



2015-2016 Accountability Report

Accountability as a driver of change



2015-2016 Accountability Report

September 2017

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1. Strategy and analysis

1.1 Message from the Executive Director



We are pleased to present Educo's *2015-2016 Accountability Report*, which has been produced in accordance with the NGO supplement from the GRI (Global Reporting Initiative) and submitted to the platform Accountable Now.

At Educo, we believe that accountability and transparency are key elements for enhancing the quality and impact of our work, which is why they are included as principles and specific objectives in our 2015-2018 Strategic Plan. We promote accountability as a driver of the change that we seek to achieve through the construction of our Theory of Change, a process that we embarked upon in November 2015. In fact, one of our most important achievements in the last year has been the consolidation of this process with the identification of five

"domains of change": the areas that must be addressed and prioritized over the coming years if we are to make real progress towards fulfilling our mission. The second of these domains focuses specifically on quality, accountability and learning throughout the entire organization.

In 2015 and 2016, we also developed and published Child Rights Situation Analyses (CRSA) in all our program countries, fruit of highly participatory processes involving diverse stakeholders. This year we have used the results of the CRSA in our planning processes, confirming that this way of working enables us to make informed strategic decisions that reflect the voices of the people with whom and for whom we work and that are coherent with local contexts and realities.

We continue to prioritize stakeholder participation in our activities and decision-making processes and we engage in efforts to improve access to information about our work. The implementation and improvement of feedback mechanisms at all levels, the creation of child-friendly versions of different institutional documents and materials and the implementation of a new *Open Information Policy* all demonstrate the progress we have made in this respect over the last two years and which we expect to continue prioritizing over the coming year.

As part of our commitment to networking and exchanging knowledge, in 2015 and 2016 we joined several platforms that have enabled us to join forces and share experiences with like-minded organizations. At the international level, we became members of Keeping Children Safe and the UN Global Compact, which will help us strengthen our child protection and safeguarding systems and consolidate the efficacy of our accountability mechanisms, among other things. Over the coming years, we will work to fulfill the standards established by these platforms, ensuring that the issues they advocate for are fully integrated in our organizational strategy.

We are pleased to continue sharing our progress through this report and its executive summary and will work to maximize its promotion and dissemination among our different stakeholders. We believe that the initial process of gathering data and compiling information for the report is an important exercise that leads us to reflect upon and adapt our work so that we can meet the challenge of being truly accountable at all levels.

José M. Faura, Executive Director of Educo

2. Organizational Profile

2.1 Name of the organization

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

2.2 Primary activities

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

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

In pursuit of our institutional mission, we coordinate over 150 **development projects** through 15 local country offices in Africa, Asia, America and Europe.

We also engage in:

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

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

2.3 Operational structure

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

In the Country Offices, in addition to working with its own teams, Educo also implements projects through local partner organizations.

Our Head Office is divided into seven divisions (see Educo's Organization Chart below).

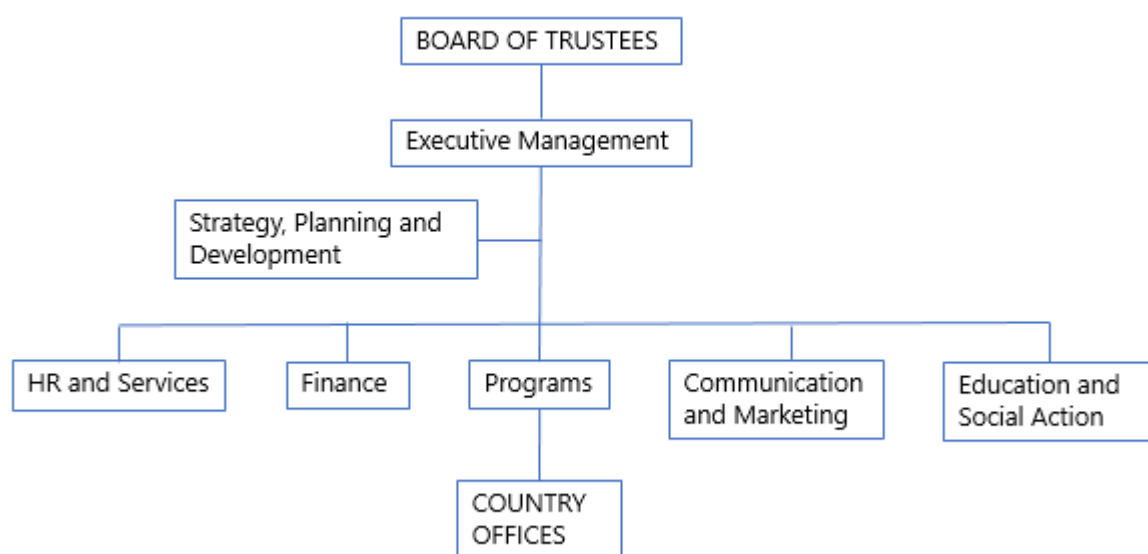
With respect to Educo's Country Offices, while there is no standard structure, they do share the following common characteristics:

1. The Country Director leads two main teams: programs and program support (administrative and support teams). The Sponsorship team may form part of another program team or constitute its own independent team, reporting directly to the Country Director.
2. If the Country Office is small, the program team is composed of a project leader and sector specialists (education, health, Child Rights, etc.).
3. If the Country Office is large and has local field offices, as in the case of El Salvador and Nicaragua, a matrix management style is applied. This means that team members are managed with more than one reporting line: one based on thematic areas or projects and another based on the geographic area.

4. If the Country Office implements projects through local partner organizations instead of directly, the team usually consists of between 10 and 15 members.

On the other hand, we have incorporated regional figures in Asia, Africa and America to coordinate some specific functions, such as program quality; monitoring, evaluation and learning; resource mobilization; human resources; and communication. These figures are responsible for facilitating the strategic alignment between the Head Office and the Country Offices and for providing technical support to local teams, among other things.

Below is Educo's general organization chart for 2016:



2.4 Location of Head Office

Educo's Head Office is located at c/Guillem Tell 47, 08006 Barcelona, Spain.

2.5 Program countries

In 2015 and 2016, Educo was active in 16 countries. In 2015, we also worked exclusively through a local partner in the Dominican Republic, where we do not have a local office.

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

2.6 Nature of ownership and legal form

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

2.7 Target audience

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

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

2.8 Scale of the organization

TEAM: at 31/12/16, our team was formed by a total of **966** salaried staff. This figure does not include volunteers or interns.

TARGET POPULATION: in 2016, our development projects reached over 620,000 people, the large majority of whom are children. The following table shows the breakdown of the people who participated in our projects in 2015 and 2016.

| Data from 2015 | COUNTRY | COMMUNITIES | SCHOOLS | CHILDREN & ADOLESCENTS | ADULTS (direct beneficiaries) |
|----------------|-----------------------------|-------------|---------|------------------------|-------------------------------|
| AMERICA | GUATEMALA | 277 | 297 | 38,871 | 3,078 |
| | EL SALVADOR | 263 | 423 | 47,251 | 7,915 |
| | NICARAGUA | 115 | 108 | 31,082 | 1,884 |
| | BOLIVIA | 190 | 87 | 24,078 | 5,499 |
| | ECUADOR | 3 | 41 | 29,696 | 1,455 |
| | PERU | 41 | 137 | 37,678 | 5,220 |
| AFRICA | SENEGAL ¹ | 0 | 0 | 0 | 0 |
| | MALI | 6 | 54 | 21,969 | 9,440 |
| | BURKINA FASO | 57 | 86 | 21,648 | 24,160 |
| | GHANA | 53 | 40 | 15,807 | 3,507 |
| | BENIN | 111 | 119 | 17,699 | 23,626 |
| ASIA | INDIA | 483 | 394 | 136,701 | 16,636 |
| | BANGLADESH | 55 | 61 | 18,137 | 28,236 |
| | CAMBODIA | 114 | 91 | 12,847 | 6,045 |
| | PHILIPPINES | 317 | 192 | 81,777 | 55,003 |
| | TOTAL | | | | |
| SPAIN | SCHOOL LUNCHROOM PROGRAM | | 330 | - | - |
| | SOCIAL ACTION PROGRAM (PAS) | - | - | 3,729 | - |
| | DEVELOPMENT EDUCATION | - | 863 | 9,675 | 522 |
| | TOTAL | | | | |

¹ In 2015 and 2016 our office in Senegal operated as a regional office for our activities in Africa, without implementing development projects in the country.

| Data from 2016 | COUNTRY | COMMUNITIES | SCHOOLS | CHILDREN & ADOLESCENTS | ADULTS (direct beneficiaries) |
|----------------|-----------------------------|--------------|--------------|------------------------|-------------------------------|
| AMERICA | GUATEMALA | 193 | 237 | , | 3,436 |
| | EL SALVADOR | 286 | 426 | 39,846 | 6,956 |
| | NICARAGUA | 109 | 105 | 20,544 | 3,860 |
| | BOLIVIA | 269 | 128 | 25,128 | 4,070 |
| | ECUADOR | 11 | 41 | 17,034 | 1,026 |
| | PERU | 15 | 77 | 29,065 | 4,602 |
| AFRICA | SENEGAL | 0 | 0 | 0 | 0 |
| | MALI | 6 | 56 | 21,571 | 4,951 |
| | BURKINA FASO | 45 | 70 | 7,640 | 12,698 |
| | GHANA | 53 | 40 | 15,866 | 3,006 |
| | BENIN | 193 | 217 | 39,018 | 28,747 |
| ASIA | INDIA | 194 | 158 | 50,734 | 18,901 |
| | BANGLADESH | 54 | 64 | 18,040 | 29,241 |
| | CAMBODIA | 119 | 91 | 13,123 | 9,148 |
| | PHILIPPINES | 184 | 192 | 135,818 | 9,605 |
| | TOTAL | 1,731 | 1,902 | 471,012 | 140,247 |
| SPAIN | SCHOOL LUNCHROOM PROGRAM | | 612 | 7,240 | - |
| | SOCIAL ACTION PROGRAM (PAS) | - | - | 5,511 | 2,432 |
| | DEVELOPMENT EDUCATION | - | 26 | 1,338 | 159 |
| | TOTAL | | 2,540 | 485,101 | 142,838 |

COLLABORATORS AND SUPPORTERS: in 2015 and 2016 we had the support of 108,084 and 102,984 collaborators, respectively. On the other hand, we continue to register a significant increase in the number of followers on social networks.

| NUMBER OF COLLABORATORS | 2014 | 2015 | 2016 |
|-------------------------|---------|---------|---------|
| | 102,607 | 108,084 | 102,984 |

| ON-LINE PRESENCE | 2014 | 2015 | 2016 |
|-----------------------|---------|---------|---------|
| Followers on Facebook | 72,655 | 102,095 | 118,831 |
| Followers on Twitter | 21,125 | 23,983 | 25,802 |
| Visits to the website | 537,776 | 397,089 | 565,670 |

In the interest of establishing future alliances to guarantee the sustainability of our projects, in recent years we have significantly enhanced our collaboration with companies. This collaboration has been varied, ranging from the direct funding of projects to diverse internal actions manifesting social commitment, marketing campaigns and solidarity events. The following table shows the number of companies that have collaborated with Educo over the past two years.

| NUMBER OF COMPANIES collaborating with Educo | 2015 | 2016 |
|--|------|------|
| | 394 | 250 |

ECONOMIC DIMENSION: Educo's annual financial statements are audited and available on our [website](#). In 2016, total revenue was 30 million euros and total expenditure was 35.1 million euros (€27.4M in programs and €7.8M in structure). In 2015, total revenue was 28.4 million euros and total expenditure was 38.6 million euros (€31M in programs and €7.5M in structure). At the end of 2016, Educo's total net equity was €87.7M (with total assets of €92.1M and total liabilities of €4.4M).

| | 2014 | 2015 | 2016 |
|--|------|------|------|
| TOTAL REVENUE in millions of euros | 33 | 28.4 | 30 |
| TOTAL EXPENDITURE in millions of euros | 37.5 | 38.6 | 35.1 |

2.9 Significant changes during the reporting period

Over the past two years, we have consolidated our **membership in ChildFund Alliance** through our active participation in diverse working groups and the exchange of experiences and good practices at different levels. By joining Accountable Now, ChildFund aims to streamline its accreditation process and align members with Accountable Now's governance, transparency and accountability standards.

