ACCOUNTABILITY REPORT
2018

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Accountability Report 2018

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A special thanks to the Educo teams that have collaborated in the elaboration of this report: Bangladesh, Benin, Bolivia, Burkina Faso, El Salvador, Spain, Philippines, Ghana, Guatemala, India, Mali, Nicaragua and Senegal.

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OUR COMMITMENT TO ACCOUNTABILITY

We are very pleased to present our Accountability Report 2018, elaborated in accordance with the new reporting framework for the Global Standard for CSO Accountability. This report is evaluated by the network Accountable Now and the results are published on their website.

2018 was the last year of our current Strategic Plan and we are now in the process of evaluating our achievements and challenges from the last five years, a process in which the whole organisation participates. This global evaluation will allow us to have an integral vision of the situation the organisation is in, which will provide us with a base for being accountable to all of our stakeholders about the successes, learning and areas for improvement identified during this period. Consequently, 2019 is a very important year for Educo, as it is the year in which we will define the path we want to follow during the next strategic cycle. Accountability should be a central axis for our new strategic framework: we firmly believe that it represents a key approach for the success of our work, because it is what allows us to ensure that our actions respond to real needs and have a measurable and sustainable impact on the lives of the people we work with.

Over the last few years, we have worked on building the necessary structure for ensuring accountability with our stakeholders, both internally and externally. We have created new commissions for coordinating the implementation of policies and standards in our country offices (CIPE); we have set up a new transversal and horizontal management model based on projects and processes; and we have created a new governing body, the Global Management Committee, to ensure that all of our country offices are part of the strategic decision-making. We are convinced that this change will provide us with the global strategic vision we need to face the challenges of the future, and that it is a fundamental commitment to our internal and external accountability.

One of the areas for improvement identified in our last Accountability Report was the lack of information about the progress made implementing our institutional policies. In this report, we have emphasised the presentation of specific cases and examples, and we think that the creation of the CIPE has facilitated the monitoring of its practical implementation. Another area for improvement highlighted in the last report was the lack of information about some aspects of human resource management. As we explain in section H, in the last two years we have made important advances in the implementation of a new system for HR management, which covers both the performance evaluation system and the description and evaluation of roles. It is something we must continue to consolidate and evaluate over the next few years.

One of the important achievements in 2018 was the work of two projects that focus specifically on accountability: one in Kolda, Senegal, and another in Nicaragua, which is part of the initiative Resilient Roots. We believe that these pilot projects are starting points that will give us valuable insights in order to strengthen and promote accountability mechanisms throughout the organisation. Lastly, I am very proud to be a member of the Board of Trustees for Accountable Now since May 2018: an opportunity to contribute, on behalf of Educo, to the promotion and progress of dynamic accountability in the sector.

José M. Faura
Executive Director of Educo

WHAT WE HAVE ACHIEVED

The impact we achieve

1. What are your mission statement and theory of change? Please provide a brief overview.

The mission and values of Educo are those which define us as an organisation and govern all of our interventions. The mission explains our identity and commitment, and with whom and for whom we work, and in the case of Educo it is defined as follows:

*We work with children and their communities to **promote fair and equitable societies** that guarantee their rights and wellbeing.*

Educo's work aims to ensure fulfilment of the Rights of the Child, as defined in the international convention that regulates them (Convention for the Rights of the Child, 1989) and pursue child wellbeing.

Child wellbeing In Educo's vision of children wellbeing all children have the opportunity to be and do what they value, as a result of being able to exercise their rights. Child wellbeing provides an ideal framework for evaluating the progress towards fairer societies.

Child Rights-Based Approach Educo incorporates the Child Rights-based Approach as the framework which relates wellbeing of children with the enjoyment of their rights. We call upon national and international structures for guaranteeing rights to support our development actions and we place special emphasis on strengthening the capacities of States to fulfil their commitments regarding the Rights of the Child and be accountable for their actions.

Agents of change Educo starts from the principle that social actors can be classified into three categories: rights holders (children), duty bearers (family, community, civil society, private sector, etc.) and principal duty bearers (states and international bodies). Each and every one of these actors must be, in the area they are responsible for, agents of desired change, through direct action regarding the lack and violation of rights, and the strengthening of institutional mechanisms and the capacities of communities and civil society.

The value of education At Educo we believe that education, as well as being a right in itself, is also an inseparable means for achieving other rights and freedoms. Which is why we share the conviction that education should be unquestionably available, accessible, acceptable and

adaptable. We believe that this is the only way in which education will be capable of transforming people's lives and at the same time prepare them for transforming their local and global context, contributing to building fairer and more equitable societies.

Under the auspices of the Theory of Change in the Institutional Strategic Plan 2015-2018, in November 2015 the global process for the construction of the Educo Theory of Change began, a process whose principles are, among others, participation, transparency and teamwork. With the participation on various levels of the teams from all the countries Educo was present in, the main areas (Change Domains) to be worked on were defined, both at programme level and at an internal or institutional level, as well as the ways for achieving these changes (Change Routes). Both the domains and the routes are incorporated as stewards of Educo's actions over the following years, consistent with the Institutional Strategic Plan 2015-2018.

Throughout 2017, sixteen Working Groups were set up to operate the Educo Theory of Change. These groups were created to carry out the aims that were set out in our five "change domains", and included aspects like program quality, learning and accountability. On the other hand, linked to the Working Groups, they set up a number of global innovative initiatives, called "prototypes", which allow us to test specific ideas in order to improve them, learn from them and where appropriate, replicate them.

The work carried out in the framework of the Theory of Change (ToC) process, an initiative for organisational change begun at the end of 2015, has taken on a totally structural dimension in Educo. So much so, that all of the results of the working groups set up will be key to the definition of the next Educo Strategic Framework, valid from 2020 to 2030, which will be addressed over the course of 2019.

2. What are your key strategic indicators for success and how do you involve your stakeholders in developing them?

The 2015-2018 Institutional Strategic Plan was elaborated from a participative process and consolidated the contributions made by children, who are the priority focus of our actions; by our social base; by our working partners in the countries in which we have a presence; and the people that work for the organisation. More than 1500 people from 17 countries contributed to its definition, more than 220 of whom were children. Almost 450 people participated in the 37 focal groups that were organised to gather qualitative contributions.

Three strategic development objectives were established, focused on the Right to Education, the Right to Protection and Governance, and three institutional strategic objectives, which we consider fundamental for achieving the former. The latter are aimed at consolidating aspects like establishing an organisational culture based on children's rights, evaluation and ongoing learning through knowledge management, networking, and the diversification of fundraising to guarantee the economic stability of the organisation.

Each strategic objective was structured with goals and strategic guidelines, and each goal had associated key indicators. For example:

SO1. Education. Children and adolescents enjoy their right to an equitable, transformative and quality education throughout their lives.

Goal 1.1. Right to education: The necessary conditions are reached to ensure fundamental education for all without distinction, aimed at learning to be, to do, to know and to live together.

Indicator 1.1. Increase the number of children and adolescents that enrol in and finish a complete education cycle (pre-school, primary, secondary and non-formal programs).

The complete list of objectives, goals and indicators is available in our 2015-2018 Strategic Plan.

The 2015-2018 Institutional Strategic Plan was contextualised in each of the countries Educo works in during the elaboration of the Country Plans. In these plans, following the same structure and logic that allowed for a waterfall measurement, for each goal of the Strategic Plan, they deployed a series of specific objectives with annual targets, as well as strategic guidelines for action for each group, rights holders, principal duty bearers and secondary duty bearers. Annually, the Country Plans have evolved according to the progress made at strategic level, the milestones and lines of action, generating aligned and coherent budgets and annual planning.

In addition, and to complement the Strategic Plan, the effectiveness of the allocation of resources to the strategic objectives of Educo has been based on the use of validated and contrasted instruments and mechanisms for registration, information, monitoring and control of the activity and objectives. There is a management software which enables the registration of all of the transactions and their comparison with the annual budget, both at head office and in the country offices. This software allows us to issue budget monitoring reports and qualitative and quantitative management indicators:

- Monthly monitoring reports of the annual budget
- From 2018, quarterly monitoring reports from the consolidated income statement. This report has been developed with Business Intelligence technology and can be accessed from the internal management software Educo uses. The issuing of this report has meant working in a coordinated way and using a pre-established calendar with the different actors: from the Country Offices that close the monthly accounts, the Systems, Technological and Operations departments at head office, and Finances-Management Control who review the information and issue the reports.

3. What progress has been achieved and difficulties encountered against these indicators over the reporting period?

During 2019, an evaluation of the current Strategic Plan will be carried out. The scope of this process is global and participative and contemplates both the Country Plans and the Strategic Plan itself. Educo is aware that before starting a new strategic cycle it should assess the work done over the last five years, therefore the joint exercise of evaluating our strategic documents should be considered one of the key actions to carry out in order to feed into strategic, programmatic and organisational development planning for this new strategic cycle that will begin in 2020. The evaluation will pursue the following results:

- Identify the achievements and failures in Educo's work in the last 5 years
- Identify the main lessons learned, both programmatic and organisational, from the implementation of the 2015-2018 Strategic Plan and the 2016-2019 Country Plans.
- Identify pending tasks, in relation to what we have not managed to do and what we need to stop doing, renew or modify.

The recognition of Educo in the international development and social action sectors is valued as one more input in the process of constructing the strategic documents for the new period.

Valid information has been obtained to influence decision-making about the strategic framework, the global and country programmatic frameworks, and the global and country organisational development plans.

In the next accountability report we will present the results of the 2015-2018 Strategic Plan evaluation that has been carried out.

In the process of building the new strategic framework 2020-2030, which the evaluation of the 2015-2018 Strategic Plan is a part of, the Impact Outcomes we want to contribute to will be defined. Once defined, the rest of the Theory of Social Change (TSC) will establish the programmatic Change Routes we will use to achieve these Impact Outcomes. Therefore, the TSC will also define the Key Social Impact Indicators, which will be agreed by all the groups of external and internal actors in the organisation to guarantee their usefulness. These indicators enable us to carry out ongoing monitoring of the extent of the scope of the Impact Outcomes, which will allow us to establish mechanisms for correction and ongoing improvement, learning, as well as transparency and accountability with all of the involved stakeholders.

4. Have there been significant events or changes in your organisation over the reporting period of relevance to governance and accountability?

In December 2017 administrative closure of the country office in Ghana took place, and then in 2018 administrative closure of our country office in Peru and operational closure of the office in Ecuador. The decision to close these offices responds to the organisation's commitment to focusing its strengths and resources on achieving a deeper and more sustainable impact, and prioritising areas that are more vulnerable. In 2018 the country office in Spain was formally established (previously part of head office), to align its management with projects and processes in Spain with the rest of the country offices.

