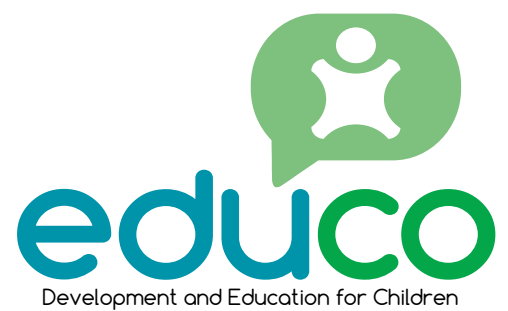




ACCOUNTABILITY REPORT 2013



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1 LETTER FROM THE EXECUTIVE DIRECTOR (GRI 1.1)



We are proud to present Educo's 2013 Accountability Report, our third report produced in accordance with the NGO supplement from the GRI (Global Reporting Initiative) guide and submitted to the INGO Accountability Charter¹. Compiling and publishing this report annually is one of the ways in which we aim to demonstrate our deep commitment to transparency and accountability at a strategic level. At Educo we are acutely aware that engaging with our stakeholders and ensuring our full accountability towards them is crucial to increasing the quality of our work and improving our overall impact. Therefore transparency and accountability are areas that we will be prioritizing in our 2015-2018 Strategic Plan.

In the context of the continuing global economic crisis, the year 2013 was a year of considerable changes and challenges for Educo –challenges which the organization rose to with a spirit of innovation and proactivity, demonstrating the capacity to adapt to changing circumstances and to reinvent itself. In September, Intervida² joined forces with Educación

sin Fronteras, a like-minded Spanish cooperation for development NGO, to create Fundación Educación y Cooperación (Educo). The fusion of the two organizations aims to ensure the continuity and the quality of our projects in all the countries we work in, whilst continuing to prioritize the protection and promotion of children's rights, especially the right to a quality education. These changes, amongst others, have prompted us to pause to reflect on some aspects of our internal organization, plans and policies, in order to make adjustments that will maximize our efficiency and effectiveness. The process of reflection has included an organization-wide reengineering project, which was initiated in the second half of the year with the aim of rethinking procedures and practices at an institutional level. At the same time, the changing circumstances have prompted us to innovate and broaden our scope: in September 2013 we launched our new school lunchroom program in Spain, in response to the social context of growing child poverty in the country.

In 2013 we ran a total of 134 development projects in 16 countries in America, Asia and Africa, both directly and in collaboration with local partners. Our 2013 Annual Report contains more information on our projects, and details of the results of these. In November 2013 we were able to lead the relief effort in the region of Bicol for those affected by the typhoon in the Philippines, and our delegation in the Philippines was included in the OCHA map of collaborating agencies.

Throughout the year we also made important progress on implementing a child rights-based approach at all levels of the organization, carrying out training with country representatives at our regional meetings, appointing Child Rights Regional Coordinators in Africa and Asia, and running workshops with the local partners who collaborate with our Social Action Program in Spain, amongst other things. We were also very pleased to be able to reinforce our commitment to national and international standards of excellency and to sharing experiences and collaborating with peers, by becoming a member of networks such as People in Aid and the Asociación Española de Fundraising (Spanish Fundraising Association), and by actively participating in the INGO Accountability Charter. The principles and good practice codes set out by initiatives such as these now guide our strategic planning and decision-making.

During the year we also worked to extend and promote our complaints handling mechanisms both in Spain and in the countries we work in. This is something we will continue to focus on in the next few years, to ensure that the use of this type of mechanism is properly valued and firmly embedded in the culture of the organization. As part of our aim to foment greater participation amongst our stakeholders, we initiated participatory processes with our sponsors to redesign our loyalty-building strategy, which have already produced positive feedback and important results in terms of maximizing efficiency and minimizing economic and environmental costs.

At the same time, we are aware that the changes and challenges faced during 2013 have delayed progress on some of our previously stated targets for the year. We were not able to advance as much as we had hoped in terms of improving mechanisms for evaluating the impact of our projects, for example. The changes in the organization have led to a deeper reflection on our advocacy strategy which is currently under review; and, at the same time, we have not been able to prioritize our commitment to our program for volunteers.

¹ The INGO Accountability Charter is a global accountability initiative for international NGOs, which Educo has been a member of since 2011.

² Until September 2013 Educo was known as Fundación Privada Intervida

As we look ahead to the coming months, our priority for 2014 is the creation of our new Strategic Plan focusing on the establishment of a child rights-based approach, of which accountability is an integral part. Being answerable to, and engaging with, our stakeholders –and in this context, giving priority to those who are rights-holders– will guide our planning and our work for the immediate future. Specifically, our strategic priorities in terms of accountability for the next few years are:

Feedback mechanisms: promoting a culture of feedback and response across the organization, implementing feedback mechanisms and monitoring progress.

Anti-corruption measures: carrying out training on the detection and management of corruption cases, implementing an institutional anti-corruption policy and raising awareness at all levels.

Environmental sustainability: drawing up an organizational strategy with global targets, to guide initiatives across our delegations.

Embedding a culture of accountability across the organization: ensuring that accountability informs strategy as an essential part of a rights-based approach.

Our Strategic Plan will also look at aspects such as diversifying our funding sources, and will establish our geographical priorities to ensure that our work is carried out where it is most needed and can have the greatest impact. We look forward to sharing progress on our strategic targets in our next reports, and are grateful for opportunities to share experiences and knowledge with other organizations in order to improve the quality of our work and to promote accountability across the sector.



Jose Maria Faura
Executive Director

2 GOVERNANCE AND STRUCTURE (GRI 2.1, 2.3, 2.4, 2.5, 2.6, 4.1)

2.1 Governance bodies (GRI 2.1, GRI 2.6, GRI 4.1)

Fundación Educación y Cooperación (Educo)³ is registered under the 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.

As a foundation, the main governing body is the Board of Trustees. At the end of 2013, the Board of Trustees comprised six people: a President, a Vice-president and four Board members. At the start of 2014, the Board of Trustees was increased to eight members, with the naming of two new board members.

The day-to-day running of the Foundation is coordinated by the Executive Director, who is supported by the Management Committee which represents the directors for each area. More information about the composition of the board of directors and the board of trustees will be available on our web page as of the end of 2014. In the countries where we have delegations, the teams are led by the Country Director, who reports directly to the Director of International Development in the Head Office.

Changes in 2013 (GRI 2.9)

Educo's operational structure underwent some changes in 2013, the majority as a consequence of the end of the judicial intervention⁴ as well as the effect of the global economic context on the organization's income.

In January 2013, the Board of Trustees appointed Jose Maria Faura Messa as the new Executive Director of Educo, to lead the organization in its new phase.

In January, the delegations of Nicaragua and Burkina Faso made the official change from being associate organizations to being Foundation branches, although it should be pointed out that they had been functioning as such since 2012. In June 2013 a new delegation in Ghana was opened.

Given the global economic context and the changing needs of the organization, in April the decision was taken to carry out an ERE (Expediente de Regulación de Empleo)⁵, affecting 31 workers in the Spanish office.

In September 2013 Fundación Intervida merged with Educación sin Fronteras, another Spanish development NGO whose work focuses on education and the promotion of child rights. As a result of this merger, the two organizations agreed a brand change and, after consulting our workers and social base in Spain, the name Educo was chosen.

The aim of the collaboration between the two organizations is to join forces and bring together experience in the promotion of child rights, above all through education, in order to give continuity to projects, some of which might have been threatened given the global context. It is a combining of energies, experiences and knowledge to achieve greater impact in the projects that we work on. It has been a very enriching experience thus far.

Good governance (GRI 4.2, GRI 4.3, GRI 4.5, GRI 4.6, GRI 4.10)

Educo has created a **Code of Good Governance**, available on our webpage, which is guided by the Foundation's Statutes and aims to maintain and strengthen the principles on which our work is based, contributing to improved transparency and guaranteeing that the Foundation and its members exercise ethical governance.

Therefore, both the Foundation's Statutes and the Code of Good Governance protect against possible conflicts of interest which could affect the Board of Trustees, and defend the specific duties of the trustees when faced with situations that could compromise objectivity in the managing of the Foundation. At the same time, both documents detail, as a duty corresponding to the Board of Trustees, the periodic review of its own management and analysis of its fulfillment of responsibilities in the interest of improving its performance. As established in the Code of Good Governance, the Board of Trustees commits itself to carrying out a minimum of

³ The change of name in the Foundations Register was carried out in early 2014. Before this time, the organization was legally registered as Fundación Privada Intervida although the brand change took place in September 2013.

⁴ For more information on the legal intervention, see the **Transparency and Accountability Report 2012**

⁵ An ERE is a process detailed under current Spanish law in which a company in a difficult economic position seeks authorization to suspend or lay off workers.

two evaluations over its period of mandate, which corresponds to one at the halfway point and the other at the end. Therefore, the first evaluation for the current Educo Board of Trustees is programmed for 2015.

Likewise, the Foundation's Statutes regulate the appointment of members of the Board of Trustees, their duration on the Board, which is currently set at 5 years, and their renovation, and stipulate that the Board of Trustees will carry out its duties without payment.

The salaries of the members of the Executive Committee, as with those of all members of staff, are set according to the established salary brackets and are not affected by meeting targets.

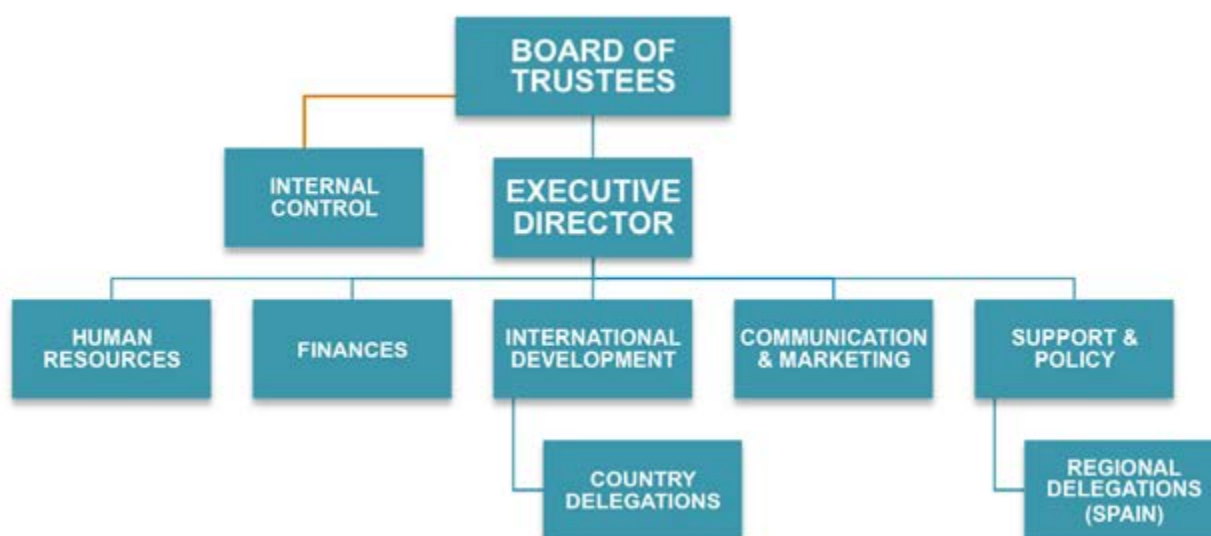
In accordance with the Statutes and Code of Good Governance, Educo understands the **division of powers** between the Executive Director and the Board of Trustees to be as follows:

BOARD OF TRUSTEES	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 the Foundation's operational management.
Supervise and support the Executive Director; define the Executive Director's functions and responsibilities, set his/her objectives and assess his/her performance on an annual basis.	Inform and be held accountable to the Foundation's Board of Trustees.

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

2.2 Operational structure (GRI 2.3, GRI 2.4, GRI 2.5)

Below is Educo's general organization chart for 2013, in which we see the Foundation's organization by areas:



Educo is made up of both the organization in Spain and the program countries.

In Spain, in addition to its Head Office, Educo also has several regional delegations. These **regional delegations** foster a closer relationship between the Foundation and its support base and facilitate our public awareness and development education activities.

In the countries in which the Foundation works, Educo has field delegations where it carries out its development projects. The **country delegations** may be branches of the Foundation itself or associate entities with which the International Development Division coordinates to fund, plan, manage and monitor projects.

In the country delegations, as well as working with its own teams, the Foundation also carries out projects through local partners. In 2013 Educo carried out projects directly in 5 other countries through local organizations (partners).

The following table summarizes Educo's operational structure.

EDUCO'S OPERATIONAL STRUCTURE		
Head Office	Head Office – Barcelona (c/Pujades 77-79, 08005 Barcelona)	
Regional delegations in Spain	Andalusia, Catalonia, Galicia, Madrid, the Basque Country, Valencia	
Delegations in other countries	LATIN AMERICA	El Salvador, Bolivia, Nicaragua, Guatemala, Ecuador, Peru
	AFRICA	Senegal, Mali, Burkina Faso, Ghana (since June 2013)*
	ASIA	Cambodia, India, the Philippines, Bangladesh

* Projects in Ghana, Benin and Togo are managed from Ghana.

3 PRIMARY ACTIVITIES (GRI 2.2, GRI 2.8)

Educo, in accordance with its institutional mission, "acts locally with the communities to promote sustainable social change by improving the living conditions of vulnerable populations, especially children, and by acting upon the causes of poverty and inequality". To this end, the Foundation's main aims are as follows:

- International development projects, especially aimed at children and which prioritize education
- Development education and awareness activities
- Social action in Spain
- Advocacy

For more information on the activities carried out by Educo, please consult our [Annual Report](#) (available in Spanish) and the information available on our website.

