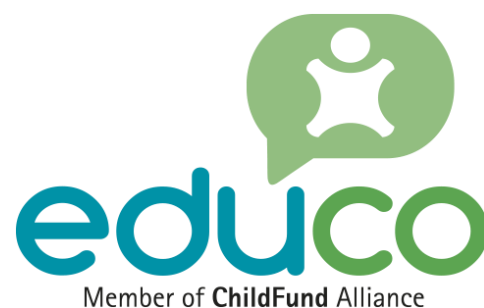




Educo's 2014 Accountability Report

Moving towards a culture of accountability



Educo, September 2015

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Special thanks to the Educo teams in Bangladesh, Benin, Bolivia, Burkina Faso, Cambodia, Ecuador, El Salvador, Ghana, Guatemala, India, Mali, Nicaragua, Peru, Philippines and Senegal for their collaboration in preparing this report.

For more information or for questions regarding the contents of this report, please contact us at **accountability@educo.org**.

Contents

1. Strategic Commitment to Accountability.....	4
1.1 Message from the Executive Director.....	4
2. Organizational Profile	5
2.1 Name of the organization.....	5
2.2 Primary activities.....	5
2.3 Operational structure of Educo.....	5
2.4 Location of the Head Office	6
2.5 Nature of ownership and legal form	6
2.6 Target audience	6
2.7 Scale of the organization	7
2.8 Significant changes during the reporting period regarding size, structure, governance or ownership.....	8
2.9 Awards received in the reporting period	8
3. Report Parameters	9
3.1 Reporting period	9
3.2 Date of most recent previous report.....	9
3.3 Reporting cycle	9
3.4 Contact person for questions regarding the report or its contents	9
3.5 Process for defining reporting content.....	9
3.6 Boundary of the report	10
3.7 Material content limitations of the report.....	11
3.8 Basis for reporting on national entities, subsidiaries, outsourced operations or other entities.....	11
3.10 Significant changes from previous reporting periods in the boundary, scope or measurement methods applied in the report.....	11
3.12 Table referencing the location of all Standard GRI Disclosures in the report.....	11
4. Governance Structure and Key Stakeholders	12
4.1 Governance structure and decision making process.....	12
4.2 Division of powers between the Board of Trustees and the Executive Director	13
4.3 Number of members of the Board of Trustees.....	13
4.4 Mechanisms for internal stakeholders to provide recommendations to the Board.....	13

4.5	Compensation for members of the Board of Trustees and members of executive management.....	14
4.6	Processes in place for the Board of Trustees for identifying and handling conflicts of interest	14
4.10	Process to support the Board of Trustees' performance	14
4.12	Externally developed environmental or social charters, principles or other initiatives to which Educo subscribes.....	15
4.14	Educo's stakeholders	15
4.15	Process for identification, selection and prioritization of key stakeholder groups.....	16
I.	Program Effectiveness	18
NGO1.	Involvement of affected stakeholder groups to inform the design, implementation, monitoring and evaluation of policies and programs	18
NGO2	Mechanisms for stakeholder feedback and complaints to programs and policies and in response to policy breaches	19
NGO3	System for program monitoring, evaluation and learning (including measuring program effectiveness and impact)	20
NGO4.	Measures to integrate gender and diversity into program design and implementation, and the monitoring, evaluation and learning cycle.....	21
NGO5.	Processes to formulate, communicate, implement and change advocacy positions and public awareness campaigns.....	22
NGO6	Processes to take into account and coordinate with other actors	23
II.	Financial Management	25
NGO7	Resource allocation, tracking and control.....	25
NGO8	Sources of funding by category.....	26
III.	Environmental Management.....	27
EN16	Total direct and indirect greenhouse gas emissions by weight.....	27
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.....	29
EN26	Initiatives to mitigate environmental impacts of activities and services	29
IV.	Human Resource Management.....	31
LA1	Size and composition of total workforce	31
EC7	Procedures for local hiring and proportion of senior management and workforce hired from the local community.....	31
LA10	Workforce training to support organizational development.....	32
LA12	Performance reviews and career development plans.....	32

LA13	Diversity in Educo	33
NGO9	Mechanisms for workforce to raise grievances and get response	34
V.	Responsible Management of Impacts on Society.....	35
SO1	The impact of our activities on local communities.....	35
SO3	Process for ensuring effective anti-corruption policies and procedures	36
SO4	Actions taken in response to incidents of corruption	36
VI.	Ethical Fundraising and Communication	37
PR6	Programs for adherence to laws, standards, and voluntary codes related to ethical fundraising, including advertising, promotion, and sponsorship.....	37

1. Strategic Commitment to Accountability

1.1 Message from the Executive Director

We are proud to present Educo's fourth Accountability Report, produced in accordance with the NGO supplement from the [GRI \(Global Reporting Initiative\)](#).

In 2014, one of our significant achievements has been the formulation of the new Strategic Plan, which will guide our work until the year 2018. This plan has emerged from a highly **participatory process** involving over 1,500 people from 17 countries, namely: our supporter base, local partner organizations, our teams, and over 220 children, who represent the main focus of our action and our priority stakeholder group.

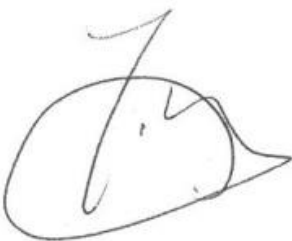
This is just one of the processes that reflect our commitment to a culture of continuous improvement with respect to **transparency** and **accountability** throughout the organization. As the Strategic Plan sets forth in Objective 4.2, we engage in the evaluation of processes and results and use learning, knowledge and innovation for effective decision making. Progress towards this objective is made by systematically sharing relevant information with key actors and society at large, and this report is precisely one of the tools that Educo uses to fulfill this obligation.

2014 was also the year that we joined ChildFund Alliance, a global network of child-centered development organizations working in over 60 countries around the world. By joining this alliance, we have fortified our **networking** with other actors, combining efforts and exchanging knowledge and experience in order to improve the impact of our actions and our learning as a civil society organization.

Now we look forward to tackling new challenges:

1. **Evaluating** the achievement of the goals set forth in our Strategic Plan.
2. Working to ensure that a **culture** of accountability and transparency pervades all of our communicative activities.
3. Establishing and implementing **mechanisms** to improve interaction and feedback processes with all of our stakeholders.

We realize that this implies a process of ongoing improvement and that this depends, essentially, on the participation of all people and organizations involved in our work. Only this way will be able to change, improve and learn together. It is a challenging endeavor but one that we, as an organization, are committed to: fostering a culture of accountability and learning that will ultimately increase and improve our **impact**.



José M. Faura
Executive Director of Educo



2. Organizational Profile

2.1 Name of the organization

"Fundación Educación y Cooperación (Educo)", as established in the current By-Laws.

2.2 Primary activities

We work with children and their communities to promote just and equitable societies that guarantee their rights and wellbeing. To do this, our activities focus on three key issues:

- ▶ **Education:** Children and adolescents exercise and enjoy their right to an equitable, transformative and quality education throughout their lives.
- ▶ **Protection:** Children enjoy their right to live in safe and protective environments.
- ▶ **Governance:** Children and adolescents practice active citizenship within the framework of public systems that promote their rights.

In pursuit of our institutional mission, we coordinate over 130 **development projects** through 16 local country offices in Africa, Asia, America and Europe.

We also engage in:

- ▶ Awareness-raising activities
- ▶ Development Education
- ▶ Advocacy campaigns
- ▶ Knowledge exchange and networking
- ▶ Fundraising

More in-depth information about Educo's activities can be found in our [Annual Activities Report](#) (latest version currently only available in Spanish), [webpage](#), [blog](#) and [2015-2018 Strategic Plan](#).

2.3 Operational structure of Educo

Educo's structure is comprised of its Head Office in Barcelona and its Country Offices. In function of the size and scope of the projects, some countries also have local field offices.

In the country offices, in addition to working with its own teams, Educo also carries out projects through local partner organizations.

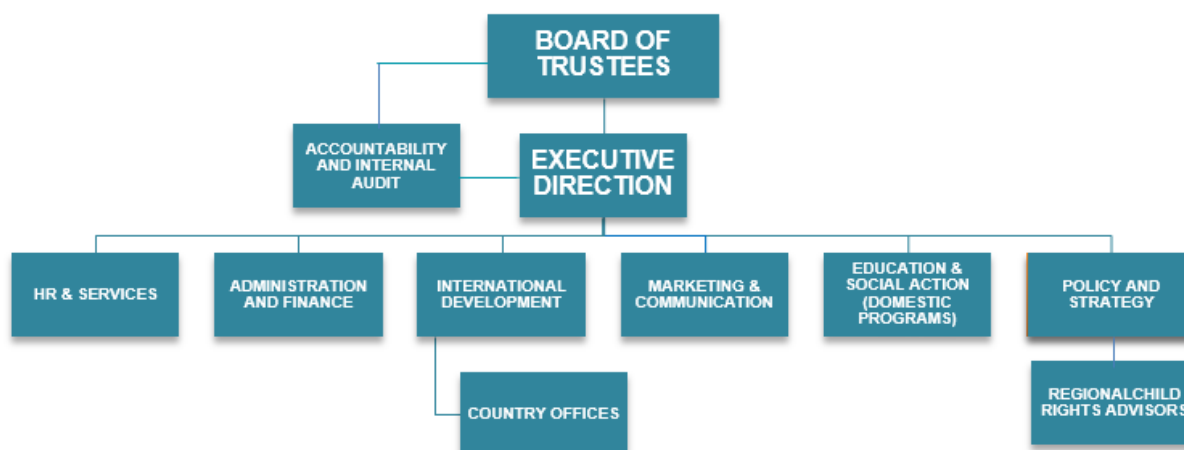
Our Head Office is divided into eight divisions (refer to Educo's Organizational Chart below).

With respect to Educo's country offices, while there is no set standard structure, they do share the following common characteristics:

1. The Country Director leads two main teams, programs and program support (administrative). The Sponsorship team can form part of another program team or constitute its own independent team, reporting directly to the Country Director.
2. If the office is small, the program team is composed of a project leader or sector specialists (education; nutrition, sanitation and water; rights-based approach, etc.).

3. If the office is large, a matrix management style is applied. This means that team members are managed with more than one reporting line: one based on the thematic areas or projects and another based on the territorial function, as is the case of Educo's country offices in El Salvador and Nicaragua.
4. If the country office implements the projects through local partner organizations, the Educo team in that country is made up of between 10 and 15 members.

Below is Educo's general organization chart for 2014:



2.4 Location of the Head Office

Educo's Head Office is located at c/Pujades 77-79, 08005 Barcelona, Spain.

Educo's program countries

In 2014, Educo's own teams carried out projects in 16 countries. We also work through local partner organizations in the Dominican Republic.