To facilitate and make the management and decision-making processes more efficient at the internal organisational structure level, in 2018 the organisation's Executive Committee split in two: on the one hand, a Strategic Commission in charge of establishing the strategic guidelines, reviewing the KPI of the organisation, presenting budgets, approving policies and monitoring the progress of the annual plans; and on the other an Executive Commission, with the mandate of carrying out the daily operational coordination, setting up strategic processes and substituting the executive management in their absence.

In 2018 a third management organ was created, the Global Management Committee, which includes all of the country office directors, as well as management staff from head office. The creation of this broader committee, with representation from all of the country offices, responds to a commitment to work more globally and less centralised, ensuring that the priorities, opinions and contexts of the people we work with all over the world are taken into account in the planning and decision-making processes. At the same time, we believe this way of working will bring more insights and effectiveness to the organisation.

During 2017 and 2018 we have set up new Policy and Standards Commissions (CIPE) in our country offices, aimed at setting up and coordinating the implementation of the institutional policies and international standards we are committed to. These commissions are multi-disciplinary working groups which include participation of people from different departments and professional backgrounds, with the idea of encouraging the ownership, use and knowledge of the policies internally. As an objective for the future, we should consolidate the running of the CIPEs, giving them more visibility and resources to ensure the sustainability of their work.

In 2017 we consolidated our commitment to our work in humanitarian action, with the creation of a new area that coordinates our work in prevention and risk reduction for natural disasters, as well as our emergency response. In 2018 we obtained the ECHO (European Civil Protection and Humanitarian Aid Operations) accreditation, demonstrating our commitment to their principles which include transparency, accountability and improving the effectivity of aid, among others.

Positive results are sustained

1. What have you done to ensure sustainability of your work beyond the project cycle, as per commitment 4? Is there evidence of success? How do you know that the people and partners you work with have acquired skills, resources, self-esteem or institutional strengths that will endure beyond your immediate intervention?

At Educo we continue to work to put the social impact we want to contribute to at the centre of our work, guiding the whole organisation towards to achieving the impact outcomes aligned with the Sustainable Development Goals 2030. We believe that to achieve the impact and sustainability of a project, it is vital to get to know the reality of the territory we are working in, so we can design actions

that respond to clear needs. At the same time, we believe the involvement and leadership of the stakeholders, especially the project participants, is key to ensuring sustainability after the project cycle.

Therefore, in the initial project phases we use tools like diagnosis, situational analysis of children's rights and baseline studies which we elaborate alongside the actors involved in our work. We include specific strategies to ensure the sustainability of the project in the project design, such as: lobbying with local authorities (presentation and intention of the project, community commitments and those of Educo); involving duty bearers (municipal and departmental authorities, in education and health) through agreements and/or letters of commitment; structures and systems of continuous training of project participants through which capacities are developed and strengthened in line with the nature of the project. Below are two examples of the actions and results we have achieved during 2018, focused on achieving the sustainability of our work:

In the Philippines Educo's partnership with Local Government Units (LGUs) have led to various improvements in their child rights programming with initiatives like: the implementation of Hope for Angels, a protection program in Castilla; the professionalisation of CDWs, also in Castilla; an increase in the municipal government budget for child protection in Polangui; the establishment of PATAS (Pantay na Pagtratar sa Lambang Saro), a protection program in Pilar; and budget allocation for Supervised Neighbourhood Play in Libon and Bato, among others.

In Bangladesh, Educo has coordinated training and awareness-raising for different actors, both at community level (the child safeguarding committee and the student forum, for example) as well as in the school context (school management committees – SMC – the student council and the alumni association) to improve abilities in areas like advocacy on behalf of children, implication of the local government in favour of children, and access to public and private services. This work has begun to bear fruit in resource mobilisation, awareness-raising about child marriages and the allocation of a budget from the local government for child-centred actions.

2. What lessons have been learned in this period? How have the lessons been transparently shared among internal and external stakeholders? How do you plan to use these lessons to improve your work in the future?

Our commitment to learning and institutionalising the knowledge that comes from the whole cycle of programs and projects is reflected in our 2015-2018 Strategic Plan and its inclusion as a new component in the framework of Educo's global strategy for Monitoring, Evaluation, Learning and Accountability. This intentional effort to promote a learning-based culture in Educo is based on rescuing, systemisation and socialisation of what we have learned in processes, projects and programs, contributing to increasing the quality of our work, gaining efficiency and strengthening our processes for decision-making, based on evidence. We define learning as the ongoing process of reflection to rescue achievements, lessons learned, good practice and life stories, for which, during the last two years, Educo has created the following specific tools: the Guide for Learning, Achievements and Lessons Learned Data Collection Sheet, the Good Practice Documentation Form, the Good Practice Assessment Form, the Documenting Life Stories Form, and the Coordination and Collaboration Flowchart for the implementation of the learning tools.

During 2018 Educo has socialised and validated the tools with the actors involved, and a period for testing the tools in each country has been opened led by the regional head of monitoring, evaluation and learning, to gather opinions and possible improvements to be introduced in 2020.

India: The findings in the final project evaluations showed the limitations of remedial education as a strategy in our education projects. This lesson was capitalised on during the design of new projects and, as a result, the component "Education for Dignity" was incorporated in two of the most important projects.

Burkina Faso: Within the framework of preparing areas for horticulture, we have seen that entrusting the community as a whole with a task (in this case, digging wells) does not produce satisfactory results. When the community organised itself into 4 working groups with 25 members each, and each group was responsible for digging a well, the 4 wells were finished very quickly. The analysis shows that when goals are organised into smaller groups (20-25 people) with an objective and a specific deadline, each member of the group feels more responsibility and makes more of an effort to achieve it. Based on this lesson, a concept called Mob-G (Community Mobilisation based on group work) was created. This approach has begun to be used in the community work, such as the development of lowland rice fields and the development of horticultural sites.

We lead by example

1. How does your organisation demonstrate excellence on your strategic priorities?

In the last two years we have prioritised networking for achieving our strategic objectives, through a range of collaborations to which we have contributed our expertise and experience in the promotion and protection of children's rights.

Globally, since 2018 we participate in Joining Forces through ChildFund Alliance, a global initiative involving six global child rights NGOs which seeks to create synergies and unite forces internationally to accelerate compliance with the Convention on the Rights of the Child. It has two main lines of work: *Joining Forces Child Rights Now!* and *Joining Forces to End Violence Against Children*. The line of work of *Joining Forces Child Rights Now!* focuses on promoting renewed political commitments to children's rights at all levels, both through the implementation of the Sustainable Development Goals and the reaffirmation and leverage of the commitments to the United Nations Convention of the Rights of the Child (CRC). Educo represents ChildFund Alliance in the Global Committee for *Joining Forces Child Rights Now!* We also participate in the second line of work, *Joining Forces to End Violence Against Children nationally* in El Salvador and the Philippines.

During 2017 and 2018 Educo also collaborated with the Latin American Campaign for the Right to Education (CLADE is its Spanish acronym) and the World Organisation for Preschool Education (OMEP is its Spanish acronym) to elaborate a study about early childhood in Latin America and the Caribbean. Educo presented this study to the UN Child Rights Committee in September 2018.

CLADE, OMEP and Educo asked the Committee to support the member states to fulfil the right to early childhood education and work towards articulating their General Comments to ECCE policies (UNESCO).

Also in 2018, our CEO Jose M. Faura was named a member of the Board of Trustees for the global accountability and transparency platform Accountable Now, consolidating our institutional commitment to accountability.

The following are two examples of our leadership at local and national levels in the area of promotion and protection of children's rights:

In El Salvador our Country Director is president of the governing board of the National Council for Children and Adolescents (CONNA is its Spanish acronym) representing civil society organisations that work in children's rights (that are part of the Shared Attention Network), who chose her for this post. In 2018 Educo El Salvador has also joined other strategic spaces: as part of the Board of Trustees of the Salvadoran Institute for the Integral Development of Children and Adolescents (ISNA is its acronym in Spanish), a public body responsible for implementing promotion, protection, attention and rights restoration programs for children and adolescents in the country; and as a member of the Technical Coordinating Committee of the National Protection System representing the Shared Care Network and as part of the Technical Coordinating Table of the Shared Care Network.

In the Philippines, Educo has been chosen to take on various representation roles: leadership of the Capacity Building Working Group for the Civil Society Coalition on the Convention of the Rights of the Child (CSC-CRC); representative for the Child Rights Coalition Asia; co-leadership of the incidence team for the Child Rights Network-Civil Registry and Vital Statistics; and leadership of the Thematic Cluster for Education, Leisure and Culture for the CSC-CRC, which carries out the monitoring of child-related issues. At the same time, in Spain and Bangladesh in 2018 we have taken on co-leadership of the Global Campaign for Education.

2. What evidence is there that your expertise is recognised and welcomed by your peers, partners and other stakeholders?

We consider that the being chosen for these representative roles in strategic areas demonstrates recognition of Educo as a catalyst organisation for guaranteeing and protecting children's rights on behalf of our peers, partners and public authorities. In addition, these leadership roles give us the opportunity to participate in the identification of the legislative agenda, consultation processes and high-level meetings, allowing us to provide our expertise to drive and influence our strategic priorities. Also, the presence of Educo in the different media in the countries we work in is largely the result of the trust placed in us by the different public and private organisations that work for children.

In relation to our stakeholders in the communities we work in, we consult them about what we are doing and how they see us using a variety of different mechanisms, depending on the context and their needs (for more information about participation mechanisms, see section E). In Nicaragua, for example, the feedback activities and evaluations we develop at the end of each

annual activity reveal recognition of the leadership of the organisation in the issues that favour the promotion of education and child protection, and as an organisation that supports them in the development of their communities. In the local accountability events carried out at the end of 2018 in El Salvador, various actors manifested that Educo is recognised as an organisation that promotes the coordination and efforts between actors, that it works alongside the families and children, and is focused on child wellbeing.

Some examples of the recognition we have received for our work in 2018 are:

- Guatemala: accreditation from the Directorate General for Educational Accreditation and Certification (DIGEACE is its Spanish acronym). This is recognition from the Ministry of Education of the quality, transparency and accountability of our work and the contribution that the institution makes to Guatemalan children and adolescents.
- Philippines: certificate of recognition from the Children Welfare Council (CWC) for the support and sustained collaboration from Educo.
- Mali: acknowledgement on behalf of the National Network of Malian Youth for Educo accompaniment at the National Youth Forum, and acknowledgement from the National Parliament for Children for Educo's accompaniment at the National Children's Day.
- El Salvador: In December 2018 Educo received an "Culture of Peace" award, presented by the Office of the Procurator for the Defence of Human Rights (PDDH), as part of the Commemoration of the 70th anniversary of the Universal Declaration of Human Rights.
- Nicaragua: two awards from the Ministry of Education (MINED) authorities, for the accompaniment, support and work that Educo Nicaragua has developed in favour of educational quality for children.