3.1 International development (GRI 2.2, GRI 2.8)

INTERNATIONAL DEVELOPMENT PROJECTS IN 2013, BY COUNTRY			
Continent	Country	Projects	Beneficiaries
America	El Salvador	10	76,979
	Bolivia	18	111,300
	Ecuador	3	27,123
	Nicaragua	3	38,996
	Peru	9	45,802
	Guatemala	11	179,749
	Senegal	7	8,572
AFRICA	Mali	8	28,839
	Burkina Faso	9	37,897
	Ghana*	4	5,620
	Togo*	2	18,449
	Benin*	5	966
Asia	Cambodia	9	29,186
	India	19	202,800
	The Philippines	5	118,081
	Bangladesh	12	44,901
Total		134	975,260

Source: International Development Division

*Development projects in Ghana, Togo and Benin are coordinated from our regional office in Ghana.

2013 DEVELOPMENT PROJECTS, BY SECTOR	
Sector	Projects
Education	67
Environment	2
Health	20
Food Security	8
Child Rights	15
Economic Development	17
Community Participation	5
TOTAL	134

Source: International Development Division

TOTAL NUMBER OF DIRECT BENEFICIARIES 2013	
Children and youths	678,948
Adults	296,312
Schools	2,257
Neighborhoods and Communities	1,108

Source: International Development Division

3.2 Education for development and public awareness (GRI 2.2, GRI 2.8)

Educo carries out development education activities with the aim of helping the educational community to promote the creation of an informed, critical, active and responsible citizenship working towards sustainable human development. To this end, Educo promotes knowledge, respect and defence of child rights and responsibilities through the Convention of Child Rights.

In addition, in line with our strategic priority, education in child rights is incorporated in a cross-cutting and specific way in the schools in which we work. The development education activities are carried out by all Educo's delegations in Spain. Below we see the global data for education and awareness raising activities carried out in 2013:

AWARENESS RAISING ACTIVITIES 2013			
Exhibitions	Hunger 0	10 centers	202 days
	A Look at the South	9 centers	101 days
	Life is in the Water	5 centers	175 days
	Child labor	10 centers	157 days
	Child rights	24 centers	295 days
	Education, the path to the future	28 centers	348 days
Events	103 events		
	31 cities		

Source: Development Education Department

- I Carrera Solidaria “Corre por sus Derechos” (1st Charity Race “Run for their Rights”):** On July 14 on Balarés Beach in Ponteceso, Educo organized the 1st Charity Race, Run for their Rights. This initiative was carried out with the participation of three schools from the area where we have been carrying out our education project this past year. The Schools of Nosa Señora do Faro do Ponteceso and Eduardo Pondal de Ponteceso both took part in this first charity race. Thanks to the support of the Ponteceso Town Hall, Begano Coca Cola and Vegalsa Eroski we set up this first race, as a result of which we were able reach out to the public and raise awareness about child rights, and collect around €800 for the SHE grants program.



- Children's Day:** To mark Universal Children's Day, an event was organized in Valencia together with other entities connected with children on the morning of Saturday 23rd November 2013. The event consisted of a marathon of activities aimed at children within the framework of the celebration of the 24th anniversary of the Convention of Children's Rights. Lots of families came to Valencia's Plaza De la Virgen square to celebrate the date with all the organizations involved.

3.3 Social action (GRI 2.2, GRI 2.8, GRI NGO2)

Social Action Program

Educo has been developing a Social Action Program (SAP) since 2011, supporting social organizations in Spain that work with children and adolescents at risk of social exclusion. The program's principle objectives are:

- To support and strengthen civil society, working in collaboration, through dialogue and debate with social organizations in Spain, contributing to the different responses required to guarantee child rights.
- To provide the country's social institutions with specific support for developing projects that work to improve the living conditions of vulnerable children or those at risk of social exclusion.
- To foster collective thinking on a child rights-based approach, through different actions.
- In 2013, the SAP has been able to support 82 projects aimed at vulnerable children in 53 towns and cities in Spain, in which 3,940 children have participated throughout the year.

Throughout the year, six national meetings were organized for the organizations taking part in the program, with the aim of fostering collective thinking on a child rights-based approach, sharing opinions and receiving feedback. As a result of the proposal made at the Madrid meeting, the SAP created and put into effect a virtual forum for the projects, for exchanging knowledge between professionals and creating bridges between organizations that allow experiences and ideas to be shared.

School Lunchroom Program

In September 2013, based on our analysis of *The decline in child rights in Spain 2007-2013* (available in Spanish), in which we expose the vulnerable situations in which many children and their families find themselves in Spain, as well as the consequences in different aspects of their lives such as food, education and social environment, we launched a new campaign at a national level with the ultimate aim of guaranteeing children's right to survival and development. The campaign consists of three phases:

- **Studies:** Publishing three studies: [The decline in child rights in Spain 2007-2013 \[2013\]; You never asked me before! \[2014\]; Rights don't go on holiday \[2014\]](#) (all available in Spanish) in accordance with Educo's conceptual framework of child wellbeing, with the aim of having an impact on child protection policies.
- **Training and teaching resources:** Carrying out development education activities in schools.
- **School Lunchroom Program:** Collaborating with local authorities through the allocation grants for school lunchrooms, to reach all school-age children in Spain whose families have difficulty providing a minimum of one healthy meal per day. The donations received in the first quarter of the program (between September and December 2013) allowed for 77,207 meals to be funded in 131 schools across all Spain's Autonomous Regions. For more information on the campaign, consult our web page [here](#).

Each year two surveys are carried out with the entities participating in the school lunchroom program (one at the halfway point and the other at the end of the year), in which they are asked about the effects of the grants in their centre. Overall the replies received up to now have been very positive and have shown improvements in truancy and school performance, amongst other things. The application of a token voluntary contribution of €1 per week from the families participating in the program is an example of one of the suggestions received and implemented in 2013.

3.4 Advocacy (GRI NGO5, GRI 2.2)

During 2013 Educo has implemented and participated in various campaigns that have a political impact, always with the objective of bringing about substantial and sustainable change in children and adolescents' living conditions, and that they should be able to exercise their rights.

All the actions and interventions carried out over the year have in common a focus on participation, both of the children and adolescents and the organizations which we work with, and the involvement of all our teams.

With the creation of the Strategic Plan and the adopting of a child rights-based approach for all our activities, Educo proposes the redesigning of an advocacy policy that will give coherence to its activities within this field whilst helping it to achieve its mission. This will be a participatory process with our stakeholders, which will culminate in the review and approval of an institutional advocacy policy that will establish the basic common criteria for lobbying in Spain and in all the countries we work in.

Below are two examples of work carried out in 2013:

The Philippines- Bata Muna Campaign In May 2013 our delegation in The Philippines joined a group of NGOs aiming to boost the national Bata Muna campaign, which promoted child rights in the country's national elections. The campaign sought to educate voters, candidates and the general public about the importance of respecting and promoting child rights in its policies. Thanks to the efforts and dedication of the Philippines delegation and the other NGOs involved, the campaign was able to have a considerable media impact and a high level of involvement. A total of 19 organizations, including social security and education departments, the Filipino army and 14 local NGOs, joined the campaign launch in the Bicol region, in which over 300 people participated.



Nicaragua- Global Movement for Children (GMC): Educo is a member of Global Movement for Children (GMC) a strategic alliance of organizations that have been working for the promotion, protection and defence of children since 2012. In 2013 we were officially incorporated into the Nicaraguan Chapter of the GMC. Our Nicaragua delegation team actively participates in the two working groups that have been created: The Post-2015 Objectives Group, which seeks to promote the Millennium Development Objectives (MDO) and the Group 3rd Optional Protocol, whose objective is to encourage Nicaragua to sign and subsequently ratify the 3rd Optional Protocol.

In 2013 the greatest achievement of the Group 3rd Optional Protocol was achieving a **national referendum with almost 300 children and adolescents** from different cities across the country, for which a child-friendly version of the High Level Panel Report was created.

As a result of its firm commitment and active participation, in 2014 our Nicaragua delegation was selected to be a member of the GMC Coordinating Committee, together with Save the Children and World Vision.



Preparing the way- some initiatives carried out in Spain in 2013:

- As part of the *Taula per a la infància i l'adolescència a Catalunya*, Educo participates in drawing up the Complete Plan for Childhood and Adolescence 2014-2017 in the children's social participation group.
- The Andalusian delegations of Action against Hunger, Educo, Save the Children and UNICEF have joined forces to analyse the relationship between childhood and the fight against poverty, as well as their treatment within Andalusian development policies. Together, this group has formed the Platform for Childhood in Andalusia.

4 MISSION, PRINCIPLES AND CODES (GRI 4.8)



The Foundation's mission is based on **"improving children lives and surroundings."** More information about Educo's mission, vision, principles and values is available [here](#) on our website.

Educo has developed several policies and codes in the interest of establishing principles and guidelines which should govern the Foundation's efforts to achieve its goals, in accordance with our institutional philosophy. We are currently in the process of preparing the new institutional Strategic Plan for 2015-2018. As part of this process—and in accordance with the new approach set forth by the Plan—over the course of the next year we expect to develop a series of new institutional policies and their respective protocols and procedures.

Below we detail all of the policies and codes which were applicable (or in the final phases of development⁶) in the year 2013, as well as their scope and implementation status.

Document	Scope	Current status
Ethical Code	Global	Approved and published on the webpage. Pending: revision of the Code within the framework of the new Strategic Plan; greater internal dissemination.
Code of Good Governance	Executive Director and the Board of Trustees	Approved and published on our website. Pending: Regulating the monitoring of compliance with the Code.
Child Protection Policy	Global	It is necessary to revise this policy to reflect the changes which have taken place in the organization in 2013. The revised version should be published mid-2014.
Code of Conduct for Working with Children	Of obligatory compliance by all persons associated with the Foundation.	Approved and published on our website. Pending: greater dissemination of the Code; monitoring of compliance.
Complaints and Feedback Policy	Global	Internal policy and procedure approved and published. Pending: Continuing with its implementation in all countries.
Quality Management and Social Responsibility Policy	Global	Approved and published on our website.
Protection Policy (of assets and persons)	Applicable to all Educo staff working in or traveling to the program countries.	In final stage of development. Pending: review, approval and publication.

⁶ For administrative purposes we also have various manuals and protocols, such as the Travel Policy, which establishes the procedures for work-related travel, and the Expatriation Policy, which regulates the expatriate conditions for Educo's development staff in the countries we work in.

5 OUR STAKEHOLDERS (GRI 2.7, 4.4, 4.14, 4.15, 4.16, 4.17, NGO2, NGO9)

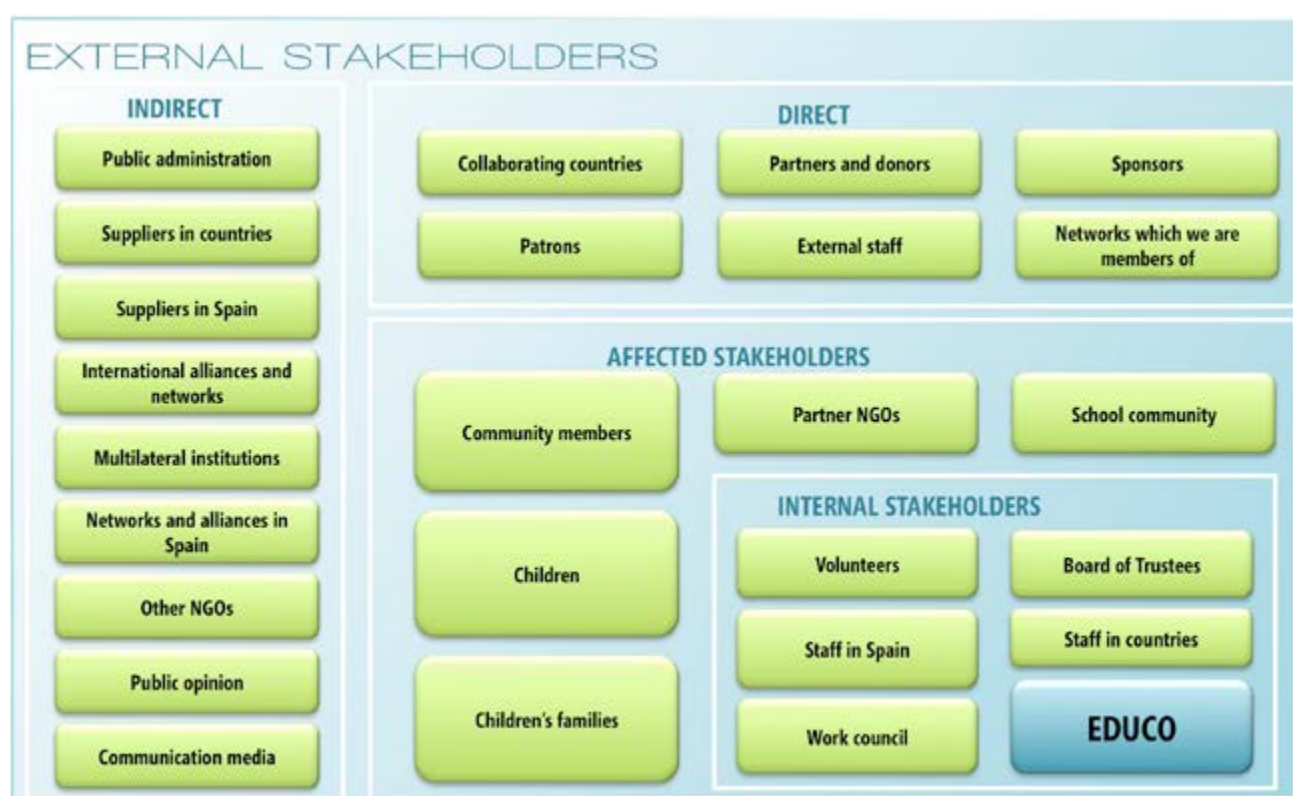


5.1 Identifying and selecting stakeholders (GRI 2.7, GRI 4.14, GRI 4.15)

MAP OF EDUCO'S STAKEHOLDERS (GRI 4.14)

The following image shows Educo's stakeholders, classified according to the Foundation's relationship and commitment with each interest group. Recognizing and classifying our stakeholders enables us to improve transparency and accountability, as well as to build stakeholders' relationships with and confidence in Educo.