EDUCO'S OPERATIONAL STRUCTURE		
Head Office		Barcelona, Spain
Country Offices	AFRICA	Senegal, Malí, Burkina Faso, Ghana, Benin
	AMERICA	El Salvador, Bolivia, Nicaragua, Guatemala, Ecuador, Peru
	ASIA	Cambodia, India, Philippines, Bangladesh
Delegations	EUROPE	Spain

2.5 Nature of ownership and legal form

Fundación Educación y Cooperación (Educo) is registered as number 790 in the Registry of Foundations of the Generalitat de Catalunya and regulated by Law 4/2008, of April 24, from the third volume of the Civil Code of Catalonia on legal entities under Title III on Foundations.

2.6 Target audience

Children are our priority—particularly those from the most vulnerable and excluded groups—with special attention to girls. Our commitment to children should be grounded in joint efforts with local communities to support and guide them along the road to transformative and sustainable local development. We also work in close collaboration with **civil society organizations** and **public institutions** that have direct contact with children.

At the same time, our actions are framed by the principles that guide international development initiatives in accordance with the Paris Declaration on Aid Effectiveness and are consistent with the development strategies and public policies of our program countries. We seek **alliances** with public institutions that contribute to achieving our objectives within a framework of promoting human rights.

2.7 Scale of the organization

TEAM: as of 31/12/14, our team was made up of a total of **934** staff.

TARGET POPULATION: in 2014 our development projects reached over 900,000 people, the large majority of whom are children.

Data from 2014	COUNTRY	COMMUNITIES	SCHOOLS	CHILDREN & ADOLESCENTS	ADULTS (direct beneficiaries)
AMERICA	GUATEMALA	384	335	79,876	86,836
	EL SALVADOR	286	431	47,163	6,814
	NICARAGUA	113	113	41,536	11,358
	BOLIVIA	252	272	52,662	28,414
	ECUADOR	3	41	33,742	1,522
	PERU	20	139	36,929	6,745
AFRICA	SENEGAL	38	0	86	5,144
	MALI	6	54	22,830	2,859
	BURKINA FASO	55	85	19,000	21,660
	GHANA	68	59	8,395	905
	BENIN	94	94	2,907	0
ASIA	INDIA	360	457	126,830	7,565
	BANGLADESH	51	57	19,960	31,778
	CAMBODIA	18	75	31,720	5,529
	PHILIPPINES	215	223	95,434	38,034
	TOTAL	1,963	2,435	619,070	255,163
SPAIN	School Educo's lunchroom program		213	5,384	
	PAS: Supporting Social organizations			5,264	
	ED: Awareness education program		400	25,452	62
	TOTAL	1,963	3,048	655,169	255,225

COLLABORATORS AND SUPPORTERS: in 2014 we had the support of **102,607** collaborators. On the other hand, we continue to register a significant increase in the number of supporters on social networks.

In 2014, we have begun to collaborate with 52 companies from diverse sectors, including the food and beverage, insurance, technology, transportation and trade industries. In the interest of establishing future alliances to guarantee our projects, we have signed 29 collaboration agreements with some of them. The type of collaboration has also been varied, ranging from the direct funding of projects to diverse internal actions manifesting social commitment, marketing campaigns and fundraising events.

NUMBER OF COLLABORATORS	2012	2013	2014
	110,292	102,381	102,607

ON-LINE PRESENCE	2012	2013	2014
Followers on Facebook	7,811	38,080	72,655
Followers on Twitter	11,377	17,410	21,125
Visits to the website	398,273	701,002	537,776

ECONOMIC DIMENSION: Educo's annual financial statements are audited and available on our [website](#). In 2014, total revenue was 33 million Euros (2013: €30.M) and total expenditure was 37.5 million Euros (€30M in programs and €7.5M in structure). At the end of 2014 Educo's total net equity was €102.2M (with total assets of €105.3M and total liabilities of €3.1M).

	2012	2013	2014
TOTAL REVENUE in millions of Euros	34.1	30.5	33
TOTAL EXPENDITURE in millions of Euros	39.3	39.8	37.5

2.8 Significant changes during the reporting period regarding size, structure, governance or ownership

On November 12, 2014, we officially became a **member of ChildFund Alliance**, one of the foremost international networks of NGOs working in favor of child protection.

ChildFund Alliance establishes global standards that hold members accountable to the highest level of quality and integrity in programming, finance, fundraising and governance. Members participate in an ongoing accreditation process to ensure compliance with these standards by reporting on a total of 30 indicators every four years. At Educo, we complete half-yearly reviews to check our progress towards the objectives established for each indicator. More information about ChildFund Alliance accountability standards and processes are available [here](#).

At the same time, in 2014 we consolidated the **merger with Educación sin Fronteras**, which brought experience and knowledge to the organization, as well as expertise in the field of education.

Educo's internal structure also underwent some significant changes in 2014, beginning with the creation of a **new division in the Head Office**—the Policy and Strategy Division—whose mission is to foster a culture of learning and systematic evaluation and to promote the integration of a rights-based approach throughout the entire organization. This division includes regional advisors on Child Rights in each of the four regions where Educo works (America, Asia, Africa and Europe).

On the other hand, the **Internal Control Department was replaced by the Accountability and Internal Audit Division**, which is committed to two main activities: fostering a culture of accountability in both internal and external processes (Accountability Department), and ensuring compliance with policies, codes and the responsible use of resources (Internal Auditing Department).

2.9 Awards received in the reporting period

In 2014, we received various prizes, honors, certificates and other recognition of the work carried out in the program countries. Educo highly values this acknowledgement, especially considering that proximity is one of the key elements of our work approach. The following is a brief summary of the most noteworthy recognitions received in 2014:

COUNTRY	AREA OF RECOGNITION
Benin	Children's participation in formulating a national child protection policy
Bolivia	Strengthening of health policies
Burkina Faso	Nutritional recovery (Ouahigouya)
Cambodia	Construction of schools (Ministry of Education, Youth and Sports)
Ecuador	Public health (Guayaquil) / School support (Guayaquil)
Spain	Communication campaign "The Magic Sandwich" / School Lunchroom Program
Philippines	Nutrition programs (various barangays)
Guatemala	Support for farmers (Comité Campesino del Altiplano) / Education-school guidance (various municipalities) / Promoting quality education–healthy schools (El Quiche)
Mali	Child protection (Ségou)
Nicaragua	Coordinating Committee for the Global Movement for Children, Nicaragua Chapter
Peru	School sanitary installations (Ica) / School support (Ica, Pisco)
Senegal	Literacy

3. Report Parameters

3.1 Reporting period

The information provided in this report ranges from January to December 2014.

3.2 Date of most recent previous report

The most recent previous report is for the year [2013](#).

3.3 Reporting cycle

The Accountability Report is presented annually.

3.4 Contact person for questions regarding the report or its contents

For any questions regarding this report, please contact: Bárbara Pascual, Head of Accountability Internal Audit email: barbara.pascual@educos.org, telephone: (+34)933 001 101 – Ext. 4097.

3.5 Process for defining reporting content

The report content has been defined based on the Global Reporting Initiative Level C indicators recommended by the INGO Accountability Charter in its NGO Sector Supplement 3.0. It also takes into account:

- ▶ Monitoring with respect to the previous report: evaluation and identification of areas for improvement and commitments assumed.
- ▶ Evaluation of the comments of the Independent Review Panel.
- ▶ Recommendations from the General Assembly of the INGO Accountability Charter.
- ▶ Incorporation of relevant and comparable information which facilitates monitoring.
- ▶ Results of the evaluation survey on the report.
- ▶ Results of the focus group (the first focus group was conducted to evaluate the 2013 Report).

The Accountability and Internal Audit Division is responsible for compiling the report. The report is compiled and disseminated in accordance with our *Procedure and standards for external publications*, and according to the following timeline:

#	Key activities	Responsible party	Q1			Q2			Q3			Q4		
			J	F	M	A	M	J	J	A	S	O	N	D
1	Plan report	Accountability Dept.												
2	Identify representatives from each division (writing team)	Executive Committee												
3	Identify priorities and commitments made in the 2013 report and create templates for gathering relevant information from each division	Accountability Dept.												
4	Evaluate the 2013 report and review and adjust report planning in function of the feedback received	Accountability Dept.												
5	Gather information + draft report content	Writing team												
6	Review, consult and validate contents and gather and consolidate feedback	Accountability Dept.												
7	Review report in Spanish and translate to English and French	Linguistic Services Dept.												
8	Draft, design and review Executive Summary, and translate to English and French.	Accountability Dept. + Marketing team												
9	Send report to INGO Accountability Charter	Accountability Dept.												
10	Internal and external circulation of report + Executive Summary(*)	Accountability Dept.												
11	Receive feedback from the Independent Review Panel	INGO Charter												
12	Respond to feedback received from the Independent Review Panel	Accountability Dept.												

(*) This includes:

1. Publication on the Educo website in Spanish, English and French
2. Publication on the Educo intranet in Spanish, English and French
3. Publication of a new article in the Educo blog
4. Presentation of the full report and/or the Executive Summary to the different stakeholders
5. Incorporation of the notification of the report's publication in the corporate signatures

This year we aimed to include more qualitative feedback. The information was gathered in a systematized way through a general staff survey and focus groups, so that all program countries are reflected in the report.

At the end of 2014, after reevaluating the format and presentation of the final document, we identified the need to facilitate the process of compiling the report and to make this more accessible to our stakeholders, thus favoring its circulation. For this reason, we decided that the full report would follow a simplified format that responds chronologically to indicators, and that this would be complemented by an Executive Summary that highlights key issues presented in a more user-friendly way for stakeholders.

3.6 Boundary of the report

The report boundary covers the entire organization and includes information regarding Educo's activities in all of its program countries around the world.

The report does not include information regarding our partner organizations, since we collaborate with different types of organizations by establishing medium to long-term or one-time collaborations. However, all of Educo's local partners are expected to comply with the minimum requirements established in our [Partnership Policy and Guide](#).

3.7 Material content limitations of the report

As explained in item EN16, in order to calculate the organization's carbon footprint, this year we have gathered more data regarding the greenhouse gas emissions in all program countries (previously, we only included data from the Head Office and its delegations in Spain). The data provided for Scope 3 regarding work-related travel, transport to and from work (commuting) and paper consumption is still limited to Spain, although one of our objectives for 2015 is to expand this to include the country offices.

3.8 Basis for reporting on national entities, subsidiaries, outsourced operations or other entities

For this report, we have gathered the information from all Country Offices through a new system that enables us to compile all relevant information, standardize the data, draw comparisons and exchange good practices. A standard form was sent to the 16 program countries in America, Asia and Africa (in Spanish, English or French) to be completed with relevant information about the outsourced activities, the work being carried out through local partners, and any other activities that are not implemented directly by Educo but that are considered good practices.

This was done through meetings with the international development team and management team in each country. Standard templates were created to gather data and one person from each division was assigned to the process. A shared directory was created so that all program countries could share specific actions and good practices.

3.10 Significant changes from previous reporting periods in the boundary, scope or measurement methods applied in the report

Not applicable.

3.12 Table referencing the location of all Standard GRI Disclosures in the report

Not applicable.

