d)		(g)
PHILIPPINE PROGRAMME																
UN High Commissioner for Refugees (UNHCR)																
Nationwide - Urban Refugee Project (URP)	A	January 1, 2025 to December 31, 2025		₱9,431,335				₱9,431,335		₱9,431,335						–
Mindanao - Birth Registration Project (BRP)	B.1	January 1, 2025 to December 31, 2025		₱11,884,811				₱11,884,811		₱11,884,811						–
UN Children's Fund (UNICEF)																
Mindanao - Social Work Education Project (SWAPC)	B.2	October 1, 2023 to September 25, 2025		₱14,205,410		₱8,213,543		₱5,991,867		₱14,205,410						–
Mindanao - Climate Resilient WASH In Schools Project (CRWP/2)	B.3	November 4, 2024 to December 22, 2025		₱11,843,278		₱3,575,000		₱8,086,851		₱11,661,851				₱181,427		–
Mindanao - Enhancing Child Protection Capacities: Empowering LGU Workforce and Communities (CPCP)	B.4	August 5, 2024 to December 31, 2026		₱41,290,919		₱4,803,940		₱21,531,757		₱26,335,697				₱14,955,223		–
UN World Food Programme (WFP)		November 15, 2022 to January 1, 2025		₱33,528,006		₱29,442,502		₱3,890,501		₱33,333,003		₱195,003				
Mindanao - Food Security and Nutrition Project (FSNP)	B.5	August 16, 2024 to January 31, 2025		₱5,443,938		₱1,780,486		₱1,173,580		₱2,954,066		₱2,489,872				–
Miindanao and Visayas - CERF Anticipatory Action Project Phase 3 (CAAP/3)	B.6	September 1, 2025 to December 31, 2025		₱3,697,813				₱2,218,367		₱2,218,367		₱300,009		₱1,179,438		–
Mindanao - Baseline Data Collection Project (BDCP)	B.7															–
The World Bank		July 4, 2023 to June 30, 2025	USD	4,000,000	USD	4,000,000				₱4,000,000						
Mindanao - Bangsamoro Camps Transformation Project (BCTP)	C		or	₱220,000,000	or	₱226,223,618				₱226,223,618						–
		December 13, 2025 to December 31, 2027	USD	2,500,000			USD	589,187		589,187			USD	1,910,813		–
Mindanao - Bangsamoro Camps Transformation Project Phase 2 (BCTP/2)	C		or	₱137,500,000			or	₱34,638,303		₱34,638,303			or	₱110,827,154		
Australia Department of Foreign Affairs and Trade (DFAT)																

(Forward)

							Total Funds Received									
Mindanao and Visayas - We Can Project (WCP)	D.1	February 1, 2023 to June 30, 2025	AUD	4,000,000												–
			or	₱151,982,990	or	₱151,982,990				₱151,982,990						–
Luzon - Cagayan Recovery Project (CRP)	E	July 1, 2025 to June 30, 2027	AUD	1,000,000			AUD	1,000,000		1,000,000						
			or	₱36,000,000			or	₱35,954,700		₱35,954,700						
Spanish Agency for International Development Cooperation (AECID)																–
Mindanao - Communities for Learning and Employment Project (CLEP)	D.2	September 16, 2023 to December 15, 2025	Euro	2,000,000	Euro	2,000,000				2,000,000						–
			or	₱108,000,000	or	₱121,766,075				₱121,766,075						
European Union																
Mindanao - Children for Climate Action Project (CCAP)	D.3	December 1, 2024 to December 31, 2027	Euro	625,000			Euro	280,598		280,598						–
			or	₱38,125,000			or	₱16,997,337		₱16,997,337						–
Private Sector Fund																
Metro Manila - Park Avenue Initiative - AIDS Healthcare Foundation	G.2	March 1, 2024 to December 31, 2026		₱4,698,000		₱1,002,307		₱499,382		₱1,501,689		₱3,196,311				–
Metro Manila - Park Avenue Initiative: Take It Higher - Rockefeller Foundation	G.2	September 1, 2024 to August 31, 2025	USD	10,000	USD	10,000				₱10,000						–
			or	₱571,915	or	₱571,915				₱571,915						–
Metro Manila - Park Avenue Initiative: Take It Higher Phase 2 - Rockefeller Foundation	F. 3	September 4, 2025 to March 9, 2026	USD	10,000			USD	10,000		10,000						–
			or	₱585,000			or	₱585,000		₱585,000						–
Metro Manila - Park Avenue Initiative: Advancing Youth Health and Rights Project - International AIDS Society	G.2	August 19, 2025 to December 19, 2025	USD	5,000			USD	2,500		2,500						
			or	₱275,000			or	₱142,678		₱142,678						–
Metro Manila - Park Avenue Initiative - McKinsey & Co.	G.2	November 15, 2025 to December 31, 2025		₱285,878				₱285,878		₱285,878						–
Mindanao - Gender and Climate Action Project (GCAP) - China Medical Board	F.3	February 1, 2025 to January 31, 2028	USD	100,000			USD	50,000		50,000						–
			or	₱5,500,000			or	₱2,898,920		₱2,898,920						–
Mindanao - Renovation of CFSI Operations Center and Construction of Harmony Learning Center in Cotabato City - Zapanta Realty	F.1	January 19, 2025 to December 19, 2025		₱3,000,000				₱3,000,000		₱3,000,000						
Mindanao - MHPSS For Youth Project (MYP) - IC Net Limited	F.4	December 16, 2025 to February 15, 2026		₱300,500				₱150,250		₱150,250						
Subtotal in US dollar				6,625,000		4,010,000		651,687		4,661,687		–		–		–
Subtotal in Australian dollar				5,000,000		–		1,000,000		1,000,000		–		–		–
Subtotal in Euro				2,625,000		2,000,000		280,598		2,280,598		–		–		–
Subtotal in Philippine Peso				₱139,324,010		₱48,817,777		₱67,858,701		₱116,676,478		₱6,181,195				–
																–
MYANMAR PROGRAMME																–
UN Children's Fund (UNICEF)																–
Myanmar - Strengthening CP Intervention and CB Services (SCPICS)	H.1	May 6, 2024 to May 5, 2025	USD	524,427	USD	270,163	USD	237,983		508,146	USD	16,281				–
			or	₱29,856,390	or	₱15,613,824	or	₱13,347,111		₱28,960,935	or	₱895,455				–