Identifying and selecting the stakeholders which Educo works with is carried out according to work areas and in accordance with their established criteria. The following chart summarizes the criteria used for each group.



STAKEHOLDERS	CRITERIA FOR STAKEHOLDER IDENTIFICATION & SELECTION (GRI 4.15)
Beneficiaries	<p>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:</p> <ul style="list-style-type: none"> • 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. <ul style="list-style-type: none"> ✓ Once the geographic area has been identified and the overall goal of the intervention has been determined, in the case of direct implementation the Foundation conducts a more in-depth appraisal using full questionnaires (for example, the situation in each primary school) and participatory processes (self-appraisal workshops) with the potential target groups. This enables us to refine our assessment of the problem issues, specify the appropriate action lines, complete the table with all of the actors who will form part of the projects and establish the specific criteria for selecting the beneficiary populations. ✓ In general, the criteria (both collective and individual) aim to select the most vulnerable groups affected by the identified problem, provided that this guarantees the project's social viability. <p>When working with partner organizations, Educo assesses the effective undertaking of this process in its proposals.</p>
Collaborators	<p>Educo is committed to the sponsors and donors who choose us as the vehicle for their economic support for development projects, and in doing so place their trust in our work.</p> <p>In March 2013 a thorough segmentation study was carried out on our databases which, together with the donor focus groups, have allowed us to be led by micro marketing and loyalty strategies more in keeping with the interests of each group.</p>
Staff	<p>Educo has an institutional commitment to its employees, as well as a legal obligation. Employee selection is carried out based on the following criteria:</p> <ul style="list-style-type: none"> • Definition of the competency profile for each job • Evaluation of the specific competencies for the job: technical, cognitive and relational capacities, ability to act and achieve results • Evaluation of Educo's specific strategic competencies: knowledge and sensitivity with regard to development, commitment to child rights, critical approach and concern for social responsibility
Volunteers	<p>Educo selects its volunteers based on:</p> <ul style="list-style-type: none"> • Ideas in keeping with the Foundation • Personal commitment to child rights • Motivated by solidarity, development through cooperation and human rights • Experience and/or training in the field of education
Local partners	<p>Educo selects the local partners it works with based on the following criteria:</p> <ul style="list-style-type: none"> • Ideas in keeping with the organization's mission and vision. • Existence of a solid organizational structure, guaranteeing the organizations' stability and consistence. • Transparency in financial management; implemented accounting procedures and control systems • Technical knowledge and experience in the intervention sector • Work with development networks and public administrations • Our work is in line with the principles and guidelines established in The Partnering Toolbook of the Partnering Initiative.
Alliances and networks	<p>Educo is committed to networks and alliances all over the world based on the following criteria:</p> <ul style="list-style-type: none"> • 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 proposition 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

Public administrations	<p>In keeping with the Paris Declaration, Educo unifies and coordinates its actions with the different levels of public administrations (central, regional, provincial and local government) of the countries in which it works, especially those connected with Children. The following criteria are applied to identify these actors:</p> <ul style="list-style-type: none"> • Relevant powers • Territorial relevance • Relevant themes <p>These criteria are used to map the structure of the different public administrations and evaluate the relevance that each of them has in designing and implementing the organization's programs. In general, Educo establishes two types of relationship with these actors during the project cycle:</p> <ul style="list-style-type: none"> • <u>Action in direct support of public administration policies and programmes</u> • <u>Actions which complement public sector interventions</u>
Collaboration with companies and sponsors	<p>The Ethical Code establishes the principles to guarantee that Educo only works with companies whose activities do not conflict with its mission and values. Educo will reject any type of collaboration with companies which:</p> <ul style="list-style-type: none"> • Have been proven to have committed illegal activities, violated human rights or carried out exploitative work practices • Violate child rights • Produce or traffic arms • Carry out activities or produce products which represent an affront to health • Illicitly appropriate natural resources or carry out practices which overly exploit natural resources <p>From 2013, companies that collaborate with Educo should sign a letter of commitment to the principles established in the Ethical Code.</p>
Suppliers	<p>Educo has a preference for local suppliers and selects them based on the evaluation of the service or product and its economic value. In addition, when possible, social and environmental factors are taken into account in the selection process. We have an evaluation procedure for suppliers endorsed by Bureau Veritas.</p> <p>Suppliers in the field will also be selected based on criteria from the Ethical Code, but adapted to the needs and customs of the country in question.</p>

5.2 Stakeholder engagement (GRI 4.16, GRI 4.17)

Stakeholder participation and their relationship with Educo depend on the connection with the organization and the mutual influence in the development of the projects and activities.

In any case, Educo uses communication and transparency mechanisms with all its stakeholders and with society in general. To achieve this, Educo has communication and information channels which are open to the public and allow any person or organization to interact with the organization: telephone, Email, mail, web page, social networks, as well as via our delegations.

5.2.1 Beneficiaries

For information about how the organization involves its beneficiary groups, see section 6: International development.

5.2.2 Staff and volunteers

For information about how the organization involves its workers and volunteers, see section 7: Our team.

5.2.3 Collaborators

For Educo's sponsors and donors, there is a permanent collaborator service center to handle their requests and complaints.

In addition, the Educo quality control system, annually checked by Bureau Veritas, is based on monitoring measures to ensure the satisfaction of our collaborators. As part of this, an annual satisfaction study is carried out amongst collaborators to discover their opinion about different matters. In the 2012 study, we asked our collaborator base about two specific issues:

- **Collaboration:** their motivations and experience of sponsoring
- **Trademark:** the brand's reputation and visibility

Collaboration:

In January 2013 a working group was put together to look into improving customer loyalty. Focus groups were carried out with sponsors in Seville, Madrid and Barcelona, in which participants were asked to evaluate all aspects of loyalty-building used to communicate with sponsors. The knowledge gained from these sessions was used by the working group to implement the following improvements, in collaboration with the country teams:



Greater personalization of the loyalty program:

- ✓ Periodic sending of updated photos of the sponsored children to the sponsors
- ✓ Sending the sponsors free drawings done by the children instead of drawings done with templates
- ✓ Encouraging correspondence with the children through letters
- ✓ Encouraging trips by the sponsors to the countries, to visit their sponsored children
- ✓ Communication of specific country information

Improving the communication type and flow:

- ✓ Changing the focus of all communication with the sponsors and with society in general
- ✓ Changing the model of the corporate web
- ✓ Changing the format and contents of the corporate magazine
- ✓ Changing the annual report to a digital format (full implementation due in 2014)
- ✓ Communication of information specifically relating to the children rather than to projects in general

The implementation process for all these improvements is due to finish in December 2014 and therefore an evaluation of their impact is not foreseen until the end of 2015 or the start of 2016.

Trademark:

As a result of the combining of efforts and knowledge of Educación sin Fronteras and Intervida, a common project was launched which led to the creation of a new brand. Once this decision had been taken, collaborators and staff were consulted on different options for the name, logo and other brand characteristics, through an online survey. Some of these brand characteristics were based on conclusions drawn from the focus groups. Although it was a non-binding consultation, the opinions of the survey participants were taken into account in the decision to choose the name Educo. This brand and its features are what have been used by the organization since their implementation in 2013.

Social base (GRI 2.8)

NUMBER OF COLLABORATORS 2013	102,381	
Source: Contact Center		
ON-LINE PRESENCE	2012	2013
Followers on Facebook	7,811	38,080
Followers on Twitter	11,377	17,410
Web visits (Intervida + Educo)	398,273	701,002

Source: Marketing and Communication Division

5.2.4 Partners

For information about how the organization involves its partners, see section 6: International development and section 3.3: Social action.

5.2.5 Institutional relations and networks:

Educo encourages relationships with other NGOs and participates in national and international networks and working groups in order to achieve the following objective: to be a vehicle for change in favor of child wellbeing.

Educo's participation in networks takes place at all levels: local, national and international. For this reason, the Foundation's actions must be coherent with all organizational levels of these networks: from the most local to the most global.

Educo participates in the following networks (GRI 4.13):

International level	CoNGO (Conference of NGOs with Consultative relationship with the United Nations) Educo has special consultative status in ECOSOC since 2001.
	Child Rights Connect (NGO Group for the Convention on the Rights of the Child.)
	Membership in the INGO Accountability Charter
	Member of People in Aid (since 2013)
National level (Spain)	Spanish Association of Foundations
	Spanish Association of Fundraising (since 2013)
	Spanish Association for Quality
	We take part in the AECID's (Spanish Association for Cooperation and International Development) round table on childhood, in the creation of their master plan (since 2013).
	The Spanish Network for Development Studies (since 2013)
Regional level (Spain)	Catalan Foundation Coordination (group of social action organizations)
	Catalonia Roundtable on Childhood and Adolescence (since 2013)
	Platform for Childhood in Andalusia (since 2013)
Local level (Spain)	Red de Derechos de la Infancia del Ayuntamiento de Barcelona
	Comisión de Educación del Ayuntamiento de Badalona (since 2013)
	Asociación de ONGD de Sevilla
	Plataforma de voluntariado de la Universidad de Pablo Olavide Sevilla (since 2013)
	Development Council of Bilbao Town Hall
	NGDO Network Comercio Justo Bilbao
	Valencia Network of organizations Day of the Child (since of 2013)
	Citizen Commitment for Sustainability 2012-2022 (Barcelona)
Regional or national level in the countries	We form part of over 100 networks and platforms at local and national levels in the countries we work in. The aim of these alliances is to coordinate efforts with other development actors, influence public policy on children and integrate and complement public programs, especially those relating to education and health.

Educo voluntarily commits to the following local, national and international initiatives (GRI 4.12):

- **The INGO Accountability Charter commitments to accountability:** The Foundation has subscribed to the principles recognized in the INGO Accountability Charter since December 2011, and applies them throughout the organization.
- **People in Aid Code of Good Practice:** Educo has been a member of People in Aid since 2013 and is committed to applying the principles listed in its Good Practice Guide throughout the organization.
- **Códigos Éticos de la Asociación Española de Fundraising (Spanish Fundraising Association ethical codes):** Educo has been a member of the AEF (Spanish Fundraising Association) since 2013 and complies with its ethical codes and good practice in all its activities and fundraising.
- **Compromiso Ciudadano por la Sostenibilidad 2012-2022 Agenda 21 Barcelona (Citizen commitment to sustainability 2012-2022 Agenda 21, Barcelona):** Educo has been a signatory of this local sustainability and environmental initiative since 2012.
- **Acuerdo ciudadano por una Barcelona inclusiva (Citizen agreement for an inclusive Barcelona):** In 2013 Educo ratified its commitment to this local network, which works to promote development and the coordination of social inclusion networks.

5.3 Mechanisms for managing complaints and feedback (GRI NGO2, GRI NGO9, GRI 4.4)

Complaints and Feedback Policy

For Educo, the correct management of complaints and feedback is an essential part of effective accountability.

Complaints and feedback from all stakeholders are handled according to the Complaints and Feedback Policy **Complaints and Suggestions Policy**. This policy provides **the general framework and principles to be applied throughout the organization**, with which each country will develop its own regulations and procedures, adapted to the needs of its stakeholders and the local context. The policy can be easily accessed through our webpage and is available in the Foundation's three working languages, Spanish, English and French.

In accordance with the complaint management procedure for Spain (which is audited by Bureau Veritas), two people have been designated to manage complaints received by Head Office. The complaints received through other departments (e.g. those which arrive through social networks) are collected and transmitted to these people.

For cases which require a more in-depth investigation or analysis, a special committee is convened, with representatives from the departments involved, but not anyone directly involved, in order to maintain impartiality. This commission is then responsible for gathering the relevant information to analyze the facts and to interview those involved in the investigation. Educo promises to contact the complainant with a response within 15 days of receipt, or to inform them of the progress made up to that point with an estimation of when they will receive a further reply.

In 2013 in our Barcelona headquarters we set up two additional channels specifically for making complaints and suggestions: we installed two suggestion boxes accessible to all staff and volunteers in our headquarters, and we created a new email address, opina@educos.org, for receiving complaints and suggestions from all stakeholders, internal or external. We continue to work on ways to promote the complaints and suggestions mechanisms and to better integrate a culture of participation and feedback across the whole organization.

We are currently in the process of implementing our Complaints and Feedback Policy in our country delegations to ensure that well-known, easily accessible mechanisms are available to all our stakeholders. We recognize that this is a learning process which takes time and that each country has its own, individual context which we have to adapt to. We have found it very useful to exchange knowledge and experiences with other NGOs; in 2013 we participated, together with four other international NGOs, in a working group coordinated by the INGO Accountability Charter on complaints and feedback mechanisms.