4. Governance Structure and Key Stakeholders

4.1 Governance structure and decision making process

The Board of Trustees is the highest governance body. The day-to-day operations of the organization are led by the Executive Director, who delegates the management of each specific division to its respective director. Together with the Executive Director, the seven division directors form the Executive Committee. Each year, the Executive Director and the Executive Committee establish annual objectives for each division, and for the organization as a whole. Progress towards these objectives is closely monitored and presented periodically in meetings between the Executive Director and the Board of Trustees.

More information regarding the current members of the Executive Committee and the Board of Trustees is available on the Educo [website](#).

As stipulated in Educo's By-Laws and [Code of Good Governance](#), the responsibilities of the Board of Trustees include:

Board Responsibility	Expected results
Supervise the Foundation's strategic guidelines and approve internal policies	Define an institutional strategy that is aligned with the organization's mission
Approve the planning of activities, ensure their fit with the foundational purposes and guarantee their proper development.	
Approve the annual budget and the budget settlement, supervise the management of the Foundation's patrimony and ensure the efficient management and proper allocation of resources.	Ensure the proper, efficient and transparent use of resources
Uphold the principle of transparency as it applies to both management and information, especially as regards the origin and destination of funds, the Foundation's activities and its results.	
Review, at least twice during its mandate, its own management and analyze its fulfillment of its responsibilities in the interest of improving its performance	Measure the performance of the highest governance body

Decision making process of the highest governance body

As stipulated in the By-Laws, for decision making each Trustee has one vote and resolutions are adopted by majority vote by the Trustees attending or represented in the meeting. In the case of a tie, the President has the casting vote. Likewise, for the adoption of certain specific agreements, it is necessary to obtain a two-third majority vote by the Trustees, in addition to the necessary compliance with existing legal requirements, such as the prior communication with the Protectorate of Foundations¹.

In order to streamline the Board's decision making process, in 2014 it approved the creation of the Delegate Committee, and executive body formed by five Trustees who meet at the Chairman's discretion to make decisions on specific issues that have been entrusted to them.

Risk management

Currently, Educo addresses risk management from two perspectives: on the one hand, our legal advisors in both the Head Office and in our Country Offices provide guidance and expertise on applicable legal norms and requirements and keep us abreast of the implications of any changes which these may undergo. In parallel, Educo's Internal Audit Department ensures compliance with applicable internal and external regulations; analyzes processes and procedures; assesses management risks and provides corresponding recommendations, which are communicated to the Country Office and whose implementation is monitored

¹ The Protectorate of Foundations is the Spanish administrative body responsible for guaranteeing the exercise of the rights to foundation and for ensuring that the functioning of foundations is compliant with current legislation.

with the support of a member of the internal audit team. This process contributes to minimizing, and at times eliminating, the risk, and is carried out *in situ* in each of the program countries.

4.2 Division of powers between the Board of Trustees and the Executive Director

In accordance with the Statutes and Code of Good Governance, Educo understands the **division of powers** between the Executive Director and the Board of Trustees to be as follows:

The Board of Trustees	The Executive Director
Approve the annual budget and the budget settlement, supervise the management of the Foundation's patrimony and ensure the efficient management and proper allocation of resources.	Draft and coordinate the execution of the Foundation's annual budget.
Supervise the Foundation's strategic guidelines and approve internal policies.	Define the Foundation's annual objectives and coordinate the implementation of the activities defined in the annual plan.
Approve the planning of activities, ensure their fit with the foundational purposes and guarantee their proper development.	Meet with the Executive Committee to make decisions related to its operative management.
Supervise and support the Executive Director; define the Executive Director's functions and responsibilities and set his objectives and assess his performance on an annual basis.	Inform and be held accountable to the Foundation's Board of Trustees.

The Chairman of the Board of Trustees does not have an executive role.

4.3 Number of members of the Board of Trustees

The Board of Trustees is made up of eight members: a Chairman, a Vice-Chairman and six Board members. Additional information about the current Board members is available [here](#).

4.4 Mechanisms for internal stakeholders to provide recommendations to the Board

Educo has internal communication channels that facilitate the exchange of information across the organization, thus contributing to improving efficiency in our work and encouraging staff to communicate with the Board and management. These channels include periodic meetings between the Executive Director and the Board of Trustees (with the opportune participation of different members of the Executive Committee), in addition to specific meetings involving members of the Board or travel to our projects in the program countries.

As mentioned earlier, the Internal Audit Department presents its reports, recommendations and risk assessment to the Board of Trustees.

In 2014, we conducted a global institutional assessment in order to integrate the Child-Rights Based Approach throughout the organization. This assessment analyzed the degree to which the fundamental principles of human and child rights—such as non-discrimination, child participation, best interest of the child, right to survival and development, equality and inclusion, child protection, indivisibility, interdependence, inalienability, universality, and accountability—are integrated at the core of the organization. The goal of the institutional assessment was to identify, within the organization, the main areas for change required for the institutionalization of the Child Rights-Based Approach.

We conducted a universal consultation with all of our internal stakeholders—that is, all staff and volunteers—and with a representative of the Board of Trustees to assess issues such as governance, accountability and human rights culture. The consultation took the form of online surveys, focus groups and workshops.

Through this process we identified institutional strengths and weaknesses. Currently we are in the phase of drafting an Action Plan that responds to the feedback received and which will be implemented starting in January 2016.

4.5 Compensation for members of the Board of Trustees and members of executive management

The Foundation's By-Laws stipulate that the Board of Trustees shall not be remunerated for exercising its functions.

As is the case for all staff, the salaries of the Executive Committee members are determined according to the established salary scales and not in function of performance or the achievement of objectives.

The salary scales are based on a comparative analysis with other organizations working in the same sector and in the same country.

The Human Resources Division also conducts an analysis—both at the Head Office and program country levels—to determine Educo's position with regards to other organizations.

4.6 Processes in place for the Board of Trustees for identifying and handling conflicts of interest

The Foundation's By-Laws, [Code of Good Governance](#) and [Ethical Code](#) protect against any conflicts of interest which may affect the Board, and define the specific duties of board members with regards to those situations which may compromise their objectivity in managing the Foundation.

The Code of Good Governance establishes what is considered a conflict of interest and a signed copy is published on our website in manifestation of the Board's commitment.

Additional information about the decision making process of the highest governance body is available in item 4.1 of this report.

4.10 Process to support the Board of Trustees' performance

As established in the Code of Good Governance, the Board of Trustees commits to carrying out at least two reviews of its performance during its period of mandate, one at the halfway point and the other at the end. Likewise, we are currently in the process of preparing the first self-evaluation of the current Board, which will be carried out in the last quarter of 2015. The results of this review will enable us to assess board effectiveness and establish a baseline for defining areas for improvement with respect to governance and for establishing new objectives.

The Foundation's By-Laws regulate appointment of the Board members, the term of their appointment—currently set at five years—and the conditions for their renovation. In 2014, in the interest of ensuring rigor and transparency in the appointment of Board members, a Nominations Committee was formed and charged with the task of selecting potential candidates. This committee is an internal body whose aim is to set the criteria for and participate in all aspects of the recruitment and selection of Board members, as well as to inform, advise and short list suitable candidates for Board positions and to propose their appointment, as appropriate, to the Board.

4.12 Externally developed environmental or social charters, principles or other initiatives to which Educo subscribes

Our work centers on ensuring the effective fulfillment of Child Rights within the framework of the international convention that regulates these (***The Convention on the Rights of the Child, 1989***). Globally, Educo subscribes to the following initiatives:

- ▶ [INGO Accountability Charter](#): The Foundation has subscribed to the principles set forth in the INGO Accountability Charter since December 2011, and applies them throughout the organization.
- ▶ [Code of Good Practice of People in Aid / CHS Alliance](#): Educo has been a member of People in Aid/CHS Alliance since 2013 and is committed to applying the principles listed in its Code of Good Practice throughout the organization.
- ▶ [Ethical Code of the Spanish Fundraising Association](#): Educo has been a member of AEF since 2013 and complies with its ethical codes and applies its good practices in all fundraising activities.
- ▶ [Barcelona + sostenible](#): We are committed to the application of Agenda 21 in Barcelona, the city where the organization's Head Office is located.

4.14 Educo's stakeholders

The figure below is a graphic representation of Educo's stakeholders, classified according to the Foundation's relationship and commitment with each stakeholder group. Identifying and classifying stakeholders enables us to improve our transparency and accountability, and to build stakeholders' trust in the organization.

We mainly work with the following stakeholders:

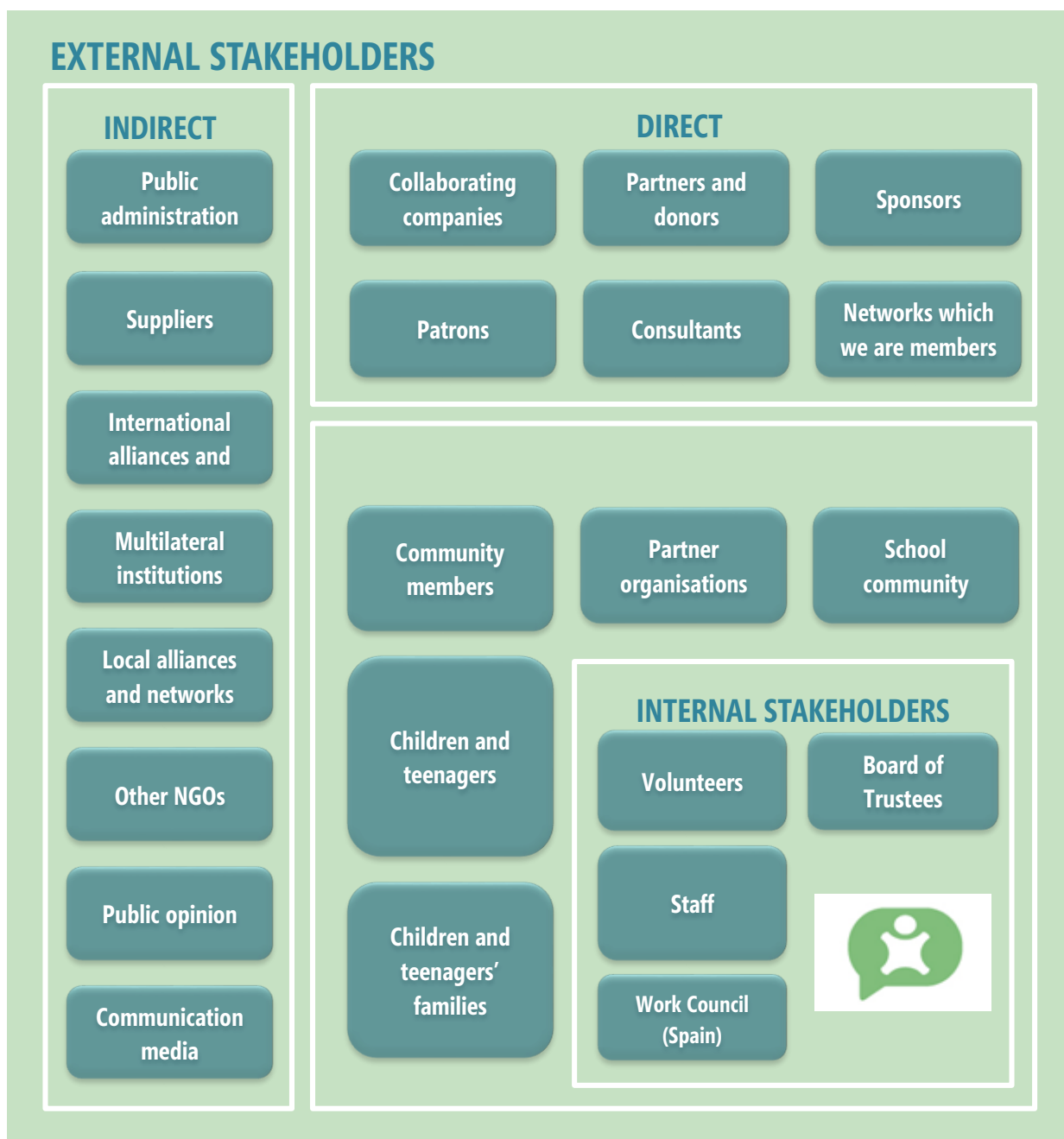
Children and adolescents: children are our priority, particularly those from the most vulnerable and excluded groups, with special attention to girls.