(Forward)

											Total Funds Received					
Myanmar - Strengthening CP Intervention and CB Services (SCPICS) - Nutrition	H.1	May 6, 2025 to November 30, 2025	USD	179,755			USD	119,721		119,721	USD	56,022	USD	4,012		
			or	₱10,230,385			or	₱6,928,515		₱6,928,515	or	₱3,081,210	or	₱220,660		–
Myanmar - Strengthening CP Intervention and CB Services (SCPICS)	H.1	July 1, 2025 to June 30, 2026	USD	648,133			USD	211,778		211,778			USD	436,355		–
			or	₱35,647,315			or	₱12,272,145		₱12,272,145			or	₱23,375,170		
Myanmar - Strengthening Child Protection Intervention (SCPI)	H.1	August 1, 2025 to December 31, 2026	USD	209,513						₱0			USD	209,513		
			or	₱11,523,215						₱0			or	₱11,523,215		–
Myanmar - WASH Responses to Conflict Affected Populations (WASHiE 3)	H.2	January 16, 2024 to February 28, 2025	USD	400,000	USD	209,880	USD	186,979		396,859	USD	3,141				–
			or	₱22,576,953	or	₱11,994,948	or	₱10,409,250		₱22,404,198	or	₱172,755				
Myanmar - WASH Responses to Conflict Affected Populations (WASHiE 4)	H.2	July 1, 2025 to March 31, 2026	USD	284,427			USD	208,635		208,635			USD	75,792		
			or	₱15,643,485			or	₱12,054,855		₱12,054,855			or	₱3,588,630		
Myanmar - Community and Home-Based Action for Inclusive and Responsive Education Project (CHAIRE)	H.3	November 17, 2023 to November 16, 2025	USD	399,907	USD	219,615	USD	124,576		344,191	USD	40,731	USD	14,985		–
			or	₱23,324,103	or	₱13,085,012	or	₱7,174,711		₱20,259,723	or	₱2,240,205	or	₱824,175		–
Myanmar - Emergency Response Integrated Project (ERIP)	H.4	July 25, 2025 to July 24, 2026	USD	847,895			USD	399,390		399,390			USD	448,505		
			or	₱46,634,225			or	₱23,093,231		₱23,093,231			or	₱23,540,994		–
Myanmar - Support to Crisis-Affected Children Through Adaptive Learning and Education in Emergency (SCALE)		November 28, 2025 to April 10, 2026	USD	299,044			USD	238,651		238,651			USD	60,393		–
			or	₱16,447,420			or	₱14,249,194		₱14,249,194			or	₱2,198,226		–
UN Population Fund (UNFPA)										₱0						–
Myanmar - GBV, SRHR, and MHPSS Integrated Project (GSMIP)	**H.5**	January 1, 2025 to December 31, 2025	USD	245,000	USD	6,149	USD	232,762		238,911	USD	680	USD	5,409		–
			or	₱14,000,688	or	₱310,675	or	₱13,334,241		₱13,644,916	or	₱37,418	or	₱318,354		–
UN High Commissioner for Refugees (UNHCR)										₱0						
Myanmar - Protect Persons with Specific Needs (PSN)	**H.6**	January 1, 2025 to December 31, 2025	MMK	1,845,000,028	MMK	26,140,703	MMK	1,818,859,325		1,845,000,028						
			or	₱26,356,703	or	₱684,637	or	₱25,672,066		₱26,356,703						
Myanmar - Emergency Response Project NPT	**H.7**	April 1, 2025 to December 31, 2025	MMK	397,031,525			MMK	397,031,525		397,031,525						
			or	₱5,275,929			or	₱5,275,929		₱5,275,929						
										₱0						
HEADQUARTERS PROGRAMME										₱0						
Australia Department of Foreign Affairs and Trade (DFAT)										₱0						
Nationwide - Capacity Strengthening for Localization Project (CSLP)	**L**	July 1, 2024 to March 31, 2026	AUD	1,000,000	AUD	600,000	AUD	400,000		1,000,000						
			or	₱38,000,000	or	₱23,457,600	or	₱14,499,800		₱37,957,400						
										0						
Total in US Dollar				10,663,101		4,715,807		2,612,162		7,327,969		116,855		3,218,277		
Total in Australian Dollar				6,000,000		600,000		1,400,000		2,000,000		-		-		
Total in Euro				2,625,000		2,000,000		280,598		2,280,598		-		344,402		
Total in Myanmar Kyat				2,242,031,553		26,140,703		2,215,890,850		2,242,031,553		-		-		
Total in Philippine Peso				₱139,324,010		₱48,817,777		₱67,858,701		₱116,676,478		₱6,181,195		₱16,466,337		
Grand Total in Peso				₱1,133,666,604		₱614,509,071		₱317,672,564		₱932,181,635		₱12,608,238		₱216,743,981		

2. Basis of Preparation, Statement of Compliance and Summary of Significant Accounting Policies

Basis of Preparation
The financial statements have been prepared on a historical basis. The financial statements are presented in Philippine Peso, CFSI's functional currency. All amounts are rounded to the nearest peso.