3. How does your organisation practise a) being inclusive and protecting human rights and b) promoting the women's rights and gender equality, in accordance with commitments 1-2?

a. How does your organisation practise being inclusive and protecting human rights?

At Educo the child rights-based approach is a pillar which supports all our actions and also guides our organisational culture. Children are at the centre of our mission, and we work to ensure that our fieldwork and the work our partner organisations do maintains the utmost respect for their rights and offers opportunities to the most vulnerable.

In this area we have improved our tools and materials for working directly with children. The methodologies implemented are based on the concept that children are rights holders and can therefore express their opinions and participate, so these methodologies must be adapted to the different ages and must be flexible and entertaining. As specific examples we can mention the development of journalist toolkits for interviewing children, or the elaboration of a methodological

guide for carrying out open days for children (for more information see section E), which enable us to be accountable to them and collect their feedback.

However, we recognise that it is necessary to go further with projects or alternatives for attending to diversity within our interventions, and alongside our other strategic partners.

One highlight is the work we have done in Bolivia with the project we have with Fundación Machaqa Amawta, which involves carrying out the first Study of children and adolescents with disabilities in the La Paz municipality, to obtain reliable information for planning an intervention aimed at increasing the level of inclusion of this population at school, family and community level, thereby strengthening the fulfilment of their rights. Similarly, we can identify the work carried out with ChildFund Australia in the humanitarian crisis caused by the displacement of the Rohingya ethnic minority in Bangladesh, which aims to strengthen child-focused and gender-sensitive protection in emergencies to more than 6000 refugee families.

b. How does your organisation practice promoting the women's rights and gender equality, in accordance with commitments 1-2?

During the last two years we have given a boost to the application of our Gender Equity Policy, both within the organisation and through programmatic implementation in the countries we work in, although we still need to continue working on staff training and the mainstreaming of our gender-focused approach in all of our actions.

At head office the reference person for gender has increased her involvement to 50% of her work availability for gender-based themes. We have elaborated a Guide to Inclusive Language and all the staff have completed a gender-based approach course lasting two days.

In the countries we work in various institutional strengthening activities have also been carried out for diagnosis, training and awareness-raising. The most highlighted ones are:

- In El Salvador an internal diagnosis has been developed to identify the incorporation of the gender-based approach at organisational and programmatic levels within Educo El Salvador, whose results will be a basis for the generation of an action plan for 2019.
- In Bolivia and Benin awareness-raising workshops about gender have been held for teams and local partners in the case of Benin. In Bangladesh some training is planned for 2019.

In relation to the programmatic application of our Gender Equity Policy, there are still disparities between the countries and regions we work in, due to cultural differences, and the different opportunities presented, and partnerships established. The personal implication of the people who work in of programme coordination also plays an important role. Here is a highlight of some examples of the advances that have been made:

- In Bolivia projects have been implemented with specific activities for the inclusion

of girls, adolescent girls and women with different vulnerability levels. The most significant advances for the 2018 management will be the formulation of the AECID Agreement, which has a very significant element of gender-related work in it, working on the deconstruction and the construction of new masculinities with girls, adolescent girls, boys and adolescent boys. Work has continued on the rescue and/or sheltering of girls and adolescents involved in trafficking and/or smuggling, since, in addition to adult women, they are the population with the highest level of vulnerability as victims of this problem.

- In Nicaragua, work is carried out in schools to guarantee that children learn in a context that promotes children's rights, reduces violence and encourages participation. Similarly, training and experience exchange processes have been developed with the educational community about gender equality and violence prevention. One highlight is the project "Citizens committed to gender equality and sexual diversity" set up recently with the organisation Proyecto Miriam, supported by funds from the Diputación Foral de Bizcaia. We have a specific diagnosis of Gender and Sexual Diversity elaborated in 2018 in 10 municipalities in the country, which clearly identifies the gaps and challenges for addressing this theme of discrimination and the inclusion of vulnerable groups like women, girls, boys and LGBTI population in development processes.
- In the Philippines the CFLG project has an additional element for mothers, who are considered representatives of the organisations that defend children's rights. As well as the normal guidance about children's rights, there are Self-Help Groups, which defend the rights of women in governance (participation and decision-making), inside and outside the home. A gender analysis study was also carried out for this project.

4. How do you minimise your organisation's negative impacts on your stakeholders, especially partners and the people you work for? How does your organisation protect those most susceptible to harassment, abuse, exploitation, or any other type of unacceptable conduct?

Through our Child Safeguarding Policy, Educo is committed to creating and maintaining a caring and protective environment which prevents and responds to any type of physical, psychological or sexual violence, neglect and negligent treatment and commercial or other exploitation that cause or are likely to cause harm to the health, development or dignity of children and adolescents, or endanger their survival, paying special attention to the vulnerable conditions of children and adolescents with disabilities. During 2017 and 2018, we have been consolidating the necessary structures to ensure that the safeguarding mechanisms established in the policy work in practice. This work has included:

- Creation of the Global Commission for the implementation of the Safeguarding Policy
- The establishment of focal points for protection and positive treatment of children in each country office, and protection and positive treatment committees in each country office (except in two countries)
- Participation in initial training of almost 100% of the country office staff

- Setting up of official notification and response mechanisms in 5 country offices, and revision and approval pending for the rest
- Establishment of the regional learning networks for child protection
- Establishment of a global protection focal point and regional focal points
- Training workshops with Keeping Children Safe in the three regions (America in 2018, Asia and Africa in 2019)
- Total revision of the Safeguarding Policy (we are currently finalising the revision of the policy - the new version will be available shortly)
- Support for local partner organisations in the development of their Safeguarding Policies in Spain and Guatemala
- Awareness-raising campaigns in Educo El Salvador
- Initiatives for raising awareness of families in Educo Mali

For 2019, we must carry out the promotion and training about the new version of the policy with all the Educo staff and partner organisations, and the children and communities we work with. We must ensure that the mapping of child protection resources locally and nationally is up-to-date, as well as strengthening the monitoring, evaluation and accountability mechanisms mentioned in the policy. One of the most important lessons learned that we have identified in this period is the need to provide the committees and focal points with more visibility to strengthen their legitimacy and ensure the internal coordination and correct running of the mechanisms that are being implemented. Similarly, we must guarantee the necessary resources so that they can do their job. Additionally, we want to continue to participate actively in the Keeping Children Safe network, which we are members of since 2016, collaborating with them for the training of our staff, and working towards their Level 1 Certification.

In the framework of this policy we have carried out various processes within the project cycle to minimise possible negative impacts for people participating in our projects. Above all, and based on a rights-based approach, we believe that the active participation of people involved in all phases of the project is essential for reducing any risk, as it is they who can best anticipate possible problems, obstacles or dangers. Based on this principle and in accordance with what is stipulated in the Child Safeguarding Policy, in the project cycle we carry out activities like:

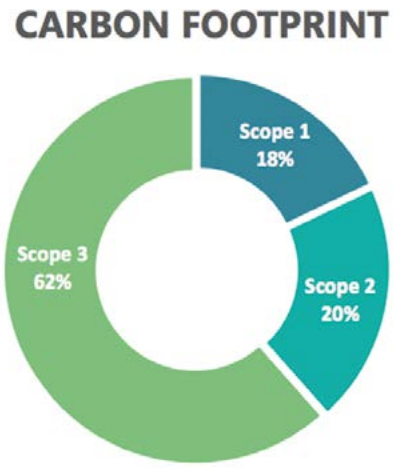
- A diagnosis of community mechanisms for protection during the design of the project
- Risk assessments for child protection and their management, in the programs, projects and activities in which children participate
- Implementation of the monitoring and evaluation commissions for the project made up of the different stakeholders, in charge of discussing and resolving concerns that affect the organisations and people involved in the development of the projects
- Awareness-raising and/or training for the different actors about the protection approach
- Establishment of the specific prevention measures like informed consent, and the adaptation of timetables, places and spaces for carrying out projects
- Pre-orientation meetings with families and children

5. How do you demonstrate responsible stewardship for the environment?

In our Environmental Policy we establish the strategic action lines for contributing to reducing greenhouse gas emissions, both in relation to the implementation of programmes and projects, and in the daily running of the organisation. During 2018 the commission for the implementation and monitoring of the Environmental Policy has continued to work to improve the performance of the organisation in relation to aspects of the activities, products and services which interact with the environment.

In the country offices, some of the initiatives which were adopted were the regulation of the use and saving of electricity and the appropriate maintenance of the equipment in order to reduce their energy consumption. In Nicaragua, the Philippines and Bolivia for example, timetables were defined for the use of air conditioning, and a preference for purchasing products that save energy was established. Also, in India, the use of technologies was promoted, and the number of Skype and webinar meetings were increased, especially with head office. In Guatemala they maintain controlled monitoring of the use of vehicles to ensure their quality and durability, but also to ensure coherence with the internal rules about acquiring goods. For short and medium-length distances, the use of public transport is encouraged, like in India.

At head office, we have focused on some environmental considerations within the organisational structure to improve our commitment to responsible management. During 2018, we opted for reducing the number of journeys to the workplace by promoting the option of telecommuting.



Graph 1. Distribution by % of the carbon footprint for each scope. The number three refers to indirect emissions generated by our actvities, and covers 62% of the total carbon footprint.

We began with a pilot at head office and at the delegations in Spain, which have now registered 8900 hours of telecommuting, and with a positive assessment from staff. Another commitment in the country offices is the appropriate use and management of solid waste. In Bolivia, they make sure that the perishable products they purchase are contained in biodegradable or recyclable materials. In Bangladesh, Educo carries out awareness-raising processes in schools to encourage

the appropriate treatment of solid waste and promote recycling. Another measure has been to ask food suppliers to substitute the use of plastic bags and containers.

For the projects, the participation of the school community is strategic for Educo. In El Salvador, recycling is promoted and the reuse of materials, the fertilisation of the earth and the creation of school vegetable gardens which simultaneously allow for the retrieval of native seeds, substituting pesticides for herbicides and strengthening knowledge of the nutritional value of food. In Guatemala, in 2018 an environmental impact study was carried out for the Ministry of the Environment and Natural Resources for the construction of infrastructure for direct implementation projects.