Local communities: our priority commitment to children should be grounded in collaborative efforts with local communities to support and guide them along the road to transformative and sustainable local development.

Local, national and international civil society organizations: we prioritize alliances and joint efforts with civil society organizations based on collaboration and mutual support.

Local, national and international government bodies and public institutions: our actions are consistent with the development strategies of the public institutions and we pursue alliances that contribute to achieving our objectives within a framework of promoting human rights.

Support base: as an organization driven by concepts such as social justice and solidarity, Educo relies on the support of its collaborators. In order to strengthen this relationship, we work to establish closer ties and communication with our supporters, seeking to increase their commitment to solidarity, as well as their active participation in the organization's work. We regard sponsorship as a tool for linking people interested in helping with children living in vulnerable situations, which makes it an effective means for raising awareness in pursuit of a more just world. This relationship is bidirectional and based on mutual respect. As such, sponsorship is fully integrated in our programs and projects, taking on a community approach and working with children and their families from an early age.



4.15 Process for identification, selection and prioritization of key stakeholder groups

A. Beneficiary population

As our mission states, our priority stakeholder group is comprised of our program beneficiaries, namely children and their communities.

This is consistent with the Child Rights-Based Approach, which considers that social actors can be classified into three categories: rights holders (children and adolescents), secondary duty-bearers (families, communities, civil society, the private sector, etc.) and primary duty-bearers (states and international bodies).

Our intervention area in each country is determined based on a thorough appraisal in order to ensure that our projects are carried out where they are most needed and where they will have the greatest impact. The appraisal analyzes—using both primary sources (in-depth interviews with authorities and development

institution representatives) and secondary sources (publications, reports and official statistics)—the following aspects:

- ▶ Relevant data on national issues within the sphere of Educo's mission.
- ▶ Public policy and plans in social sectors and the working of the governmental structures at all levels.
- ▶ Presence of other development NGOs—especially in the area of sponsorship—in each zone.
- ▶ The network of possible local partners.

In the case of direct intervention, once the geographic area has been identified and the overall goal of the intervention has been confirmed, we conduct a more in-depth analysis using full questionnaires (e.g. regarding the situation in each primary school) and participatory processes (e.g. self-appraisal workshops) with the potential target groups. This enables us to refine our assessment of the problem issues, specify the appropriate lines of action, complete the table with all of the actors who will take part in the projects and establish specific criteria for selecting the beneficiaries.

B. Local partner organizations

Educo's [Partnership Policy and Guide](#) (approved in January 2015), establishes the guiding principles, general framework and relevant tools that illustrate the key features of our partnering process. Our partnerships should be based on the core principles and values established in our Strategic Plan, and should reflect the following concepts:

Proximity: we prioritize local efforts in close collaboration with the communities, civil society actors and public institutions that are in direct contact with children.

Sustainability: we support children and their communities, but in no way intend to substitute or play the role of the State. All of our programs and projects are, from the outset, aimed at addressing structural causes of vulnerability and exclusion so that their positive impact will last long into the future.

Capacity building through mutual learning: if we aspire to achieve and sustain the desired results, capacity building must be an integral component of our partnering efforts.

C. Alliance and networks

Educo is committed to networks and alliances all over the world based on the following criteria:

- ▶ Coherence of aims and interests.
- ▶ Ability to influence the effective creation and application of public policies, especially those with a bearing on children and development.
- ▶ Relevance to the institution's strategic themes: priority given to child wellbeing and child rights.
- ▶ Spaces which favor inclusion, deliberation and purpose and which are aimed at action, have continuity and that have a work plan with common results.
- ▶ Networks or platforms which are politically relevant, which are recognized as valid interlocutors in the desired areas of influence, and which have an organizational base to sustain them.

D. Local, national and international government bodies and public institutions

As established in our Strategic Plan, our actions are framed by the principles that guide international development initiatives in accordance with the Paris Declaration on Aid Effectiveness (ownership, alignment, harmonization, results and mutual accountability) and are consistent with the development strategies and public policies of our program countries. We seek alliances with public institutions that contribute to achieving our objectives within a framework of promoting human rights.

PERFORMANCE INDICATORS

I. Program Effectiveness

NGO1. Involvement of affected stakeholder groups to inform the design, implementation, monitoring and evaluation of policies and programs

All of our actions guarantee and promote the right to participation of children and those who support them. By applying our institutional principles and operating standards, we encourage and enable people in situations of vulnerability and exclusion to express their ideas, claim their rights and influence those decisions that concern them.

Educo's [Child Participation Standards](#) define the way that Educo and its partners work with children to ensure that they can actively participate in those decisions that concern them. As the Standards establish, all of our programs and projects should include a strategy for child participation throughout the project cycle, as well as a monitoring mechanism that has been validated through a participatory process that includes children. The Standards were formulated through a participatory process and validated by different stakeholder groups. We are currently working with other organizations to identify which channels and mechanisms are the most effective for receiving feedback from children.

Case 1: 2015-2018 Strategic Planning Process

During the first quarter of 2014, Educo formulated its 2015-2018 Strategic Plan through a participatory process that consolidated the contributions of children, their communities, local partners, sponsors and other collaborators and our team members. This process confirmed that diversity makes us richer, and that all ideas are valid and necessary to learn and grow as an organization.

We used various participatory methods and consultation tools to encourage stakeholders to express their opinions through the most effective and appropriate channels: surveys, working groups, focus groups (39 in 8 countries), questionnaires, workshops and feedback sessions. This process took both rural and urban settings into account, with special attention to the opinions of children in situations of vulnerability.

Overall, the Strategic Planning process involved the participation of over 1,500 people in 17 countries on four continents. Of these, more than 200 were children with more than nine languages. Contributions were received from educators and school principals, parents, representatives from public institutions, civil society organizations and over 30 local partner organizations with whom we regularly collaborate.

A child-friendly version of the Strategic Plan, in the form of a comic book, was designed to ensure that children's participation is meaningful and ongoing, and is based on the principle of accountability. This means that their participation is integrated in each phase of the strategic planning cycle, from the planning and implementation to the evaluation and learning.

Case 2: Spain – Partnerships based on mutual learning Social Action Program

Educo's domestic Social Action Program provides support to 52 local organizations working with children at risk of exclusion in Spain. We promote the adoption of the Child Rights-Based Approach and networking by creating work spaces that foster mutual capacity building, learning and the exchange of experience and good practices.

In particular, we seek to foster shared learning with these organizations in order to address issues such as child protection and to establish a common policy for child protection and safeguarding. These activities

are highly participatory. Representatives from Educo and the different organizations analyze, reflect upon and share information with their respective teams.

These organizations are now promoting the definition of their own child protection and safeguarding policies, taking into account the opinions and contributions of children and their families.

NGO2 Mechanisms for stakeholder feedback and complaints to programs and policies and in response to policy breaches

Educo's [Complaints and Feedback Policy](#) is a **tool for ongoing improvement** that enables us to identify areas for improvement and create channels so that the people with whom and for whom we work can freely and openly provide feedback.

To date, this policy has been adapted in our Country Offices in Bangladesh, El Salvador, Nicaragua, Philippines and Spain. It will gradually be implemented in the other program countries. We expect to adapt this to the other stakeholders with whom we work, such as local partner organizations, and especially children, since their participation is a priority commitment for Educo.

The Accountability and Internal Audit Division provides each program country with the necessary guidance for implementing the policy.

Case 1: Interagency Study on Child-Friendly Feedback and Complaint Mechanisms

Educo coordinated with several agencies—Save the Children UK, War Child UK, Plan International and World Vision—to conduct a study on child-friendly feedback and complaint mechanisms within NGO programs.

These agencies regard accountability to children and communities as a strategic priority, particularly given the current lack of consolidated data and exchange of good practice relating to this aspect of NGO programs.

The purpose of the study is to ultimately improve the feedback and complaint mechanisms that are accessible to children and to share results with other agencies.

The study was carried out through case studies from program countries, stakeholder surveys to find out about current practice, lessons learned and good practices related to child-friendly feedback and complaint mechanisms, and consultations designed in collaboration with experts in child-related issues.

Case 2: Spain

In Spain we have designed several mechanisms to foster mutual enrichment with the organizations we work with and to improve our planning. We facilitate this practice through different channels:

- ▶ Physical suggestions boxes accessible to all staff and volunteers in the Head Office. In 2014, we initiated the EDUCO THINKS campaign, which encouraged use of this channel via a series of posters which indicated improvements achieved by the policy.
- ▶ An email account, opina@educo.org, specifically for receiving complaints and feedback from both internal and external stakeholders.
- ▶ The inclusion of assessment forms in all Development Education activities so that both teachers and students can evaluate these actions.
- ▶ An online space where all the organizations collaborating with the Social Action Program in Spain can access a virtual suggestions box. Face-to-face gatherings in which joint evaluations are also carried out.

NGO3 System for program monitoring, evaluation and learning (including measuring program effectiveness and impact)

Up until 2014, our projects were the basic unit for monitoring, evaluating and learning from our work. In 2013, we developed a new institutional policy which sets out standards, mechanisms and tools for defining effective monitoring, evaluation and learning systems for the entire organization.

In 2014, with the creation of the Impact and Learning Unit, Educo has advanced towards a system that reflects our commitment to moving from the measurement of mid-term results to measuring our impact. The implementation of this change coincides with the launch of the new 2015-2018 Strategic Plan, which was formulated in 2014 and establishes common indicators of impact for the entire organization. This represents great progress towards global measurement and the creation of a system for measuring impact that enables us to uphold the highest standards of accountability.

Another highlight of our monitoring, evaluation and learning system is the use of applied research in our projects. We are systematizing research to validate the effectiveness of our projects and the theories of change that inform our programs (learning).