Statement of Compliance
The financial statements have been prepared in accordance with Philippine Financial Reporting Standard for Small and medium-sized Entities (PFRS for SMEs).

Changes in Accounting Policies and Disclosures
The accounting policies adopted are consistent with those of the previous financial year.

Cash
Cash includes cash on hand and in banks.

Property and Equipment
Property and equipment, except for land, are carried at historical cost less accumulated depreciation and impairment losses, if any. Land is stated at cost less impairment in value, if any.

The initial cost of property and equipment consists of its purchase price and any directly attributable cost of bringing the property and equipment to its working condition and location for its intended use. Expenditures incurred after the property and equipment have been put into operation, such as repairs and maintenance, are normally charged as expenses in the year such costs are incurred.

In situations where it can be clearly demonstrated that the expenditures have resulted in an increase in the future economic benefits expected to be obtained from the use of an item of property and equipment beyond its originally assessed standard of performance, the expenditures are capitalized as additional costs of property and equipment.

Depreciation is computed using the straight-line method over the following estimated useful lives of the property and equipment:

Asset Type	Number of Years
Buildings and improvements	20
Transportation equipment	5
Furniture and fixtures	5
Communication equipment	5
Office and other equipment	5

The useful lives and depreciation method of the property and equipment are reviewed, and adjusted prospectively if appropriate, if there is an indication of a significant change since the last reporting date.

Fully depreciated assets are retained in the accounts until they are no longer in use and no further depreciation is charged to current operations.

When assets are sold or retired, the cost and the related accumulated depreciation and any impairment in value are eliminated from the accounts and any gain or loss resulting from their disposal is credited to or charged against the statement of revenues and expenses.

Computer Software
Computer software is carried at cost less accumulated amortization and any impairment in value. The computer software is amortized on a straight-line basis over its estimated useful life of three years.

Computer software is classified as an intangible asset if the software is not an integral part of the related hardware. If the specific software is an integral part of the related hardware, it is treated as property and equipment.

Asset Impairment
At each reporting date, property and equipment and computer software are reviewed to determine whether there is any indication that assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset (or group of related assets) is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognized immediately in statement of revenues and expenses.

If an impairment loss subsequently reverses, the carrying amount of the asset (or group of related assets) is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognized for the asset (or group of related assets) in prior years. A reversal of an impairment loss is recognized immediately in statement of revenues and expenses.

Accounts Payable and Accrued Expenses
Accounts payable and accrued expenses are obligations on the basis of normal credit terms and do not bear interest.

Retirement Benefits
CFSI has an unfunded, noncontributory, defined benefit retirement plan covering all of its regular employees. The obligation and costs of retirement benefits are actuarially computed by a professionally qualified independent actuary using projected unit credit method. Actuarial gains and losses are charged or credited to statement of revenues and expenses in the period in which they arise.

Fund Balances
The amount included in fund balances includes accumulated excess of revenues over expenses reduced by funds returned to funding agencies/partners and other adjustments. Funds to be returned to the funding agencies/partners are recognized as a liability and deducted from fund balances in accordance with specific provisions of the contract related to the funds. Fund balances may also include effect of changes in accounting policy as may be required by the transitional provisions of new accounting standards and interpretations.

Revenue
Revenue is recognized to the extent that it is probable that the economic benefits will flow to CFSI and the revenue can be measured reliably.

Grants, Donations, Support and Contributions. Grants, donations, support and contributions are recognized when the donor conditions are satisfied which generally coincide with the receipt of the grants, donations, support and contributions. Donated goods and services that meet the criteria for recognition are recorded at estimated fair value when received.

Mission-Related Social Enterprise Activities. Activities are recognized when revenues are received for services rendered through the social enterprise activities of CFSI, the first being the Center for Excellence in Humanitarian Service (CEHS) in Cotabato City, Mindanao, Philippines.

Interest Income. Interest income is recognized as the interest accrues, taking into account the effective yield of the asset.

Costs and Expenses

Costs and expenses are decreases in economic benefits during the accounting period in the form of outflows or decrease of assets or incurrence of liabilities that result in decreases in fund balance. Costs and expenses are recognized in the statement of revenues and expenses in the year these are incurred.

Operating Lease

Operating lease payments are recognized as expense in the statement of revenues and expenses on a straight-line basis over the lease term.

Foreign Currency-denominated Transactions

Foreign currency-denominated transactions are recorded in Philippine Peso by applying to the foreign currency amount the exchange rate at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are restated using the closing exchange rate at the reporting date.

Exchange differences arising on the settlement and restatement of monetary items at rates different from those at which they were initially recorded during the year are recognized in the statement of revenues and expenses in the year such difference arises.