As part of our efforts to develop our Theory of Change, in 2016 we merged the Policy and Strategy and International Development Divisions to create the **new Programs Division**. This change aims to increase coherency between Educo's program and project design and implementation in the program countries.

2.10 Awards received in the reporting period

In 2015, we were awarded Quality Mark 1 certification by People in Aid (now part of the CHS Alliance) in recognition of our transparency and quality in the management of human resources. Educo is the only Spanish NGO to boast this prestigious recognition.

In 2015 and 2016, we also received various awards, honors, certificates and other recognition of the work carried out in the program countries. Educo highly values these acknowledgements, especially considering that proximity is one of the key elements of our work approach. The following is a summary of the most noteworthy recognitions received over the past two years:

| COUNTRY | AREA OF RECOGNITION |
|-------------|---|
| Philippines | Certificate of recognition issued by the Department of Social Welfare and Development for Educo's support of the government's Conditional Cash Transfer Program. |
| Philippines | Certificate of recognition issued by the Department of Education for Educo's support for the Adopt-a-School Program. |
| Bangladesh | Badge of Honor bestowed by the public administration for Educo's contribution to strengthening the economic status of marginalized people in the community of Bhaluka, Mymensingh. |
| Mali | Certificate of recognition issued by the Ministry of Women, Children and Family Affairs as part of the 23 rd edition of African Children's Day. |
| El Salvador | Educo El Salvador's Youth Centers project was one of ten finalists selected for the <i>Helping Those Who Help</i> awards issued by Fundación Gloria de Kriete. |
| Nicaragua | Educo Nicaragua was recognized by the Ministry of Education's departmental, district and municipal delegations for our support of their efforts to improve quality education for children, with special emphasis on a Child Rights-Based Approach in the educational communities. |
| Spain | Educo's "Two Glasses of Milk" campaign received the prize for <i>Best Social Television Advert against Poverty</i> and the video "Put Yourself in My Shoes" won the prize for <i>Best Online Viral Social Action</i> . |
| Spain | Educo's "Solidary Grandparents" campaign won the prize for <i>Most Effective Social Television Advert</i> and the video "Vote for Kids" won the prize for <i>Most Creative Online Viral Social Action</i> . |

3. Report Parameters

3.1 Reporting period

The information provided in this report covers the period ranging from January 2015 to December 2016.

3.2 Date of most recent previous report

The most recent previous full report is for the year 2014.

3.3 Reporting cycle

Since 2015, Educo presents its *Accountability Report* every two years.

3.4 Contact person for questions regarding the report or its contents

For any questions or comments regarding this report, please contact: Yukiko Yamada, Programs Director, e-mail: yukiko.yamada@educor.org, telephone: (+34)933 001 101 – Ext. 4069.

3.5 Process for defining reporting content

We present a full report every two years. Report content is based on the Global Reporting Initiative (GRI) Level C indicators recommended by Accountable Now in its NGO Sector Supplement 3.0.

In response to comments received in a survey on the report, in 2014 we prepared an Executive Summary that highlights key advances related to transparency and accountability, with the aim of making this information more accessible to our stakeholders and facilitating its circulation. Since then, we publish an annual Executive Summary report in English, Spanish and French.

The Accountability and Policy Unit, which forms part of the Programs Division, is responsible for preparing the full report and the executive summary. The report is compiled and disseminated in accordance with our *Procedure and Standards for External Publications* and according to the following timeline:

| # | Key activities | Responsible party | Q1 | | | Q2 | | | Q3 | | | Q4 | | |
|---|---|--------------------------------------|----|---|---|----|---|---|----|---|---|----|---|---|
| | | | J | F | M | A | M | J | J | A | S | O | N | D |
| 1 | Prepare questionnaires and templates for gathering information from the Country Offices and Spain | Accountability and Policy Unit | | | | | | | | | | | | |
| 2 | Send request for information to Country Offices | Accountability and Policy Unit | | | | | | | | | | | | |
| 3 | Receive information from Country Offices and Spain | Accountability and Policy Unit | | | | | | | | | | | | |
| 4 | Draft the Executive Summary | Accountability and Policy Unit | | | | | | | | | | | | |
| 5 | Draft the full or partial report | Accountability and Policy Unit | | | | | | | | | | | | |
| 6 | Review the Executive Summary in Spanish and translate to English and French | Linguistic Services Unit | | | | | | | | | | | | |
| 7 | Executive Summary design and layout | Communication and Marketing Division | | | | | | | | | | | | |
| 8 | Review, consult and validate contents of the full report and gather and consolidate feedback | Accountability and Policy Unit | | | | | | | | | | | | |

3.10/3.11 Significant changes from previous reporting periods in the boundary, scope or measurement methods applied in the report

Not applicable.

3.12 Reference Table

Not applicable.

4. Governance Structure and Key Stakeholders

4.1 Governance structure and decision-making process

The Board of Trustees is the highest governance body of the organization and, as stipulated by Educo's By-Laws and Code of Good Governance, the Board's responsibilities include:

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

The day-to-day operations of the organization is led by the Executive Director, who delegates the management of each specific division to its respective director. Together with the Executive Director, the seven division directors form the Executive Committee. At the beginning of each year, the Executive Director and each division director establish annual objectives, which are subject to periodic monitoring. Progress towards these objectives is reported in meetings between the Executive Director and the Board of Trustees.

Additional information regarding the current members of the Executive Committee and the Board of Trustees is available on the Educo website.

Decision making process of the highest governance body

As stipulated in the By-Laws, for decision making purposes each Trustee has one vote and resolutions are adopted by majority vote by the Trustees attending or represented in a meeting. In the case of a tie, the President has the casting vote. Likewise, for the adoption of certain specific agreements, it is necessary to obtain a two-third majority vote by the Trustees, in addition to the necessary compliance with existing legal requirements, such as prior communication with the Protectorate of Foundations².

² The Protectorate of Foundations is the local administrative body responsible for guaranteeing the right to foundation and for ensuring that foundations function in compliance with current regulations.

On the other hand, to streamline the Board's functioning and decision-making process, in 2014 it approved the creation of the Delegate Committee, an executive body created to facilitate the ordinary management of the Foundation's activity. The Delegate Committee is currently formed by six members, five Trustees and a non-trustee secretary, who meet at the Chairman's discretion to make decisions on specific issues that have been entrusted to them.

The Delegate Committee carries out the following functions:

- The ordinary management of the Foundation's activity.
- Monitoring, evaluation and review of goals, in fulfillment of the institutional mission.
- Formulation and proposal of issues to be subject to the authorization or approval of the Board.
- Reporting to the Board on specific issues as required.

Risk management

Educo currently addresses risk management from two perspectives: on the one hand, our legal advisors in both the Head Office and in the Country Offices provide guidance and expertise on applicable legal norms and requirements and keep us abreast of the implications of any changes which these may undergo. Along these lines, we are currently implementing a system for risk prevention and legal compliance at the Head Office level. This system is based on an assessment of the existing situation, which will be used to define the corresponding compliance program.

At the same time, the Audit and Compliance Unit is responsible for verifying compliance with applicable internal and external regulations; analyzing processes; assessing management risks; and issuing recommendations to be managed *in situ* by the corresponding Educo Country Office with the support, collaboration and supervision of an internal auditor. This process contributes to minimizing, and at times eliminating, certain risks.

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

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

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

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

4.3 Number of members of the Board of Trustees

The Board of Trustees is currently made up of nine members: Chairman, Vice-Chairwoman, a non-trustee secretary and six Board members. Of the nine members of the Board, only José M. Faura holds a position in the organization, more specifically as Executive Director. The rest of the members are independent. Additional information about the board members is available on our website.

4.4 Mechanisms for internal stakeholders to provide recommendations to the Board

Educo has internal communication channels that facilitate the exchange of information across the organization, thus contributing to communication with the Board of Trustees. These channels include periodic meetings between the Executive Director and the Board, the participation of different members of the Executive Committee in these meetings, in function of the issues being addressed, or travel to our projects in the program countries. The Board and the Executive Director meet in ordinary sessions twice a year (at the beginning and the end of the year in course), in addition to any extraordinary sessions that may be required.

As indicated earlier in the report, the Auditing and Compliance Unit also presents its reports, recommendations and risk assessment to the Board.

In 2012, Educo's Executive Committee approved a Complaints and Feedback Policy, which establishes the mechanisms by which internal and external stakeholders may present their complaints, opinions and/or suggestions about any aspect of the organization. This policy helps to strengthen our commitment to these groups and makes it possible to identify areas for improvement. It is global in scope, meaning that it is applicable to the Head Office and Educo's Delegations in Spain, as well as to the Country Offices.

On the other hand, at the beginning of each year, the Executive Director makes four presentations—one for each continent—in which he informs all staff about the achievements from the previous year and the goals for the year in course. Each of these sessions includes a question and answer segment so that team members can provide their feedback.

It is important to underline that in 2014, we conducted a global institutional assessment to identify key areas of change that should be addressed to institutionalize the Child Rights-Based Approach. This assessment analyzed the degree to which the fundamental principles of human and child rights—such as non-discrimination, child participation, best interest of the child, right to survival and development, equality and inclusion, child protection, indivisibility, interdependence, inalienability, universality, and accountability—are integrated at the core of the organization. We conducted a universal consultation with all our internal stakeholders—that is, all staff, volunteers and interns—and with a representative of the Board of Trustees to assess issues such as governance, accountability and human rights culture. The consultation took the form of online surveys, focus groups and workshops. Through this process we identified institutional strengths and weaknesses, which we used to create the **Organizational Child Rights Standards** in 2015 and 2016. These standards will help guide us in systematically capitalizing and harmonizing the full incorporation of the Child Rights-Based Approach and will be applicable to the Head Office, the Delegations in Spain and each Country Office. The six standards included in the document serve as reference points for evaluating the quality and coherence of the process, in addition to providing a general framework for guiding related learning and accountability.

Finally, in November 2015 we initiated a global process for developing our **Theory of Change**. This participatory process established the principles of participation, transparency and teamwork, among others, and involved teams from all Educo's program countries in defining the key **domains of change**—at both the programming and internal organizational level—and the **pathways** for achieving these changes. Since then, these domains and pathways of change have been introduced as guiding aspects of Educo's action for the coming years, always in line with the 2015-2018 Strategic Plan.

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

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

Educo's compensation system is based both on professional categories that guarantee internal equity, and on sector or professional group salary studies that guarantees external equity. These studies make it possible to carry out an analysis of Educo's salary position compared with other actors in each of our program countries and thus define the salary scales that we apply to each professional category.

As is the case for all staff, the salaries of the Executive Committee members are determined according to the established salary scales and not in function of performance or goal achievement. With respect to compensation for disengagement from the organization, this is defined in accordance with the legal framework in each program country.

Educo does not currently publish salary information, but this aspect will be reviewed in light of the organization's new Open Information Policy, which was approved in 2017. This aspect will also be addressed within the framework of implementation of the risk prevention and legal compliance system in the Head Office, since this should contemplate institutional compliance with the transparency laws of both Spain and Catalonia.

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

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

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

At the end of 2016, we made improvements to our Ethical Code. This updated version includes a section on its dissemination, application and fulfillment that stipulates that the entire Educo team, including the Board of Trustees, should be familiar and committed to complying with the Code. This will be formalized by the signing of the corresponding letter of commitment, which clearly specifies that non-compliance could lead to disciplinary, and even penal, measures. The letter also indicates those channels that have been established for reporting non-compliance of third parties.

Both the Code of Good Governance and the Ethical Code are global in scope and are therefore applied directly in Spain and the Country Offices, without the need for adapting them to each local context. The Ethical Code, for example, is the same document for the whole organization, and should be applied and signed by the entire Educo team in each of the program countries.