In relation to the carbon footprint, the organisation measures the environmental impact of the activities Educo carries out in terms of greenhouse gas emissions (GHG), expressed in quantities of CO^2. To calculate the organisation's carbon footprint, the organisation uses the Corporate Standard and the Scope 3 supplement to the GHG (Greenhouse Gas) Protocol.

The calculation has been done globally, including the emissions from our activities at head office and country offices in Africa, America and Asia for scopes 1, 2 and 3. The base year for the analysis of the carbon footprint is 2015, given that it was the first year that the calculation of the emissions of all the country offices for all the scopes was included.

The following table shows the details of the carbon footprint for 2018:

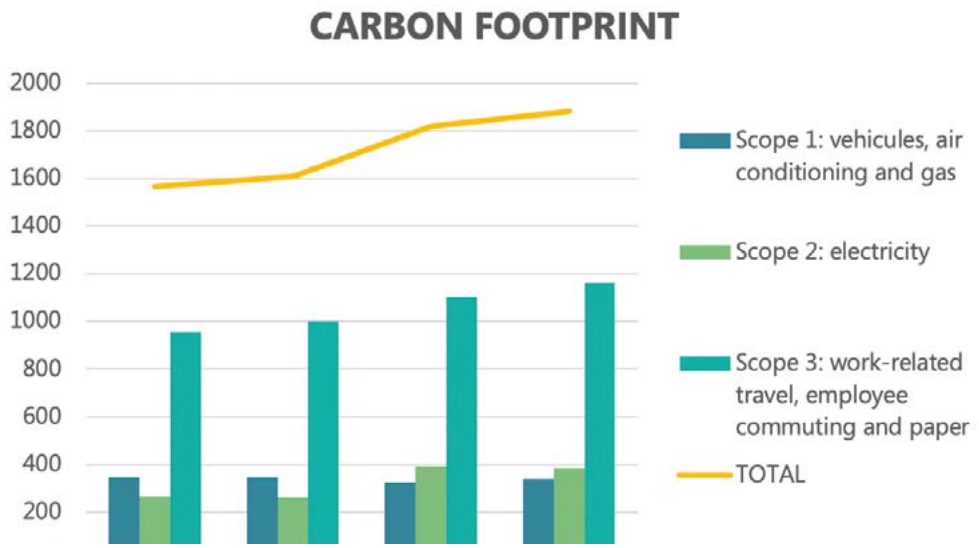
Carbon footprint 2018 (tons of CO^2e)							
SCOPE	**SCOPE 1**			**SCOPE 2**		**SCOPE 3**	
Emission type/ Country office	**Vehicles**	**Air conditioning**	**Natural gas**	**Electricity consumption**	**Work-related travel**	**Employee commuting**	**Paper (corporate materials and office paper)**
Totals (Tn CO^2)	286.91	49.65	2.37	383.79	382.01	645.13	133.62
Bangladesh	16.16	2.35		24.22	10.82	66.00	2.58
Benin	5.88	2.32		8.51	10.85	3.57	0.07
Bolivia	4.01	0		5.42	20.02	13.42	0.88
Burkina Faso	9.52	0.92		60.69	19.35	22.72	0.32
El Salvador	130.36	12.78		148.59	172.25	439.04	27.15
Spain	0.88	7.99	2.37	53.62	18.81	20.69	69.09
Philippines	38.24	8.26		45.53	46.50	27.57	11.99
Guatemala	16.25	2.59		2.48	7.58	17.31	0.71
India	0	2.51		9.14	23.52	3.54	0.17
Mali	32.36	5.45		9.76	0.62	11.11	18.29
Nicaragua	28.94	2.04		11.72	35.19	19.16	1.73
Senegal	4.31	2.44		4.09	16.50	0.91	0.64
TOTAL (Tn CO^2)							1,883.46

Both the table and the graph show the increase produced in the CO^2e emissions. In Scope 1, which refers to direct emissions from the organisation, we observe a decrease in emissions, thanks to the measures taken in the offices to improve the use of air conditioning. In Scope 2 an increase can be seen because the emissions deriving from electricity consumption, caused, among other things, the changes in the emission factors in some countries, like the case of El Salvador.

For Scope 3, although measures have been taken to improve the digital communication (videoconferences, digital platforms, etc.) the emissions produced have increased slightly because of organisational travel. However, it should be noted positively that emissions from the transport of materials have been eliminated as they represent a residual percentage of emissions.

CARBON FOOTPRINT				
	2018	2017	2016	2015
Scope 1: vehicles, air conditioning and gas	338.91	324.85	345.13	344.96
Scope 2 - Electricity	383.79	390.85	261.13	266.56
Scope 3: Work-related travel, employee commuting and paper	1,160.76	1,102.05	1,001.68	956,48
TOTAL	1,883,46	1,817.75	1,607.94	1,568.00

The aim of the Implementation and Monitoring Commission for the Environmental Policy is to reduce the environmental impact caused by the organisation's activities based on the concepts rethink, reduce, reuse and recycle. Once we have consolidated the calculation of the carbon footprint for all the workplaces and activities, we will begin to work with the country offices to define specific objectives for reducing emissions.



OUR APPROACH TO CHANGE

Key stakeholders are identified with great care

1. Please list your key stakeholders. What process do you use to identify them?

Children are the centre of Educo's vision and strategic endeavour. The identification process for the stakeholders is defined from a child rights-based approach, in which the groups are divided by type: rights holders (children), duty bearers (family, community, civil society, private sector) and principal duty bearers (states and international organisations). The people, groups or institutions that make up each category have different names depending on the region or country where Educo is present/works in partnership with local organisations.

We have reviewed our map of stakeholders and updated it to reflect the current organisation's situation. Globally, Educo's stakeholders are as follows:

People, groups and organisations we work with directly in our projects: child population and their families (in more vulnerable situations, at risk and with limited resources), educational communities, people and groups from communities and neighbourhoods where the projects are carried out.

People who work for Educo: people committed to defending children's rights that work at head office and in the country offices, interns/volunteers and the board of trustees.

Organisations we collaborate with to carry out our work: partner organisations with a presence in the communities, groups and grassroot movements, public administration, multilateral international bodies.

People, groups and organisations that finance, support and believe in our work: Supporters and donors, sponsors, corporate sponsorship, public administration, local private companies, international multilateral organisations (UN), public authorities.

People and organisations that provide services and respond to our price-quality standards: audit firms, consultancy firms, suppliers who are subject to our sales and acquisition policy for goods and services.

Civil society: public opinion, people that receive and support our advocacy and fundraising campaigns.

Alliances, networks, partnerships and national, international and global platforms in which Educo is an active member and contributes from its area of expertise: Civicus, REEDES, Childfund Alliance, CHS Alliance, Plataforma de infancia, Accountable Now, CONCORD (national platform), Keeping Children Safe, among others.

Media: press, radio, television, digital media, social media.

Academic and research institutions: universities, research centres and think-tanks.

Other NGOs: national and international organisations that work in development or humanitarian action.

The identification of stakeholders in each country is based on the Educo institutional strategic planning. A fundamental tool is the Child Rights Situation Analysis (CRSA) that we carry out, in which the different actors involved in the project take part, including children. The identification and selection of stakeholders in the different geographic areas defined integrate the need prioritised by and for the people we work with. As a general rule, the projects are identified alongside the local population, which contributes to determining the role we should develop and identifying the groups that are most vulnerable and at risk from exclusion, neglect, lack of protection or victims of any kind of violence, as well as groups with disabilities. In particular, it enables prioritising low-income families, pregnant adolescents, and adolescents that have survived trafficking, smuggling and commercial sexual violence.

Similarly, in the analysis of stakeholders we carry out during the diagnosis phase of the projects, we use mechanisms adapted to the local context which allow us to be more precise when identifying the people and communities the projects are developed in. Usually, we carry out local consultations, meetings with local leaders and members of partner organisations, mappings and base line studies, as well as other mechanisms. We regularly carry out monitoring actions (programmatic and financial) regarding the progress, implementation and results of the projects, which allow us to carry out timely adjustments and ensure that no-one is excluded directly or by omission. In section E we examine further the relevance that the processes of participation and involvement of the people we work with have for Educo, as well as the commitment to their empowerment. We triangulate our data through collaboration and consultations with other NGOs that work in the same thematic area and are aligned with Educo's mission and strategic framework, and with local public authorities and multilateral institutions which share our mandate and vision.

2. How do you ensure you reach out to those who are impacted or concerned by your work?

There is information about how we involve our stakeholders in our work, especially children and adolescents, in section E2.

3. How, specifically, do you maximise coordination with others operating in the same sectoral and geographic space, with special reference to national and local actors?

Educo has a Partnership Policy and Guide which establishes the general framework, principles and key aspects of the joint work process with partner organisations. According to the policy, the

relationship with any association or partnership is based on our values of social commitment, equity and respect, and prioritises local work in close collaboration with the communities and social actors.

All the local partner organisations and teams from the Educo country offices work together throughout the collaboration process and, therefore, the fulfilment of the acquired commitments which include, of course, aspects related to transparent management and conformity is closely monitored. When the relationship is formalised by signing the relevant collaboration agreement, it is established that the different parties will share conduct principles, will have political independence and will be committed to behaving ethically and responsibly when exercising their activity, fully respecting and complying with Educo's policies, codes and procedures, in particular the Ethical Code, the Gender Equity Policy and the Child Safeguarding Policy. Therefore, when an action is detected that does not fulfil these standards, an investigation and evaluation of the situation and its impact are carried out, which could lead to the finalisation of the contractual relationship.

Also, to maximise coordination with others and in particular with local and national actors, information is shared about the activities that will be carried out in order to avoid duplicating efforts. In Benin for example, in 2018 a mapping of the NGOs and donors that work in similar thematic areas was developed, to identify spaces for synergy and increase the impact of work in the communities. In India, every year, Educo organises meetings with partners to share and cultivate the exchange of lessons learned among the partners, in the context of their methods for design, innovations, strategies and results. In 2018, the "marketplace" game was used, where partners presented their learning and practices and developed short videos to make the process more interactive and clearer.

Educo is also committed to networks and platforms that are politically relevant, recognised as prominent figures in the areas of influence desired with an organisational base to sustain them, as a mechanism for ensuring effective coordination with the different actors in the territory. The experts in the promotion and institutional relations from the country offices, for example, participate in the accountability processes in the framework of the 2030 Action Program; some work directly with governments to influence on the importance given to the children's rights in the VNR (Voluntary National Reviews) report presentation process; in other cases, we interact with the process through national networks. These efforts are linked to the coordination carried out through Educo and also ChildFund Alliance to highlight children's rights in the 2030 agenda worldwide and in particular during the High Level Political Forum.