We also proactively seek opinions and suggestions through different satisfaction surveys, meetings and focus groups which we organize with our stakeholders. The following is a selection of the most relevant processes carried out in 2013:

- Evaluations of educational activities for schools participating in our Education for Development workshops, which are carried out after every workshop
- Evaluation questionnaires for schools participating in our Social Action Program
- Satisfaction survey for sponsors who visit our projects
- Psychosocial risk survey conducted with Educo Spain staff. For more information about the feedback received, see section 7, Our team.
- Evaluation questionnaire for our collaborators on the new format of our magazine
- Each of these processes leads to an action plan which enables us to further promote a culture of participation and continuous improvement across the whole organization.

Satisfaction survey for sponsors who visit our projects –Cambodia and Peru:

Despite very positive comments received regarding our projects, two sponsors (who travelled to Cambodia and Peru) considered that it would have been useful to have been provided with more information prior to their trip. As a result of these comments, we are reviewing the protocol and the documentation related to travel to the countries where we work, in order to encourage and facilitate visits to projects. This is being done in accordance with our Child Protection Policy and the needs of our country delegations. Furthermore, for 2014 we plan to create a new Sponsorship Policy that will improve current protocol for visits to projects.



Internal committees

The staff at Educo Spain is represented by the Work Council (see section 7, Our team) and the Health and Safety Committee. The latter is regulated by Spanish Law 31/1995, of 8th November, regarding Risk Prevention in the Workplace, and is made up of both trade union representatives and staff appointed by management, in equal proportions (three of each). Its work aims to prevent, control and advise on work-related health and safety topics.

Human resources policies

Educo has a range of policies and regulations complementary to the Complaints and Feedback Policy, which define the framework of reference for making complaints and suggestions related to employment rights and conditions. These are:

- Internal regulations on employment rights
- Code of Conduct for Working with Children
- Protocol for conflictive situations
- Expatriates' Policy

Managing complaints and requests from sponsors

The requests and disconformities we receive from sponsors, partners or future sponsors in relation to their collaboration with Educo are managed via our Contact Center, in accordance with a specific procedure established for this.

All of these complaints, as well as the requests and administrative processes related to our collaborators, were dealt with and resolved according to the established procedure and within the set period of 3 days.

Complaints received in 2013: main issues	Number of complaints
Loyalty-building campaigns	9
Access to information	6
Payment processing	3
Travel to projects	2
Surveys / market research	2
Sponsorship administration	2
Other matters	5
Total	29

6 INTERNATIONAL DEVELOPMENT (GRI NGO1, NGO3, NGO4, NGO6, SO1)



6.1 Stakeholder participation (GRI NGO1)

Stakeholder involvement, or participation, is one of the five principles of Educo's Strategic Plan 2011-2014, and thus a participatory process is systematically integrated in our project management in all of the programme countries. In recent years we have promoted a more efficient and meaningful stakeholder participation. Educo began to adopt a child rights approach in the management of our programs in 2012. By incorporating this approach, stakeholder participation, especially that of children, became an integral part of our way of working and the design of our programs, their implementation, monitoring and evaluation.

Given the geographical and cultural diversity of our field of intervention, the adoption of a child rights approach has been gradual and the means of incorporation has varied depending on local contexts. Within the integration of this approach, and as part of the implementation of our new strategic plan, during the second semester of 2014 we created a new, institutional participation policy, which will guide our work in involving stakeholders in all aspects of our activities. For this indicator, we present the following examples from 2013:

Example NGO1.1: Involving children, families, teachers and local authorities in different phases of the *Escuela abierta a la comunidad* (School open to the community) project in El Salvador

In implementing this project, the idea was to contribute to improving quality in education through the active participation of children, parents, and local actors who share responsibility for the educational process, in accordance with the strategic guidelines of the Social Education Plan 2009 – 2014 “Vamos a la Escuela (Let's go to School)”, according to which the strengthening of school and curriculum management in education centres would strengthen the participation and capacity of the educational community. The Project also developed an internal organizational strategy with children and adolescents to include training in subjects such as leadership and participation and the forming of key groups such as the Student Council and the Family School.

How have the stakeholders been involved in the identification phase? Children and adolescents were consulted in the rural participative diagnosis carried out in 2012. Focus groups were created in which it was the children and adolescents themselves who identified the needs of their schools and communities, which gave rise to proposals for specially adapted development projects.

How have the stakeholders been involved in the implementation phase?

One of the pillars of the project is the creation of Student Committees, in which the students become active protagonists in the improvement of their schools. In these committees, the students' opinions and proposals are taken into account to strengthen their school and community. They learn about school management, they exercise their rights as citizens and, in the process, leaders are formed.

How are the stakeholders involved in the midterm evaluation?

Children and adolescents are involved in the midterm evaluation which is currently underway to see how to adapt the implementation of the project according to comments provided by children and adolescents, educators and community organizations.

Achievements:

- 24 Student Councils, comprised of 57% girls and 43% boys
- 228 primary school boys and girls make up the Student Councils.
- 470 parents took part in the Extended Family Schools.
- 24 work plans have been drawn up by the students, which will be managed with the help of families, teachers and actors in the community.
- 5 signed municipal agreements in which regular commitments from the town halls are established to support the implementation of the girls' and boys' work plans.

Example NGO1.2: Involving different stakeholder groups in project design and implementation for promoting a Child Friendly Local Governance Project in Bicol, the Philippines.

Following a child rights situational analysis conducted jointly by local partners in 2011, Educo launched the Child Friendly Local Governance Project in 2013. Educo, as an independent international NGO, was able to coordinate various stakeholders, including elected government officials, local non-elected civil servants, a community-based local NGO (BCCD), AKAP (a research think-tank of Ateneo Human Rights Centre of Ateneo de Manila University), community leaders and members as well as children.

How were the stakeholders involved in the project's design and implementation?

For this project, six mayors made a clear commitment to establishing child friendly municipalities, a good governance framework with a child rights-based approach, set by UNICEF. Municipal governments, Local Government Units, Department of Interior and Local Governance, Barangay (the smallest governing units) representatives, parents' representatives, children and youth representatives, and local NGOs are the main protagonists of the project, and Educo's role was limited to providing technical support and coordination effort.



Photo: Project launch, organized by youth and child representatives and coordinated by Educo.



Photo: Project launch with attendance of municipal leaders

The novelty of this project is the leadership role that children played. They themselves led the initial project identification process using the tools prepared by AKAP. They themselves led the initial project identification process using the tools prepared by AKAP. An important part of the project implementation is also carried out by youth representatives who lead children's events, congresses and focus group discussions.

6.2 Systems for project monitoring, evaluation and learning (GRI NGO3)

As part of integrating a child rights-based approach, we place a special emphasis on a process of collective learning. That is, whilst the final results of the projects are important for accountability, the learning process of the project cycle is equally important for the project participants and key stakeholders, as they themselves have the ultimate project ownership. We believe that in encouraging stakeholder responsibility for project effectiveness, we have to first establish a systematic learning process.

During the second half of 2013 we developed a new institutional Policy for Project Monitoring and Evaluation, which sets out standards, mechanisms and tools for defining effective monitoring, evaluation and learning systems both in Spain and in our country delegations. This policy is currently being revised to ensure that it is fully aligned with a child rights approach and our new Strategic Plan, which places special emphasis on evaluation and learning as key elements to be prioritized throughout the organization. Thus, in 2014 we created a new impact and learning unit in Barcelona that will coordinate our work in the field.

For this performance indicator, we present two examples from 2013. In both cases, we were positively surprised to see how the key stakeholders developed their leadership, responsibility and ownership through capacity building and awareness-raising processes in 2012, which resulted in program and policy changes in 2013. In short, the changes that we could see in 2013 were only possible because of the extensive groundwork led by our local teams in 2012.

Example NGO3.1: Project change in reading program (Pro.1425) in the Philippines

The purpose of this project is to increase the quality of education through supporting the reading program led by the Department of Education (Ministry of Education). This was a government initiative to reduce the level of illiteracy amongst primary school children.

The change was introduced through an initiative from the stakeholders.

Educo has supported this program in the Bicol region since 2005. Nevertheless, after monitoring the project and the participative learning processes, Educo introduced a radical change in the project in 2013. Before 2013, as an integral part of the project, Educo gave the same classes in all schools; nevertheless, the stakeholders soon came to the conclusion that each school had different needs, and that Educo's one-fits-all approach did not fully respond to them. Thus, following this learning experience in 2012, for the project implementation in 2013 each school set up a committee for a reading program, composed of parents representatives, pupil representatives, the head teacher, and a reading program coordinator teacher. The committee, at the beginning of a school academic cycle, drafted their own activity proposal based on their needs and implemented the project with the technical support from Educo.



Inauguration of a library designed and constructed by school committee members, with the financial and technical support of Educo

How did the change make the project more effective? To switch the leadership role was not an easy task. Previously, all the project activities had been drafted by Educo together with the Department of Education. Therefore schools and communities had not needed to take full responsibility for the project implementation. With this change, the reading program committee has to assume the responsibility for designing, implementing and evaluating the progress of the activities.

How was the change announced? The change was brought about by the stakeholders, mainly by the teachers and parents, and a joint conclusion was drawn up between Educo and the stakeholders. Educo, the Ministry for Education and the school directors were responsible for announcing the changes to the project.

In 2013, several schools chose different options, such as for example building a library using a local architectural style, buying books, etc. Educo merely provided the technical support to accompany the process.

Example NGO3.2: Evaluation and learning for strengthening the capacity of children in Nicaragua

The project was aimed at consolidating the end of a six year intervention in the designated schools, through processes to strengthen abilities and build on successful experiences in education and health which would contribute to sustainable development for the schools and families involved.

A total of 34 schools from the 3 cities involved in the project took part, with the participation of children, parents, teachers and representatives of MINED (the Ministry for Education).

Putting training in the spotlight has provoked changes in the children involved in the process, such as improvements or an increase in the ability of the children involved to express themselves, relate to and lead others. It has also led to the greater participation from the children in areas of leadership, with an increase in their self-esteem and improved interpersonal relationships.

The training process has also had an effect on the way the children's schools are organized, from the creation of groups (the process has been one of groupwork) to the analysis of and reflection on some of the phenomenon experienced within the said groups.

6.3 Measures to integrate gender and diversity (GRI NGO4)

Educo works to defend women's full enjoyment of their rights, basic liberties and citizenship as a mechanism for eliminating inequality and achieving gender equality.

As such, we apply a gender focus in the planning, execution, monitoring and evaluation of our development projects. For more information, see our [Gender Policy](#) and our [Guidelines for integrating a gender perspective](#) (both available in Spanish).

Educo's Strategic Plan establishes gender equality as a cross-cutting aspect in all interventions. By doing so, the intention is for all projects to contribute in some way to the empowering of women and guarantee that they may exercise their basic rights, eliminating any form of segregation or discrimination. This is reflected in the priority given to women as beneficiaries of our activities as well as their effective participation in managing actions within the projects. The development objectives aim above all to allow for:

- Equitative access to economic resources
- Access to basic services through women and children's education and health
- Eradication of abusive gender practices (violence, child marriage, etc)
- Public participation of women

We are currently developing a Non-Discrimination Policy for 2015 that will establish guidelines to ensure the systematic integration of a focus on gender and diversity at all levels of the project cycle.

For this performance indicator, we present an example of our work in Senegal in 2013:

Example NGO4.1 Literacy project in Senegal

The overall aim of this project is to contribute to eradicating illiteracy and improving the living conditions of the people in the Senegal delegation's intervention zone in the Dakar region. To this end the project initially anticipates teaching 720 participants to read and write, with a minimum of 75% of these being women, with the aim of providing them with a wide range of abilities, information and knowledge and thus allowing this underprivileged group to operate with the benefit of qualitative changes. The project now has 760 participants, of which 98% are women.

- Specifically, the objective will be achieved through:
- Two year training (to read and write);
- Program in support of income-generating activities;
- Reinforcing the organizational ability of the participating organizations;
- Support for the creation of a literate environment with the aim of consolidating the knowledge acquired;
- The development of an inclusive collaboration and an impact in favor of literacy.

To summarize, the goal is to teach the participating groups to read and write so that they can find solutions to their socio-economic problems by developing technical abilities related to activities that generate income.

The literacy classes also enable small-scale project management to be carried out. To complement these, training in abilities relating to the income-generating activities is offered, such as in the preservation of fruit, soap making etc. The women choose which are the income-generating abilities and activities that they would like to work on. Educo provides support according to available resources and market demand.

Educo gives priority to women in the process of identifying benefitted members. The project promotes the empowerment of women, giving them greater access to economic resources, raising their self-esteem and improving their social relations in the community.

Moreover, Educo coordinates with the Ministry of Education's Literacy Department, which is responsible for monitoring and evaluating improvements in literacy and providing technical support.

6.4 Coordination with other actors (GRI NGO6)

As stated in our Strategic Plan 2011-2014, we promote “alliances with entities in civil society and public administrations which facilitate the achievement of specific objectives and improve the quality and scope of the development results.” Therefore we not only take into account other actors’ activities, but we also actively look for coordination in order to increase the effectiveness and efficiency of our projects. In doing so, we pay special attention to encouraging greater participation from local authorities so that they take responsibility for the future sustainability of the project.

For this performance indicator, we present examples from 2013:

Example NGO6.1 Coordination with local NGOs and other authorities from Cambodia

In Cambodia, given that there are over 3,000 NGOs working in the country, Educo took the strategic decision not to replicate or replace the efforts of other organizations, but rather to support the work of small and medium-sized local NGOs to strengthen local civil society. In doing so, we created strategic alliances with other small and medium-sized Cambodian NGOs (CCPCR, KAFODC, KNKS, SCC), located in the provinces of Svay Rieng, Kratie, Battambang and the city of Phnom Penh. With these local NGOs, we made a development plan of capacities for each entity. As a fundamental part of the plan for the development of the organization and its workers, Educo coordinated with another local NGO, Child Wise Cambodia, specialized in educating teachers in the field of child protection and support for organizations that wish to become Child Safe Organizations. In addition, Child Wise Cambodia carried out training in child rights and protection for state schools and staff at the Provincial Department for Education, Youth and Sport in Battambang, where Educo supports 17 schools that wish to become Child Friendly Schools.