The results are shared through various channels: the Accountability Report, the Annual Activities Report, meetings with project participants and stakeholders, sessions open to the public, mid-term review meetings, joint commissions with local partners, etc.

Below, we present two examples related to this indicator for 2014. In both bases, the studies generated learning about the projects and have resulted in improved planning for future versions of the same.

Case 1: India – Frame of reference for child-friendly education in the educational quality project in India

The purpose of this project is to improve teaching quality in the schools where Educo carries out its Sponsorship Program. This project is present in all of the countries where we implement the Sponsorship Program, albeit in different forms. As such, it is important to ensure the proper planning, monitoring and evaluation, so as to guarantee the quality and impact of the project, since this is an essential part of the program's accountability.

In 2014, we launched a pilot study in India with the aim of:

- ▶ Drawing parameters and indicators from Child-Friendly Education (CFE) guidelines and collecting data from the sponsored schools on the identified parameters
- ▶ Identifying key indicators for benchmarking by analyzing the data in a sample of the sponsored schools
- ▶ Developing a typology of schools by identifying specific priorities and interventions required

The study has made it possible to classify schools according to different criteria included the following relevant indicators of the CFE framework:

- (a) Effective for learning
- (b) Inclusive of children
- (c) Healthy and protective of children
- (d) Ties between children, families and communities

How did this study help improve project effectiveness?

Firstly, the evaluation provides quality standards that are aligned with our organizational strategy. Secondly, it enables us to better identify schools which we should be working with. Finally, it makes it easier to plan actions aimed at addressing those standards that are lacking in each school, set milestones for measuring progress, plan the time span for the program, and enhance the sustainability and focalization of resources for greater impact.

In summary, this study has generated learning that will serve to revisit the project's planning, improve its impact and contribute to the accountability of the Sponsorship Program.

Case 2: Guatemala – Evaluation of the project “Strengthening the School Guidance System in the framework of KEMTZIJ”

This project constitutes an interesting example of pedagogical experimentation. Its aim is to improve the educational quality, learning and skills development of children through the cultural and linguistic relevance of teachers, principals and pedagogical guidance staff. It is a pilot project carried out in 108 primary schools in four municipalities in the central part of the Quiché Department. A series of tools for school teachers and principals was created within the framework of the National System for School Accompaniment (SINAE), called Kem Tzij, to improve learning in the areas of math, the K'iche' language and Spanish.

Upon the project's finalization, an evaluation was carried out to determine if the cultural and linguistic relevance of the teachers, principals and pedagogical guidance staff contributed to improving children's school performance and learning.

The evaluation concluded the following:

- ▶ Overall, the strategies were effective, although they should be reviewed and improved upon for future implementation.
- ▶ Although the levels of learning have improved, these continue to be low due to the fact that school performance depends on many other factors not contemplated by the project, such as the difficult living conditions in Quiché. As such, in order to obtain more significant improvements in school performance in Quiché it is necessary to address other problems that contribute to poor performance.
- ▶ Despite the participation of Departmental Directorate staff, the Directorate did not assume certain ownership and support for the project. Consequently, it is difficult to ensure the continuity and sustainability of the project upon finalization.

Currently, given proof of the impact of the project on educational quality, the project is continuing. In the first phase, modifications were made based on observations and efforts were made to increase the Departmental Directorate's support, thus making it possible to establish an exit strategy. On the other hand, a situational analysis was conducted to identify the most influential factors for educational quality, so that the project could delve deeper into the issue in the following year.

NGO4. Measures to integrate gender and diversity into program design and implementation, and the monitoring, evaluation and learning cycle

Non-discrimination is one of the guiding principles of the Convention on the Rights of the Child, as well as of Educo's current Strategic Plan. As an institutional principle, non-discrimination is an operating standard that guides our actions and its adoption and implementation is obligatory and should be demonstrable.

Our work is built on the belief that all children should have the opportunity to fulfill their rights, irrespective of their or their families' national, ethnic or social origin, language, religion, political opinion, economic position, differences in ability or any other status. As such, all of our policies and procedures should apply and promote this principle of non-discrimination.

We are currently in the process of formulating a Policy of Non-Discrimination, Diversity and Inclusion, which will establish the guidelines for ensuring the systematic integration of an inclusive approach both within the organization and **throughout all phases of the project cycle**. Once the policy has been established, we will start to design different strategies to proactively promote inclusion.

With respect to gender, according to the 2010-2014 Strategic Plan, Educo works to contribute to women's full enjoyment of their rights, basic liberties and full-fledged citizenship. The plan establishes a gender approach as a cross-cutting aspect in all interventions. By doing so, the intention is for all projects to contribute in some way to empowering women and guaranteeing that they can exercise their basic rights, eliminating any form of segregation or discrimination.

As such, we adopt a gender approach in the planning, implementation, monitoring and evaluation of our development projects. For more information, see our Guide to [Gender Mainstreaming](#) (available in Spanish).

Case 1: Ghana – Professional training and non-formal education for marginalized rural youth

In keeping with the principles of non-discrimination, in identifying the projects we always aim to include marginalized groups at risk for exclusion. This project, which offers professional training and non-formal education to rural youths in the Kumbungu District of Ghana, is one example. The Kumbungu District is characterized by high illiteracy, unemployment and poverty rates. This situation leads many people—especially girls and women—to migrate to the cities, where they work in precarious jobs in exchange for a miserable wage in order to contribute to their families' survival. These women are often subject to physical, economic and sexual abuse and suffer from related complications, such as unwanted pregnancies and illness, living in inhumane conditions.

This project aims to equip young people in the Kumbungu District with the skills they need to earn a livable wage and to reduce migration to the cities.

Taking a gender approach into account, the project selects more women than men to participate. As such, in addition to establishing 2/3 participation of girls, the following selection criteria are applied:

- ▶ Age range between 15 and 35 years old
- ▶ Member of one of the vulnerable communities of the Kumbungu District
- ▶ Low family income
- ▶ Situation of vulnerability (unemployed, working in the street, teenage mothers, girls in shelters, persons with disabilities, etc.)

NGO5. Processes to formulate, communicate, implement and change advocacy positions and public awareness campaigns

In the second half of 2014 we initiated the formulation of an advocacy strategy and protocol for defining institutional positioning. This process is being led by the newly-created Campaigns and Advocacy Department in the Head Office, which is responsible for coordinating all of Educo's advocacy actions.

We are aware that as an organization we still have a long way to go in this area, which is why we highly value our participation in NGO networks and the opportunity this provides us with to share experiences and learning with other organizations. For instance, we participate in a debate group on the privatization of education and the development of the positioning of the Global Campaign for Education. Moreover, we are participating in advocacy campaigns of ChildFund Alliance—of which we are members—including the [freefromviolence.org](#) campaign, adapting this to the Spanish context.

Case 1- Global Campaign for Education

Educo forms part of the **Global Campaign for Education (GCE)**, an international coalition of NGOs, teachers' unions, schools and social movements. The campaign launched by this coalition, "[Vote for Education](#)" demands that governments adopt new promises in the new SDG (Sustainable Development Goals) and EFA (Education for All) agendas for 2030. The aim is to guarantee free, equitable, inclusive and ongoing education for all.

Case 2: El Salvador – Strengthening public policies

The Strengthening Public Policies project in El Salvador aims to accompany State institutions in the implementation of public policies that guarantee Child Rights, particularly in the areas of health, education and protection.

The project includes the following activities:

- (a) Strengthening education policies
- (b) Strengthening health policies
- (c) Supporting the implementation of the doctrine of comprehensive protection for children

This last activity is included as a strategy to support municipal governments in generating local information that makes it possible to define policies and ordinances. On the other hand, we foment our participation in civil society networks with experience in lobbying for public policy, and we participate in formulating proposals for legislation and programs that make it possible for the State to offer services and improve fulfillment of child rights.

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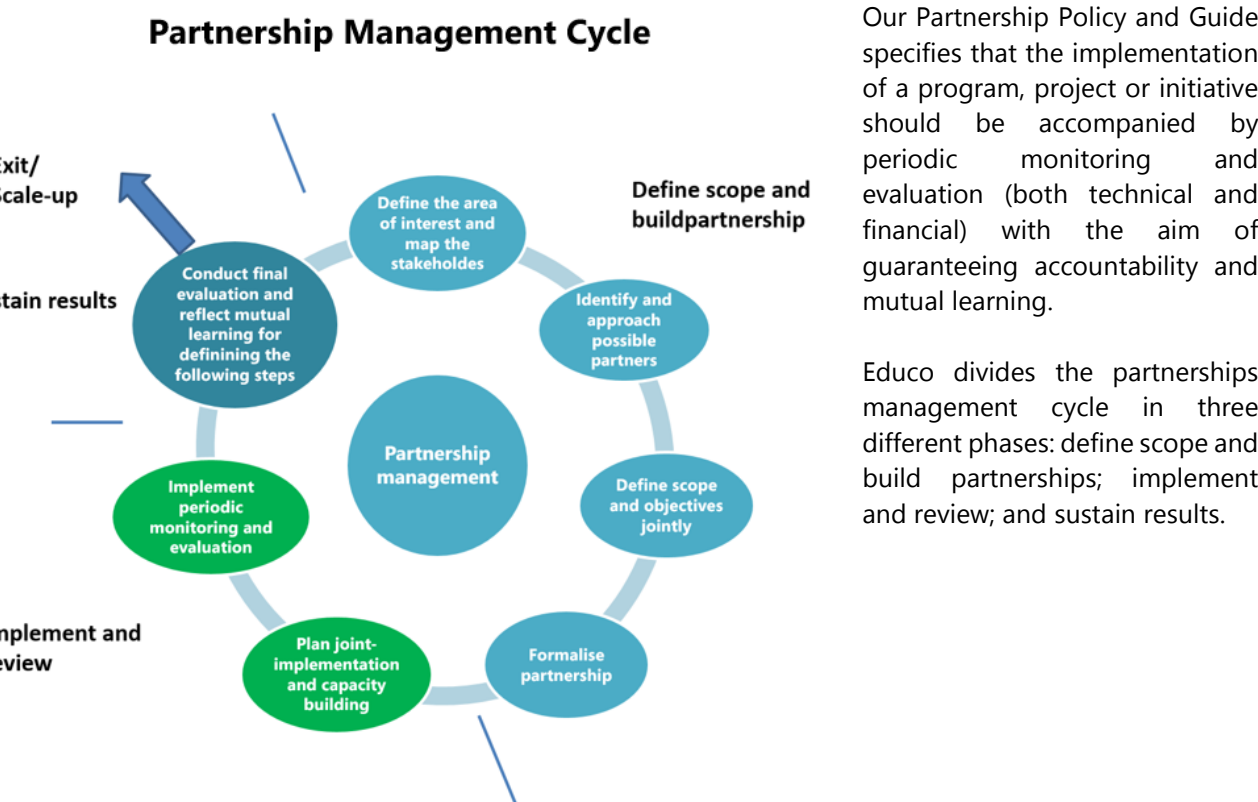
NGO6 Processes to take into account and coordinate with other actors

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At the beginning of this year we published our Partnership Policy and Guide, which defines why and how Educo works in partnership with other organizations, implying a joint conception of programs and projects, a shared commitment to contributing resources and mutual accountability. Only by building effective partnerships based on commitment, equity and respect will we be able to achieve our strategic goals and have a lasting impact. As such, we understand partnership as a working relationship based on shared objectives, rewards and risks.