Additional information about the Board's decision-making process is available in item 4.1 of this report.

4.10 Process to support the Board of Trustees' performance

The Foundation's By-Laws regulate the appointment of Board members, the term of their appointment—currently set at five years—and the conditions for their renovation. Since the Board was established in July 2012, its composition has been modified due to the rotation of members, thus eliminating the possibility that all members rotate at the same time.

We are currently in the process of preparing the Board's self-evaluation, as established by our Code of Good Governance, which we expect to carry out during the first half of 2018. In fact, within the Theory of Change that we began to develop in November 2015, there is a specific working group dedicated to issues of internal

governance, which oversees this process. The results of this evaluation will enable us to establish a baseline for defining areas for improvement with respect to governance, as well as for setting new objectives.

Additionally, in the interest of ensuring rigor and transparency in the appointment of Board members, a specific internal unit, known as the Nominations Committee, exists for this purpose. The committee sets the criteria for and participates in the recruitment and selection of Board members, Delegate Committee members and the Executive Director, proposing suitable candidates' appointment to the Board. Any potential conflicts of interest that may arise are identified through the application of the principles established in the Code of Good Governance and the Ethical Code. The Nominations Committee is formed by five members—three Board members, the Executive Director and the Director of Human Resources—who were chosen unanimously by the Delegate Committee.

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

Our work centers on ensuring the effective fulfillment of Child Rights within the framework of the international convention that regulates these (**The Convention on the Rights of the Child, 1989**).

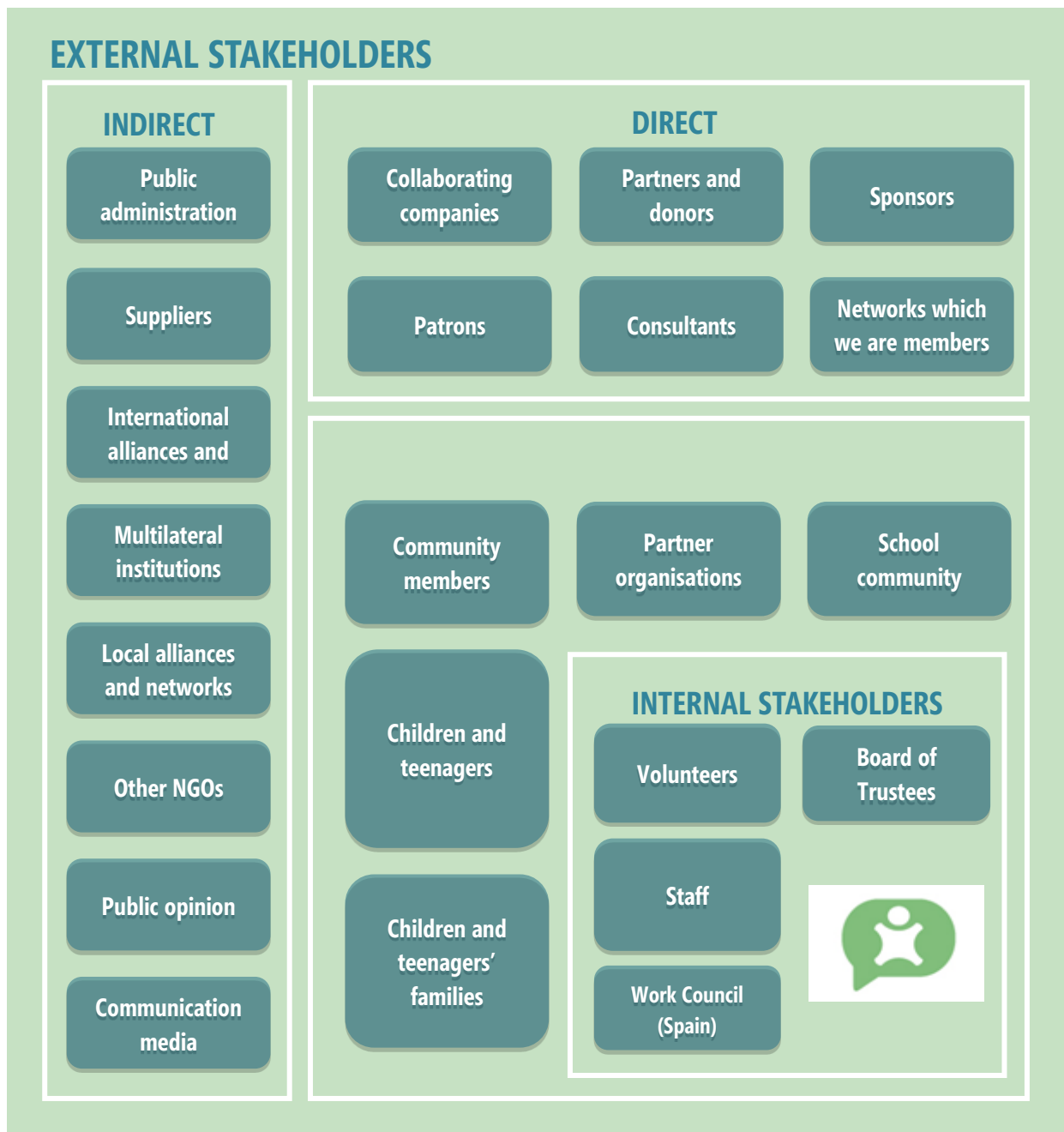
Globally, Educo subscribes to the following initiatives:

- ▶ [Accountable Now](#): Educo subscribes to the ten principles established by Accountable Now since January 2012 and applies them throughout the organization.
- ▶ [The Core Humanitarian Standard on Quality and Accountability \(CHS\)](#): Educo has been a member of CHS Alliance since 2015 and is committed to applying the principles listed in its Code of Good Practice throughout the organization.
- ▶ [UN Global Compact](#): Educo is a member of the UN Global Compact, the world's largest corporate sustainability initiative. Members subscribe to 10 principles related to Human Rights, Labor, Environment and Anti-Corruption, which are derived from different UN declarations.
- ▶ [Keeping Children Safe](#): Educo is a member of Keeping Children Safe since 2016 and is committed to implementing its standards throughout the organization.
- ▶ [The Global Campaign for Education](#): Educo forms part of this civil society movement whose mission is to ensure that States act to make free, public, quality education a reality for all.

In addition to these international platforms, Educo participates in over 100 local networks, alliances and working groups in its program countries.

4.14 Educo's stakeholders

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



We principally work with the following actors:

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

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

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

Local, national and international governments and public institutions: our actions are consistent with the development strategies and public policies of our program countries. We pursue alliances with public institutions in the program countries that contribute to achieving our objectives within a framework of promoting human rights.

Support base: as an organization driven by concepts such as social justice and solidarity, Educo relies on the support of its collaborators. To strengthen this relationship, we work to establish closer ties and communication with our supporters, seeking to increase their commitment to solidarity. We regard sponsorship as a tool for linking people committed to solidarity and children in vulnerable situations, which makes it an effective means for raising awareness in pursuit of a more just world, integrating it fully in our projects.

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

A. Children, adolescents and their families and communities

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

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

Our intervention area in each country is based on institutional strategic planning. The Child Rights Situation Analyses (CRSA) are an essential element in this process because they enable us to know and analyze the state of children's rights in each country. They are an invaluable source of information for defining programming and strategic priorities.

All the CRSAs address the following key aspects:

- Identifying the most affected rights holder groups.
- Analyzing the main rights gaps, obstacles or violations, as well as their root, underlying and immediate causes.
- Understanding the duty bearers' attitude, behavior and capacity with respect to the analyzed rights.
- Identifying the sociocultural, economic and political context, as well as trends in these areas, that affect the enjoyment of child rights.
- Identifying Educo's priority areas of action and the role we should assume in supporting key primary and secondary duty-bearers.
- Constructing a shared vision of the state of Child Rights among key public and private actors that can strengthen alliances and networks.

The following phase consists in formulating the strategy to be applied at the country level (Country Plan), as based on the institutional Strategic Plan, the CRSA and the corresponding local plans and policies.

Finally, once the Country Plan establishes the geographic area of intervention and the goals for the corresponding period, in the case of direct intervention we engage in a more in-depth appraisal through participatory processes with the eventual project participants.

B. Local partner organizations

Educo's Partnership Policy and Guide (approved in 2015), establishes the types of organizations with which we seek to establish partnerships, as well as minimum requirements that potential partners should meet. As such, all partnerships should be based on the core principles and values established in our Strategic Plan and should reflect the following concepts:

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

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

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

The Partnership Policy and Guide also defines those steps that should be taken when selecting and establishing a relationship with a potential partner organization:

- 1) Define the area of interest and map stakeholders
- 2) Identify and approach possible partners
- 3) Define scope and objectives jointly
- 4) Approve partnership
- 5) Formalize partnership

C. Alliance and networks

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

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

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

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

PERFORMANCE INDICATORS

NGO1 Program effectiveness

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

Educo's Child Participation Standards define the way that Educo and its local partners work with children to ensure that they can actively participate in those decisions that concern them. As established by the Standards, all our programs and projects should include a strategy for child participation throughout the project cycle, as well as a monitoring mechanism that has been validated through a participatory process that includes children. The Standards themselves were formulated through a participatory process and validated by different stakeholder groups.

Within the analysis phase of the programming cycle, the two essential elements for identifying new proposals are the geographic context and, starting in 2015, the **Child Rights Situation Analyses (CRSA)** carried out in each program country. The CRSA take a holistic approach to rights and make it possible to understand the specific reality of those rights that should and could be analyzed, in function of the technical capacities of Educo and its partner organizations. One of the key characteristics of the CRSA is that they are highly participatory in nature, from the definition of their contents and their subsequent validation to the interaction that takes place with information providers and the feedback that they receive about the results. Over the last two years, our Country Offices have elaborated and published CRSA related to our three strategic priority areas: education, protection and governance.

The results of the CRSA are essential for designing each Country Office's action plan (Country Plan) and make it possible to align the projects with the real needs of the participating population.

Case 1: Child Rights Situation Analysis in Bangladesh



The Child Rights Situation Analysis in Bangladesh was published in July 2016. The report gathers information from 40 focus groups with children, parents and community groups, as well as from 10 interviews with key informers in the Dhaka, Narayanganj, Gazipur and Mymensingh districts.

Among other things, the results of the CRSA have guided the formulation of a new project for promoting access to early childhood and primary education for children in situations of social exclusion in the Moulvibazar District (see section NGO4). On the other hand, the feedback received by the children in one of the focus group discussions in the Kaliganj area led to the incorporation of child participation activities in local government institutions of Kaliganj, which will be implemented in 2017.

In the project formulation phase, the participation of children and other relevant actors is ensured through the organization of joint planning workshops and focus group discussions. The technical programs team in the Country Office will hold planning workshops with representatives of the target population and other relevant actors to define the specific project strategy, goals, outcomes, activities, indicators and budget guidelines. In the case of projects led by local partner organizations, these will be responsible for organizing the workshops, in coordination with Educo. We feel it is essential to ensure the active participation and representation of diverse groups of children—and especially the most vulnerable—in the planning process

and to organize sessions by age groups and by gender to make sure their different perceptions are taken into account. It is also important that participating children have sufficient information about Educo and/or the local partner organization, its mission, vision, values and background in the country, as well as the reasons for the consultations and the expected results.

As with appraisal, planning and monitoring activities, the evaluations also adopt a participatory approach to generate rich and varied information for analyzing results and to create an empowering tool that promotes local actors' self-learning, critical spirit and decision making. This approach also promotes child participation through adapted methodologies.

Case 2: Consultations with project participants in Nicaragua

Educo Nicaragua conducts surveys of teachers, parents and children to gather their knowledge, attitudes and practices related to specific areas of interest—such as participation, protection, nutrition and hygiene and the environment—so that we can measure the impact of our actions.