In Spain, Educo participates in networks and platforms like the POI (Spanish Platform for Child-focused Organisations), the CONGDE (State Coordinator for Development NGOs in Spain) and the PTS (Third Sector Platform), but also encourages the creation of independent platforms like POIG Galicia and POU Andalucía. In Nicaragua, the participation of Educo is exercised through "mesas de patrocinio" where different organisations that work with children come together. This helps with the coordination of the interventions in the same territory with other similar organisations. In Guatemala, Educo participates in technical working groups and coordination at the management level of the country. In 2018 for example Educo Guatemala joined various departmental and national groups: Municipal Commission on Food and Nutritional Security, Departmental Commission on Food and Nutritional Security, Departmental Education Network, Departmental Network for Children, among others.

We listen to, involve and empower stakeholders

1. Which avenues do you provide your stakeholders provide feedback to you? What evidence demonstrates that key stakeholders acknowledge your organisation is good at listening and acting upon what you heard?

Educo has a Complaints and Feedback Policy which establishes guidelines for suggestions, complaints and commendations, recognising the importance of feedback from our stakeholders to learn from what we do, increase confidence and transparency and improve our work. In line with what is established in the Policy, every country office elaborates a procedure in which they define how the complaints and feedback will be managed in their context, and which are the mechanisms implemented for presenting feedback, complaints or commendations. For more detailed information about the implementation of this Policy, see question 13.

Internally, we use several mechanisms for contributing to maximising the involvement of the staff from all the departments, country offices, and professional levels in the decision-making processes. One example is the evaluation of our Strategic Plan, a process which we started at the beginning of 2019 to evaluate the 2015-2018 Strategic Plan. This process includes the carrying out of a global questionnaire and focus groups about the advances made for each of the strategic objectives, and it is one of the key actions to develop to feed the strategic planning, programming and organisational development for the new strategic cycle which we are at the beginning of.

Within the framework of the strategic evaluation and planning, we will also carry out a global questionnaire about organisational culture. It is an anonymous and voluntary questionnaire including 138 questions which allow us to: get to know the evolution of the integration and appropriation of the Child Rights Approach in our organisational culture; identify the dimensions furthest and closest to the definition of the desired organisational culture formulated in 2015 that allow us to obtain lessons related to the projects and processes, both programmatic and organisational, that we have carried out from 2016 to the present. Up until now, the organisational culture questionnaire has coincided with the change in the strategic cycle, however one of the desired results is to make this evaluation permanent, so that its analysis offers us evidence that allows the annual organisational development plans to be redirected effectively.

In relation to the people that support Educo, as well as the permanent channels they have for sending their feedback (by telephone or email to the supporter's call centre and social media), every year we send out a satisfaction survey to gather their opinions and suggestions. Based on the results of this questionnaire, in 2017-28 we implemented changes to the communication we have with supporters like: an increase in the information available about their contributions in the private area of the website, and a reduction in the number of postal mailouts (the Educo magazine and the annual report) in order to show a commitment to the environment, reduce costs and respect supporters' preferences. Physical mailouts have been replaced by digital versions of the documents.

In relation to the partner organisations we work with, we use mechanisms like mixed commissions, regular meetings (online and in person), workshops and consultations, to collect their feedback. An example of these spaces would be the annual meetings for the Social Action Project (PAS) in Spain. Every year all of the organisations that work with Educo on PAS meet up to carry out training, the exchanging of good practices and reflections; at the end a joint and also individual (and anonymous) evaluation is carried out, and evaluations of the previous year and feedback is collected. Also, this program has been evaluated by an external team from the beginning and this year we have carried out monitoring visits to all of the organisations in order to get to know their educational work, educational teams and gather their proposals for the future, which are taken into account in the planning of the following year of the program.

On a programmatic level, in August 2018 we began a design process and the planification of a pilot project in Educo Nicaragua which is a part of the initiative Resilient Roots, coordinated by CIVICUS. In the first phase of the pilot we have worked with children on the concept of accountability, to then co-create with them accountability initiatives in the area of Educo's work or in their community. As a first step of the project, we elaborated an accountability baseline for Educo Nicaragua, taking into account the opinions of children that participate in the project, as well as those of the Educo staff and our local partner organisation. Among the conclusions of the baseline study, we can indicate that, in general, children agree that Educo responds or would respond to the feedback they provide, with only 13% responding negatively to this question. We believe that this is proof of the trust that has been generated among the children we work with in Nicaragua.

In 2018 we presented and published a study of child-friendly accountability mechanisms (in Spanish), based on the project Casas de Encuentro Juvenil in El Salvador. In this study, we analyse the feedback mechanisms best adapted to children that participate in the project and we try out tools for consulting them about this issue. In 2019 we would like to implement the findings of the study, together with children, in the Casas de Encuentro project, as well as promoting the replication of this experience in other country offices.

For more information and examples about mechanisms for participation and feedback at a programmatic level, see section E2.

2. What evidence confirms a high level of stakeholder engagement in your activities and decisions from beginning to end?

Over the last two years we have significantly encouraged the participation of the stakeholders we work with, both systematically in the project cycle, and through various pilot projects and prototypes that generate key lessons for capitalizing, replicating in other projects and countries, and systematisation. As a child rights organisation we have a reference framework (Child Participation Standards) which defines the way in which Educo and its partner organisations work locally, alongside children, so that they can actively participate in decision-making about the issues that affect them.

In relation to the project cycle, the first step for elaborating new project proposals is the elaboration of a Child Rights Situational Analysis (CRSA). These analyses are carried out from a holistic rights

perspective and enable us to get to know the specific reality of those that are necessary and possible to analyse. Each country office carries out a CRSA through a participative process in which the different stakeholders involved take part, with special attention to the participation of children. The elaboration of the CRSA coincides with the strategic framework of the organisation, so the next CRSA will be carried out very soon, in line with the new strategic plan which will begin in 2020. The CRSA are distributed internally and externally using our intranet and website, but for the publication of the new versions we would like to ensure the standardisation of the document format and better accessibility for external stakeholders.

In relation to the next phases of the project cycle, we are aiming for maximum participation from stakeholders, especially children, using the different mechanisms adapted to contexts and needs. In the formulation phase of the project, joint planning workshops and consultations are held through mechanisms like focus groups or questionnaires, to define the specific strategy, the objectives, results, activities, and main indicators of the project, and guidelines for preparing the budget. During the implementation phase, distribution and feedback activities like 'Open Days' are carried out to share advances and challenges and collect feedback from participants, and monitoring meetings. The final evaluations and capitalisation of good practice and lessons learned also have a participative approach.

In 2018 we carried out open days in some of our country offices, like El Salvador, Burkina Faso and Mali. These are spaces for joint dialogue, analysis and reflection about Educo's work in the territory, and include the participation of the other actors involved in our work, including children and adolescents. In these events we try to promote the involvement of the different stakeholders in the planning and evaluation of our work, as well as promoting institutional openness and transparency. In Mali, we have carried out a specific children's open day for the first time, as a prototype, with the aim of giving them a main role and making them promoters in their communities for the evaluation and accountability of the projects they participate in. Based on these experiences, we have elaborated a *Methodological Guide for Organising Open Days* in order to replicate this practice in other country offices in a systematic way and to be coherent with our institutional policies.

Another example of a prototype carried out in 2018 is the implementation of an initiative for monitoring and evaluation led by children in the Philippines, which aims to analyse what happens (what works and what doesn't) when children have the opportunity to participate actively not just in the planning and implementation phases of the project, but also in the subsequent stages of evaluation and learning. One of the results is the participation of children in local governance, thanks to the training they received in monitoring and evaluation and the strengthening of knowledge of their rights.

In general terms, the prototypes have enabled us to capitalise on a series of lessons which we are now working on to apply to other projects. We highlight the fact that in order to involve children in questions of monitoring, evaluation, accountability and learning (MERA), it is necessary to carry out capacity-building on children's rights beforehand, in particular the right to participate, to have an opinion, to be listened to, etc. It is also important that the educational teams are flexible during the sessions with children in order to adapt to their needs, even if that means departing from the initial script for the activity. Lastly, it is worth highlighting that introducing children in MERA processes

facilitates the improvement of governance in the communities, increases child protection and respect for their rights, and automatically activates the involvement of their families and communities.

In 2018 we began the implementation of a pilot project in Kolda, Senegal, which has community participation and ownership as a central axis, with the key stakeholders leading the design and the implementation of the project. Among other participation and feedback mechanisms, the project has a implementation, monitoring and evaluation commission, made up of representatives from the different local public authorities, community leaders, women's representatives and child representatives; two sub-commissions for implementation, monitoring and evaluation: one made up of women and the other made up of children, which guarantee that the perspectives of these groups are represented in the implementation, monitoring and evaluation commission; and community committees for child protection. Regarding the impact of these processes, to date we have observed that the dynamics of the community child protection committees indicate that they are taking on a high level of self-organisation beyond their original tasks. Similarly, one of the municipalities was qualified by the central government as one of the five best in the country for child protection, including the aspects of child-focused budgeting.

3. What are the main likes / dislikes you have received from key stakeholders? How, specifically, have you reacted to their feedback?

All the information about the suggestions, complaints and commendations received, progress in the implementation of the Complaints and Feedback Policy and the lessons learned during 2018 are in our last Annual Complaints and Feedback Report, which will shortly be available on our website. This information is also summarised in section 13.

Our advocacy work addresses the root causes of problems

1. How do you identify and gather evidence regarding the root causes of the problems you address and use this to support your advocacy positions?

An essential part of our mission is to influence the policies and practices of decision-makers, opinion leaders and society at large to bring about positive change in the lives of children and adolescents. We seek to coordinate institutional discourses on strategic issues, and institutional positioning allows us to have a common discourse in relation to all of the stakeholders we work with. Our position must be consistent with programmatic objectives, based on evidence generated by our fieldwork with partners, community members, children and young people themselves, as well as research and policy analysis.

We have elaborated an institutional protocol for constructing Educo positioning documents and clearly reflect institutional positions. Educo is committed to focusing on public positioning and not just describing our position. The document provides guidelines for the structure and key elements that the institutional positioning should contain, but not their exact contents, which will depend on the aim of the texts, the issue in question, geographic scope, etc. The document also defines

the four tools which we should have available in order to formulate and share the positioning of Educo in relation to specific issues: Position Paper, Advocacy Statement, Policy Brief, Fact Sheets.