This is an excellent example of the way in which Educo takes advantage of its experience as an existing local NGO to create links between local NGOs and strengthen their capacities, whilst at the same time increasing efficiency and effectiveness of projects.

Example NGO6.2: Strengthening the coordination mechanisms for protecting children in order to create a centre for street children in Benin

Our work to strengthen the “Réseau des Structures de Protection des Enfants en Situation Difficile (ReSPESD)” network has mainly focused on improving coordination in the structures which make up the network. It is made up of 57 civil society organizations whose work and presence extends throughout the whole country. A fundamental element for improving internal coordination has been the creation of a permanent secretariat, which plays a key role in relations with state organizations and those responsible for caring for children in difficult situations.

Thus, the actions carried out have focused on various aspects. We would first like to highlight the advocacy activities carried out in favor of child rights to encourage government responsibility at both national and local levels. To this end we have enabled coordination between the different local actors and organizations, seeking genuine involvement of children in defence of their rights so that their voices may be heard and their rights respected, which is the second aspect to be highlighted.

Finally, with the aim of guaranteeing sustainability of implemented activities and having made possible the adoption by the government in 2012 of the “Regulations and standards of shelters for children in difficult situations”, teaching materials have been created to spread these standards and regulations with the aim of allowing them to be adopted by shelters which operate in the country.



Photo: Teacher training in regulations and standards

6.5 The impact of our operations on communities (GRI SO1)

As stated in our Strategic Plan 2011-2014, Educo “achieves sustainable changes over a medium term in the areas where it acts, through the efficient management of resources, the active participation of the community and the involvement of public institutions.” Therefore, right from the project design stage we try to plan for our eventual exit from the community. Without a well-planned entry, guaranteeing a responsible exit is difficult.

In this section we would like to present the following good practice in which an exit plan has been created together with other stakeholders. In these cases, the main stakeholders were well informed and were aware of the project development calendar, including the road map and the challenges.

Example So1.1: Entering, operating in and leaving youth centers in El Salvador

The youth centre is designed as a participation space for children, adolescents and young people as social actors and protagonists in their own development, with a dynamic, positive, open, cultural and preventative approach. This promotes their sociocultural development and the conscious and progressive exercising of their rights.

The project provides young people with places to meet and develop, where they can discover common inspiration, take part in activities that meet their expectations, and develop a variety of abilities (artistic, organizational, advocacy etc.). The aim is for them to grow as human beings, as a group, to find themselves and to have better perspectives to construct life projects; to meet others with whom they can join forces to take on collective projects; to find a space where they can live together and relate with one another to experience social transformation against the backdrop of their adverse daily reality.

Exit strategy for the youth centers project

The strategy is implemented from the start of the intervention, making it clear to the city authorities from the outset the timeframe during which they will be accompanied by Educo, and the subsequent transfer of power to these authorities, to ensure the project's continuity.

- Cooperation agreements are signed between Educo and the municipal authorities, in which both parts agree on their responsibilities, including the technical and economic aspects required for the running of the youth centers.
- The city authorities and Educo assign resources in their annual budgets for the shared implementation of the project.
- A contact person is assigned from the city council together with an expert from Educo, to oversee the implementation and regular monitoring of the project.
- At least two people are trained (facilitator and librarian) in areas relating to the administrative and technical management of the youth centre.
- The facilitator is helped in the task of identifying local actors who can collaborate with organizing the young people and creating a “management committee” for the Youth Centre.
- The young people who form this “management committee” are trained and assessed in the participative creating and monitoring of the strategic and operative plans for each youth centre.
- The management committee is helped to identify alternative sources for technical development, so that they can make contact with them.
- The project is transferred to the municipal authority which, together with the management committee, participates in coordinating the youth centre's running costs.
- It is expected that every two years a new management committee will be appointed, in order to involve more young people in the process so as to assure its continuity.

Summary by stages

- STAGE 1. Promotion and convening
- STAGE 2. Organization and integration
- STAGE 3. Complete training
- STAGE 4. Community influence
- STAGE 5. Empowering, taking control and management
- STAGE 6. Transfer
- STAGE 7. Sustainability

7 OUR TEAM (GRI LA1, LA13, EC7, LA10, LA12, 4.4, NGO9)



7.1 Staff (GRI LA1)

Educo has a professional team working across our different countries to achieve our objectives and fulfill the institutional mission.

As established in our Ethical Code, the principle of equity underlies staff working conditions, with respect for the institutional standards of equal opportunity and diversity, through different mechanisms such as: salary policies, procedures and personnel policies.

The employment conditions of Educo staff in Spain are determined by that which is stipulated in the *Convenio Colectivo de Oficinas y Despachos de Cataluña* (Collective Labor Agreement for Office Workers in Catalonia), as well as the *Estatuto del Cooperante* (Aid Workers' Statute). However, Educo has internal labor norms which regulate and improve upon the employment conditions established by the *Convenio Colectivo*.

Employment conditions in the other countries where we work comply with the respective current legislation. Moreover, Educo has a Labor Relations Handbook which guarantees the rights of delegation staff and includes employment conditions which improve upon those established by their respective work codes.

Diversity (GRI LA13, EC7)

In 2013, Educo was admitted as a member of **People in Aid**, a network which promotes quality human resource management in the humanitarian and development sectors. As part of its commitment to this initiative's Code of Good Practice, Educo has identified a series of policies and procedures which are needed to improve the Foundation's human resource management practices. One of the top priorities is to draft the Non-discrimination Policy, which will be prepared during the second half of 2014 and which will act as a framework of reference for the promotion of equality and non-discrimination in the Foundation.

For the purposes of this report, we have established **age, gender and country of origin** as indicators of diversity among Foundation staff.

The following table shows the distribution of Educo staff by country, contract type, gender and age group.

Country	NUMBER OF EMPLOYEES	BY CONTRACT TYPE				BY GENDER		BY AGE GROUP		
		Permanent	Temporary	Full-time	Part-time	Men	Women	Under 30 years old	Between 30 and 50 years old	Over 50 years old
Spain	112	108	4	101	11	39%	61%	5.4%	79.5%	15.2%
El Salvador	164	160	4	164	0	59%	41%	1%	91%	8%
Senegal	7	7	0	7	0	44%	56%	22%	78%	0%
Cambodia	20	3	17	20	0	35%	65%	60%	40%	0%
India	5	3	2	5	0	60%	40%	0%	100%	0%
Mali	50	25	25	50	0	63%	37%	27%	73%	0%
The Philippines	85	57	28	85	0	54%	46%	46%	52%	2%
Bangladesh	384	376	8	378	6	35%	65%	21%	75%	4%
Bolivia	65	12	53	22	43	37%	63%	20%	79%	1%
Ecuador	34	19	15	34	0	63%	37%	40%	60%	0%
Nicaragua	63	48	15	63	0	47%	53%	17%	67%	16%
Guatemala	32	13	19	32	0	63.5%	37.5%	50%	44%	6%
Peru	21	21	0	21	0	48%	52%	33.3%	52.4%	14.3%
Burkina Faso	70	55	15	70	0	44%	56%	10%	83%	7%
Ghana	0	0	0	0	0	0%	0%	0%	0%	0%
TOTAL	1.112	907	205	1.052	60	49%	51%	25%	70%	5%

Source: Human Resources Department

The data included in the tables below reflects, in greater detail, **the diversity of Educo staff in Spain⁷**, as broken down by professional category, age, gender and country of origin. This year we have expanded this data to include information about the distribution of staff in Spain by **nationality**; we have also included data regarding the **Board of Trustees**. The staff in Spain is quite diverse in terms of nationality, which represents an added value for the Foundation. With regards to gender, overall there are more women than men working in the Foundation, although this trend is not maintained at the upper-management level. At the beginning of 2014 the gender balance at the management level became level (the Management Committee is currently made up of 50% men and 50% women) and another woman joined the Board of Trustees.

DISTRIBUTION OF EMPLOYEES IN SPAIN (INCLUDING BOARD OF TRUSTEES) BY PROFESSIONAL CATEGORY								
	Total	Gender		Age			Country of origin	
		Female	Male	Under 30 years old	Between 30 and 50 years old	Over 50 years old	EU Community members	Non-EU staff
Board of Trustees	6	17%	83%	0%	33%	67%	100%	0%
Upper-management	7	29%	71%	0%	43%	57%	100%	0%
Managers	29	41%	59%	0%	86%	14%	90%	10%
Specialists, technicians and administrators	81	73%	27%	5.08%	86.4%	8.47%	93%	7%
Administrative support	15	67%	33%	20%	60%	20%	80%	20%
Warehouse employees and cleaning services	2	50%	50%	0%	100%	0%	50%	50%
Total	120	58%	42%	5%	77%	18%	90%	10%

Source: Human Resources Department

⁷ The data for Spain includes expatriate staff.

Distribution of staff in Spain and the Board of Trustees by nationality



Hiring of local staff (GRI EC7)

Educo prioritizes the hiring of employees from the local communities in the program countries.

This principle is established in the Foundation's Expatriate Policy (see section 4: Mission, Principles and Codes) and applies to all professional categories.

As reflected in the table on the right, the hiring of expatriates in the program countries is minimal and represents only 1% of the country staff.

Performance reviews (GRI LA12)

Staff **performance appraisals** are carried out for employees in Spain biannually and include three main elements:

- A job description which has been defined jointly between the Human Resources Department and the head of the corresponding department.
- A competencies development evaluation for each employee based on the position; this is done using tools implemented by the Human Resources Department.
- Assessment the achievement of the annual performance objectives established for each job and the corresponding department; the assessment is made by the head of the respective division and the employees themselves. The definition of annual objectives is based on an assessment of what is expected of each employee and of how their work contributes to achieving the institutional mission.

COUNTRY	Local staff	Expatriate employees
El Salvador	164	1
Senegal	7	2
Cambodia	20	1
India	5	1
Mali	50	1
The Philippines	85	0
Bangladesh	384	0
Bolivia	65	1
Ecuador	34	1
Nicaragua	63	0
Guatemala	32	0
Peru	21	0
Burkina Faso	70	1
Ghana	0	2
TOTAL	1,000	11

Source: Human Resources Department

In 2013, the Foundation formalized performance review systems for Cambodia, Mali, India and the Philippines. This includes annual or biannual appraisals for all staff in these countries. A similar process is currently underway in Senegal and is expected to be implemented in 2014. Over the next two years, the Foundation plans to formalize performance review systems in all program countries.

The Head Office offers continuous support to the countries throughout this process, as based on the Performance Review and Development Manual which was approved in 2013. 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.

In 2013, 24% of the organization's workforce underwent formal performance reviews.

Training (GRI LA10)

Educo promotes ongoing **training** as a key element for ensuring that our staff's skills and competencies are up-to-date.

The process of identifying training needs involves each division's assessment of the results it would like to achieve within a certain timeframe and the knowledge and skills its members need to achieve them. Each division works internally to develop the team members' skills, both as a group and as individuals.

The training budget is based on the identification of training needs, with emphasis on good quality-price ratio in the training options. A training plan is drafted, which groups training demands according to a classification model based on the type of competencies to be developed: strategic, department or unit-specific, or cross-cutting.

TRAINING 2013*						
Professional categories/ Average hours of training per employee and year	Upper- management	Managers	Specialists, technicians and administrators	Administrative support	Warehouse employees and cleaning services	TOTAL
Spain	16.1	9.6	11.2	14.3	54.8	11.6
El Salvador	40.0	31.4	30.7	65.3	24.8	33.5
Senegal	24.0	24.0	24.0	0.0	24.0	24.0
Cambodia	21.0	22.0	19.0	0.0	0.0	20.5
India	21.0	21.0	16.0	0.0	0.0	18.5
Mali	28.0	32.0	32.0	36.0	24.0	31.3
The Philippines	20.8	23.5	21.4	16.0	9.2	19.9
Bangladesh	21.0	21.3	25.5	32.0	0.0	29.5
Bolivia	0.0	48.8	15.0	15.0	0.0	22.1
Ecuador	0.0	8.0	16.0	0.0	0.0	12.0
Nicaragua	20.0	70.0	33.4	32.0	148.0	55.4
Guatemala	24.0	27.9	46.0	18.7	0.0	29.5
Peru	0.0	38.3	9.0	0.0	0.0	14.7
Burkina Faso	24.0	0.0	0.0	0.0	0.0	24.0

Source: Human Resources Department

*The new delegation in Ghana has not been included as it did not open until mid-2013.

The training plan is carried out throughout the year, with course evaluations at the end of each course. At the end of the year, we assess the overall impact of the training completed. We will include information about training carried out in 2013 in the following report.

Here we present the average number of training hours per Educo staff by professional category. For the purposes of this report, we have included information for all of the program countries. It should be noted that in 2013 there was a clear reduction in the average number of training hours in Spain, as compared with 2012; this was due to the change in the internal structure of the head office. The total average training in Spain has dropped from 51.6 hours/year in 2012 to 11.6 hours/year in 2013.

7.2 Volunteers (LA1)

In 2013, Educo continued its volunteer program in order to help strengthen the organization's ties with society; we believe that volunteers bring added-value to the Foundation and are agents for the social changes which we seek to provoke.