In the case of consultations regarding the quality, relevance and value of school materials in learning processes, the results of the 2016 survey made it possible to **identify actions to promote accessibility and adaptability of school installations** that are age appropriate and suitable for children with disabilities. This includes the construction of access ramps, the adaptation of furniture and bathrooms to different age and ability levels and the introduction of elements to mitigate the risk of disasters.

Case 3: "Community facilitators" in the Philippines



Our **Child-Friendly Governance** project in the Philippines promotes the figure of child "community facilitators" who, through their participation in campaigns to raise awareness about Child Rights and in the planning and implementation of community projects, engage in **advocacy to impel the local government to make children a priority**. The community facilitators also act as representatives for children in national and regional networks.

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

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

In 2016, we formed a **Global Implementation and Monitoring Committee**, which is responsible for guiding and coordinating the implementation of the policy in the program countries.

With the support of this committee, each Country Office should develop a specific action plan for implementing the policy within the 2015-2018 strategic period, adapting it to the size, context and stakeholder groups in each country. As a first step, each country sets up up internal complaints and feedback mechanisms; in a second phase, they then implement mechanisms for external stakeholders. The plan should necessarily include all actions required to ensure that the mechanisms are fully accessible and familiar to all stakeholder groups.

In accordance with the policy, all complaints received through official channels are registered and included in a periodic report that is published internally in all Country Offices. In 2015 and 2016 we received a total of 132 complaints (20 in 2015 and 112 in 2016), all of which were duly processed according to the corresponding procedures. These procedures contemplate, among other things, the registry processes and the acceptable period for issuing a reply.

| Summary of complaints and feedback received in 2015 and 2016 | | |
|---|---|---|
| 2015 | | |
| Type | Channel | Origin |
| <ul style="list-style-type: none"> 27 suggestions 20 complaints | <ul style="list-style-type: none"> 15 by email 6 by telephone 24 in suggestion boxes 1 by postal mail 1 by social networks | <ul style="list-style-type: none"> 32 internal 15 external |
| 2016 | | |
| Type | Channel | Origin |
| <ul style="list-style-type: none"> 586 suggestions 112 complaints | <ul style="list-style-type: none"> 22 by email 4 by telephone 667 in suggestion boxes 1 by social networks 4 in person | <ul style="list-style-type: none"> 17 internal 681 external |

The increase in the number of complaints and suggestions received between 2015 and 2016 is due mainly to the installation of 34 mailboxes in schools and 2 suggestion boxes in the Children's Home in Bangladesh in 2016.

Case 1: Second phase of the Interagency Study on Child-Friendly Feedback and Complaints Mechanisms

After publishing the Interagency Study on Child-Friendly Feedback and Complaint Mechanisms within NGO programs, together with Save the Children, War Child UK, Plan International and World Vision, we designed the tools that are being applied in the second phase of the study to **consult with children and young people** participating in the Youth Centers project in El Salvador.

The final report for this second phase will be published in 2017.



Case 2: Educo Mali opens its doors

In 2015 and 2016, Educo's office in Mali hosted open houses welcoming **partner organizations, public administration agencies, project participants and the communication media**.

Educo and its partner organizations present an **annual work plan and budget** and highlight **key achievements** of their joint efforts.

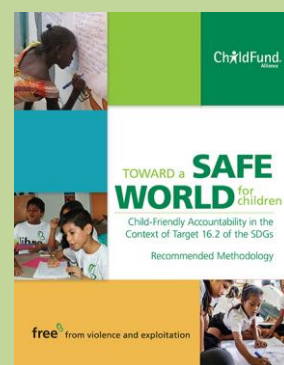
The open house is an opportunity for stakeholders to get to know our team members and **share any question, complaint or suggestion** that they may have.



Case 3: ChildFund's Child-Friendly Accountability Initiative

As a member of the ChildFund Alliance, in 2016 we collaborated in the drafting and presentation of the Child-Friendly Accountability initiative.

The aim of the initiative is to work with children to enable them to **hold governments and local leaders accountable to their commitment to eradicating all forms of violence against children**, as established by **Sustainable Development Goal target 16.2**. Educo will implement this initiative in El Salvador.



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

At Educo, we regard project monitoring, evaluation and learning as a **periodic analysis of the progress made** during a project's implementation, as a **mechanism for making decisions** regarding the need to adjust its development, and as a means for **learning** from those aspects that have proven essential to incorporate into future actions. It also implies the use of a **participatory approach**, to ensure that all interested parties agree on the proposed actions or changes.

The standard operating procedures for the monitoring, evaluation and learning phase are set forth in the **International Development Projects Manual**, a tool that guides Educo's management of its international development projects. The manual establishes the principal guidelines and tools to be applied, in the interest of providing global coherence while preserving local relevance. Using this manual, each Country Office has adopted its own specific monitoring, evaluation and learning tools in function of the context and the available human and technical resources. The manual was last updated in July 2016 to adapt it to the new structure of the Programs Division.

Educo has a system for monitoring projects using **financial and technical** reports based on the gathering and validation of relevant information. This system is applicable both to projects implemented directly by Educo and projects implemented by the local partner organizations. The technical report form describes the most relevant aspects of the activities carried out during the reporting period and includes an analysis of any problems that may have affected the project's implementation. The reports also include any observed results and any possible changes and adjustments that should be introduced in the following months. At a financial level, the report provides detailed information about the amounts executed at both the activity and item level (in the case that the project is implemented by local partner organizations), which enables us to analyze the degree of execution of each component. Based on this information, the technical report crosses both types of variables (technical and financial), which makes it possible to conduct a complete assessment and analysis of the project status.

In both cases, the monitoring systems maximizes the involvement of **primary and secondary duty bearers (public administrations, schools, health centers, participants, etc.) and other possible stakeholder groups**.

The evaluation studies not only aim to measure **impact**, but also to analyze the **relevance, efficacy, efficiency and sustainability** of the projects, to improve the quality of the intervention and optimize goal achievement. This analysis of effectiveness includes key aspects such as the suitability of the criteria used to select participating groups; assessment of the project's activities and resources; interpretation of the specific objectives and outcomes; and the satisfaction of participants and other stakeholders.

Once the evaluations have been completed, **feedback sessions are organized with the participants and other stakeholders**. This promotes a culture based on the visualization and analysis of the outcomes of our work, as well as the use of evidence for decision making and accountability.

The conclusions of the evaluation are used to **introduce improvements in the project planning and implementation**, once they have been agreed and confirmed in the corresponding report. In the case of mid-term evaluations, the recommendations will be included in the second phase of the project and confirmed in the final report. The recommendations of the final evaluation will be socialized among the Programs Division in the Head Office, the entire Country Office team and other Country Offices that are engaged in similar projects, in the spirit of generating critical reflection.

It is important to underscore that, since the creation of the **Monitoring, Evaluation and Learning Unit** in 2014, Educo has been successfully transitioning to a system that clearly reflects our commitment to measuring our impact, moving beyond the measurement of mid-term results, as we had been doing until then. In the second half of 2016, we have worked to reinforce the Unit, creating new technical positions in the Head Office (currently three), regional coordinator positions in each region (three) and focal points in each country.

One of the Unit's main goals for the 2017-2018 period is to **homogenize the monitoring, evaluation and learning tools** used in the different countries and to **consolidate a culture of evaluation**: we expect to conduct staggered internal, external or mixed evaluations for a series of strategic projects, working towards the eventual integration of the systematic evaluation of all projects.

Accountability also emerges as a key principle related to the socialization of the evidence and learning obtained through our monitoring, evaluation and learning efforts. In addition to the enhancement of the Monitoring, Evaluation and Learning Unit, Educo has recently created the **Accountability and Policy Sub-Unit**, with whom it continuously coordinates and consults to ensure accountability in all phases of the programming cycle.

Case 1: Burkina Faso – Evaluation of projects from the 2012-2014 planning period

During the 2012-2014 period, Educo worked in 45 communities in Yatenga Province (Burkina Faso), where we implemented nine projects: four in education, two in health and nutrition, two related to agriculture and one in the area of Child Rights.

In 2015, we conducted an **external evaluation of this three-year plan** to analyze its relevance, efficacy, efficiency, impact, equity and sustainability. In general, the results of the evaluation show that **the implemented projects have achieved their goals** and that they have led to significant progress in most of the technical areas of action, although there is still work to be done.

The evaluation also revealed key strengths:

- Overall, the actions respond to **national, regional and local priorities**.
- Success in garnering **strong implication of political and administrative authorities, as well as traditional, religious and opinion leaders** at all levels of the planning and implementation of the three-year plan, which can guarantee the sustainability of our efforts. These figures will be key actors when it comes to replicating or adapting the action strategies in pursuit of lasting impact.
- Success in fostering the **active participation and implication of the population** in identifying, planning, implementing, monitoring and evaluating the actions at the community level, which is also key to guaranteeing sustainability. As with the previous case, this participation has led to the creation of a critical mass of agents of transmission that ensure that the achieved outcomes and impact do not disappear once the collaboration has finalized.

Considering the above, the evaluation also suggests the following recommendations:

- With respect to those communities with whom Educo has been collaborating a longer time, it is appropriate to initiate a dialog about **an exit strategy**, which should commence in the next two to three years. During this time, focused efforts should be made to form a critical mass of leadership and transfer agents who can ensure the continuity of the actions and transformation processes under way.
- With respect to the rest of the communities, Educo will **continue to support** the current actions and will work to strengthen the capacities needed to implement the full range of projects in education, health, production and food security.
- For those communities who have been regarded as control groups, the organization should **identify, within these communities, new groups for participating in the project**, based on the relevant assessment.

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

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

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

One of the keys to identifying the most vulnerable groups, and the groups whose rights are most often violated, are the **Child Rights Situation Analyses (CRSA)** described earlier, since this identification is one of the guiding principles of these assessments.

Additionally, Educo has plans to design a **Non-Discrimination, Diversity and Inclusion Policy** in the second half of 2018. This policy will establish the guidelines for ensuring the systematic integration of an inclusive approach **both within the organization and throughout all phases of the project cycle**. Once this policy has been established, we will initiate the implementation phase, which will be carried out progressively in Spain and the Country Offices.

With respect to gender, in 2016 we established the organization's [Gender Equity Policy](#), which articulates our commitment to **integrating this approach at both the organizational and programmatic levels**. At the project level, all actions should consider the specific practical needs and strategic interests of the women and men involved. Based on the analysis of the position and condition of gender, objectives will be established to reduce inequalities between women and men through empowerment strategies. To facilitate the integration of the gender approach in the planning, implementation, monitoring and evaluation of our development projects, we have developed a Guide to Gender Mainstreaming.

Case 1: Central America – “Preventing the Irregular Migration of Children” Project

In 2016, we worked to formulate the “**Preventing the Irregular Migration of Children**” project, whose aim is to improve the wellbeing of children at risk for irregular migration in **Guatemala, Honduras, Nicaragua, El Salvador and Mexico**. The project is funded by the Canadian Government and implemented in collaboration with ChildFund International (United States) and the Christian Children’s Fund of Canada.

To strengthen the integration of the gender approach and ensure that gender-equal results are achieved, the project was designed with the input of specialists (for example, gender-sensitive indicators have been included) and the project’s implementation team includes gender equality experts. In fact, a **gender analysis** is set to be carried out at the start of the implementation phase and **data will be collected by gender**, as established by the Canadian Department of Foreign Affairs, Trade and Development’s Gender Equality Policy.

All the project’s activities include gender components, including **access to support services, awareness campaigns and advocacy actions**. The project will also support equal access to education and employment opportunities for young people through a **specific fundraising program**. Finally, the project has identified gender violence as a key issue to address; as such, it contemplates activities aimed at **modifying social and cultural patterns regarding masculinity** and providing **guidance and support services to women**.

Case 2: Bangladesh – “Education as a Right” Project

In 2016, the Country Office in Bangladesh carried out a Child Rights Situation Analysis (CRSA) focused on the right to education, in which it identified the Moulvibazar District as one of the most vulnerable districts in the country.