As for the foundations of our discourse, the knowledge management that we carry out through the Situational Analysis of Children's Rights (CRSA, in Spanish), studies and social research, generate evidence and largely nourishes the argumentative bases of our advocacy actions. The CRSA have enabled us to identify gaps (cultural, socioeconomic, in protection and governance) on the basis of which some of the current projects, training workshop contents and advocacy actions have been designed. Also essential is the evidence generated by the fieldwork alongside the partner organisations and the communities we work in. Another effective contribution are the reports and research carried out in the framework of alliances like the coalition Joining Forces-Child Rights Now! and publications from other specialist NGOs and universities which enable Educo to enrich the debate about children's rights.

In the countries we work in, the evidence collected has made it possible to pinpoint the causes of child labour and exploitation, child marriage and violence against children, and to influence decision-makers to eradicate their causes. In Bangladesh for example, the project ODHIKAR which we are delivering in collaboration with ChildFund Korea allows us to carry out research that contributes to advocating for children in a way which is coherent with international policies and standards. One of the specific aims of the project is the adoption, nationally, of policies, laws and regulations in relation to child labour. In El Salvador, information about sponsored children enabled the identification of who had left school due to forced displacement and generalised violence. This information was key for generating the report Impact of forced internal displacement due to widespread violence on the rights of children and adolescents (in Spanish), elaborated in coordination with other civil society organisations, in June 2018. The results were presented to public authorities and discussions were held to highlight the impact of the situation on the lives of children.

2. How does you ensure that the people you work for support your advocacy work and value the changes achieved by this advocacy?

Our advocacy actions are aimed at solving real, priority problems in the countries we work in, recognised by the people affected, as well as the institutions co-responsible for rights. Educo works in collaboration with the communities we work in and our local partners in the definition of our advocacy work, ensuring a higher level of involvement and joint defence of the work. The studies and research projects we do mainly emerge from the requests, experiences and testimonies of the people we work with.

An example of this participative approach is the project Erase una Voz (in Spanish), a research initiative about violence against children, coordinated by Educo Spain, which began in October 2017. The project has been carried out with assessment and collaboration from a Children's Council made up of children who participate in the Social Action Program (PAS) in Spain from six organisations in different parts of the country. The Children's Council has provided their opinions, proposals and impressions throughout the process, as well as participating in the analysis of the results of the research and the recommendations proposal for action in relation to the problems detected and that affect children. The project also includes contributions from almost 1000 children who

have been interviewed or have replied to an online questionnaire about different aspects related to violence. All this work is vital for designing the next phase of the project, which will include the communication of the results and proposals for raising awareness in society in general and public authorities so that they contribute to ensuring children's rights are fulfilled.

Another example of the participation of our key stakeholders in the Educo advocacy activities is the initiative Child Friendly Accountability in which Educo participates as a member of ChildFund Alliance. This initiative aims to support children in holding their governments and local authorities accountable for their commitments in SDG target 16.2, as well as to advocate for international, national and local systems and policies focused on eliminating violence against children. It uses methodology that allows children to get involved in identifying problems and solutions and participate in the informed negotiation between decision-makers about the issues that concern them. Educo participates in this initiative from our country office in El Salvador, where the project began in 2018. Among other actions, we have carried out orientation and planning workshops with the technical team in El Salvador, capacity-building workshops with participant children and their families, and the identification of policies for protecting children with the participating children.

Additionally, collaborations with other organisations, institutions and networks is key for our advocacy work, both for the elaboration of research studies that are used for advocacy, as well as for developing awareness-raising campaigns. Every year Educo Spain participates in the Global Action Week for Education (GAW), alongside other NGOs, schools and social movements, with the aim of raising awareness and mobilising citizens as spokespersons and activists for the right to education and influencing political representatives to fulfil their commitments to the right to education. In 2018, the campaign managed to mobilise more than 200 education centres and non-formal education groups, 10,000 people and around 25,000 students that have used the campaign materials during the GAW in more than 30 cities in Spain.

We also encourage the design and development of the advocacy plans in collaboration with our stakeholders. In 2018, Educo Guatemala carried out an advocacy plan integrated with active participation from each of its local partner organisations. The plan includes the main activities and actions for advocacy on a municipal, departmental and national level, and represents the commitment of the duty bearers to their obligations to children. In Bangladesh, Educo works with 25 public state primary schools to support a quality education. The collaboration and support relationships defined from the beginning with the local government and the School Management Committee, in coordination with the Ministry of Education, have made it possible to make the work more sustainable and to influence decision-makers to improve the quality of education in these schools.

We are transparent, invite dialogue and protect stakeholders' safety

1. **Are your annual budgets, policies (especially regarding complaints, governance, staffing/salaries and operations), evaluations, top executive remuneration and vital statistics about the organisation (including number of offices and number of staff/**

volunteers/partners) easily available on your website in languages accessible by affected key stakeholders? Please provide links, highlight membership in initiatives such as IATI and outline offline efforts to promote transparency.

Our External Transparency Policy is the institutional framework for guiding the information we publish externally, establishing what information we make public and how it is accessed. Below are the links to the key information about the organisation that is available on our website. Most of this information is available in English, Spanish and French, which are the main three languages we work in.

WHAT	LINK
Our mission, vision, principles and values	https://www.educo.org/ABOUT-EDUCO/ABOUT-EDUCO
Governing bodies	https://www.educo.org/ABOUT-EDUCO/Our-team
Policies and institutional standards	https://www.educo.org/ABOUT-EDUCO/Accountability
Our projects	https://www.educo.org/QUE-HACEMOS/Donde-actuamos
Strategy and work plans	https://www.educo.org/ABOUT-EDUCO/ABOUT-EDUCO
Financial information (Financial Statements 2018 published in June 2019)	https://www.educo.org/ABOUT-EDUCO/Accountability
Our performance, achievements and impact	https://www.educo.org/ABOUT-EDUCO/Archivements-and-impact
Feedback and complaints	https://www.educo.org/QUIENES-SOMOS/Financiacion-y-transparencia/sugerencias-y-reclamaciones
Our staff team	https://www.educo.org/ABOUT-EDUCO/Our-team
Positions on topics related to our mission	https://www.educo.org/QUE-DECIMOS/Nuestra-opinion

All of our institutional policies, as well as our Accountability Report and Strategic Plan, are available on our website in Spanish, English and French. Our Strategic Plan is also available in a child-friendly "comic strip" version (in Spanish).

As part of the process of applying the standards from the CONGDE Transparency and Good Governance Tool (in Spanish) we have also broadened the information available on our website about various issues. In the area of human resources, for example, we have extended the information we have on our website about our team, and publish, among other things, the salary ranges of the organisation. From the beginning of 2018, we have the "Evaluated NGO" seal from the CONGDE, which certifies that we correctly apply their tool and have fulfilled the 10 sections of indicators. Within the transparency section, there are 4 sub-sections with indicators related to the organisation's transparency in different areas: governing body; mission, vision and values; social base and support; and planning and accountability. Our certificate and the complete results of the audit are available here (in Spanish).

During 2017 and 2018 we have also set up new websites and social media for our country offices. We have launched new websites for Nicaragua and Bolivia, and new Twitter accounts for Bolivia and Guatemala, new Facebook profiles for Bolivia, Guatemala, Bangladesh and Africa (regional page),

and new YouTube channels for Nicaragua. The websites and social media for the country offices enable us to publish information better adapted to the context of the country, in local languages, making the information about our work more accessible to stakeholders in the country in question. They also provide alternative channels for contacting the organisation, through which the people involved in our work can ask for information and express their opinion about what we do.

Educo is a member of CHS Alliance, a member of the global platform for accountability Accountable Now and member of the UN Global Compact platform and the Spanish Global Compact Network. We prepare a biannual report about our compliance with the 10 principles of the Global Compact on human rights, labour standards, the environment and anti-corruption, which is published on their website.

1. What policies do you have in place to ensure a fair pay scale? Do you measure the gender pay gap in your organisation and, if so, what is it? What are the salaries of the five most senior positions in the organization, and what is the ratio between the top and bottom salaries? If this information cannot be provided or is confidential, please explain why.

Regarding the definition of the salary scale, for our country offices (with the exception of Spain) we work on the basis of salary studies carried out by the specialised consulting firm Birches Group, which guarantee equity in salary compensation and allow us to adjust our actions to the local context. In the case of the Head Office and the Delegations in Spain, we have salary ranges by job level, published here on our website. The salaries of the five highest positions in the organization are:

2018	
Person and position	**Total gross salary in thousands of €**
José M. Faura - Educo Executive Director	91,899
Floriane Hubert – Director Communication and Marketing	61,266
Marcelino Coll – Director Human Resources	61,266
Anna Barba - Programme Director	61,000
Monica Grau - Director Strategy, Planning and Development	61,000

As for the ratio between the highest wages and the lowest, the ratio is 3.11:1. The calculation is based on the wage deciles, i.e. the ratio between the first decile and the tenth decile.

We currently do not measure the gender pay gap in our organisation. However, we have a firm commitment to the effective achievement of gender equity in the institution's work. Therefore, our commitment to an equal organisational structure is one of the key actions for favouring gender equity in the organisation.

As a result of this and as is explained in the action plan in our Gender Equity Policy, we plan to develop a series of actions which will enable us to provide the organisation with an equal labour and wage policy, without inequalities between the conditions of women and men, and that at the same time guarantee compliance with the obligations of the new Royal Decree-Law 6/2019 in the area of equal pay based on sex.

In order to measure the wage gap in the organisation and move towards greater wage transparency, a report on the wage situation by gender is planned for 2020. We are aware that it is not enough to measure the existence of this phenomenon, in this process we will develop tools that allow not only the measurement but also the analysis of the specific causes of wage differences. This report and analysis will result in the appropriate measures being taken if anomalies are detected.

2. How do you ensure privacy rights and protect personal data?

The legal framework that governs us regarding the treatment of personal data is the Spanish Organic Law on the Protection of Personal Data, the new version of which came into force in December 2018. During the second half of 2018 and the first half of 2019 we have been working, with the support of a consultancy firm, to adapt the necessary aspects of the organisation's activity to the requirements of the new law, including the preparation or updating of procedures and tools and the introduction of specific measures to ensure that our stakeholders are informed of their rights regarding the use of their data.

We have updated our Privacy Policy for example, in which we inform about the data processing we carry out and our security measures, with the aim of guaranteeing privacy and being transparent when using our supporters' data. To ensure that our whole social base has this information and knows how to get in touch with us regarding this issue, we have contacted all of our supporters, informing them of the new policy and reminding them that they can exercise their rights of access, rectification, suppression, opposition, portability and erasure, as well as restricting its processing, using the email address dataprotection@educo.org. We have also updated our Cookies Policy and Terms of use, adapting them to the requirements of the new legal framework, and at the end of 2018 we elaborated protocols for the appropriate treatment of personal data for the Human Resources, Finance, Communication and Supporter's Services departments at Educo's head office. The protocols define the guidelines for the correct treatment of data by each department and the protocols or document templates that need to be taken into account.