In 2014, within the framework of the Foundation's new Strategic Plan, we have initiated a process of redefining the volunteer program. The information below shows the number of volunteers who have participated in the Foundation's activities in 2013, according to their level of participation:

Part-time volunteers: volunteers who participate on a weekly basis

Sporadic volunteers: volunteers who collaborate in specific tasks on a sporadic basis

Educo selects its volunteers and focuses their participation primarily in two activities, educational workshops and events, both of which form part of the actions undertaken by the Development Education and Public Awareness Departments.

VOLUNTEERS BY CATEGORY (IN ALL DELEGATIONS IN SPAIN)

Year	Participation Weekly	Participation Sporadic participation	Total
2014	4	45	49

Source: Volunteer Department.

Participation

Volunteers' participation is measured in terms of "volunteer actions", whereby each action equals the participation of one volunteer in an activity.

Below is a breakdown of the actions undertaken by volunteers by type of activity: workshops or events.

2013-2014 Course	Volunteer actions	Number of volunteers	Actions per volunteer
WORKSHOPS	90 actions	25 volunteers	4 actions/person
EVENTS	60 actions	20 volunteers	3 actions/person

Source: Volunteer Department

Training (GRI LA10)

All volunteers receive four hours of basic institutional training, which is given internally and focuses on general knowledge about the Foundation and basic concepts related to development and child rights.

Specific training is provided to all volunteers who engage in activities or workshops outside of the organization, such as storytelling, recycling, educational values, etc. The internal training sessions given to Educo staff are also open to volunteers. The average number of training hours for volunteers is 6 per year.

7.3 Participation and internal communication (GRI 4.4, NGO9, 4.16, 4.17)

7.3.1 Local Team

Educo has different internal communication channels to facilitate the exchange of information across the entire organization, thus contributing to improving efficiency in our work and encouraging staff to present their feedback and complaints to management.

The 2012 employee satisfaction survey conducted with staff in the head office and the other delegations in Spain revealed that internal communication was one of the priority areas for improvement. As such, in 2013 the organization prioritized several internal communication actions to strengthen this aspect. These included: working groups (2013: 7 active groups; 2012: 3 active groups); corporate conferences (2013: 5 conferences; 2012: 2 conferences); surveys (2013: 4 surveys; 2012: 3 surveys); and interdepartmental meetings (not carried out in 2012).

Below is a more detailed explanation of the different forums for participation and internal communication in Educo:

Regional conferences: In 2013 the organization initiated annual regional conferences, which gathered representatives from the region's delegations and the head office, as well as representatives from local partner organizations and local administrations. The aim of these meetings was to foster a sense of team spirit, align strategies and methods, agree upon effective management policies and share good practices. Two conferences were held in 2013: one in Cambodia, for the Asian delegations; and another in Senegal, for the African delegations.



In the Asia regional conference, one of the issues which arose repeatedly in the discussions was that of the relationship between the head office and the country delegations. The need to reassess this relationship became apparent, along with the need to consider decentralizing decision-making in order to maximize the efficient management and effectiveness of programs. Consequently, this issue has been identified as a priority for debate within the strategic planning process in 2014.

On the other hand, in the evaluations of the two conferences, the participants positively assessed the opportunity to exchange experiences and good practices and to foster cohesion and complicity among the regional team.

- **Focus groups:** Interdisciplinary groups have been created to address cross-cutting strategic issues.
- **Surveys:** The team has had the opportunity to offer its opinion regarding specific issues, such as the survey carried out regarding the new brand. The results of these surveys helped the decision-making processes.
- **Intranet:** Educo Space is an intranet space intended for the exchange of information.
- **Internal emails** are sent to circulate information which is relevant for the organization's day-to-day functioning, to maximize transparency with respect to institutional information, and to give visibility to the work being undertaken across the entire organization.
- **Corporate conferences:** to disseminate the organization's strategic guidelines and celebrate special events or holidays in the different delegations, in the interest of fostering participation, commitment and internal cohesion.

In June 2013, various meetings were held with the entire Educo staff (both in Spain and in the program countries) to present the new marketing plan and the new school lunchroom program being carried out in Spain. These meetings provided a forum for debate and the exchange of opinions and gave rise to various ideas about how to accompany participating schools and raise child rights awareness.

This participation led to the creation of a comic series for children that explores different rights-related issues, as well as didactic guides that explain how to address these issues in the classroom. Workshops were also offered to interested schools. The first of these was carried out in 2014 in a school in Badalona. For more information about the comics and the didactic materials for schools participating in the School Lunchroom Program, click [here](#) (available in Spanish).



- **Periodic interdepartmental meetings in the head office:** to obtain a global vision of the organization through the sharing of relevant information from each department.

We also use a videoconferencing service to facilitate the participation of teams from different work centers in meetings, training sessions and corporate presentations; this also helps reduce telephone and travel costs.

Psychosocial risk survey

In September 2013, a psychosocial risk survey was conducted with the Educo staff in Spain. This survey, which was conducted by an external service and was completely anonymous, addressed those working conditions which are directly related with the organization, the work content and task execution and which could possibly affect the employees' well-being and health (physical, psychological or social), and thus job performance.

The survey results (which were released at the end of 2013) identified the following main areas for improvement in the organization: planning of management processes and workloads; internal communication; and the management of situations derived from interpersonal conflicts. At the end of 2013, the organization began to address these areas for improvement, first by designing a protocol for conflictive situations, which establishes guidelines for preventing, identifying and addressing psychosocial risks among the team. On the other hand, we are currently in the process of drafting a new Plan for Internal Communication, which is expected to be approved in June 2014.

Reengineering process

In September 2013, the organization initiated an institution-wide internal reengineering process. The two main objectives of the process are: to respond to the requests of staff themselves and to address the Foundation's situation following the structural changes made in recent years in terms of simplifying internal processes and decentralizing functions; and to establish priorities for action with respect to internal policies, systems and procedures that will facilitate this process.

The process is being undertaken by a task force of representatives from the different divisions of the head office and the country delegations. Subgroups have been created to address particular issues. The design of the process will be completed in September 2014, and the final changes are set to be implemented in 2014 and during 2015. Many of the policies and actions detailed in this report will stem from this.

Work Council

Employees in Spain are represented by the Work Council, which is selected through regular elections. The Work Council is entrusted with defending the collective interests of the employees, negotiating working conditions for staff in Spain and expatriates, and for participating in resolving conflicts between staff and management. Likewise, the Work Council acts as the main interlocutor between staff and the executive management and the Board of Trustees.

7.3.2 Volunteers

Volunteers also have **access to the intranet** so that they can stay up to date on institutional news and use the work tools offered by Educo Space.

Volunteers also have their own **evaluation** mechanism, which is based on appraisal sessions and surveys.

Coordinators and volunteers meet to discuss and assess the work being carried out by the team. The volunteers also complete assessment surveys. Two evaluation sessions were conducted during the 2012-2013 school year.

7.3.3 Complaints and feedback mechanisms

Educo staff and volunteers can also express their complaints and feedback through the mechanisms established in the **[Complaints and Feedback Policy](#)**, which is applicable to the entire Foundation. For more information regarding these mechanisms, see Section 5 on our stakeholders.

8 ECONOMIC DIMENSION (GRI 2.8, NGO7, NGO8, SO3, SO4, PR6)



8.1 Resource allocation (GRI 2.8, NGO7)

The distribution of economic resources in Educo is carried out through an annual budget for the whole organization, based on the internal regulation created to this end and in accordance with the requirements established in title III of Law 4/2008 on foundations.

Likewise, the distribution of resources by project and country is carried out based on an annual plan and budget for each country, called the Annual Operative Plan. In each Annual Plan the activities for each project and the necessary resources are listed to carry out the activity, as well as defining the relationship between the proposed projects and the priorities established in the Strategic Plan. The OPAs are approved by the Director of International Development, based on the Foundation's strategic lines.

The Foundation's financial state and annual accounts are created in accordance with criteria established in the *Accounting plan for foundations and associations* subject to the legislation of the *Generalitat de Catalunya*. The *Plan* is adapted to the International Accounting Regulations (IFRS) which are adopted to carry out the financial statements of Educo's country delegations.

The complete and audited accounts are published [here](#) on our webpage (the 2013 accounts are currently only available in Spanish). To summarize, in 2013 total income was €30.5m (2012: €34.1m) and the total expenditure was €39.8m (€30.3m in programs and €9.5m in structural costs). At the end of 2013 the net worth of Educo's assets was €106.6m (with €110.7m of assets and €4.1m of liabilities).

	2012	2013
TOTAL INCOME	€34.1m	€30.5m
TOTAL EXPENDITURES	€39.3m	€39.3m

8.2 Fundraising (GRI NGO8, PR6)

Educo's income comes from private donations –sponsor fees and periodic donations—, which represent 83.89% of all income in 2013.

The Foundation has not received any gifts in kind during the reported period and has received subsidies to the value of €8,420.65 Euros, which represents only 0.03% of its income. Nevertheless, after receiving several offers to donate supplies, in 2014 we will create a Donations Policy which will stipulate the conditions under which the foundation can accept donations from companies and individuals and what will be the internal tracking and tax status that these will have.

Educo's other **sources of funding** represent a relatively insignificant percentage of the total given that the Foundation does not have any major donors amongst its backers, the origin of its funding being principally small donations.

Despite this, below is a list of income sources in 2013 by category.

INCOME SOURCES BY CATEGORY	Financial value (in thousands of Euros)	Percentage
Income by activity	25,925	85.09%
MERCHANDISING SALES	-	-
Contributions from sponsors and private donations	25,559	83.89%
Official subsidies	9	0.03%
Legacies	110	0.36%
Other donations	245	0.80%
Intervita Onlus (Italy)	154	0.50%
UNICEF (El Salvador)	84	0.27%
CONNOR INTERNACIONAL (Bangladesh)	2	0.01%
Dr. Ziauddin Ahmed (Bangladesh)	2	0.01%
Educación sin Fronteras (Spain)	1	0.00%
Other expenditures	2	0.01%
Financial income	4,540	14.90%
TOTAL	30,465	100%

Source: Finances Division

Educo establishes the basic principles that regulate its **fundraising activities** in its [Ethical Code](#) and the [Code of conduct for Working with Children](#).

The principles listed in these documents refer to the regulations which govern our communication and fundraising actions. Specifically, the Ethical Code establishes that the Foundation's communication be carried out based on the principles of participation and non-discrimination of people and communities, with special attention given to children. With regard to fundraising, it establishes that the activities be based on transparency and respect, and that relationships with private enterprises must not conflict with the Foundation's mission and values. The Code of Conduct includes a section that deals in detail with the guidelines to be considered to ensure that the images and messages used in communication and fundraising be respectful to children and adolescents and in line with a child rights approach.

At an external level, Educo has been a **member of the [Asociación Española de Fundraising \(Spanish Fundraising Association\)](#) since 2013** and complies with the [Spanish Fundraising Association's ethical codes](#) with regard to fundraising.

8.3 Economic-financial control and anti-corruption mechanisms (GRI NGO7, SO3, SO4)

In terms of **managing risks related to corruption**, Educo's Ethical Code establishes the organization's zero-tolerance policy regarding corruption and states its commitment to undertaking those activities which are needed to avoid, detect and reprove possible bad practices which may take place both within and surrounding the organization.

More specifically, Educo has established administrative management procedures and economic control processes throughout the organization in order to reduce the risk of possible corruption. These procedures include the following processes: annual budget planning, control in the application of funds, and the remittance of funds to the country delegations and partners. Cash-flow procedures are also applied to avoid inappropriate use of funds, including periodic bank reconciliation, joint signatures for operations, and the regulation of cash movements in the entire organization.

AUDITING

In 2013 two internal audits were carried out, one in Educo's headquarters and one in our Nicaragua delegation. Furthermore, external audits were carried out in all of the countries we work in. The 2013 accounts were audited by *Ernst & Young*.

Finally, the annual accounts are presented to the *Protecció de Fundacions de la Generalitat de Catalunya*, under which Educo is legally registered.

Educo has a system of **internal control** which guarantees the exhaustive monitoring of the economic resources managed in Spain and the funds sent to the country delegations and partners with whom we work. This system is based on two types of activities: budget control and internal audit.

The **budget control** allows for regular monitoring of the Foundation's economic situation, and is carried out based on a general budget. Budget control is also applied to each country through a month-by-month annual planning which provides information on the use of funds in the different countries and projects.

The **internal audit** aims to verify the coherent and responsible application of resources and confirm the effective performance of management processes. The audits also include risk assessments, the identification of preventative measures and the continuous monitoring of actions taken, with the aim of minimizing the risk of fraud and corruption as well as establishing channels for monitoring and reducing risks in internal management.

Due to the important changes that have taken place in the organization's structure, and to the shift towards a child rights-based approach, in 2013 we decided it would be preferable to postpone the planned organization-wide training on anti-corruption. We will start preparing this training in 2014 for all Educo staff, adapting it to each country's individual context. At the same time, we are working on establishing an anti-corruption policy, which will define the institutional framework for our work on anti-corruption.

At the end of 2013 the INGO Accountability Charter invited Educo and Transparency International UK to copresent a [webinar](#) on how to successfully minimize the risk of corruption and fraud in international NGOs, which was held in February 2014. The presentation and related material was communicated to all Educo staff and was published on our intranet.

Detection of incidences of corruption and measures taken (GRI SO4)

In 2013 our internal control system and the continuous monitoring by the local team allowed us to identify a case related to one of our partners in the field. To date this has been the only case detected during the reporting period.