Provisions

Provisions, if any, are recognized when CFSI has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Contingencies

Contingent liabilities are not recognized in the financial statements. These are disclosed in the notes to financial statements unless the possibility of an outflow of resources embodying economic benefits is remote. Contingent assets are not recognized in the financial statements but disclosed in the notes to financial statements when an inflow of economic benefit is probable.

Events After the Reporting Period

Post year-end events that provide additional information about CFSI's assets and liabilities at reporting period (adjusting events) are reflected in the financial statements. Post year-end events that are not adjusting events are disclosed in the notes to the financial statements when material.

3. Significant Accounting Judgments, Estimates and Assumptions

The preparation of the financial statements in accordance with PFRS for SMEs requires CFSI to make judgments, estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses and disclosure of contingent assets and liabilities, at the end of the reporting period. However, uncertainty about these estimates and assumptions could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future years.

Judgments

In the process of applying CFSI's accounting policies, management has made the following judgments, which has the most significant effect on the amounts recognized in the financial statements.

Determination of Functional Currency. Based on the economic substance of the underlying circumstances relevant to CFSI, the functional currency of CFSI has been determined to be the Philippine Peso. The Philippine Peso is the currency of the primary economic environment in which CFSI operates. It is the currency that mainly influences the revenues and expenses.

Revenue. CFSI assesses its revenue arrangements against specific criteria in order to determine if it is acting as principal or agent. CFSI has concluded that it is acting as principal in all of its revenue arrangements.

Operating Lease Commitment - Organization as Lessee. CFSI has entered into a lease agreement as a lessee (see Note 16). CFSI has determined that it does not retain all the significant risks and rewards of ownership of the property which are leased out in an operating lease agreement.

Estimates and Assumptions
The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below. CFSI based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of CFSI. Such changes are reflected in the assumptions when they occur.

Useful Lives of Property and Equipment. CFSI estimates the useful lives of property and equipment and computer software based on the period over which the assets are expected to be available for use. The estimated useful lives of these assets are reviewed at each financial year-end and updated if expectations differ from previous estimates due to physical wear and tear, technical or commercial obsolescence and legal or other limits on the use of these assets. In addition, the estimation of the useful lives of these assets are based on the collective assessment of industry practice, internal technical evaluation and experience with similar assets. It is possible, however, that future results of operations could be materially affected by changes in estimates brought about by the changes in factors mentioned above. The amounts and timing of recorded expenses for any period would be affected by changes in these factors and circumstances.

The carrying values of property and equipment (excluding land) amounted to ₱13,583,031 and ₱ 15,102,094 as at December 31, 2025 and 2024, respectively (see Note 6).

Impairment of Property and Equipment. CFSI's management conducts an impairment review of its property and equipment and computer software when certain impairment indicators are present. This requires CFSI's management to make estimates and assumptions of the future cash flows expected to be generated from the continued use and ultimate disposition of such assets and the appropriate discount rate to determine the recoverable value of the assets. Future events could cause CFSI to conclude that these assets are impaired. Any resulting impairment loss could have a material adverse impact on CFSI's financial condition and results of operations.

Based on the assessment of CFSI, the property and equipment do not have any indication of impairment as at December 31, 2025 and 2024.

Retirement Benefits. The determination of the liability and retirement cost is dependent on the selection of certain assumptions by management. Those assumptions used in the calculation of retirement cost are described in Note 15 to the financial statements.

Retirement liability amounted to ₱19,782,912 and ₱19,155,126 as at December 31, 2025 and 2024, respectively (see Note 15).

Allocation of expenses. CFSI allocates expenses based on the nature and function across its various programmes/projects and support services. Expenses that are directly attributable to a specific programme or project are recognized and charged accordingly. Costs that are not directly identifiable and are shared across multiple programmes and support functions are systematically allocated using appropriate and consistently applied statistical bases.

4. Cash

	2025	2024
Cash on hand:		
Restricted	**₱2,195,760**	₱2,147,424
Unrestricted	**95,000**	90,000
	2,290,760	2,237,424
Cash in banks:		
Restricted (Note 15)	**189,476,460**	243,470,943
Unrestricted	**6,728,616**	11,738,110
	196,205,076	255,209,053
	₱198,495,836	₱257,446,477

Restricted cash includes funds the use of which is restricted to specific purposes bound by contracted agreements. It also includes the fund maintained by CFSI to cover its retirement liability amounting to ₱19,782,912 and ₱19,155,126 as at December 31, 2025 and 2024, respectively (see Note 15).

Unrestricted cash includes funds that are not subject to restrictions imposed by the donor. Restricted cash on hand are maintained in Headquarters and the field offices in the Philippines and in Myanmar to ensure delivery of services, in case of possible emergencies.

Interest income earned from cash in banks amounted to ₱262,965 and ₱277,149 in 2025 and 2024, respectively.

5. Other Current Assets

	2025	2024
Project advances:		
Operations	**₱7,060,524**	₱1,745,973
Due from partners:		
Bangsamoro Development Agency (BDA)	**–**	1,944,101
Other agencies	**412,832**	144,147
Prepaid subscription	**2,320,798**	957,609
	₱9,794,154	₱4,791,830

Advances for operations represent amounts advanced for the field activities of various projects in the Philippines and in Myanmar.

Project advances to BDA in 2024 include unliquidated operational funds under Bangsamoro Camps Transformation Project (BCTP). These funds are covered under Project Partnership Agreements under Grants with the World Bank. With the completion of BCTP, the project advances were fully liquidated in June 2025.