Partnership Management Cycle

Partnership Management Cycle

The cycle consists of the following steps:

- Define the area of interest and map the stakeholders
- Identify and approach possible partners
- Define scope and objectives jointly
- Formalise partnership
- Plan joint-implementation and capacity building
- Implement periodic monitoring and evaluation
- Conduct final evaluation and reflect mutual learning for defining the following steps

Labels for the cycle:

- Define scope and build partnership** (above the first step)
- Sustain results** (below the last step)
- Exit/Scale-up** (above the last step)

Partnership management (center of the cycle)

Our Partnership Policy and Guide specifies that the implementation of a program, project or initiative should be accompanied by periodic monitoring and evaluation (both technical and financial) with the aim of guaranteeing accountability and mutual learning.

Educo divides the partnerships management cycle in three different phases: define scope and build partnerships; implement and review; and sustain results.

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Case 1: Mali, Coordinating with the public administration

We have worked at a local level in collaboration with the Regional Directorate for Child Protection and Family to map regional stakeholders and actors working in favor of Child Rights. This map enables us to develop a deep understanding of the actors who are involved in child-related issues, and their interrelationship, in the Segou region.

The increasing number of petitions received by public authorities and NGOs reflects the difficulty the Community Health Centers (Cscm) have to function independently. Since their decentralization, the lack of technical and financial resources that reach the Cscm hinders their proper functioning, and neither member fees nor medicine sales can adequately cover operational costs. From the outset, all of our projects are aimed at addressing structural causes of vulnerability so that their positive impact will last long into the future. Under no circumstances, however, do we intend to substitute or exercise the role of the State. We intervene with support for the ASACO (Community Health Associations) and the Cscm by providing materials, equipment and capacity-building for the field agents and members of the ASACO office.

Case 2: Guatemala, Coordinating with local partner organizations

In order to achieve a greater impact in Guatemala, we collaborate with three local organizations. Each of them contributes its knowledge and experience in different areas: with Akebi we address the issue of parent participation; with Prodeso we train teachers so that they can provide better quality education and bilingual education; and with Verde y Azul we seek to improve school infrastructures to facilitate access to education.

Akebi: provides guidance and training to the members of the Parents' Association and to school teachers and principals so that they can influence educational quality. This includes literacy training and training so that heads of family can complete their primary education and thereby help their children with their schoolwork; attend school meetings to address educational issues; propose actions for improving school installations; make recommendations on how to improve methodologies and contribute contents for the Institutional Education Project.

Prodesa: works to improve educational quality and intercultural bilingual education, and provides educational materials, tools and instruments that facilitate learning with linguistic cultural relevance for children in the K'iche community.

Verde y Azul: addresses quantitative and qualitative deficiencies in school infrastructures—one of the needs identified but not prioritized in our intervention area—in order to ensure ideal teaching and learning conditions.

Case 3: El Salvador, Coordinating with international NGOs

In El Salvador we participate in a network of Sponsorship NGOs formed by Educo, World Vision, Save the Children, Plan International, Feed the Children, Compassion and ActionAid in order to coordinate, share information regarding geographic coverage and avoid sponsorship overlapping.

There are other platforms of international and national NGOs which we coordinate and act jointly with to undertake press conferences, forums and calls to action to pressure the State to comply with and guarantee Child Rights.

II. Financial Management

NGO7 Resource allocation, tracking and control

Our audited financial statements are presented annually to the Protectorate of Foundations of the Generalitat de Catalunya, in which Educo is legally registered, and published on our [website](#). The 2014 financial statements were audited by the auditing firms Ernst & Young and Audalia. One of the control measures we apply is that both firms must agree in their opinion about our accounts. To date, we are the only NGO in Spain that uses this coauditing system.

In Educo, the effective allocation of resources to the organization's strategic goals is based on:

- ▶ The specification and adaptation of the Strategic Plan to each of the program countries through the elaboration of the **Country Plan**. For the short term, the **Annual Budget** and **Annual Operating Plan**, which contain the narrative planning and budget planning for all of the projects and activities which are to be carried out in the field.
- ▶ Validated and verified instruments and mechanisms for the registration, information, monitoring and control of our activities and our goals. A new **management software** that is adapted to the needs of the activity to register all transactions and to compare these against the budget, both in the Head Office and the Country Offices. This enables us to issue **budget monitoring reports** and qualitative and quantitative **management indicators**. On the other hand, we have developed and continually update manuals with the policies, norms and internal procedures, which describe Educo's "way of doing", as well as the controls that monitor the suitability and effectiveness of our processes.

With respect to resource tracking, all income is registered in a software application with the donor's information and the intended use for the funds, among other information. With respect to the application of funds, tracking is based mainly on the existence of a detailed annual budget and the use of accounting software for registering all operations and for performing analytical and budgetary accounting, which makes it possible to prepare detailed monthly reports on budget execution. Budget tracking is carried out using different formats for the organization's program countries, management and governance body.

In addition to the internal process for tracking resources and monitoring activities, the Internal Audit Department is responsible for auditing the proper use of resources in the Head Office and the program countries (not just economic) and of verifying compliance with manuals and policies.

In previous years, not all of the funds received were allocated. As such, the reserves steadily increased during those periods, having been allocated gradually in subsequent periods to those actions for which they were received. In this regard, it should be noted that we always meet the ratios established by the tax legislation applicable to foundations in the Head Office's location.

How do we minimize the risk of funds being misused?

Educo has established administrative management and economic control processes throughout the organization, by which:

- ▶ All incurred expenses are subject to strict budgetary control, with any deviations requiring prior approval in function of the amount incurred.
- ▶ All Educo management bodies have access to the budget monitoring reports.
- ▶ Funds transferred to the Country Offices and local partner organizations for the projects are made according to an established procedure that includes prior justification of the funds requested, a comparison with the approved budget, and an exhaustive review of the justification of the previously transferred funds. The role of our field teams in this process is crucial, since it is they who are mainly

responsible for the proper management and application of the resources. As such, each Country Office has updated manuals outlining internal policies and procedures.

- ▶ Managers and employees who are not directly involved in the projects' management frequently visit the projects.
- ▶ The organization submits to an external financial audit every year.
- ▶ The organization has an Internal Audit Department whose objective is to verify the coherent and responsible application of resources and to confirm diligence in management processes. Internal audits include an analysis of risks, the identification and validation of the preventive measures established and the ongoing monitoring of the actions taken, in the interest of minimizing the risk of fraud or corruption, as well as of establishing channels for monitoring and reducing risks in the organization's internal management.
- ▶ With respect to cash management, the organization has an Investment Policy and written procedures and norms that include controls, such as the requirement of signed approval for the withdrawal of certain quantities, bank reconciliation, cash counts, etc.).

NGO8 Sources of funding by category

Educo's income comes from private donation—sponsor fees and periodic donations— which represent 76.95% of all income in 2014.

Below is a breakdown of the sources of income in 2014 by category, as well as the five largest single donors and the monetary value of their contributions.

INCOME SOURCES BY CATEGORY	Financial value (in thousands of Euros)	Percentage
Income from activities	28,230	75%
Merchandising sales	10	0.02%
Contributions from sponsors and individual donors	25,399	67.67%
Official grants	23	0.06%
Bequests	207	0.55%
Other donations	2,577	6.85%
Other income	14	0.04%
Financial income	4,778	13%
Use of operating reserves	4,527	12%
TOTAL	37,534	100%

DONORS	MONETARY VALUE
1. EISMANN, S.A.	€18,568.00
2. EUROPASTRY, S.A.	€16,000.00
3. PEPSICO FOODS, A.I.E.	€15,000.00
4. BBVA - CAUSAS SOLIDARIAS (SUMA)	€13,788.00
5. FUNDACION KASIL	€13,000.00

III. Environmental Management

EN16 Total direct and indirect greenhouse gas emissions by weight

To calculate the organization's carbon footprint, the organization uses the Corporate Standard and the Corporate Value Chain (Scope 3) Standard supplement to the GHG Protocol.

The following table details the emission factors and activity sources used to calculate the carbon footprint. The data reflected here was gathered from the Country Offices, from the Purchasing and Travel Departments in the Head Office, and through the invoices received from the electric companies.

Type of activity	Details and activity source	Source of calculation
AIR CONDITIONING	Annual ratio of leaks according to type of machinery and emission factor according to type of refrigerant gas	IPCC data Calculation method based on DECC's GHG Conversion factors 2012 for company reporting - DEFRA (Department for Environment Food and Rural Affairs – United Kingdom)
	Source: Report from maintenance company / Country Office information	
ELECTRICITY CONSUMPTION	Kwh electricity	Spain: Emission factor indicated in electric company invoices. Country Office data: International Energy Agency DECC's GHG Conversion factors 2012 for company reporting (DEFRA) .
	Source: Electricity company invoices	
PAPER CONSUMPTION	Kg paper by type and composition	Paper calculator, tool for measuring the environmental impacts of paper - Environmental Paper Network, USA
	Source: Information provided by supply companies	
TRAVEL / PERSONAL TRANSPORT	Origin and destination of air travel	ICAO Carbon Emissions Calculator – International Civil Aviation Organization
	Source: Report from the Travel Department	
	Km in private transportation	Practical guide for calculating GHG emissions – Oficina Catalana de Canvi Climàtic (Generalitat de Catalunya)
	Km in Public transportation	
TRANSPORT OF MATERIALS	Tons merchandise/Km traveled	Tool for the calculation of GHG emissions from transport - Greenhouse Gas Protocol Initiative Transport Tool 2014
	Source: Transport company invoices	

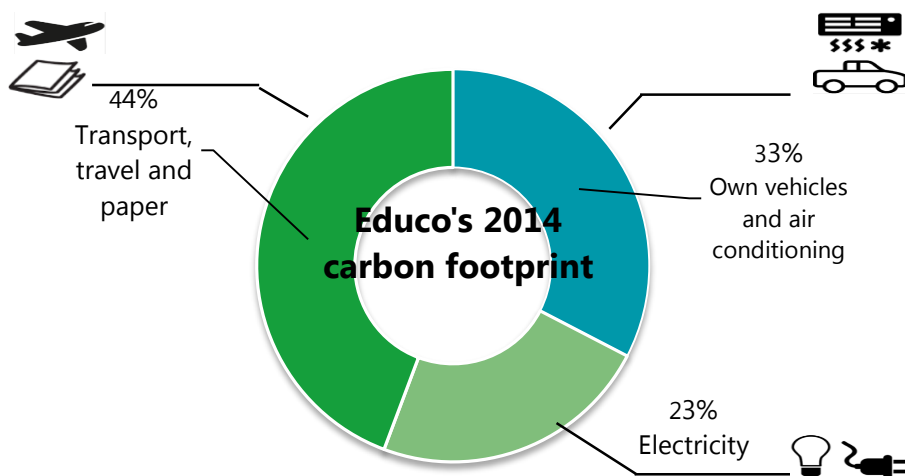
In line with the objectives for 2014, we have calculated our carbon footprint at the organizational level. More specifically, we have included emissions data from our activities in the Head Office, the Delegations in Spain and the Country Offices in Asia, America and Africa.