Moulvibazar is a remote area comprised of tea plantations and extensive wetlands whose population—made up of diverse ethnic minorities—has always constituted a **disadvantaged and exploited group living in absolute exclusion**. **50% of households live in extreme poverty**, as compared with 19.5% nation-wide, and child marriage and labor indices are high.

The area is also characterized by a **severe lack of basic education and health services**. More specifically, educational indicators are among the lowest in the country, which is why Educo Bangladesh has worked to design a specific project, “**Education as a Right**”, aimed at improving access to pre-primary education through the establishment of **early childhood stimulation centers**. The project also endeavors to **reinforce the quality of primary education**.

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

Educo’s Campaigns and Advocacy Unit is currently working on a protocol for **building** and adopting institutional positioning. While this protocol is not yet published, a model document has been created that describes the current situation of the issue at hand (references included), existing challenges, Educo’s efforts in this respect (evidence of our work) and our policy proposals. These positionings are established by internal working groups and are validated by team specialists in different areas before being approved by the Executive Committee. Finally, they are shared with the entire team through participatory forums and published on our website.

2016 was the first year that we developed diverse positionings on issues that affect us directly or that we address. For example:

[Child Protection and Wellbeing in Spain](#)

[Child Labor](#)

[Sustainable Development Goals](#)

[Violence Against Children in Spain](#)

Moreover, **Educo works with all stakeholder groups when it comes to elaborating its discourse**, consulting not only legislators, but also other relevant actors, such as professionals in the social sector, the public administration, etc. To incorporate a comprehensive vision, this process includes **children we work with and their families**, developing participatory processes that are essential for the analysis and development of advocacy actions.

The **permanent monitoring of the activity of key actors**—including, for example, parliamentary activity in Spain—enables us to identify emerging scenarios and put in place opportune measures to take advantage of opportunities to convey our message or determine if it is necessary to review or adapt the content or our diffusion strategy. In this respect, we are currently finalizing a **strategy and action plan for institutional relations**, which will form the basis for developing a **specific advocacy plan**.

Currently, Educo does not have a formal procedure for launching a specific campaign. However, our **adhesion to campaigns undertaken by movements or platforms of which we form a part must be approved by the Executive Committee**. Likewise, the Campaigns and Advocacy Unit monitors all activity and can propose that the Executive Committee vote to leave or discontinue a campaign.

Case 1: CONCORD

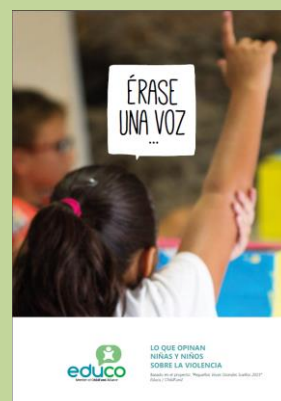
As a member of the ChildFund Alliance, we participate in the work of [CONCORD](#), the **European Confederation of Relief and Development NGOs**, which organizes advocacy campaigns and maintains regular dialogs with European institutions and civil society organizations. Our commitment is focused on monitoring and accountability with respect to the progress made towards achieving **target 16.2 of the Sustainable Development Goals (SDGs)**, on eliminating violence against children.



Case 2: “Once upon a voice... What children have to say about violence” Study

In 2016, we published the study [“Once upon a voice... What children have to say about violence”](#), based on an analysis of the experiences, opinions, expectations and proposals of some 700 Spanish girls and boys regarding violence against children.

The publication of this report seeks to raise social awareness of the problem and of the importance of children’s participation in those issues that affect them. Moreover, within the context of the Spanish general elections, the results of the report were presented to different political parties, urging them to include child protection in their electoral programs.



NGO6 Processes to take into account and coordinate with other actors

For Educo, it is essential to join forces with other organizations to improve the quality and scope of results, not only in the implementation of programs and projects but also in terms of awareness-raising, which contributes to fostering a culture that promotes, protects and upholds rights. In this sense, we consider our **local partner organizations to be key actors with whom we must coordinate** our activity.

The [Partnership Policy and Guide](#) defines why and how Educo works in partnership with other organizations, which implies a joint conception of programs and projects, a shared commitment to contributing resources and mutual accountability.

In accordance with this policy, our local partner organizations should **meet the highest accountability standards** and be committed to complying with a series of minimum requirements, including:

- ▶ Alignment with Educo's mission, vision, values and principles.
- ▶ Compliance with the commitments and standards set forth in Educo's Child Safeguarding Policy and Gender Equity Policy.
- ▶ Undertaking of technical and financial monitoring and periodic evaluations.
- ▶ Commitment to the guiding principles of the *Convention on the Rights of the Child*.
- ▶ No political affiliation.
- ▶ Commitment to transparent management.
- ▶ Compliance with the program country's local laws.

The policy also includes a description of the different types of partner organizations and the type of partnership that may exist with Educo:

- ▶ **Civil society organizations**, such as NGOs, farming associations, trade unions, etc.
- ▶ **Informal grassroots movements and groups**, such as women's groups or religious groups, etc.
- ▶ **Child-led organizations**, which Educo regard as particularly important. They may or may not have formal structures, and Educo may contribute to their institutional development in function of their specific needs and aspirations
- ▶ **Public sector entities/organizations**, such as local or regional authorities, central government departments, etc. Educo does not provide direct funding to government partners; however, we always work in close collaboration and coordination with them to promote Child Rights. This collaboration may be formalized through non-monetary contributions (technical or financial support, knowledge sharing and services, human resources, etc.) by signing a Memorandum of Understanding or Agreement.
- ▶ **Academic and research organizations or institutions**, such as universities. Educo may reach formal agreements with the aim of achieving common objectives through different forms of contribution (financial, technical, knowledge sharing and services, human resources, etc.).
- ▶ **Multilateral international bodies**, such as UN agencies, the World Bank, etc. Educo does not provide direct funding to multilateral international bodies; however, we may reach formal agreements with the aim of achieving common objectives. This collaboration may be formalized through non-monetary contributions (technical or financial support, knowledge sharing and services, human resources, etc.) by signing a Memorandum of Understanding or Agreement.
- ▶ **Private sector**, which includes national and multi-national companies, small and medium enterprises and business associations. Educo recognizes that business entities may and should play an important role in promoting and protecting Child Rights. As such, we entertain the prospect of collaborating with corporate sponsors who comply with Educo's Ethical Code.
- ▶ **Coalitions/networks/alliances**, that is, groups of organizations which are formed to achieve a common goal. Their purpose is often to improve advocacy, mutual learning and information exchange among member organizations. They may have different levels of legal formalities, such as governing bodies, missions, legal registrations, membership requirements, etc. One example would be networks of child-centered organizations.

- **Consortiums** or groups of organizations formed to achieve a specific, common one-time goal. It may have different levels of legal formalities, such as governing bodies, missions, legal registrations, membership requirements, etc.

For more information about Educo's other key stakeholder groups, refer to indicator 4.14.

Below we offer a few practical examples of how our partnerships with other actors work.

Case 1: Nicaragua – Coordination with NGOs and the public administration

In Nicaragua, we participate in several coordinated NGO forums, such as the **Network of Sponsorship Organizations**, the **Secretariat of International NGOs in Nicaragua (SONGI)** and the **Nicaragua Chapter of the Global Movement for Children (GMC)**, where we share information and experiences with other development agents. These platforms enable us to detect and avoid the duplication of efforts and establish synergies for collaboration.

We also work with the **public administration** to negotiate and establish agreements (for example, with local councils and education departments) that will enable us to effectively carry out our work in different areas.

Case 2: Philippines – Identification of joint projects with key stakeholder groups

As part of the initial project identification phase, Educo Philippines **holds multi-stakeholder meetings**, which include the project participants, to share information and gather different perspectives. Prior to these meetings, **coordination and exploration meetings are held** to map main stakeholder groups and existing projects, with the aim of identifying potential areas for collaboration.

Case 3: Burkina Faso – Mapping of protection agents

Within the framework of the Child Rights Situation Analysis carried out by Educo Burkina Faso, in 2016 the organization mapped **relevant actors in child protection** in Yatenga Province. This map made it possible to establish alliances with several of these actors and, on the other hand, identify inactive networks in the area. As a result of this study, we are currently collaborating with the Social Action Service Network of Yatenga to establish a strategy for **guiding and promoting the Provincial Child Protection Network**.

II. Financial Management

NGO7 Resource allocation, tracking and control

Our audited financial statements are presented annually to the Protectorate of Foundations of the Generalitat de Catalunya, in which Fundación Educo is legally registered, and published on our [website](#).

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

- The specification and adaptation of the Strategic Plan to each of the program countries through the elaboration of the **Country Plan**. For the short term, the **Annual Budget** and **Annual Operating Plan**,

which contain the forms and budget planning for all the projects and activities to be carried out in the field.

- ▶ Validated and verified instruments and mechanisms for the registration, information, monitoring and control of our activities and our goals. **Management software** that is adapted to the needs of the activity to register all transactions and to compare these against the budget, both in the Head Office and the Country Offices. This enables us to issue **budget monitoring reports** and qualitative and quantitative **management indicators**. On the other hand, we have developed and continually update manuals with the **policies, norms and internal procedures** that describe Educo's "way of doing", as well as the controls that monitor the suitability and effectiveness of our processes.

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

In addition to the internal process for tracking resources and monitoring activities, the Management Control Unit is responsible for verifying the proper use of resources (not just economic) in the Head Office and the Country Offices, as well as for verifying compliance with manuals and policies.

In some previous years, not all funds received were allocated, resulting in the steady increase of reserve funds. However, these were gradually allocated in subsequent periods to those actions for which they were received. In this regard, it should be noted that we always meet the ratios established by the tax legislation applicable to foundations in Spain.

How do we minimize the risk of funds being misused?

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

- ▶ All incurred expenses are subject to strict budgetary control, with any deviations requiring prior approval in function of the amount incurred.
- ▶ All Educo management bodies have access to the budget monitoring reports.
- ▶ Funds transferred to the Country Offices and local partner organizations for the projects are made according to an established procedure that includes prior justification of the funds requested, a comparison with the approved budget, and an exhaustive review of the justification of the previously transferred funds. The role of our field teams in this process is crucial, since it is they who are mainly responsible for the proper management and application of the resources. As such, each Country Office has updated manuals outlying internal policies and procedures.
- ▶ Members of Educo's team who are not directly involved in the projects' management—including directors—frequently visit the projects.
- ▶ The organization submits to an external financial audit every year.
- ▶ The organization has an **Auditing and Compliance Unit** whose objective is to verify the coherent and responsible application of resources and to confirm diligence in management processes. Internal audits include an analysis of risks, the identification and validation of the preventive measures established and the ongoing monitoring of the actions taken, in the interest of minimizing the risk of fraud or corruption, as well as of establishing channels for monitoring and reducing risks in the organization's internal management.
- ▶ With respect to cash management, the organization has an **Investment Policy** (for further information, see indicator SO3) and written procedures and norms that include controls, such as the requirement of signed approval for the withdrawal of certain quantities, bank reconciliation, cash counts, etc.

NGO8 Sources of funding by category

Educo's income comes mainly from private donations—sponsor fees and periodic donations—which represented 67% and 76% of all income in 2015 and 2016, respectively.