Prepaid subscription includes computer software, programs, and other online services that are paid annually and/or monthly which are accessible via a web browser. These include NetSuite Financials, Zoom Video Conferencing, Dropbox Cloud Storage, Google Cloud Storage, Microsoft Office and Teamwork Project Management Software.

NetSuite Financials is a donation that includes a 24-month renewable subscription starting in 2025, extended from a 12-month subscription in 2024. The donated subscription includes three users.

6. Property and Equipment

	2025						
	Land	**Buildings and Improvements**	**Transportation Equipment**	**Furniture and Fixtures**	**Communication Equipment**	**Office and Other Equipment**	**Total**
Cost							
Balances at January 1, 2025	**₱1,664,091**	**₱26,848,127**	**₱3,000,770**	**₱4,355,788**	**₱88,067**	**₱18,555,764**	**₱54,512,607**
Additions	**–**	**–**	**–**	**–**	**–**	**63,801**	**63,801**
Adjustments	**(84,640)**	**–**	**–**	**–**	**–**	**–**	**(84,640)**
Balances at December 31, 2025	**1,579,451**	**26,848,127**	**3,000,770**	**4,355,788**	**88,067**	**18,619,565**	**54,491,768**
Accumulated Depreciation							
Balances at January 1, 2025	**–**	**12,246,045**	**3,000,770**	**4,355,788**	**54,654**	**18,089,165**	**37,746,422**
Depreciation	**–**	**1,264,912**	**–**	**–**	**9,261**	**308,691**	**1,582,864**
Balances at December 31, 2025	**–**	**13,510,957**	**3,000,770**	**4,355,788**	**63,915**	**18,397,856**	**39,329,287**
Net Book Value as at December 31, 2025	**₱1,579,451**	**₱13,337,170**	**₱–**	**₱–**	**₱24,152**	**₱221,709**	**₱15,162,482**

	2024						
	Land	Buildings and Improvements	Transportation Equipment	Furniture and Fixtures	Communication Equipment	Office and Other Equipment	Total
Cost							
Balances at January 1, 2024	₱1,664,091	₱26,848,127	₱3,000,770	₱4,355,788	₱88,067	₱18,409,834	₱54,366,677
Additions	–	–	–	–	–	145,930	145,930
Balances at December 31, 2024	1,664,091	26,848,127	3,000,770	4,355,788	88,067	18,555,764	54,512,607
Accumulated Depreciation							
Balances at January 1, 2024	–	10,958,081	3,000,770	4,354,561	45,393	17,781,500	36,140,305
Depreciation	–	1,287,964	–	1,227	9,261	307,665	1,606,117
Balances at December 31, 2024	–	12,246,045	3,000,770	4,355,788	54,654	18,089,165	37,746,422
Net Book Value as at December 31, 2024	₱1,664,091	₱14,602,082	₱–	₱–	₱33,413	₱466,599	₱16,766,185

Land includes: (a) 1,000 square meter lot in Cotabato City, Mindanao, Philippines purchased in 2006 from funds raised by CFSI, which includes a previously existing building, and is currently used as the office of CFSI and Center for excellence in Humanitarian Service (CEHS). The land is intended for the long-term financial sustainability of CFSI and to enable CFSI to pursue its mission well into the future; and (b) two lots totaling 529 square meters in Rizal, Luzon, Philippines donated by a member of the BOT in 2008. In November 2025, upon the request of the donor, the BOT allowed management to return this donated property in Rizal.

7. Deposits

As required in lease agreements, CFSI makes deposits and advance rentals for the use of the office premises in the Philippines (Metro Manila, Iligan City, Marawi City, Zamboanga City, Tuguegarao City) and in Myanmar (Yangon, Sittwe, Maungdaw and Nay Pyi Taw). CFSI was also required to post a deposit for the installation and use of an electric transformer and meter for the CEHS in Cotabato City.

As of December 31, 2025 and 2024, CFSI made deposits totaling ₱766,807 and ₱758,807, respectively, which will be returned to CFSI after the termination of the relevant lease agreements.

8. Computer Software

Computer software includes desktop applications, additional user licenses and remote data storage and backup. Computed software is fully depreciated as at December 31, 2025 and 2024.

Most computer software are now subscribed, and are expended annually or monthly.

9. Accounts Payable and Accrued Expenses

	2025	2024
Accounts payable to various vendors	**₱9,891,170**	₱8,488,534
Accounts payable to Philippine Inclusive NGO Network	**1,203,507**	595,207
Accrued expenses:		
Payable to various vendors	**8,604,623**	18,448,153
Professional, technical and other consultancy fees	**646,800**	619,164
Others	**51,027**	65,069
Statutory payable	**794,263**	1,699,196
	₱21,191,390	₱29,915,323

Accounts payable and accrued expenses include liabilities to various vendors of several projects for expenses such as purchase of various non-food items, materials and supplies for the use of communities, utilities, and professional, technical and consultancy services. Accounts payable and accrued expenses are expected to be settled within one year.

Accounts payable to Philippine Inclusive NGO Network (PINGON) includes financial contributions of PINGON Members for the sustainability of the network. As Convenor of PINGON from 2024 to 2025, a dedicated bank account was established in the name of CFSI for the contributions, with the proceeds to be used only with the approval of PINGON.

Other accrued expenses and statutory payable are expected to be settled within one year.

10. Related Party Transactions

Salaries and employee benefits of the members of the Executive Team were ₱5,208,629 and ₱7,528,184 for the years ended December 31, 2025 and 2024, respectively.