Given that this is the first year that we have emissions data for the entire organization, from this point forward we will use 2014 as a baseline year for monitoring our progress with respect to control measures and emissions reduction.

Scopes 1 and 2 present complete data for Educo's offices around the world. However, the data included in Scope 3 are still limited to Spain with respect to work-related travel, travel to and from work and paper consumption.

While the majority of these activities take place in Spain (use of corporate material or international travel), the objective for 2015 is to broaden Scope 3 to include all activities in the Country Offices.

Carbon footprint 2014 (tons)								
SCOPE		SCOPE 1		SCOPE 2	SCOPE 3			
Type of emissions	Country	Private transportation	Air conditioning	Electricity consumption	Transport of materials	Work-related travel	Transport to and from work	Paper (corporate material and office supplies)
Totals		313.80	74.91	262.34	11.141	244.95	45.95	200.80
Bangladesh		16.84	3.03	13.05	11.141			
Benin		2.14	0.34	1.82				
Bolivia		2.91	0	2.76				
Burkina Faso		23.36	1.29	38.27				
Cambodia		5.69	3.16	16.09				
Ecuador		14.19	2.23	12.22				
El Salvador		156.63	16.04	37.95				
Spain		1.66	9.63	76.99		244.95	45.95	200.80
Philippines		27.01	6.93	22.28				
Ghana		0.22	0	NA ²				
Guatemala		9.64	0	1.20				
India		0	0.78	8.63				
Mali		15.61	6.68	20.19				
Nicaragua		31.80	4.53	5.61				
Peru		0.51	0	1.70				
Senegal		5.60	1.94	3.59				
TOTAL		1153.89						

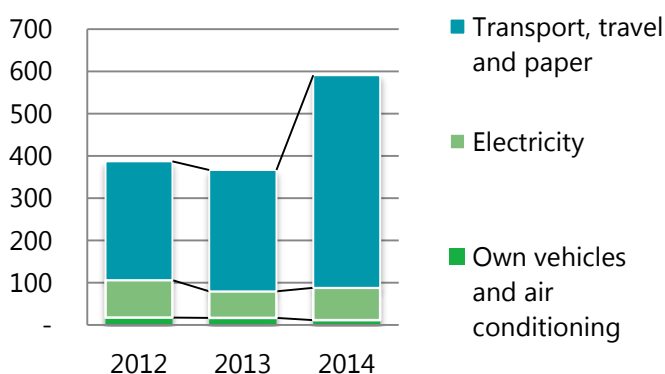


² Not applicable. They use a shared office.

While we have established a global scope for calculating our carbon footprint, in order to analyze the evolution of our greenhouse gas emissions we have compared the emissions related to our activities in Spain over the last three years.

As can be observed in the following graph, our **direct emissions**, air conditioning and private transport, have decreased in comparison to 2012 and 2013. However, our **indirect emissions** have increased. This increase is due to the increase in emissions derived from travel and paper consumption. With respect to **travel**, our recent membership of ChildFund Alliance, as well as our increased participation in national and international networks working with children, have directly led to an increase in travel. On the other hand, while **paper consumption** has not increased significantly, the emissions derived have increased due to a change in the type of paper used to produce our corporate materials.

Carbon footprint for Educo Spain



On a positive note, the emissions derived from the **transport** of material have decreased due to the application of a plan for building collaborator loyalty. Among other measures, the plan replaces physical mailing with digital mailings of items such as photographs, thus reducing the transport of materials between the Head Office and the Country Offices.

EN18 Initiatives to reduce greenhouse gas emissions and reductions achieved

EN26 Initiatives to mitigate environmental impacts of activities and services

In 2015 we approved our **Environmental Policy**, which expresses our firm commitment to protecting the environment, both in the implementation of our programs and projects and in our day-to-day operations.

The institutional commitment to environmental protection guarantees coherence with our philosophy and with our rights-based approach, particularly with respect to one of our three strategic goals, Goal 2 "Protection", and its Objective 2.3 "Protection of children from natural disasters by increasing community resistance and resilience".

The **objectives of the policy** are: reduce greenhouse gas emissions generated by our activities; ensure that Educo's programs and policies respect and protect the environment; encourage participating groups to adopt a positive attitude with respect to the conservation of the environment and natural resources; reduce environmental impacts derived from our office activities and contribute to sustainable development by fully integrating environmental protection and respect throughout the organization.

In 2014 we engaged in actions to reduce the environmental impact of our activities. Below are several examples of such actions.

Nicaragua	Spain
<ul style="list-style-type: none"> ▶ We promote the building of more efficient stoves for preparing school meals. According to the studies conducted, this measure has led to a reduction in combustible material (wood) and up to 21% of greenhouse gas emissions, as compared with conventional stoves. ▶ We also build bathroom facilities with systems for treating greywater and waste in rural areas. This system does away with the traditional latrine, thus eliminating bad odors, focal points of disease and contamination of groundwater sources. ▶ Projects to provide drinking water are based on the principles of protection and only use 60% of the water volume, thus ensuring that the water flow is not altered in a way that affects surrounding flora and fauna. Moreover, we engage in reforestation of water catchment areas and regulate water consumption through gauges in order to avoid waste. This is accompanied by awareness and education campaigns on the care and conservation of aquifer recharge areas, as well as of water resources. 	<ul style="list-style-type: none"> ▶ We promote the use of videoconferencing tools to reduce emissions derived from work-related travel. For example, in 2014 we initiated a cycle of virtual meetings between the organizations participating in our Social Action Program—a total of 54 throughout Spain—and representatives from various departments of Educo. The organizations acknowledged the significant ecological savings that the change to virtual meetings represents. ▶ We have also reduced the emissions related to transport of materials, due to the implementation of a new loyalty-building plan that fosters digital mailings of loyalty-building elements instead of physical mailings. Between 2013 and 2014 we reduced emissions in this concept by 41%.
Philippines	Guatemala
<ul style="list-style-type: none"> ▶ Energy-saving measures at the office level: ▶ Turn off lights in common areas when these are not in use and use natural light during working hours. ▶ Turn off computers and monitors at the end of the working day. ▶ Use computers' energy saving mode when not in use during the working day. ▶ Turn off faucets and check pipes and taps to avoid leaks. ▶ Clean air conditioning units every quarter and clean filters every month. ▶ Promote car-pooling among staff to save fuel in the commute to work. ▶ Conduct periodic maintenance on the organization's vehicles. 	<ul style="list-style-type: none"> ▶ In our food security projects, we promote the use of local resources to reduce dependence on external resources; we also encourage the use of agroecological practices. ▶ We also promote the use of wood-saving stoves to reduce wood consumption and deforestation. ▶ We built filters for greywater so that this can be used for watering crops. ▶ Our basic sanitation projects contemplate the use of biodigestors so that waste is not disposed of in rivers and is instead converted in fertilizer for farming.

IV. Human Resource Management

LA1 Size and composition of total workforce

The following table shows the distribution of Educo staff and volunteers by country, contract type and level of responsibility.

COUNTRY	TOTAL NUMBER OF EMPLOYEES	TOTAL NUMBER OF VOLUNTEERS	BY CONTRACT TYPE				BY LEVEL OF RESPONSIBILITY	
			Permanent	Temporary	Full-time	Part-time	Managers	Specialists, technicians and administrator
Bangladesh	348	0	346	2	347	1	11	288
Benin	10	0	0	10	8	2	2	4
Bolivia	18	0	12	6	18	0	3	15
Burkina Faso	69	0	55	14	69	0	11	58
Cambodia	13	0	7	6	13	0	4	9
Ecuador	35	0	18	17	35	0	3	32
El Salvador	162	0	156	6	162	0	23	94
Ghana	1	0	1	0	1	0	0	0
Guatemala	13	0	13	0	13	0	4	7
India	9	0	5	4	9	0	3	4
Mali	24	0	21	3	24	0	4	16
Nicaragua	26	0	26	0	26	0	11	15
Peru	18	0	14	4	18	0	4	14
Philippines	58	0	56	2	58	0	6	52
Senegal	7	0	4	3	7	0	1	6
Spain	123	11	114	9	109	14	36	71
TOTAL	934	11	848	86	904	17	126	685

EC7 Procedures for local hiring and proportion of senior management and workforce hired from the local community

Educo prioritizes the hiring of **employees from the local communities** in the program countries. When it is not possible to hire a person from the same country for a particular job, we prioritize regional hiring, that is the hiring of a person from a neighboring country.

This principle is established in the Foundation's Expatriate Policy and applies to all professional categories. The hiring of expatriates in program countries is minimal and has decreased from 11 to 4 staff members since 2013. All new local hires correspond to upper-management positions. Overall, less than .05% of country staff are expatriates.

LA10 Workforce training to support organizational development

Average training hours by professional category and country	Managers	Specialists, technicians and administrators
Bangladesh	48.7	53.6
Benin	128	128
Bolivia	5.3	0.0
Burkina Faso	160	160
Cambodia	42.0	64.0
Ecuador	4.3	8.2
El Salvador	9.1	11.1
Ghana	0	0
Guatemala	1.6	12.6
India	0,0	0.0
Mali	31.3	9.8
Nicaragua	7.5	21.3
Peru	7.3	0,0
Philippines	76.0	42.1
Senegal	40.0	13.0
Spain	16.1	9.6

The Annual Development Plan, which will be defined in 2015, will complement the current training plan, incorporating new didactic approaches based on collaboration and independent and personalized learning practices aligned with Educo's new strategic focus. This initiative will promote new spaces that are linked to learning and communities of practice and are complemented by mentoring and guidance by experts from within the organization. For instance, we are currently working to integrate a rights-based approach and to redefine and promote a new organizational culture.

This new approach also contemplates the inclusion of open courses through a shared learning platform for the Educo community, the aim of which is to encourage members of the Educo community to share knowledge and experience related to our organization's work.

The table on the left shows the average number of training hours per employee by professional category in the different program countries. For the purposes of this report, we have included information for all of the program countries. In 2014, a total of 0.27% of the overall budget was allocated to staff training.

LA12 Performance reviews and career development plans

Educo is committed to creating a work environment that fosters collaboration and teamwork. As such, it should incorporate comprehensive evaluations with measures not only of performance, but also of competencies, the impact in the organization and the influence on the change in organizational culture, thus augmenting the coherence in the management of talent and recognizing the commitment and implication of the team.

In 2014 we worked to formalize performance review systems in all program countries. At the end of 2014, 42% of all organization staff had undergone a formal review process, as compared with 24% at the end of 2013.