Below is a breakdown of the sources of income in 2015 and 2016 by category, as well as the five largest single donors and the monetary value of their contributions.

| INCOME SOURCES BY CATEGORY | 2016 | | 2015 | |
|---|--|-------------|-------------------------|-------------|
| | Provisional - unaudited (in thousands of euros) | | (in thousands of euros) | |
| Income from activities | 27,447 | 79% | 26,537 | 69% |
| Merchandising sales | 12 | 0% | 0 | 0% |
| Contributions from sponsors and individual donors | 26,652 | 76% | 25,894 | 67% |
| Official grants | 8 | 0% | 18 | 0% |
| Other grants and bequests | 451 | 1% | 530 | 1% |
| Donations and other income for activities | 321 | 1% | 44 | 0% |
| Other income | 3 | 0% | 51 | 0% |
| Financial income | 2,529 | 7% | 1,907 | 5% |
| Use of operating reserves | 4,983 | 14% | 10204 | 26% |
| TOTAL | 34,959 | 100% | 38,648 | 100% |

| DONORS - 2015 | MONETARY VALUE |
|-----------------------------|----------------|
| 1. Sports Mundi | 40,000.00 |
| 2. Pepsico Foods A.I.E. | 37,169.00 |
| 3. Asociación Día Solidario | 24,448.57 |
| 4. Worldcoo, S.L. | 22,840.00 |
| 5. L'Oréal | 20,000.00 |

| DONORS - 2016 | MONETARY VALUE |
|---------------------------------|----------------|
| 1. Asociación Día Solidario | 116,761.14 |
| 2. Individual donor n.º 1212860 | 108,821.00 |
| 3. Brother Ibaria S.L.U. | 20,000.00 |
| 4. Banco Santander | 19,822.00 |
| 5. Fundación Mutua Madrileña | 17,000.00 |

III. Environmental Management

EN16 Total direct and indirect greenhouse gas emissions by weight

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

The calculation was made for the entire organization including, for the first time, emissions data from our activities in the Head Office, the Delegations in Spain and the Country Offices in Asia, America and Africa related to Scopes 1, 2 and 3 for both 2015 and 2016.

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

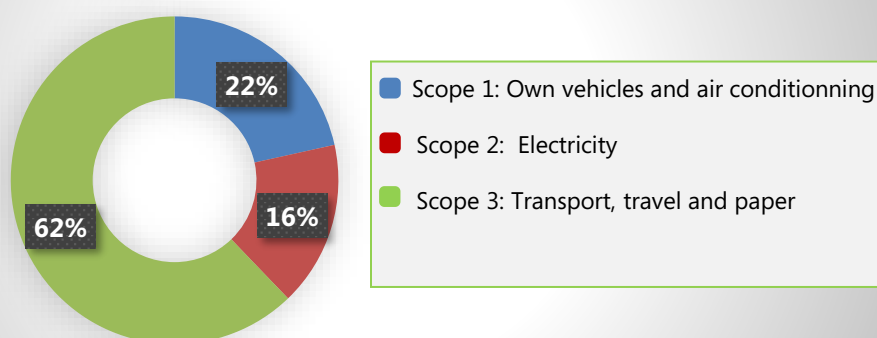
| Type of activity | Details and activity source | Source of calculation |
|-----------------------------|--|---|
| AIR CONDITIONING | Annual ratio of leaks by machinery type and emission factor by type of refrigerant gas | IPCC Data Calculation method based on DECC's GHG Conversion factors 2016 for company reporting - DEFRA (Department for Environment Food and Rural Affairs – United Kingdom) |
| | Source: Report from maintenance company / Country Office information | |
| ELECTRICITY CONSUMPTION | Kwh electricity | Spain: Emission factor indicated in electric company invoices. Country Office data: International Energy Agency DECC's GHG Conversion factors 2012 for company reporting (DEFRA). |
| | Source: Electricity company invoices | |
| PAPER CONSUMPTION | Kg of paper by type and composition | Paper calculator, tool for measuring the environmental impacts of paper - Environmental Paper Network , USA |
| | Source: Information provided by supplying companies | |
| TRAVEL / PERSONAL TRANSPORT | Origin and destination of air travel | ICAO Carbon Emissions Calculator – International Civil Aviation Organization |
| | Source: Report from the Travel Department | |
| | Km in private transportation | Practical guide for calculating GHG emissions – Oficina Catalana de Canvi Climàtic (Generalitat de Catalunya) |
| | Km in public transportation | |
| TRANSPORT OF MATERIALS | Tons of merchandise/Km traveled | Tool for the calculation of GHG emissions from transport - GHG Emissions from Transport or Mobile Sources |
| | Source: Transport company invoices | |

The following table details Educo's carbon footprint data for 2016:

| 2016 Carbon footprint (tons of CO ²) | | | | | | | |
|--|------------------------|------------------|-------------------------|------------------------|---------------------|----------------------------|--|
| SCOPE | SCOPE 1 | | SCOPE 2 | SCOPE 3 | | | |
| Emissions type / Country Office | Private transportation | Air conditioning | Electricity consumption | Transport of materials | Work-related travel | Transport to and from work | Paper (corporate material and office supplies) |
| Total (Tons CO²) | 294.88 | 50.25 | 261.13 | 7.94 | 365.33 | 291.47 | 336.93 |
| Bangladesh | 17.39 | 2.00 | 21.17 | 0.73 | 21.29 | 79.55 | 2.53 |
| Benin | 4.15 | 1.32 | 9.80 | 0.01 | 0.15 | 3.65 | 0.06 |
| Bolivia | 1.85 | 0.00 | 1.64 | 0.71 | 0.49 | 8.40 | 0.63 |
| Burkina Faso | 39.33 | 6.20 | 35.38 | 0.48 | 12.56 | 0.57 | 0.89 |
| Cambodia | 12.98 | 1.88 | 19.36 | 0.32 | 0.51 | 8.87 | 0.43 |
| Ecuador | 5.00 | 1.69 | 7.22 | 0.17 | 0.11 | 0.06 | 38.30 |
| El Salvador | 112.47 | 14.86 | 40.17 | 1.33 | 71.16 | 58.10 | 163.39 |
| Spain | 3.14 | 9.61 | 69.03 | 2.26 | 206.95 | 38.61 | 111.15 |
| Philippines | 36.01 | 4.71 | 28.37 | 0.00 | 4.81 | 32.59 | 0.03 |
| Ghana | 5.20 | 0.14 | 0.68 | 0.98 | 9.31 | 1.22 | 0.18 |
| Guatemala | 13.08 | 0.35 | 1.36 | 0.04 | 3.52 | 15.83 | 0.65 |
| India | 0.00 | 1.50 | 8.11 | 0.19 | 4.35 | 5.48 | 0.09 |
| Mali | 7.99 | 3.01 | 10.91 | 0.62 | 0.19 | 3.91 | 16.16 |
| Nicaragua | 25.03 | 1.10 | 5.18 | 0.09 | 10.78 | 20.11 | 1.06 |
| Peru | 8.83 | 0.00 | 1.67 | 0.00 | 19.17 | 9.51 | 0.76 |
| Senegal | 2.45 | 1.88 | 1.08 | 0.00 | 0.00 | 5.03 | 0.64 |
| TOTAL (Tons CO²) | 1,607.94 | | | | | | |

In summary, and as shown in the figure below, nearly two-thirds of emissions correspond to Scope 3: transport, travel and paper; 22% correspond to electricity consumption; and 16% to direct emissions resulting from air conditioning or private transportation.

Carbon Footprint 2016



The following table shows that there are no significant differences in the carbon footprints for 2015 and 2016:

| | 2015 carbon footprint | 2016 carbon footprint | % of difference |
|---|-----------------------|-----------------------|-----------------|
| Scope 1: Private transport and air conditioning | 344.96 | 345.13 | 0.05 |
| Scope 2: Electricity | 266.56 | 261.13 | -2.04 |
| Scope 3: Transport, travel and paper | 956.48 | 1,001.68 | 4.73 |
| Total (Tons CO²) | 1,568.00 | 1,607.94 | 2.55 |

It is important to note that at the end of 2017, we will undertake an analysis of the different software tools that exist in the market for calculating the carbon footprint to facilitate this task and ensure that the calculation is as reliable as possible.

EN18 Initiatives to reduce greenhouse gas emissions and reductions achieved

EN26 Initiatives to mitigate environmental impacts of activities and services

In December 2015, we approved our [Environmental Policy](#) and launched its implementation with the creation of the corresponding **Implementation and Monitoring Committee**. This committee is formed by a series of representatives from different departments, including the Head Office, the delegations in Spain and the Country Offices. Its main functions are: diffusion of the policy; validation, monitoring and evaluation of the **triannual action plans** that each Educo office should establish for implementation (including specific indicators for the reduction of environmental impacts); systematization and diffusion of good practices and lessons learned; and review and updating of the document.

While we are still in the initial phase of the structured implementation of the policy, during 2015 and 2016 we engaged in **several actions to reduce the environmental impact** of our activities. Below are several examples of such actions:

| Benin | Philippines |
|--|--|
| <ul style="list-style-type: none"> ▶ Eliminated use of plastic bottles and cups, substituting these with glass equivalents. ▶ Eliminated use of disposable napkins, substituting these with 100% cotton napkins with the Educo logo. ▶ Used water fountains to refill containers. ▶ Eliminated use of chemical fertilizers in office gardens. ▶ Starting in 2017, introduced use of compost produced by the Country Office. | <ul style="list-style-type: none"> ▶ Included energy-saving guidelines (including appropriate use of air conditioning units) in the welcome pack for new staff. ▶ Included guidelines for purchasing environmentally friendly products in the welcome pack for new staff. ▶ Promoted use of organic fertilizer (vermicompost) in the garden. |
| Spain | El Salvador |
| <p>Installed in the new headquarters building (which we moved to in 2016):</p> <ul style="list-style-type: none"> ▶ Solar panels. ▶ Thermal and acoustic insulating windows. ▶ Low-energy lighting systems. ▶ Maximum efficiency air conditioning system. ▶ Aerated faucet filters. ▶ On-premise bicycle parking with electric recharging stations, as well as two showers for staff, to encourage the use of this form of transportation. ▶ New recycling points, with the corresponding promotional campaigns. ▶ | <ul style="list-style-type: none"> ▶ Eliminated suppliers with non-environmentally-friendly production processes, as stipulated by the Purchase and Acquisitions Policy. ▶ Installed water purifiers (ozonized water) in the central office to avoid the purchase and consumption of bottled water. ▶ Promoted rainwater collection at the community level for domestic and agricultural use. ▶ Eliminated, in 2016, several unnecessary printers. ▶ Enhanced the capacity of the educational community on solid organic waste composting, to be used as fertilizer in gardens as a part of the School Gardens project. |

IV. Human Resource Management

LA1 Size and composition of total workforce

The following tables show the distribution of Educo staff and volunteers by country, contract type and level of responsibility for years 2015 and 2016. As with previous reports, we include staff and volunteers of associated entities (Peru, Guatemala and Ecuador).