3. Who are the five largest single donors and what is the monetary value of their contribution?

Below we provide details of the five largest donors in 2018, and the monetary value of their contributions.

Donors 2018	Monetary value (€)
Foundation Educate a Child (USA)	574,384.75
Ministry of Education, El Salvador	463,802.19
ChildFund Korea (Korea)	372,690.06
Atresmedia Corporation (Spain)	255,528.00
Barcelona City Council	252,494.32

WHAT WE DO INTERNALLY

Staff and volunteers are enabled to do their best

1. Provide evidence that recruitment and employment is fair and transparent.

We have the following institutional human resources tools that ensure that selection and employment processes are aligned with our principles and values:

- International Human Resources Manual which is a practical implementation tool for internal use in Educo. During 2017 and 2018, each country has developed its own manual, coherent with local rules and legislation.
- Guide to the new Human Resources system which provides guidelines for the implementation of the new HR system throughout the organisation and which will be accompanied by training in all the country offices. The methodology proposed is based on the Birches Group methodology but adapted to the Educo context and priorities. This methodology covers everything from job description and evaluation to the implementation of a system to measure individual performance in relation to defined job requirements and objectives.
- Ethical Code, which includes a section about the management of human resources, applicable to all Educo staff (employees, volunteers, interns)
- Gender Equity Policy which establishes the pro-equity gender commitment in all aspects of the organisations, as well as in the programmes and projects, and promotes an organisational culture with a gender-based perspective.

Educo has an absolute commitment to employing local professionals. We believe in and value local employment, because it favours the empowerment and capacities of the local community, as well as internal promotions. In specific cases where the required profile is not identified in the country, priority is given to recruiting people within the same region, i.e. people coming from neighbouring countries and, very exceptionally, from outside the region. In 2018 the number of expatriate employees has been maintained at 4.

The following table shows the distribution of the Educo employees, volunteers and interns by country, contract type and level of responsibility, in 2018.

2018 - Data disaggregated by staff composition									
				By contract type				Level of responsibility	
Country	Total employees	Total volunteers	Total interns	Permanent	Temporary	Full-time	Part-time	Heads of department	Specialists
Bangladesh	315	0	0	306	9	315	0	24	291
Benin	17	0	0	3	14	16	1	4	13
Bolivia	20	0	0	20	0	19	1	9	11
Burkina Faso	103	0	2	54	49	103	0	12	91
Ecuador	10	0	0	10	0	10	0	5	5
El Salvador	208	0	0	157	51	208	0	35	173
Spain	124	12	12	117	7	116	8	48	76
Philippines	68	0	0	50	18	68	0	12	56
Guatemala	16	0	0	15	1	16	0	7	9
India	9	0	0	5	4	9	0	2	7
Mali	75	1	0	30	45	75	0	75	0
Nicaragua	18	0	0	18	0	18	0	8	10
Peru	14	0	0	3	11	14	0	6	8
Senegal	13	0	0	8	5	13	0	5	8
Total	1,010	1	2	796	214	1,000	10	252	758
Total 2017	942	1	0	809	82	826	38	162	780

A key element in the management of Educo are the criteria of diversity in the team. The following table shows the distribution of the staff employed by Educo by country, gender, age range and nationality during 2018.

2018 - Data disaggregated by staff composition									
		By gender		By age					
Country	Total staff number	Women	Men	Under 30 years old	Between 30 and 50 years old	Over 50 years old	Local staff	Expatriates (Spanish)	Other nationalities
Bangladesh	315	195	120	45	256	14	314	0	1
Benin	17	9	8	3	14	0	15	0	2
Bolivia	20	8	12	0	17	3	20	0	0
Burkina Faso	103	45	58	21	78	4	102	0	1
Ecuador	10	3	7	0	9	1	10	0	0
El Salvador	204	96	112	53	131	24	204	0	4
Spain	122	85	39	4	98	22	122	2	0
Philippines	68	27	41	8	50	10	68	0	0
Guatemala	16	4	12	1	10	5	16	0	0
India	9	4	5	1	8	0	9	0	0
Mali	75	18	57	17	52	6	73	0	2
Nicaragua	18	7	11	1	10	7	16	0	2
Peru	14	6	8	0	13	1	13	0	1
Senegal	13	6	7	1	12	0	10	2	1
Total	1,004	513	497	155	758	97	992	4	14
Total 2017	940	487	453	125	725	92	920	11	11

From 2017, Educo introduced the variable for members of staff with disabilities. For 2018, the percentage of staff is 0.2% in relation to the whole Educo staff team. Above and beyond the figures, the diversity of competencies, experiences and visions provides Educo with an opportunity and the inclusion of employees with disabilities in a natural way will positively strengthen our organisational culture. However, this continues to be a challenge, especially in the country offices.

2. What are you doing to invest in staff development? What indicators demonstrate your progress? What are your plans to improve?

Training in Educo is a strategic factor of all the learning processes. With this in mind, we have set ourselves the objective of elaborating consistent criteria for training throughout the organisation, prioritising strategic issues. During 2018, we created global training plans in issues like: child rights- based approach, resource mobilisation; monitoring, evaluation and learning; and leadership, among others. We also continue to encourage the use of the "Development Room" tool, the online learning tool we developed with the Catalan Open University (UOC in Spanish) in 2016. During 2017 and 2018, the use of this platform has gradually become part of the dynamic for staff training. In the last year, we have included in the platform training on IT tools like SharePoint, etc. With the incorporation of three new regional human resources coordination posts, who will be providing direct support for the process of implementing and using of this platform, we hope that by the end of 2019 or the beginning of 2020 all Educo staff will be registered on the platform and all the courses will be available in English, Spanish and French. In this area, an ongoing challenge is how to guarantee an adequate, effective and transparent register of the hours that both head office and the country offices invest in training their staff. This is something we are working on and hope to improve next year.

As for the performance evaluation process, our system aims to maximize objectivity, allowing 4 or 5 people who have worked with a staff member (either internally or externally) to evaluate performance from their perspective. One of the key elements to evaluate is a person's commitment, the way in which the individual involves others in their work, the collaborations that are established and the associations that are built. Evaluation includes an assessment of how the individual inspires, empowers and includes their colleagues and other interested parties. During 2018, we carry out training related to the performance evaluation process in all the country offices in America and Asia, as well as at head office in Spain. This enabled all these offices to carry out formal performance evaluations in 2018 (80% of staff, compared to 50% in 2016). In 2019, there is training planned about the performance evaluation process in the country offices in Africa, so that they can carry out evaluations at the end of the year.

3. How does your organization ensure a safe working environment for everybody, including one free of sexual harassment, abuse, exploitation or any other unacceptable conduct? What indicators demonstrate your progress? What are your plans to improve?

First of all, all Educo staff must sign a letter of commitment to our Ethical Code which establishes a framework for conduct to guarantee coherence between Educo actions and its institutional

philosophy. Through the ethical code, the organisation commits to guaranteeing the security, health and wellbeing of its employees by providing them with the utmost possible protection and respecting current employment legislation. It is also committed to building a positive working environment by fostering respect among all the people that are part of Educo and identifying and reporting any conduct which poses insult or injury to any person.

Additionally, each country office has an Employee Wellbeing Guide, which contains the key elements that encourage staff wellbeing, including aspects that promote equality between men and women and a good work-life balance. The guide includes themes like working hours, holidays and the different permission types. Each office adopts the guide to the context and legislation in their country. Similarly, our head office and Spanish delegation, have a *Protocol for acting in violent situations*, in the framework of the Law on the Prevention of Work-related Risks. In 2019, we will be working on a global alignment guide to accompany country offices in developing their own protocols.

As for the complaints channels available for reporting any type of unacceptable behaviour internally, on the one hand, we have the mechanisms implemented within the framework of the Suggestions, Complaints and Commendations Management Policy, through which any issue related to Educo's work can be reported. On the other hand, the organisation provides its staff with the regulatory compliance reporting channel, a procedure for reporting behaviour that may involve committing an irregularity or an unlawful act or an act that breaches the Code of Conduct for Regulatory Compliance (see also section I3). The complaints channel is managed by an external consultancy, in coordination with the Educo Compliance Committee, which guarantees the independence and objectivity of the mechanism. Currently the complaints channel is being implemented at head office and in the Spanish delegations, with a view to implementing it in the country offices in the near future. Similarly, we have a Child Safeguarding Policy, the implementation and management of which is explained in sections C4 and J5.

During 2017 and 2018 we have made significant progress in the implementation of our Security Policy (in Spanish). In 2017 the new role of Head of Security was created, responsible for coordinating the initiatives which promote the security of Educo staff and property. One of these initiatives was the training in security in all the country offices, which has led to each office elaborating their own security protocol, taking into account the situation and the possible risks that could affect the people who work in that country. A Protection Guide for travelling safely has also been elaborated, which provides instructions and recommendations applicable to the different situations of risk during work trips. During 2018 and the start of 2019, training has been carried out based on this guide for the staff that travel.

Resources are handled effectively for the public good

1. How do you acquire resources in line with your values and globally-accepted standards and without compromising your independence?

The framework that guides us in the fundraising with individuals is the Code of Conduct for developing fundraising in Spain by the Spanish Fundraising Association (AEFr in Spanish), which we are members of since 2013. In 2018 we elaborated a new Donation Policy, that defines the conditions for receiving financial donations and in-kind donations. This policy is being revised on behalf of an external consultancy and will be presented to the Board for their approval soon.

In relation to corporate funding, we have a Policy for Collaborating with Companies which establishes the minimum requirements that companies that collaborate with Educo have to fulfil, to ensure that the source of the donations we receive does not impede the free action of the organisation and does not pose any obstacle to achieving our objectives.

Educo also has an Investment Policy which establishes the operating principles, selection criteria and management rules on which the analysis, decisions and management of movable and immovable investments with resources owned by them are based. This policy is well-known and shared by all the financial entities that Educo works with. Also, the Educo Board annually certifies the fulfilment of the Code of conduct for non-profit entities for carrying out temporary investments in the securities market.

Also, at the end of 2017, we were granted the re-accreditation of Fundación Lealtad, which certifies the organisation's compliance with nine principles of transparency and good practice, including transparency in funding, plurality in funding and control in the use of funds. This accreditation lasts for two years and the Educo transparency and good practice report is published on the Fundación Lealtad website.