11. Fund Balances

The fund balance is the accumulated excess of revenues and expenses as follows:

	2025	2024
Headquarters Programme	**₱88,901,650**	₱51,555,653
Philippine Programme	**48,449,386**	163,561,045
Myanmar Programme	**45,812,685**	15,495,354
Viet Nam Programme	**81,256**	80,798
	₱183,244,977	₱230,692,850

12. **Project Expenses**

Direct Project Expenses

Direct project expenses refer to the costs of projects carried out by CFSI in accordance with the agreements between CFSI and the respective donor partners and with its mission of protecting and promoting the human security of uprooted people. The beneficiaries are populations and organizations served by CFSI. Expenses under this category, which are usually restricted by the respective project agreements, are directly correlated with the corresponding grants obtained by CFSI for its services and activities, specifically in the Philippines, Myanmar and Viet Nam.

Community services benefited refugees in various parts of the Philippines, conflict-affected communities in Mindanao, disaster survivors in Mindanao and Visayas, vulnerable children and youth in Pasay City, crisis-affected communities and vulnerable individuals in Nay Pyi Taw and northern Rakhine State, Myanmar.

In addition, community groups, organizations, and institutions benefit from capacity-building activities carried out by CFSI, such as those participating in the Social Work Education Project (SWEP) in Myanmar.

Personnel costs include provision for retirement with totals amounted to ₱109,191,037 and ₱ 106,719,553 in 2025 and 2024, which refers to expenses charged to projects for the retirement benefits, in compliance with Philippine law, of project personnel. This provision from projects is deposited in each qualified staff member's account in the CFSI Retirement Fund. The funds are maintained in a restricted bank account dedicated to the Retirement Benefit Plan of CFSI (see Note 15).

Community service and capacity building expenses amounted to ₱189,976,535 and ₱188,202,860 in 2025 and 2024, respectively. Trainings and workshops for crisis-affected populations amounted to ₱20,127,209 and ₱29,226,284 in 2025 and 2024, respectively. The aggregate amount of these expenses that directly benefit the beneficiaries amounted to ₱210,103,744 and ₱217,429,144 in 2025 and 2024, respectively.

Materials and supplies amounted to ₱2,799,871 and ₱2,379,608 in 2025 and 2024, respectively. These include computer software, including applications, tools and licenses purchased through annual renewable subscriptions.

Management, Supervision and Support Expenses

Management, supervision and support expenses amounting to ₱19,855,359 and ₱32,770,555 in 2025 and 2024, respectively, represent costs related to the overall supervision, monitoring and evaluation of specific projects which are directly associated with the grants received during the period.

Development Expenses

Development expenses amounting to ₱5,201,107 and ₱6,540,434 in 2025 and 2024, respectively, refer to costs associated with advancing the CFSI agenda and generating new service opportunities for CFSI including marketing, networking, assessment, planning, proposal preparation, negotiations, public information, and advocacy.

Some of these costs are expected to be recovered through management fees, reimbursements, and small grants.

Counterpart Expenses
Counterpart expenses amounting to ₱1,308,774 and ₱1,500,390 in 2025 and 2024, respectively, refer to the complementary contributions from, or mobilized by CFSI for specific projects, often, but not always, as a condition for accessing funds from funding agencies/partners for broader effort.

13. Country Programme Support Expenses

Country programme support expenses refer to subsidies provided by the Headquarters Fund to programmes in the countries in which CFSI operates. Country programmes usually include a variety of projects and/or operations carried out over a long period of time for which additional support is required. The funds for these subsidies come from restricted grants secured by Headquarters in support of country programmes, operational support from contracts entered into by CFSI and unrestricted contributions to CFSI from the private sector.

Country programme support expenses amounted to ₱1,335,562 and ₱1,872,925 in 2025 and 2024, respectively.

14. General and Administrative Expenses

General and administrative expenses refer to costs incurred for the operations of CFSI Headquarters in Metro Manila, Philippines. This account consists of:

	2025	2024
Personnel costs	**₱2,800,944**	₱3,649,222
Materials and office supplies	**1,775,786**	1,890,282
Trainings and workshop expenses	**726,057**	499,017
Transportation and travel	**588,179**	436,089
Auditor's fee	**646,800**	619,164
Rent and utilities (Note 16)	**626,707**	579,567
Communication expense	**417,888**	460,858
(Forward)		
Board and committee meetings	**₱411,731**	₱484,585
Repairs and maintenance	**272,650**	54,251
Taxes and licenses (Note 18)	**160,817**	282,762
Insurance	**36,373**	34,028
	₱8,463,932	₱8,989,825

15. Retirement Benefits

CFSI has an unfunded, noncontributory, defined benefit retirement plan covering all qualified employees.

The following tables summarize the components of net retirement benefits expense recognized in the statement of revenues and expenses and retirement liability recognized in the statement of assets, liabilities and fund balances, which were based on the latest actuarial valuation as at December 31, 2025 and 2024.

	2025	2024
Retirement expense:		
Net actuarial loss (gain)	**(₱2,784,385)**	₱616,513
Current service cost	**2,224,553**	2,011,947
Interest cost on benefit obligation	**1,187,618**	985,091
	₱627,786	₱3,613,551

Movements in the retirement liability in 2025 and 2024 are as follows:

	2025	2024
Balance at beginning of year	**₱19,155,126**	₱15,888,563
Retirement expense	**627,786**	3,613,551
Benefits paid directly by the CFSI	**–**	(346,988)
Balance at end of year	**₱19,782,912**	₱19,155,126

In preparation for the formal establishment of the Retirement Benefit Plan, CFSI has maintained funds in a restricted bank account to cover its retirement liability. The cash balances in the restricted high-yielding interest-earning bank account are ₱24,929,464 and ₱22,583,272 as at December 31, 2025 and 2024, respectively (see Note 4). The cash balances exceed the retirement liability, as determined by the latest actuarial valuation.