| 2015 DATA | | | | | | | | |
|--------------|---------------------------|----------------------------|------------------|------------|------------|-----------|----------------------------|--|
| COUNTRY | TOTAL NUMBER OF EMPLOYEES | TOTAL NUMBER OF VOLUNTEERS | BY CONTRACT TYPE | | | | BY LEVEL OF RESPONSIBILITY | |
| | | | Permanent | Temporary | Full-time | Part-time | Managers | Specialists, technicians and administrator |
| Bangladesh | 334 | 0 | 320 | 14 | 330 | 4 | 12 | 322 |
| Benin | 9 | 0 | 2 | 7 | 9 | 0 | 1 | 8 |
| Bolivia | 46 | 0 | 46 | 0 | 19 | 27 | 4 | 42 |
| Burkina Faso | 68 | 0 | 54 | 14 | 68 | 0 | 16 | 52 |
| Cambodia | 20 | 6 | 14 | 6 | 20 | 0 | 4 | 16 |
| Ecuador | 17 | 0 | 17 | 0 | 17 | 0 | 6 | 11 |
| El Salvador | 197 | 0 | 154 | 43 | 197 | 0 | 22 | 175 |
| Spain | 121 | 17 | 111 | 10 | 105 | 16 | 46 | 75 |
| Philippines | 60 | 0 | 58 | 2 | 60 | 0 | 9 | 51 |
| Ghana | 3 | 1 | 3 | 0 | 3 | 0 | 1 | 2 |
| Guatemala | 24 | 0 | 15 | 9 | 24 | 0 | 6 | 18 |
| India | 10 | 0 | 7 | 3 | 10 | 0 | 3 | 7 |
| Mali | 26 | 0 | 18 | 8 | 26 | 0 | 10 | 16 |
| Nicaragua | 29 | 0 | 27 | 2 | 29 | 0 | 7 | 22 |
| Peru | 16 | 0 | 11 | 5 | 16 | 0 | 4 | 12 |
| Senegal | 6 | 0 | 3 | 3 | 6 | 0 | 4 | 2 |
| TOTAL | 986 | 24 | 860 | 126 | 939 | 47 | 155 | 831 |

| 2016 DATA | | | | | | | | |
|--------------|---------------------------|----------------------------|------------------|------------|----------------|-----------|----------------------------|---|
| COUNTRY | TOTAL NUMBER OF EMPLOYEES | TOTAL NUMBER OF VOLUNTEERS | BY CONTRACT TYPE | | BY WORKING DAY | | BY LEVEL OF RESPONSIBILITY | |
| | | | Permanent | Temporary | Full-time | Part-time | Managers | Specialists, technicians and administrators |
| Bangladesh | 331 | 0 | 322 | 9 | 325 | 6 | 11 | 320 |
| Benin | 8 | 0 | 2 | 6 | 8 | 0 | 3 | 5 |
| Bolivia | 43 | 0 | 19 | 24 | 19 | 24 | 2 | 41 |
| Burkina Faso | 94 | 0 | 52 | 42 | 94 | 0 | 16 | 78 |
| Cambodia | 18 | 6 | 15 | 3 | 18 | 0 | 2 | 16 |
| Ecuador | 22 | 0 | 16 | 6 | 22 | 0 | 5 | 17 |
| El Salvador | 162 | 0 | 162 | 0 | 162 | 0 | 22 | 140 |
| Spain | 121 | 17 | 114 | 7 | 102 | 19 | 47 | 74 |
| Philippines | 61 | 0 | 57 | 4 | 61 | 0 | 11 | 50 |
| Ghana | 3 | 1 | 3 | 0 | 3 | 0 | 1 | 2 |
| Guatemala | 14 | 0 | 14 | 0 | 14 | 0 | 5 | 9 |
| India | 10 | 0 | 7 | 3 | 10 | 0 | 3 | 7 |
| Mali | 32 | 0 | 19 | 13 | 32 | 0 | 12 | 20 |
| Nicaragua | 27 | 0 | 27 | 0 | 27 | 0 | 7 | 20 |
| Peru | 14 | 0 | 8 | 6 | 14 | 0 | 3 | 11 |
| Senegal | 6 | 0 | 3 | 3 | 6 | 0 | 4 | 2 |
| TOTAL | 966 | 24 | 840 | 126 | 917 | 49 | 154 | 812 |

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

Educo prioritizes the hiring of local employees in all program countries. When determined circumstances make this impossible, we prioritize regional hiring, that is the hiring of a person from a neighboring country. As of December 31, 2016, Educo had three employees hired under this regimen.

This principle is established in the [Code of Good Practices](#) of **People in Aid** (currently CHS Alliance), an organization specialized in human resources management in the international development sector, and is articulated through the labor regulations for each Country Office, which contemplate the particularities of local legislation and apply to all professional categories.

The Foundation's Expatriate Policy has been substituted by the new **International Mobility Guide**, a document that responds to the need to provide basic information to expatriate staff related to hiring and contracts, specific conditions for expatriates or administrative procedures, among other aspects. This document establishes the foundations for attracting talent and for the expatriate's efficient contribution to the institutional mission.

When determining local hiring conditions, we refer to the compensation studies carried out by the specialized consulting firm Birches Group. These studies provide updated information about existing practices in the international development sector and enable us to adapt our actions to the local context.

The hiring of expatriate staff in the different Educo offices is minimal, with expatriate staff accounting for four members of the entire organization since 2013. Overall, only 0.46% of Country Office staff are expatriates.

LA10 Workforce training to support organizational development

Educo defines training as learning aimed at professional renewal, whose main purpose is to increase and adapt people's knowledge and skills so they can fulfill their responsibilities. This includes learning that is included within the organization's professional development plans and aimed at the future occupation of different posts.

Training needs are identified based on performance, the person, the area in which he or she works and the overall strategy of the organization. As such, the strategic learning and development guidelines are defined each year based on management's proposals (in function of the strategic courses of action that have been established for that period) and based on the identification of individual's needs, thus empowering each person to improve the quality of his or her performance when assuming responsibilities within the organization.

With respect to the mechanisms for ensuring effective training and feedback, objectives are established prior to each training activity (internal or external) and once the training has concluded, each participant assesses its effectiveness by responding to a survey.

The following table shows the average number of training hours per employee by professional category in the different Country Offices for 2015 and 2016. A total of 0,36% and 0.39% of the overall budget was allocated to staff training in 2015 and 2016, respectively, increasing from 0,27% in 2014.

| | 2015 DATA | | 2016 DATA | |
|---|-----------|---|-----------|---|
| Average training hours by professional category and country | Managers | Specialists, technicians and administrators | Managers | Specialists, technicians and administrators |
| Bangladesh | 22 | 31 | 10 | 1 |
| Benin | 72 | 54 | 46 | 16 |
| Bolivia | 30 | 0 | 38 | 0 |
| Burkina Faso | 67 | 69 | 4 | 1 |
| Cambodia | 35 | 46 | 34 | 22 |
| Ecuador | 2 | 5 | 0 | 0 |
| El Salvador | 24 | 24 | 41 | 23 |
| Spain | 57.3 | 57 | 38 | 48 |
| Philippines | 52 | 51 | 30 | 60 |
| Ghana | 0 | 0 | 0 | 0 |

| | | | | |
|-----------|----|----|-----|-----|
| Guatemala | 76 | 52 | 162 | 116 |
| India | 0 | 0 | 0 | 5 |
| Mali | 33 | 21 | 65 | 35 |
| Nicaragua | 94 | 31 | 208 | 57 |
| Peru | 6 | 0 | 12 | 4 |
| Senegal | 7 | 4 | 0 | 0 |

LA12 Performance reviews and career development plans

In 2016 the percentage of Educo staff undergoing formal review processes rose from 42% to 50%. In 2016, Educo initiated the implementation of the human resources management system created by the specialized consulting firm Birches Group, starting with a pilot initiative in the Educo Country Offices in Asia. The Birches Group methodology provides a framework for writing job descriptions, evaluating jobs and conducting individual performance evaluations in reference to the defined job requirements and objectives. The goal is to implement the system in all Country Offices and all offices in Spain over the course of 2017 and 2018.

In terms of professional development, in 2016 the organization launched the Development Room, an on-line learning platform developed in collaboration with the Universitat Oberta de Catalunya (UOC), the leading institution in this sector in Spain. The platform provides a professional development space that grows with the direct participation of the Educo team to build a place for the collaborative generation and exchange of learning. It thereby enriches the relevance and exchange of learning in our organization, where the flow of knowledge comes to form part of our DNA. At the end of 2016, the platform was operational in providing on-line language learning courses and acted as a centralized source for presenting basic institutional materials to new members of the organization as part of the induction process.

LA13 Diversity in Educo

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

In 2016, we created a monitoring tool to facilitate the gathering of information about our human resources in all Country Offices. The tool includes the following diversity indicators: professional category, level of responsibility, nationality, age, gender, type of contract and type of working day. The tool guarantees the availability of updated information for the entire organization on a monthly basis. Starting in 2017, this tool will also include an indicator of people with disabilities, thus covering all the equity and diversity criteria that we have established. Additionally, it is important to note that the Generalitat de Catalunya certifies our compliance with current legal norms in Spain regarding the presence of people with disabilities in organizations.

The following tables show the distribution of Educo staff by country, gender, age group and nationality for 2015 and 2016:

| COUNTRY | 2015 DATA | | | | | | | |
|--------------|---------------------------|------------|------------|--------------------|-----------------------------|-------------------|----------------|---------------------|
| | TOTAL NUMBER OF EMPLOYEES | BY GENDER | | BY AGE GROUP | | | BY NATIONALITY | |
| | | Men | Women | Under 30 years old | Between 30 and 50 years old | Over 50 years old | Local staff | Other nationalities |
| Bangladesh | 334 | 133 | 201 | 71 | 248 | 15 | 334 | 0 |
| Benin | 9 | 4 | 5 | 2 | 7 | 0 | 9 | 0 |
| Bolivia | 46 | 19 | 27 | 4 | 38 | 4 | 45 | 1 |
| Burkina Faso | 68 | 32 | 36 | 5 | 57 | 6 | 67 | 1 |
| Cambodia | 20 | 5 | 15 | 8 | 12 | 0 | 18 | 2 |
| Ecuador | 17 | 11 | 6 | 1 | 14 | 2 | 17 | 0 |
| El Salvador | 197 | 110 | 87 | 42 | 130 | 25 | 194 | 3 |
| Spain | 121 | 43 | 78 | 6 | 98 | 17 | 103 | 18 |
| Philippines | 60 | 35 | 25 | 8 | 45 | 7 | 60 | 0 |
| Ghana | 3 | 3 | 0 | 1 | 2 | 0 | 0 | 3 |
| Guatemala | 24 | 17 | 7 | 7 | 16 | 1 | 24 | 0 |
| India | 10 | 4 | 6 | 0 | 9 | 1 | 10 | 0 |
| Mali | 26 | 22 | 4 | 3 | 17 | 6 | 23 | 3 |
| Nicaragua | 29 | 15 | 14 | 2 | 22 | 5 | 28 | 1 |
| Peru | 16 | 8 | 8 | 3 | 12 | 1 | 15 | 1 |
| Senegal | 6 | 3 | 3 | 1 | 5 | 0 | 3 | 3 |
| TOTAL | 986 | 464 | 522 | 164 | 732 | 90 | 950 | 36 |

| COUNTRY | 2016 DATA | | | | | | | |
|--------------|---------------------------|------------|------------|--------------------|-----------------------------|-------------------|----------------|---------------------|
| | TOTAL NUMBER OF EMPLOYEES | BY GENDER | | BY AGE GROUP | | | BY NATIONALITY | |
| | | Men | Women | Under 30 years old | Between 30 and 50 years old | Over 50 years old | Local staff | Other nationalities |
| Bangladesh | 331 | 131 | 200 | 61 | 256 | 14 | 331 | 0 |
| Benin | 8 | 3 | 5 | 0 | 8 | 0 | 7 | 1 |
| Bolivia | 43 | 19 | 24 | 3 | 35 | 5 | 42 | 1 |
| Burkina Faso | 94 | 48 | 46 | 21 | 66 | 7 | 93 | 1 |
| Cambodia | 18 | 7 | 11 | 8 | 10 | 0 | 17 | 1 |
| Ecuador | 22 | 13 | 9 | 2 | 18 | 2 | 22 | 0 |
| El Salvador | 162 | 89 | 73 | 36 | 105 | 21 | 159 | 3 |
| Spain | 121 | 39 | 82 | 8 | 99 | 14 | 101 | 20 |
| Philippines | 61 | 36 | 25 | 3 | 50 | 8 | 61 | 0 |
| Ghana | 3 | 3 | 0 | 1 | 2 | 0 | 0 | 3 |
| Guatemala | 14 | 10 | 4 | 1 | 11 | 2 | 14 | 0 |
| India | 10 | 3 | 7 | 0 | 10 | 0 | 10 | 0 |
| Mali | 32 | 26 | 6 | 4 | 22 | 6 | 29 | 3 |
| Nicaragua | 27 | 15 | 12 | 1 | 21 | 5 | 26 | 1 |
| Peru | 14 | 7 | 7 | 3 | 10 | 1 | 13 | 1 |
| Senegal | 6 | 3 | 3 | 1 | 5 | 0 | 3 | 3 |
| TOTAL | 966 | 452 | 514 | 153 | 728 | 85 | 928 | 38 |

The data in the following tables also shows the diversity of Educo's governing bodies, in terms of age, gender and nationality. With respect to gender, the Executive Committee is currently formed by 62.5% women and 37.5% men.