Thanks to the established monitoring model, with fund transfers according to the degree of execution and with an exhaustive review of reports by the international development team at our headquarters and by the internal control department, it was clear that both the local partner's narrative and financial reports needed further investigation due to possible inaccuracies. These possible inaccuracies related mainly to the transparency of suppliers and the relationship between the activities carried out and the expenditure incurred.

The first step taken was a field visit carried out by a team from Educo. This was followed by a visit from an independent auditor, whose conclusions verified what had already been detected internally. With the results of the audits, appropriate measures were taken to deal with the case and terminate the relationship with the local partner, whilst striving to affect the project as little as possible.

The internal control department (now known as internal auditing) is responsible for checking that the anti-corruption channels are used effectively and therefore for guaranteeing that all operations are carried out with the greatest possible transparency, without giving rise to favoritism or procedures which lack due control. This not only applies to the financial checks which guarantee that resources are applied in a coherent way, but also to the physical verification which takes place in all of our activities. As such, Educo has a plan for internal auditing which is approved annually by the Board. The internal auditing department reports directly to the Board, which guarantees its independence.

9 ENVIRONMENTAL DIMENSION (GRI 4.12, EN16, EN17, EN18, EN26, EN29)

Educo is committed to the environment and therefore strives to reduce its environmental impact and to ensure that its activities are run sustainably.

Below is data relating to Educo's environmental impact in Spain⁸. This year we have extended the information about initiatives to mitigate environmental impacts to all the countries that we work in. We hope to be able to collect data about emissions from all country delegations for the next report.

9.1 Transport (GRI EN29)

Work-related travel

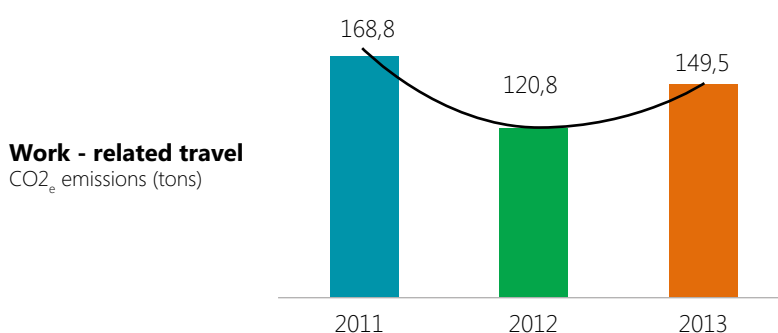
Travel is an essential part of the job for many of Educo's staff: both within the countries that they work in, to European countries, and to the countries where we work in Asia, Africa and America.

The following table shows details of the travel undertaken by employees of Educo Spain, including the expat staff.

Between 2012 and 2013, CO₂ emissions from the Foundation's work-related travel have increased 21% due to an increase in trips, but in comparison with 2011 (the base year) they have reduced 11%. We can see that, like last year, plane travel represents 95% of CO₂ emissions.

Work-related travel	2013		2012	
	Km.	t CO ₂	Km.	t CO ₂
Air travel	1,862,654	145.5	1,405,751	118.7
Train travel	76,787.3	1.8	89,139	2.1
Bus travel	797.1	0.0	488	0,0
Car travel	1,368.0	0.2		
Van travel	9,647	1.9	15,951	3.1
Total	1,951.253,4	149.5	1,511,329	120.8

Source: Travel Department



Transport to and from work

Here we present the environmental impact of daily travel carried out by Educo workers in Spain to and from their workplace.

The data has been calculated through an employee survey which asked about the origin and destination of their daily travel and the type of transportation habitually used. To calculate the total CO₂e emissions we have used the surveyed workers as a sample, based on kilometers covered and type of transport used, and an estimate of the total impact has been made according to average annual attendance.

⁸ The figures correspond to the head office and the territorial delegations in Spain which have offices of exclusive use by the Foundation.

Transport to and from work	2013	2012
Total employees in Spain	101	135
Surveyed employees	77	103
Type of transport used		
Public transportation (% employees)	65%	64%
Private transportation (% employees)	25%	17%
By foot or bicycle (% employees)	10%	19%
CO2e EMISSIONS IN TRAVEL TO AND FROM WORK		
CO2e Emissions (tons/year)	44.20 t CO2e	43.65 t CO2e
CO2e emissions by public transportation (tons/year)	25.48 t CO2e	24.18 t CO2e
CO2e emissions by private transportation (tons/year)	18.71 t CO2e	19.46 t CO2e
CO2e emissions per employee (tons/year)	0.43 t CO2e	0.32 t CO2e

Source: Quality Department

TRANSPORT TO AND FROM WORK



Although the figure has slightly reduced with respect to previous years, we view as positive the fact that 75% of the surveyed employees of Educo Spain come to work on public transport, on foot or by bicycle.

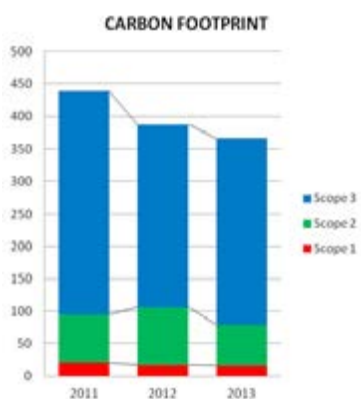
Transport of materials

The transport of materials includes sending materials between the Foundation head office and the country delegations, according to details provided by the transport country. During 2013 the transport of materials has generated 18.7 tons of CO2e, which represents a reduction of **49.2%** compared with 2012, which was 36.8 tons of CO2e.

This reduction can be explained mainly by the implementation of a new loyalty plan (see section 5.2, Participation of stakeholders), which means a reduction in the sending of drawings by sponsored children (which will be substituted by the sending of other elements, such as photos, which can be sent in digital format), the change in format of the annual report, and the filtering of the sponsored children database. We celebrate this significant reduction in CO2e, above all keeping in mind that at the end of 2013 the implementation of the new loyalty plan was only partial; the full impact will be seen at the end of 2015.

9.2 Educo's carbon footprint (GRI EN16, EN17)

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 organizational boundary applied to the calculation is all those activities carried out by Educo in Spain: national and international travel, and the activities in the offices and centers that Educo has full control of.

The following table breaks down the emission factors for calculating carbon footprint, according to details of the activity and the emission factors based on their potential for global warming in tons of CO₂ or equivalent.

The details have been compiled according to information provided by the purchasing and travel departments, invoices from electricity providers and the survey completed by employees about their travel to and from work.

EMISSION FACTORS			
Details and activity source	Emission factor	Source of calculation	Source of calculation
AIR CONDITIONING	Kg according to type of refrigerant gas and machinery	Annual ratio of leaks according to type of machinery and emission factor according to type of refrigerant gas	IPCC data
	DEFRA (Department for Environment Food and Rural Affairs – UK Government) calculation method		
ELECTRICITY CONSUMPTION	Kwh electricity	248g CO ₂ e / Kwh	Guía práctica para el cálculo de emisiones de GEI – Oficina Catalana de Canvi Climàtic (Generalitat de Catalunya)
	Source: Electricity company invoice		
PAPER CONSUMPTION	Kg paper by type and composition	Tool for calculating environmental footprint of paper.	Environmental Paper Network, EEUU
	Source: Reports from provider companies		
TRANSPORT	Source: Report from the Travel Unit	ICAO – Tool for calculating carbon emissions.	ICAO – International Civil Aviation Organization
	Origin and destination for airplane travel		
	Km electric motor	9.92 g CO ₂ e / Km	Practical guide for calculating GHG emissions – Oficina Catalana de Canvi Climàtic (Generalitat de Catalunya)
	Km motorcycles	Motorcycles 107.54kg CO ₂ e/Km	
	Km mopeds	Mopeds 71.62kg CO ₂ e/Km	
	Km cars	179.06 g CO ₂ e	
	Km vans	194.48 g CO ₂ e	
	Km urban bus	82.81 gCO ₂ / passenger x km	
	Km metro	40.43 gCO ₂ / passenger x km	
	Km local train	35.1 gCO ₂ / passenger x km	
	Km railway train	27.3 gCO ₂ / passenger x km	
	Km high speed train (AVE)	23.8 gCO ₂ / passenger x km	
	Km regional train	24.6 gCO ₂ / passenger x km	
	Km bus	721.12 gCO ₂ / bus x km	
TRANSPORT OF MATERIALS	Tons merchandise/km covered	Tool for calculating transport emissions.	Greenhouse Gas Protocol Initiative
	Source: Transport company invoice		

Below we present the details of Educo's carbon footprint for 2013, together with the details of 2012 and 2011, the base year for our carbon footprint calculations.

The CO2e emissions have reduced by a total of 5.4% between 2012 and 2013, and 16.4% with respect to 2011. This change is mainly due to a reduction in the transport of material, which is the result of actions carried out in the new loyalty plan (see 8.1, Transport) and the reduction of electricity consumption in offices, mainly due to the optimization of workspaces which has been carried out throughout 2013 (for example to allow us to close a warehouse and office spaces, and transferring staff to the head office)

CO2e emissions	2013	2012	2011
	tons	tons	tons
SCOPE 1	16.6	17.7	21.4
Mobile combustion: Van	1.9	3.1	3.9
Fugitive emissions: A/C	14.7	14.6	17.5
SCOPE 2	63.0	88.3	73.3
Electricity consumption	63.0	88.3	73.3
Barcelona headquarters and warehouse	56.9	80.2	69.8
Barcelona Office	3.6	1.8	0.0
Madrid office	1.1	3.0	2.5
Bilbao office	0.7	2.1	1.0
Seville Office	0.7	1.2	0.0
SCOPE 3	287.1	281.3	343.9
Work-related travel	147.6	120.8	164.9
Air travel	145.5	118.7	162.4
Train travel	1.8	2.11	2.5
Bus travel	0.0	0.01	0.0
Car travel	0.2	0	0
TRANSPORT TO AND FROM WORK	44.2	43.6	44.9
Public transportation	25.5	24.2	21.1
Personal transportation	18.7	19.5	23.8
Transporting materials	18.7	36.8	
Paper consumption	76.6	80.0	134.1
Office paper	8.7	10.8	10.3
Graphic material	67.9	69.2	123.8
Total	366.6	387.4	438.6

Source: Quality Department

9.3 Environmental initiatives (GRI 4.12, EN18, EN26, EN29)

Educo continues to carry out initiatives to reduce its electricity consumption, reduce the use of products and materials, boost recycling and reduce the environmental impact of its employees' work-related travel. The objective of these initiatives is to contribute to a more sustainable development. One of the organization's objectives for the next year is to create a Sustainability Policy which will establish the framework for a plan for managing our environmental impact, whilst at the same time marking specific objectives for reducing our carbon footprint both in the head office and in the delegations in the countries that we work in.



Games and recycling workshop at Alzinar de Campins Primary School (Baix Montseny)

Below are details of the actions and initiatives that were carried out in 2013 to reduce Educo's environmental impact, and the results which have been achieved up to now. This year we have compiled information from all the countries that we work in; here we highlight examples from some of these.

ENVIRONMENTAL INITIATIVES EDUCO SPAIN		
Activity/Product	Actions	Results
Paper	<ul style="list-style-type: none"> • Reusing and optimizing the use of paper in the office • Paper and cardboard recycling in all offices in Spain. • Online communication: from 2013, all new collaborators in the School Lunchroom Program who have internet access receive all communication by email. • Online magazine: By the end of 2014 the Educo magazine will be sent online to all collaborators who have web access. 	<ul style="list-style-type: none"> • 21.65% reduction in total paper consumption in 2013 compared to 2012 • 2% reduction in CO2e emissions for printed company material in 2013 compared with 2012.
Travel	<ul style="list-style-type: none"> • Implementation of Travel Policy, which looks to optimize travel and limit the number of trips, prioritize the use of public transport and regulate the method of transport according to various factors, including environmental impact. • Promotion of videoconference tools, both in the head office and in the country delegations. 	<ul style="list-style-type: none"> • Emissions from work-related travel have increased between 2012 and 2013 (although they have decreased in relation to 2011).
Transport of materials	<ul style="list-style-type: none"> • Reduction in sending of materials: the new loyalty plan (currently being implemented) has led to a considerable reduction in the transportation of materials to the head office. 	<ul style="list-style-type: none"> • Between 2012 and 2013 there was a 49.2% reduction in the transport of material, thanks to initiatives included in the new loyalty plan.
Public-awareness raising	<ul style="list-style-type: none"> • External awareness-raising activities about environmental protection. 	<ul style="list-style-type: none"> • 21 "Games and Recycling" workshops for children in primary schools, civic centers and libraries. • "Life is in the water" exhibition in five public centers. • 11 "Life is in the water" workshops aimed at children in four primary and secondary schools. • Four "The guardians of the environment" workshops carried out in two primary schools.
Energy	<ul style="list-style-type: none"> • Internal awareness-raising measures regarding use of electricity: switching devices to stand-by, turning off lights when rooms are empty, etc. • Information about the efficient use of air conditioning. Maintaining recommended temperatures in each season of the year and adopting measures for external insulation. 	<ul style="list-style-type: none"> • Between 2012 and 2013 the total electricity consumption in Educo Spain offices has reduced by 29%.