The principal assumptions used in determining retirement liability as at December 31, 2025 and 2024 are as follows:

	2025	2024
Discount rate	**6.40%**	6.20%
Salary increase rate	**4.00%**	4.00%

Shown below is the maturity analysis of the undiscounted benefit payments as at December 31, 2025 and 2024:

	2025	2024
Less than one year	**₱250,498**	₱373,236
More than one to five years	**6,790,842**	6,879,366
More than five to 10 years	**13,417,788**	6,088,791
More than 10 to 15 years	**22,602,075**	31,692,485
More than 15 to 20 years	**22,123,760**	29,264,026
More than 20 years	**53,244,038**	64,531,286

The weighted average duration of the retirement liability is 14.7 years and 16.0 years as at December 31, 2025 and 2024, respectively.

16. **Lease Commitment**

CFSI has existing operating lease agreements for its office spaces. These leases are renewed on an annual basis. Rental expenses, presented under "Rent and utilities" as part of Project expenses and "General and administrative expenses", amounted to ₱4,561,675 and ₱5,927,277 in 2025 and 2024, respectively. This includes rent for its offices and warehouses in the Philippines and Myanmar.

17. Supplementary Information Required under Revenue Regulations (RR) 34-2020

On December 18, 2020, the BIR issued RR No. 34-2020, Prescribing the Guidelines and Procedures for the Submission of BIR Form No. 1709, Transfer Pricing Documentation (TPD) and other Supporting Documents, Amending for this Purpose the Pertinent Provisions of RR Nos. 19-2020 and 21-2002, as amended by RR No. 15-2010, to streamline the guidelines and procedures for the submission of BIR Form No. 1709, TPD and other supporting documents by providing safe harbors and materiality thresholds. Section 2 of the RR No. 34-2020 provides the list of taxpayers that are required to file and submit the Related Party Transactions (RPT) Form, together with the Annual Income Tax Return.

CFSI is not covered by the requirements and procedures for related party transactions provided under RR No. 34-2020 as it does not meet any criteria of taxpayers prescribed in Section 2 of RR No. 34-2020.

18. Supplementary Information Required under RR 15-2010

On December 28, 2010, RR No. 15-2010 became effective and amended certain provisions of RR No. 21-2002 prescribing the manner of compliance with any documentary and/or procedural requirements in connection with the preparation and submission of financial statements and income tax returns. Section 2 of RR No. 21-2002 was further amended to include in the notes to financial statements information on taxes, duties and license fees paid or accrued during the year in addition to what is mandated by PFRS for SMEs.

CFSI reported and/or paid the following types of taxes in 2025:

(a) Value-added Tax (VAT)

CFSI is a non-VAT registered entity not engaged in the sale of goods or services. All of its revenues are coming from grants, donations, support and contributions which were not charged with output VAT. The input tax incurred in all of its costs and expenses were charged to expenses.

(b) Other Taxes and Licenses

All other taxes, local and national, including real estate taxes, license and permit fees lodged under the "Taxes and licenses" account under the "General and administrative expenses" account in the statement of revenues and expenses includes the following for the year ended December 31, 2025.

	Amount
Local:	
Real property tax	₱69,388
Mayor's Permit	82,205
Barangay Clearance	540
National:	
Land Transportation Office registration	8,684
	₱160,817

(c) The amount of withholding taxes paid and accrued for the year ended December 31, 2025 amounted to:

Withholding tax on compensation	₱3,580,086
Expanded withholding taxes	2,564,835
Final withholding tax	65,741
	₱6,210,662

(d) The Organization has no preliminary or final assessment notice/formal letter of demand, or tax cases with the Bureau of Internal Revenue as at December 31, 2025.

19. Contributed Services

A variety of individuals, communities, organizations/corporations, networks, universities, and local governments made significant contributions in-kind to support and complement the efforts of CFSI. These include services, facilities, equipment, materials and supplies. Management estimated the total value of these contributions, which were not reflected in the financial statements, to be ₱29,374,640 and ₱72,281,803 in 2025 and 2024, respectively.

Some of the major contributed services follow:

a. CFSI Board and Staff - The Members of the Board of Trustees (BOT) and Staff, plus many Volunteers, made contributions of time, services, and personal resources far above and beyond reasonable expectations. Staff Members covered certain field-related expenses out of their own funds and contributed many hours of overtime without expectation of additional compensation. Volunteers, including professionals and interns from various parts of the world, provided their services at no cost, but great benefit to CFSI.

b. Communities - The organizing and mobilization efforts of CFSI resulted in voluntary contributions of services, facilities, and other valuable resources by communities affected by persecution, violence, armed conflict, disaster, and other exceptionally difficult circumstances. For example, in Visayas and Mindanao, Philippines, the assistance provided by hundreds of Community Volunteers made it possible for CFSI to provide relief goods, in a timely manner, to large numbers of people in need of protection and humanitarian assistance.