| 2015 DATA | | | | | | | | |
|---|-----------|----------|-----------|--------------------|-----------------------------|-------------------|-------------|---------------------|
| DISTRIBUTION OF EMPLOYEES AND THE BOARD OF TRUSTEES IN SPAIN BY PROFESSIONAL CATEGORY | | | | | | | | |
| | TOTAL | Gender | | Age | | | Nationality | |
| | | Women | Men | Under 30 years old | Between 30 and 50 years old | Over 50 years old | Local staff | Other nationalities |
| Board of Trustees | 9 | 2 | 7 | 0 | 7 | 2 | 8 | 1 |
| Executive Committee | 8 | 4 | 4 | 0 | 3 | 5 | 5 | 3 |
| Total | 17 | 6 | 11 | 0 | 10 | 7 | 13 | 4 |

| 2016 DATA | | | | | | | | |
|---|-----------|----------|-----------|--------------------|-----------------------------|-------------------|-------------|---------------------|
| DISTRIBUTION OF EMPLOYEES AND THE BOARD OF TRUSTEES IN SPAIN BY PROFESSIONAL CATEGORY | | | | | | | | |
| | TOTAL | Gender | | Age | | | Nationality | |
| | | Women | Men | Under 30 years old | Between 30 and 50 years old | Over 50 years old | Local staff | Other nationalities |
| Board of Trustees | 9 | 2 | 7 | 0 | 7 | 2 | 8 | 1 |
| Executive Committee | 8 | 5 | 3 | 0 | 4 | 4 | 5 | 3 |
| Total | 17 | 7 | 10 | 0 | 11 | 6 | 13 | 4 |

NGO9 Mechanisms for workforce to raise grievances and get response

At the Human Resources policy level, in 2016 Educo created an **International Human Resources Manual** that defines the minimum standards with respect to work conditions, rights and responsibilities for the entire workforce in all program countries. Each Country Office then adapts this document to develop its own manual in function of the local context and current local legislation.

On the other hand, as indicated earlier, Educo has a **Complaints and Feedback Policy** that establishes the mechanisms by which all stakeholders—including, naturally, the Educo team—can present their complaints, opinions and/or proposals regarding any aspect of the organization. This policy is global in scope, meaning that it is applicable to the Head Office and Educo's Delegations in Spain and to the Country Offices, although its implementation is progressive.

We prepare annual reports on the complaints and feedback received, and their respective resolutions, which are presented to the Executive Director and later published internally. We also carry out periodic campaigns to encourage employees to present their feedback and grievances through the established channels.

It is important to note that during 2016, we carried out several participatory processes aimed at generating an ongoing process of communication between the teams and the governing bodies of the organization. One such process was an international survey conducted with all our teams—with a 62% response rate—whose aim was to gather opinions and impressions regarding different aspects of Educo's organizational culture. This information was then used to develop country-level action plans to improve the culture and progressively work towards the culture we desire as an organization. Moving forward, the work undertaken in this area will be integrated within the framework of the Theory of Change process.

Furthermore, in 2016 Educo designed its institutional [Safety and Security Policy](#), whose aim is to establish the strategic safety and security principles and guidelines that underlie Educo's actions in the program countries. This policy will serve as the basis for the **Security Guide**, which is applicable to the entire foundation. Each country will use the Security Guide as the basis for their **Country Protection Plans**, which will enhance the safety and security necessary for carrying out our activities.

V. Responsible Management of Impacts on Society

SO1 The impact of our activities on the wider community

In 2015 and 2016, we developed new institutional tools to help us evaluate and manage the impact of our activities in the communities where we work. For example, our **Partnership Policy and Guide** specifies that our work with local partner organizations should be collaborative and participative; should include a commitment to mutual accountability; and should be based on proximity, sustainability and capacity building. The policy defines the partnership management cycle, which includes all phases of action, including: **monitoring, final evaluation and reflections on mutual learning**, as well as the **definition of potential exit/finalization strategies for the partnership or the scalability of the relationship**.

Case 1: Guatemala – Finalization of Basic School Sanitation project

In some cases, such as Educo's Basic School Sanitation project in Guatemala, the exit strategy contemplates processes to strengthen the capacities of participants so that the results and impact will be sustainable and lasting over time, even after the action comes to an end. More specifically, for this project we provide training to each school's parents' association in the administration, operation and maintenance of the installations, so that they can assume this responsibility in the optimal conditions.

On the other hand, our **Child Rights Situation Analyses (CRSA)** are carried out with the active participation of children, families, local community members and representatives from civil society and public institutions. The main objective is to enhance our understanding of the local social, economic, political and cultural context, as well as the capacities of the different actors, thereby maximizing the positive impact of our activities on the community. The **Child Rights-Based Programming Guide and Manual** (currently in development) will place the CRSA in the framework of our project management cycle.

We obtain information from the communities in meetings that we hold with them upon initiating each project and at the end of each year. Representatives from local educational authorities, teachers, parents and children participate in these meetings, where they address issues such as potential improvements to the projects. The intention is to incorporate these proposals in the following year's planning. We also request feedback from the communities and key stakeholders during the field monitoring visits, project assessments and periodic open houses. The suggestions are debated among the project team and incorporated in our work, as appropriate.

In general, the feedback we receive from the program communities is highly positive, although we try to encourage objective and purposeful feedback that can help us improve our work. We have received feedback on various aspects, including the relevance of the processes we develop, how to improve local coordination and the relationship with participation groups, as well as requests for project continuity, extension or replication.

Case 2: Bangladesh – Community Feedback

We consider it positive that members of the program communities in Bangladesh and representatives from local authorities have expressed interest in continuing to enhance their capacities in the areas of child rights and protection. They have requested Educo Bangladesh's support in this respect and we have increased and reinforced the activities related to these issues in the institutional planning.

In 2015, we also carried out a study to evaluate the **Social Return on Investment (SROI)** of our **Social Action Program** (PAS, for its initials in Spanish). This enabled us to measure the program's social impact, that is, the direct benefits to the program's participants and the social changes brought about. In 2016, we

published the complete SROI report, which was shared with all program participants and posted on our website, as another measure for promoting transparency and accountability to our stakeholders.

The results of this study, which covered the 2014-2015 school year, showed that an investment of €1,100,000 generated a social impact valued at €6,072,000. This impact was measured for each of the agents involved, taking into account the changes generated in the academic, physical, emotional, social, family and administrative spheres. The impact on children and adolescents, for example, was:

At the school level

- Increased early schooling for 3-6-year-olds.
- Improved class attendance.
- Improved academic performance.

At the personal level

- Improved psychomotor skills.
- Increased capacity for managing and expressing feelings and emotions.
- Acquisition of new hygiene, health and nutrition habits.
- Enhanced capacity for critical thinking and decision making.

At the social level

- Improved harmony and relationship with others.
- Improved relationships with other members of the family.

As a result of this first experience using the SROI methodology to evaluate our projects, during 2015 and 2016 we have helped several entities from the Social Action Plan to replicate the process for their own projects.

On the other hand, the learning generated has led to a decision to conduct a more extensive and qualitative assessment of the program's impact. In this sense, in 2016 we have been preparing an evaluation of the impact of the PAS, which is set to be carried out over the course of three years, coinciding with the program's new planning period (2017-2019). This evaluation will cover the impact generated by each of the program's 46 projects, as well as the overall collective impact. Updated information will be provided in subsequent reports.

SO3 Process for ensuring effective anti-corruption policies and procedures

In 2016, we have worked to draft an [Anti-Fraud and Corruption Policy](#) that provides guidance for preventing, detecting, reporting and investigating possible cases of fraud or corruption, in the interest of promoting a culture founded on fraud and corruption prevention, awareness and accountability. The policy also establishes the specific principle of zero-tolerance for these types of actions. We have also worked to develop a [Whistleblowing Policy](#), which establishes the channels for the early reporting of concerns or suspicions of malpractice in this workplace while protecting whistleblowers from reprisals when acting in good faith.

Prior to their publication, dissemination and implementation, both policies should be reviewed by the working group on internal governance within the framework of our Theory of Change process.

On the other hand, Educo has an [Ethical Code](#) that is applicable to the entire organization, as well as procedures that regulate our dealings with suppliers, communities and any other agent related with our teams. One example of this are our **purchasing procedures** for both Spain and each of the Country Offices, which are subject to different control filters in function of the amount of the acquisition. In Spain, we have reviewed and updated this document, which covers our Head Office and Spanish delegations. The new procedure, which was published in 2017, includes purchase management through our management software and changes in the evaluation of suppliers, among other aspects. In accordance with the procedure, all our

suppliers should sign a letter of commitment declaring that they are not in violation of any of the criteria established by the following institutional policies: **Ethical Code; Child Safeguarding Policy and Code of Conduct; Environmental Policy** and **Policy on Collaborating with Businesses**.

In 2016, we also created a new [Investment Policy](#), by which Educo should make profitable investments using the temporary treasury surpluses; however, the investment of these resources should always be subject to and coherent with the institution's commitment to ethical conduct, transparency and accountability. The policy is aligned with the principles and recommendations established by **Fundación Lealtad** (a Spanish organization that certifies social associations or foundations that comply with their nine principles of transparency and good practices) and by the **Code of Conduct for Non-Profit Organizations with regard to Temporary Investments** established by the Spanish National Securities Market Commission, and defines the criteria for selecting financial investments in consonance with these guidelines.

Our **Auditing and Compliance Unit** represents another key mechanism for identifying and preventing the misuse of funds. For a more detailed explanation of the Unit's work, refer to indicator NGO7.

For additional information about Educo's risk management mechanisms, refer to section 4.1.

SO4 Actions taken in response to incidents of corruption

There were no cases of corruption detected in 2015 and 2016.

In the event that such cases or legitimate suspicions arise, our principle of zero-tolerance applies and the organization should follow the reporting and investigation procedures established in Educo's Anti-Fraud and Corruption Policy.

VI. Ethical Fundraising and Communication

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

The basic principles that regulate our **fundraising activities** are set forth in our Ethical Code, [Child Safeguarding Policy and Code of Conduct](#) and [Policy for Collaborating with Businesses](#).

The Policy for Collaborating with Businesses establishes the specific values and principles which should form the basis for all our collaborations with the private sector. These principles have been incorporated in the collaboration agreements that are signed with all collaborating businesses. We are aware of the need to design a Donations Policy to define the conditions under which we accept economic and in-kind donations and, although we prioritized the development of other internal policies in 2015 and 2016, the Donations Policy is set to be published in 2018.

On the other hand, it is important to underline that Educo is also under obligation to comply with Spanish **Law 10/2010 on the Prevention of Money Laundering and Financing of Terrorism**, which applies to all foundations in Spanish territory, in addition to other types of organizations. This law affects Educo in two main aspects: on the one hand, we are obliged to identify any donor who contributes more than 100 euros a year to our organization; and, on the other hand, to identify and keep a record of all documents involving the application of funds in all our program countries.

Currently we publish information about all donations by private sector companies for a value of over 1,000 euros in our monthly newsletters, our website and our magazine, which includes a specific section on collaborations with businesses. We detail the cost value of the in-kind donations when we obtain information from the donating company.

At an external level, Educo has been a member of the [Asociación Española de Fundraising \(Spanish Fundraising Association\)](#) since 2013 and complies with the [Ethical Code of AEFR](#) with regards to fundraising. Our participation in AEFR activities puts us in contact with other organizations and facilitates networking. For instance, Educo attends the association's annual conferences, which offer training sessions on various aspects of national and international fundraising, and provide the opportunity to exchange knowledge and experience with other organizations in the sector.

In 2015 and 2016, we received a total of 25 complaints regarding our fundraising campaigns (10 in 2015 and 15 in 2016), all of which were addressed by the Head Office in accordance with our **Procedure for Handling Complaints and Feedback**, which was reviewed and updated at the end of 2016 to improve internal communication flow and streamline the process. These complaints were resolved directly by our Collaborator Services Center or were referred, as necessary, to the Communication and Marketing Division to assess corrective measures. For example, improvements were made to the functionality of the website in response to five complaints received regarding errors in "User Sign-Up".