NICARAGUA INITIATIVES	EL SALVADOR INITIATIVES
<p>In Nicaragua, all infrastructure work carried out in intervention areas meets with the environmental location evaluations to minimize environmental vulnerability, by applying various corrective measures (embankments, protection of slopes, retaining walls, drainage channels for overflow, prefilters and treatment systems for residual waters).</p> <p>In the offices, use of electricity has been optimized through an energy-saving plan which establishes a timetable of 5 hours for using air conditioning.</p>	<p>In El Salvador, the electrical installations in the delegation offices were remodeled and energy-saving lights installed. Paper and cardboard are recycled in all offices, and metal and plastic in intervention areas. Paper from responsible sources is bought, both for projects and for organizational use.</p>
PHILIPPINES INITIATIVES	SENEGAL INITIATIVES
<p>As part of training from the Department of Work and Employment in April 2013 on Energy Audit, Conservation and Efficiency in support of Green Productivity, the Philippines team has begun drawing up an annual report on water and electricity consumption in its offices. Based on the results of this report, a series of measures has been created to reduce consumption and actively promote internal awareness-raising on the issue.</p>	<p>In June 2013 Educo, in collaboration with Agronomes Vétérinaires Sans Frontières, promoted an analysis of the environmental impact of the construction project for a freshwater retention dike in the rural community of Dioulacolon in Senegal. The concerns compiled during the public consultation phase formed the basis of the technical studies carried out in the project's initial phase of environmental and social planning.</p>

In addition to the described actions, Educo is committed to different external initiatives relating to environmental issues. At a local Spanish level, Educo has been a signatory of the **Compromiso Ciudadano por la Sostenibilidad 2012-2022** de Barcelona (Barcelona citizen's commitment to sustainability 2012-2022) since 2012.

In the countries that we work in our delegations participate in various environmental networks, such as Global Water Partnership in El Salvador, the Interinstitutional Commission in Nicaragua and the Water and Sanitation Network in Guatemala.



10 REPORT PARAMETERS (GRI 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.7, 3.8, 3.11, 3.13)

Reporting period (GRI 3.1, 3.2, 3.3)

The Educo Accountability Report is prepared annually and is available on our website in Spanish, English and French. This report complements our Annual Activities Report, which is available [here](#) (the 2013 Annual Activities Report is currently only available in Spanish).

The Accountability Report covers the calendar year, from January to December. This report covers the year 2013. The previous two reports covered the year **2012** and the years **2009-2011**, respectively. Both reports are available on our website.

Report content (GRI 3.5)

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. Likewise, we also take into account the following aspects:

- Monitoring with respect to the previous report: evaluation and identification of areas of improvement and commitments made
- Evaluation of the comments made by the Independent Review Panel
- Recommendations made at the INGO Accountability Charter AGM
- Incorporation of relevant and comparable information which facilitates monitoring
- Results of the evaluation survey on the report (the first survey was carried out to evaluate the 2012 Report)

The Transparency Division is responsible for drafting the report. The report is prepared and disseminated according to the following timeline:

- **January:** The Accountability Unit starts to outline the report content.
- **February:** The Accountability Unit meets with representatives of the different divisions of the Foundation to review the Independent Review Panel's comments regarding the previous report and to establish which information will be included in the following report. This serves to involve staff from all departments and makes it possible to integrate actions for improvement within the annual planning. This year, a team of more than 30 staff from all divisions of the Foundation have collaborated directly in preparing the report contents.
- **March-May:** The representatives of the different divisions and departments work with the Accountability Unit to draft the report contents.
- **June:** The final report content is reviewed by the Head of Transparency and other division directors.
- **July-September:** Report translation and layout. At the end of September the final report is submitted to the INGO Accountability Charter.
- **October:** The report is distributed internally and externally. This includes:
 - ✓ Publication on the Educo website in Spanish, English and French.
 - ✓ Publication on the Educo intranet in Spanish, English and French.
 - ✓ Email to all Educo staff communicating that the report has been published in three languages.
 - ✓ A report evaluation survey conducted with Educo staff in Spain and Country Directors in the program countries.

In general, the comments received in the 2012 report evaluation survey were positive and encouraging. The staff highly values the commitment to transparency and regards the report as a useful tool for the organization. Among the comments received, the staff felt that the report was too long (which was also the impression of the Independent Review Panel); as such, we have eliminated non essential information and reduced the report from 70 to 51 pages. On the other hand, it was felt that the report should focus on things that "bring added value to the organization's way of working". This report has aimed to highlight this aspect and this is something that will be further developed in the future.

We continue working to achieve greater and more effective participation and implication across the whole organization, as well as to better communicate the report to all of our stakeholders. In this sense, we will continue to assess different ways of working, trying new ideas and methods which will help make the report a tool for the Foundation's continuous learning and improvement.

Boundary and changes (GRI 3.6, 3.7, 3.8, 3.11)

The report boundary covers the entire organization and consolidates information regarding the Foundation's activities around the world, including the head office and regional delegations in Spain and the delegations in the program countries (see item 2.2 Operational Structure). The report does not include data from our local partners.

The delegations gather complete information to respond to the indicators, which they send to those in charge of consolidating this information and drafting the report content in the head office. We are currently in the process of improving the method for gathering information, in the interest of ensuring fulfillment of all of our commitments and of facilitating the work, comparability and exchange of good practices.

This year we have expanded the boundary of GRI indicators EN26, LA10 and LA12. The only indicator in this report which, due to time and resource restrictions, only includes information about the head office and delegations in Spain is GRI E29.

There have been no significant changes in the boundary, scope or measurement methods used, as compared with the previous report.

External assurance (GRI 3.13)

The report is reviewed by the INGO Accountability Charter's Independent Review Panel, which assesses whether or not the report complies with the Charter's guidelines and requirements and evaluates the institution's commitment to accountability and the evidence presented in the report regarding the organization's practices. The Panel's comments are published on the Charter's website, along with the report. Moreover, the report's economic dimension is verified, since the financial statements of the entire Foundation are audited each year by an independent auditing firm.

Contact (GRI 3.4)

The contact person for any questions regarding this report is: Bárbara Pascual, Head of Transparency, e-mail: barbara.pascual@educu.org.

11 CONTENT INDEX ACCORDING TO THE GRI GUIDE

(GRI 3.12)

This report is put together according to the indicators detailed in the NGO Sector Supplement of the [Global Reporting Initiative](#), a sustainability reporting framework that is widely used around the world.



Code	INDICATOR	PAGES/COMMENTS
1. Strategy and Analysis		
1.1	Statement from the most senior decision-maker of the organization.	3
2. Organizational Profile		
2.1	Name of the organization.	5
2.2	Primary activities.	8,9,10
2.3	Operational structure of the organization.	6
2.4	Location of the organization's headquarters.	6
2.5	Number of countries where the organization operates, and names of countries where significant activity takes place.	6
2.6	Nature of ownership and legal form. Details and current status of non-for-profit registration.	5
2.7	Target audience and affected stakeholders.	13
2.8	Scale of the reporting organization.	8,9,33
2.9	Significant changes during the reporting period regarding size, structure or ownership.	5
2.10	Awards received in the reporting period.	No awards have been received in the reporting period.
3. Report Parameters		
3.1	Reporting period for information provided.	42
3.2	Date of the most recent previous report.	42
3.3	Reporting cycle.	42
3.4	Contact point for questions regarding the report of its contents.	43
3.5	Process of defining report content.	42
3.6	Report Parameters	42
3.7	State any specific limitations on the scope or boundary of the report.	42
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations and other entities that can significantly affect comparability from period to period and/or between organizations.	42
3.9	Data measurement techniques and the bases of calculations.	The measurement units are specified for all indicators, as are the sources from which the data was obtained. Where necessary the measurement techniques have also been detailed.

3.10	Explanation of the effect of any re-statements of information provided in earlier reports.	There have been no re-statements of information from earlier reports.
3.11	Significant changes from previous reporting period in the scope, boundary or measurement methods applied in the report.	42
3.12	Table identifying the location of the Standard Disclosures in the report.	44
3.13	Policy and current practice with regard to seeking external assurance for the report.	43
4. Governance, commitment and participation of stakeholders		
4.1	Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.	5
4.2	Indicate whether the chair of the highest governance body is also an executive officer. Report the division of powers between the highest governance body and the management and/or executives.	5
4.3	For organizations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members.	Educo does not have a unitary board structure. There is a separation of powers between the Board of Trustees and the Management Committee. 5
4.4	Mechanisms for internal stakeholders (e.g. members), shareholders and employees to provide recommendations or direction to the highest governance body.	18, 30
4.5	Linkage between compensation for members of the highest governance body, senior managers and executives, and the organization's performance.	5
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	5
4.8	Internally developed statements of mission or values, codes of conduct and principles relevant to economic, environmental and social performance and the status of their implementation.	12
4.10	Report on processes for appointment, dismissal and lengths of tenure of members/officials in the highest governance body.	5
4.12	Externally developed economic, environmental and social charters, principles or other initiatives to which the organization subscribes or endorses.	17, 39
4.13	Memberships in associations (such as industry association), coalitions and alliance membership, and/or national/international advocacy organizations which the organization supports.	17
4.14	List of stakeholder groups engaged by the organization.	13
4.15	Basis for the identification and selection of stakeholders with whom to engage.	13
4.16	Approaches adopted for stakeholder engagement.	15, 30
4.17	Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to these, including through its reporting.	15, 30
Program effectiveness		
NG01	Processes for involvement of affected stakeholder groups in the design, implementation, monitoring and evaluation of policies and programs.	20
NG02	Mechanisms for feedback and complaints in relation to programs and policies and for determining actions to take in response to breaches of policies.	9 / 18

NG03	System for program monitoring, evaluation and learning (including measuring program effectiveness and impact), resulting changes to programs and how they are communicated.	21
NG04	Measures to integrate gender and diversity into program design, implementation and the monitoring, evaluation and learning cycle.	23
NG05	Processes to formulate, communicate, implement and change advocacy positions and public awareness campaigns.	10
NG06	Processes to take into account and coordinate with the activities of other actors.	24
Economic		
NG07	Resource allocation	33, 34
NG08	Sources of funding by category and five largest donors and monetary value of their contribution.	38
EC7	Procedures for local hiring and proportion of senior management and workforce hired from the local community.	26, 28
Environment		
EN16	Total direct and indirect greenhouse gas emissions by weight.	37
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	39
EN26	Initiatives to mitigate environmental impacts and activities, products and services, and extent of impact mitigation.	39
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	36, 39
Labor Practices and Decent Work		
LA1	Total workforce, including volunteers, by employment type, employment contract, and region.	26, 30
NG09	Mechanisms for workforce feedback and complaints, and their resolution.	18, 30
LA10	Average hours of training per year per employee by employee category.	29, 30
LA12	Percentage of employees receiving regular performance career development reviews.	28
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	26
Society		
S01	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operation, and exiting.	25
S03	Percentage of employees trained in organization's anti-corruption policies and procedures.	34
S04	Actions taken in response to incidents of corruption.	34, 35
Product responsibility		
PR6	Programs for adherence to laws, standards, and voluntary codes related to fundraising and marketing communications, including advertising, promotion, and sponsorship.	33
Donations in kind		
The organizations which use donations in kind should have policies which clearly describe the evaluation and auditing methods used.		Educo neither receives nor uses donations in kind. 36

12 INGO ACCOUNTABILITY CHARTER PRINCIPLES IN THE ACCOUNTABILITY REPORT



This report reflects our commitment to the principles of the INGO Accountability Charter. As such, the following table presents a summary of the principles as they are included in the contents and indicators of the report.

CHARTER PRINCIPLES	REFERRED TO IN REPORT
Respect for Universal Principles	<p>In accordance with its institutional mission, Educo “acts locally with the communities to promote sustainable social change by improving the living conditions of vulnerable populations, especially children, and acting upon the causes of poverty and inequality”. To do this, it develops its activities according to its institutional philosophy.</p> <p>Items 3 Primary activities and 4 Mission, principles and codes describe Educo’s activities and the principles upon which its actions are based.</p>
Independence	<p>Educo’s form and legal registry are detailed in section 2 Governance and Structure.</p> <p>In item 2.1 Governance bodies, we explain the good practices undertaken by Educo’s governance body to ensure the Foundation’s independence.</p>
Responsible Advocacy	<p>Item 3.4 Advocacy describes Educo’s positions and advocacy strategy, as well as the principles which guide the organization’s lobbying activities.</p>
Effective programs	<p>Section 6 International development describes the processes and actions which Educo undertakes to assess the effectiveness of its development projects and achieve its objectives. More specifically, the following items address program effectiveness:</p> <ul style="list-style-type: none"> • 6.2 Systems for project monitoring, evaluation and learning • 6.4 Coordination with other actors • 6.5 The impact of our operations on communities <p>Section 4 Mission, principles and codes, gives information about the policies and codes that establish the principles and guidelines which orientate our work.</p>
Non-discrimination	<p>Item 6.3 Measures to integrate gender and diversity describes how a gender perspective is incorporated in all of our development projects.</p> <p>Item 7.1 Workforce / Diversity includes internal diversity indicators to ensure equal opportunities within the Foundation and the mechanisms to guarantee non-discrimination. We have included employees’ country of origin (EC7) in this item.</p>
Transparency	<p>Educo’s commitment to its stakeholders includes facilitating their submission of complaints and feedback, which is dealt with in item 5.3 Mechanisms for handling complaints and recommendations.</p> <p>Information about how the Foundation communicates with and involves its stakeholders can be found in section 5.2 Stakeholder engagement and section 6 International development.</p> <p>Information about the report itself is included in section 10 Report Parameters.</p>
Good governance	<p>Section 2 Governance and structure includes aspects regarding Educo’s governance bodies and their members.</p>
Ethical fundraising	<p>Information regarding fundraising is included in item 8.2 Fundraising.</p>
Professional management	<p>Aspects of economic management are included in section 8 Economic Dimension. More specifically, item 8.3 Economic-financial control and anti-corruption mechanisms detail the organization’s control and management of economic resources.</p> <p>Section 7 Our team describes the Foundation’s human resource management, staff and volunteers.</p>