   CFSI continues its sexual and reproductive health activities in Pasay City. These include activities include training young people as Peer Educators and Youth Community Mobilizers organized and conducted health promotions activities among adolescents, parents, and gatekeepers including awareness sessions, psychosocial support, peer counselling, community and facility-based HIV screening, family planning services, referrals to the CFSI Sexual and Reproductive Health Clinic, health centers, and child protection agencies; distribution of condoms and contraceptives to young people during enhanced community quarantine; and provision of support through online and social media engagement.

   Community contributions were not limited to the Philippines. In Myanmar, local landowners made space available for structures that benefitted the entire community. Many Community Volunteers helped build these structures and/or provided other services at no cost to CFSI. For example, in the areas where it implements its child protection, and education projects with UNICEF, community members volunteered to repair houses or structures used for learning and psychosocial activities of children. Parents also volunteered in activities, including cleaning and maintaining the learning center and play area, fetching water, helping carry play and learning materials, and watching over children while playing outside the learning center. Some communities and families offered to use part of their house or community center for learning spaces, children's activities, distribution points, gathering activities such as awareness sessions.

In Nutrition project, parents and communities are supporting for organizing the children and pregnant and lactating women for the measurement of nutrition status.

For the Earthquake Emergency Response project in Naypyitaw, the contributions from community are obvious. For example, both beneficiary families and monastic leaders actively contributed additional resources to the project. By supplementing the allocated budget with their own funds, they were able to enhance the quality of latrines, classrooms, and water infrastructure beyond the initial project specifications.

In the WASH project with UNICEF, community members provided manual labor in carrying construction materials used in renovating and constructing water and sanitation facilities in the villages. Community members also offered to share key messages on hygiene, acute watery diarrhea (AWD) and COVID-19 prevention through informal and small group sessions. Community-based WASH Committees volunteered to oversee the operations and maintenance of WASH facilities constructed and renovated in their villages. They also helped in distributing WASH items in respective communities.

In its SRHR/GSMIP with UNFPA Myanmar, women offered their houses as venues for information-sharing of key messages on SRH, GBV, and MHPSS. Some community-based staff and volunteers facilitated sessions on SRH-GBV-MHPSS for free. Some individuals offered to use their vehicle for GBV survivors and SRH clients brought to hospitals or clinics for emergency treatment. In some instances, some individuals contributed cash for immediate medical needs of SRH clients.

In Protect PSN project, community members provided valuable in-kind support to the activities by offering their houses or community spaces as distribution points, assisting with carrying and organizing materials, and supporting coordination during NFI distribution, MPCA, Cash for Shelter activities, and awareness sessions.

c. Organizations/Corporations - Google, Inc. hosts CFSI's email and other web-based platforms on Google Apps for Business. Oracle Net Suite donated accounting software and provided coaching and technical support. The World Bank helped strengthen CFSI's technical capacities, as did UNHCR, UNICEF, UNFPA, WFP, the United Nations Office for the Coordination of Humanitarian Affairs (OCHA), the Australia DFAT and several other organizations.

   Rehabilitation and Empowerment of Adults and Children with Handicap (REACH) Foundation continues to provide physical therapy, occupational therapy, and speech language pathology sessions via teletherapy. Through the partnership, CFSI was able to assist children with special needs in Lanao, and in Cotabato City.

d. Networks - CFSI participates in a variety of international, regional, national, and local networks with the aims of advancing the CFSI agenda, enhancing internal capacities, achieving greater impact, and generating new service opportunities. CFSI invests some of its own limited funds in these activities in accordance with its roles and responsibilities in the humanitarian and development arenas. In addition, significant in-kind support is provided by partners of CFSI, such as transportation and accommodation for participation in meetings and conferences in various parts of the world. This invaluable assistance enables CFSI to have a voice in many important gatherings, processes, and events. Primary network partners for 2025 and 2024 included:

- International Council of Voluntary Agencies (ICVA)
- Core Humanitarian Standards (CHS) Alliance
- Asia Pacific Refugee Rights Network (APRRN)
- Asian Disaster Reduction and Response Network (ADRRN)
- Association of Foundations in the Philippines (AF)
- Philippine Inclusive NGO Network (PINGON)

e. Academic Institutions - CFSI has entered into cooperation with various universities and colleges in the Philippines and abroad during the 45-year history of CFSI. The aims include helping CFSI remain a learning organization, creating opportunities for CFSI to contribute to the knowledge base, providing internships at CFSI, mobilizing additional resources, and generating new service opportunities.

Some academic institutions play even larger roles. CFSI benefited from the services of interns and volunteers from many of these academic institutions during 2025 and 2024 including, but not limited to, the following:

Philippines
- Cavite State University
- Coland Systems Technology – Cotabato City
- Cotabato State University – Cotabato City
- Dansalan Polytechnic College, Inc. – Marawi City
- De La Salle - College of Saint Benilde – City of Manila
- Iligan Medical Center College – Iligan City
- Meriam College – Quezon City
- Mindanao Institute of Technology – Marawi City
- Mindanao State University – Maguindanao
- Mindanao State University – Marawi City
- Pamantasan ng Lungsod ng Maynila – City of Manila
- Philippine Engineering and Agro-Industrial College, Inc. – Marawi City
- SGA Skills Institute and Assessment Center – Marawi City
- Southern Leyte State University – Maasin City
- Tubod College – Iligan City
- University of the Philippines – Diliman Campus
- University of the Philippines – Open University
- Western Mindanao State University – Zamboanga City

USA
- Columbia University School of Public Health – New York