The Head Office offers continuous support to the countries throughout this process, based on the Performance Review and Development Manual. As the manual establishes, Educo regards the strengthening of a culture based on excellence and individual and collective development, as well as individual and institutional accountability, to be a basic responsibility of the institution. The manual includes guidelines for the performance and development cycles and timeline, as well as the roles and responsibilities of each person involved in this process.

LA13 Diversity in Educo

COUNTRY	TOTAL NUMBER OF EMPLOYEES	BY GENDER		BY AGE GROUP		
		Men	Women	Under 30 years old	Between 30 and 50 years old	Over 50 years old
Bangladesh	348	36.5%	63.5%	21%	75%	4%
Benin	10	60%	40%	40%	60%	0%
Bolivia	18	50%	50%	20%	79%	1%
Burkina Faso	69	42%	58%	10%	83%	7%
Cambodia	13	54%	46%	60%	40%	0%
Ecuador	35	60%	40%	40%	60%	0%
El Salvador	162	56%	44%	1%	91%	8%
Ghana	1	100%	0%	0%	100%	0%
Guatemala	13	77%	23%	50%	44%	6%
India	9	44%	56%	0%	100%	0%
Mali	24	83%	17%	27%	73%	0%
Nicaragua	26	58%	42%	17%	67%	16%
Peru	18	61%	39%	33.3%	52.4%	14.3%
Philippines	58	59%	41%	46%	52%	2%
Senegal	7	57%	43%	22%	78%	0%
Spain	123	63%	37%	2,4%	8,2%	15,5%
TOTAL	934	47%	53%	25%	70%	5%

Educo highly values the diversity of its team. Promoting representative, equitable and diverse teams makes it possible to reconcile different approaches and align our work with the institutional strategy.

For this reporting period, we provide details regarding current staff distribution by age and gender. In coming years, we will implement a tool for country-based monitoring that incorporates all of the criteria Educo has set for equity and diversity, including indicators for disability. Currently we do not have consolidated data on people with different abilities in the organization as a whole. However, the Generalitat de Catalunya, the regional government of Catalonia, certifies our compliance with current regulations. For additional information about how we address diversity, please see indicator NGO4.

The table on the left shows the distribution of Educo staff by country, gender and age group.

The data included in the tables below reflects, in greater detail, the **diversity of Educo staff in Spain³**, as broken down by professional category, age and gender. At the beginning of 2014, the gender balance at the management level became equal—the Executive Committee is formed by 50% men and 50% women—and another woman joined the Board of Trustees.

³ The data for Spain includes expatriate staff.

DISTRIBUTION OF STAFF IN SPAIN AND BOARD OF TRUSTEES BY PROFESSIONAL CATEGORY

	Total	Gender		Age		
		Women	Men	Under 30 years old	Between 30 and 50 years old	Over 50 years old
Board of Trustees	8	25%	75%	0%	37.5%	62.5%
Executive Committee	8	50%	50%	0%	50%	50%
Managers and Coordinators	28	54%	46%	0%	86%	14%
Specialists, technicians and administrators	71	66%	34%	1%	89%	10%
Administrative support	16	69%	31%	12%	63%	25%
Total	131	60%	40%	2.3%	79.4%	18.3%

NGO9 Mechanisms for workforce to raise grievances and get response

At the Human Resources policy level, Educo has a general Labor Relations Manual which defines the minimum standards with respect to work conditions, rights and responsibilities for the entire workforce in all program countries. Each Country Office then adapts this manual in function of current local legislation.

On the other hand, since 2014 we have been working on a new security policy to establish guidelines for the protection of Educo staff and assets in the program countries. This is a general framework upon which to formulate a Protection Manual, which is extensive to the entire Foundation, as well as the Protection Plans, which should be established in each of the program countries. In those countries where a Law on the Prevention of Workplace Risks exists, we provide strict monitoring to ensure compliance; in those countries where no specific law exists to this effect, the prevention of workplace risks is contemplated within the Security Policy. This document will be published in the second half of 2015.

Employee feedback and grievances can be presented through the channels established in the Complaints and Feedback Policy (physical drop boxes in the offices and a specific email address in each country). The issues presented through these channels to date have led to several improvements in the organization. Some of the changes implemented in 2014 are as follows:

- ▶ Improved installations
- ▶ Modification of labor regulations
- ▶ Broader scope of annual medical check-ups
- ▶ Improved IT systems

We prepare half-yearly reports on the feedback and grievances received, and their respective resolution, which are presented to the Executive Director and later published internally.

In the first half of 2014 we launched the “Educo Thinks” campaign in the Head Office to encourage employees to present their feedback and grievances through the established channels. As a result, in the second half of the year we observed a 50% increase in the number of suggestions and complaints received.

Other feedback mechanisms include periodic employee engagement surveys, which assess aspects such as workplace conditions, work content and task execution, among other things. The results of these surveys are analyzed in order to inform the decision-making process. The surveys conducted this past year revealed the need to engage in a global assessment of the organizational culture. As such, in 2015 we are preparing a survey to evaluate various attributes/values and dimensions of the organizational culture in Educo, which will be sent to all Educo staff in the 16 program countries. An analysis of the results of this assessment will serve to identify Educo's current organizational culture and define those actions that will steer us towards the organizational culture we wish to have.

V. Responsible Management of Impacts on Society

SO1 The impact of our activities on local communities

Our projects seek to change the behavior of the people involved, in the interest of strengthening their practice of citizenship. With respect to children's education, we work with both rights holders and duty bearers to ensure that they assume their role and can thus contribute to guaranteeing the fulfillment of Child Rights.

Educo's Approach to Change



We guarantee respect for human rights and child protection by:

1. Recognizing, respecting and publicly supporting the role of the three agents of the Rights-Based Approach in the development of our activities. Being cognizant that our role in the Rights-Based Approach is one of co-responsibility and not of guarantee.
2. Positioning ourselves in the social context, with local governments, actors and NGO, as an organization that works for the fulfillment of Child Rights. Contributing as an international NGO to the process of guaranteeing rights.
3. Facilitating meetings between duty bearers, rights holders and the State so that they can work together to analyze their achievements and shortcomings.
4. Participating in social platforms and networks working in defense of Child Rights.

More than just a right in and of itself, we regard education as a necessary means for fulfilling all other rights and freedoms. For this reason, we believe that education should unquestionably be available, accessible, acceptable and adaptable.

Only in this way will education be able to transform people's lives while preparing them to transform their local and global contexts, thus enabling them to contribute to building more just and equitable societies.

Case 1: Ecuador, community health promoters

The project *Helping improve the quality of public healthcare for children* aims to enhance the growth and development of children and adolescents. As such, we have coordinated with the Ministry of Public Health (MPH) since 2012 to provide comprehensive care for common childhood diseases for children under five.

A key element in this process is empowering community health promoters to raise awareness and help parents engage in preventive measures, identify warning signs and refer serious cases to healthcare professionals, and to follow up on care issues. The MPH, recognizing the role of health promoters in reducing the incidence of critical illness and mortality among children in their communities, has decided to include them in the national health system's new Comprehensive Healthcare Model.

These health promoters have developed leadership, capacities and skills and have been asked to form part of local health committees alongside other leaders in this sector, thus assuming a greater role in prevention and promotion and even acting as observers of public health services.

Case 2: SROI of the Social Action Program

In 2015, in order to measure the impact of the Social Action Program (PAS, for its initials in Spanish), we initiated a pilot project to evaluate the overall impact of the PAS program in Spain using the SROI method (Social Return on Investment). This qualitative and quantitative process makes it possible to identify and measure impact relative to investment. The analysis will make it possible to demonstrate the social value of the program, that is, be accountable, both internally and externally, to each participating organization. On the other hand, it contributes to strengthening Educo's concept of networking.

SO3 Process for ensuring effective anti-corruption policies and procedures

Educo has an Ethical Code that is applicable to the entire organization, as well as procedures that regulate work carried out with suppliers, communities and any other agent related with our teams.

Among other procedures, each delegation has purchasing procedures that establish the corresponding control thresholds in function of amount.

We are aware of the need to develop an anti-corruption policy for the entire organization, but we are also convinced that this process should be complemented by ad hoc training in each of the program countries.

Despite the absence of a specific anti-corruption policy, we do have mechanisms for identifying possible cases and for avoiding them. As already mentioned, our Ethical Code establishes a zero-tolerance policy toward corruption and regulates our positioning as an institution. While the Internal Auditing Department is responsible for ensuring compliance with this code, we consider that it is the responsibility of each and every member of our team to respect the code, in keeping with an organizational culture based on respect, responsibility and trust.

SO4 Actions taken in response to incidents of corruption

There were no cases of corruption reported in 2014.

VI. Ethical Fundraising and Communication

PR6 Programs for adherence to laws, standards, and voluntary codes related to ethical fundraising, including advertising, promotion, and sponsorship

The basic principles that regulate our **fundraising activities** are set forth in our [Ethical Code](#), [Code of Conduct for Working with Children](#) and [Policy for Collaborating with Businesses](#) (published in January 2015, currently available in Spanish).

The **Policy for Collaborating with Businesses** establishes the specific values and principles which should form the basis for all of our collaborations with the private sector. These principles have been incorporated in the collaboration agreements that are signed with all collaborating businesses. The creation of the Policy for Collaborating with Businesses was given priority this year. For the year 2015-2016, we plan to draft a policy on donations to define Educo's terms and conditions for accepting monetary and in-kind donations from both individuals and companies.

Likewise, we comply with Spanish Law 10/2010 on the Prevention of Money Laundering and Terrorist Financing, which regulates all foundations in Spain and which affects us in two key ways: on the one hand, we are obliged to identify any donor who contributes more than 100 Euros a year to our organization; and, on the other hand, to identify and keep a record of all documents involving the application of funds in all of our program countries.

At an external level, Educo has been a **member of** the [Asociación Española de Fundraising \(Spanish Fundraising Association\)](#) since 2013 and complies with the [Ethical Code of AEFR](#) with regards to fundraising. Our participation in AEFR activities puts us in contact with other organizations and facilitates networking. For instance, Educo attends the association's annual conferences, which offer training sessions on various aspects of national and international fundraising, and provide the opportunity to exchange knowledge and experience with other organization in the sector. In 2014 we participated in the association's campaign [SOMOS](#), whose aim was to raise awareness of the importance of the work of NGOs and to encourage the more active engagement of citizens in Spain.

Currently we publish information about all donations by private sector companies (for a value of over 1,000 euros) in our monthly newsletters, our website and our magazine, which will include a new section on private sector collaborations starting this year. We have also translated the website to the three main languages of our program countries: Spanish, French and English.

In 2014, we received five complaints related with our fundraising campaigns and these were responded to directly through our Contact Center. All feedback and complaints received are handled according to the procedure established in our Complaints and Feedback Policy, so that the necessary information reaches both the department or departments involved and the Executive Committee. We are aware of the need to continue improving and streamlining the flow of internal communication within the complaints and feedback process, in order to ensure that these mechanisms lead to ongoing learning and improvement.