In the last two years, we have made significant progress in the diversification of funds, as stated in goal 5.3 in our 2015-2018 Strategic Plan regarding increasing funds from public sources, winning various important calls for public funding for the first time. Regarding our strategy for the future for acquiring resources, one of the five "transition results" identified in 2018 for guiding the organisation's work in 2019 during the transition between to strategic cycles was to increase and diversify the fundraising without increasing structural costs. Our priorities in relation to this are: setting up an action plan for resource mobilisation in all of the countries we work in, obtaining 8.1 million euros from external funds in 2019, and strengthening the institutional relations for partnerships. The monitoring of these objectives, along with the other transition results, is carried out using specific monitoring and reporting systems, which are explained in more detail in section I2.

2. How is progress continually monitored against strategic objectives, and resources re-allocated to optimise impact?

During 2018 the Strategy, Planning and Development Department presented the Educo Executive Committee and Board with three reports about the level of fulfilment of the Annual Operating Plan for 2018, the last year of our Strategic Plan. These reports analysed the state of development of each product included in the 2018 planning, structured by department. This information enabled the governing bodies to see the extent to which planning had been carried out and make decisions for

reallocating resources in keeping with the objective of improving the effectiveness and efficiency of the organisation and ensuring fulfilment of the annual objectives.

This can be seen, for example, when in mid-2018 an analysis and re-planning of the organisation's different internal strategic projects was carried out, which led to the modification or definition of new activities with the consequent reallocation of resources. Here are two specific cases: a) Promote the development of the global resource mobilization strategy during the second half of the year. Within this plan, a budget item of 15,000€ was approved mainly for the contracting of consultancy services in America, Asia and Africa to complete the analysis of the legal contexts in each country and map the existing funding mechanisms internationally and nationally; b) An analysis of priorities led to a reconfiguration and the postponement of a project worth 42,000€ aimed at exploring and establishing models for fundraising from individuals in some of the countries we carry our development programmes in. This change involved moving from the conventional model initially conceived to one focused on an online platform.

It is also important to highlight the work carried out throughout 2018 for generating a new internal management model based on results. This model emphasises being accountable for the social impact achieved instead of the control of the activities carried out, and includes two cornerstone aspects: projects (finite in time) and process (repeated indefinitely). At Educo we have developed our own project management methodology, as well as a process map for the entire organisation. The model also integrates an institutional monitoring and reporting system whose purpose is to facilitate the analysis and communication of the progress made regarding the expected results, the outstanding actions and the challenges encountered in the operation of the different offices, and thus generate timely and useful information for the continuous improvement and reorientation of the strategies and activities planned during the year. This system was set up in January 2019 and is articulated through bimonthly reports focused on showing progress from head office, regions and countries through a series of indicators and assessment questions. In short, it is based on the responsibility for the accountability of the results foreseen in the planning and adopts a principle of flexibility when modifying activities and resources that contribute to the achievement of those results.

3. How do you minimise the risk of corruption, bribery or misuse of funds? Which financial controls do you have in place? What do you do when controls fail? Describe relevant situations that occurred in this reporting period.

On the one hand, Educo subjects its annual consolidated financial statements to an external financial audit. The audit includes the activities carried out in the Educo head office in Spain and in the country offices. Additionally, these audited financial statements are deposited in the Protectorate of Foundations of the Generalitat de Catalunya, which is the supervisory body of these organisations. The financial statements along with the opinion of the auditor are published on the Educo website in Spanish and in English. Also, all of the projects funded by public grants and most of the projects funded by private grants are also subject to an audit to justify the resources applied.

Also, Educo has an Audit and Compliance Unit which aims to improve the effectiveness of risk management, control and governance processes and to protect the value of the organisation by providing objective assurance, advice and risk-based knowledge. In 2017, we started the implementation of a legal risk prevention that responds to new penal prevention needs established in legislative changes and which strengthen our commitment to the prevention of illicit activities in all our areas of activity. In this framework, a Code of Conduct for Internal Compliance Standards has been elaborated which specifies the principles of action which all Educo staff should follow in their professional activity, and a Compliance Standards Committee has been created to supervise the prevention system and ensure the dissemination, knowledge and fulfilment of the code on behalf of all the organisation's staff (see also section H3).

Educo also has an Anti-fraud and Anti-corruption Policy which promotes a culture of prevention, awareness and accountability about fraud and corruption. The policy sets out guidelines for preventing, detecting, reporting and investigating suspected and subsequently proven cases of fraud or corruption. In 2018, the need arose to adapt this policy to the current needs of the organisation, taking into account the new legal regulations that affect us and ensuring consistency with the other institutional tools that we have developed before implementing them. This process, now almost complete, has included the development of a new Manual on the Prevention of Money Laundering, Terrorist Financing and Control of Payments in Cash, which will be an annex to the policy. The purpose of the manual is to create an efficient and effective internal tool that facilitates the work of our staff in all matters relating to the prevention and detection of criminal conduct on money laundering and the financing of terrorism, and as a tool for controlling cash payments. In 2018 we received, investigated and resolved one case of corruption, in line with our zero-tolerance policy and the commitments established in the Anti-fraud and Anti-corruption Policy.

Since last year, Educo has a new map of risks, which contemplates the activities of each department of the organisation, as well as the management procedures. This map will be updated regularly, taking into account the procedures carried out in each of the work units and the actions carried out by the actors involved in the procedure, and identifying the activities subject to risk, quantifying the probability of these events and measuring the potential impact associated with their occurrence, in order to ultimately represent the state of internal control of each procedure, each unit and each department.

In order to monitor the traceability and responsible use of the funds received, Educo uses a software app which registers, among other information, data on the donor and the intended destination of the funds. With regard to the application of funds, monitoring is mainly based on the existence of a detailed annual execution budget, approved annually by the Board of Trustees, and on the use of software for the accounting recording of operations, as well as analytical and budgetary accounting, which enables detailed monthly reports to be issued on budget monitoring, which are available to all Educo's governing bodies. This budget monitoring is carried out using different formats at country office level, management and governance of the organisation. All the expenses incurred by the organisation are subjected to a budget control which, for modifications, requires prior approval at different levels depending on the amount. Similarly, the sending of funds to country offices and local partner organisations is carried out via an established procedure which

includes a justified prior request, a comparison process with the budget, and a subsequent review of the justification of the funds sent. The role that our field teams play is vital, as they are the main people responsible for the good management and application of our resources. Therefore, in each of the offices manuals for procedures and internal policies are developed and updated.

Governance processes maximise accountability

1. What is your governance structure and what policies/practices guide replacing and recruiting new trustees / board members?

The highest governing body of the institution is the Board of Trustees, which is guided by what is stated in the applicable regulations, our Statutes (in Spanish), our Code of Good Governance and our Ethical Code. The board is currently made up of eight people: a president, a vice-president, a non-member secretary and five members, of which only one, José M. Faura, exercises an executive role in the organisation, that of Executive Director. The rest are independent members. More information about the composition of the board of trustees is available on our website.

The appointment of members of the Board of Trustees, their duration on the Board, which is currently set at 5 years, and their renovation, is stated in the Statutes of the foundation. Since the establishment of the board in July 2012, its composition has been modified due to the departure of several members, as well as new incorporations, thus eliminating the need for all its members to change at the same time. In order to streamline the operations and decision-making processes, in 2014 the creation of the Board's Delegate Commission was approved, an executive body created to facilitate the day-to-day management of the foundation's activities. It is currently made up of six members: five board members and a non-member secretary and meets at the request of its president to make the decisions that it has delegated to it.

As well as the day-to-day running of the foundation's activities, the Delegate Commission is in charge of the monitoring, evaluation and reviewing of objectives, the elaboration and proposal of the issues which need the relevant authorisation or approval from the Board, and to inform and report to the board on matters that require it.

In addition, in order to ensure the rigour and transparency of the appointment process of the members of the Board, there is a specific internal collegiate body, the Appointments Committee. As established in the corresponding operating regulations, its mission is to establish criteria, inform, advise, pre-select and participate in the selection processes of suitable candidates to occupy the positions of board member, member of the Executive Committee and director or general manager of the foundation, submitting, if appropriate, the proposal for their appointment to the Board of Trustees. The possible conflicts of interest that may arise are identified through the application of the principles established in the Code of Good Governance and the Code of Ethics. The Appointments Committee is made up of five members, three of which are board members and the other two are the Executive Director and the Director of Human Resources.

During 2017 and 2018, the governance structure has been completed by the Executive Director, who was in charge of the daily management of the organisation, with each department or area director responsible for their specific department. The Executive Director and the seven department directors make up the Executive Committee.

2. How does your board oversee the adherence to policies, resource allocation, potential risks, and processes for complaints and grievances?

The board is the body responsible for approving institutional policies, as well as their relevant reviewing processes, the periodicity of which is established in each policy. It also has the institutional mandate for approving and periodically monitoring the annual budget, as well as approving the financial statements for the previous year.

Educo also elaborates an annual operating plan and establishes the relevant objectives, including all that related to the elaboration, dissemination, implementation and reviewing of the institutional policies. Through the monitoring of the operational plan, periodical reports will be generated (for example, three were elaborated in 2018) which are presented to the board and allow them to see the extent to which the planning has been executed and serve as a basis on which re-planning exercises can be carried out and the subsequent reallocation of resources. Up until now, these re-planning processes have happened at around halfway through the year.

As for risk management, as discussed in greater detail in section I3, since last year the organisation has a new map of risks that will be updated periodically and presented annually to the board for analysis and feedback.

Educo also has a Complaints and Feedback Policy approved by the Executive Committee in 2012, which establishes the mechanisms for all stakeholders, internal and external, to present complaints, opinions and/or proposals about any aspect they consider relevant, therefore strengthening the commitment to these groups and making the identification of areas for improvement possible. For detailed information about the implementation of this policy, see section J3. In the framework of the implementation of this policy, every year a global report is elaborated which gathers the suggestions, complaints and commendations received in all the Educo workplaces, as well as how each one has been managed, and modifications and improvements carried out and lessons learned. This report is shared appropriately and is accessible to all internal stakeholders, including, of course, the Board.

3. What processes and mechanisms does your organisation have in place to handle external complaints, including those relating to unacceptable conduct? Please provide an overview of the number and nature of complaints in the reporting period, how many of these were valid, and of those that were valid, how many were appropriately handled and resolved.

During 2017 and 2018 we have made significant progress in the implementation of our Complaints and Feedback Policy. In 2017, the Global Implementation and Monitoring Commission for this

policy was created, whose aims are to coordinate and support the country offices in everything related to the sharing, setting up and monitoring of the policy. At the end of 2018, local committees or focal points were established in all the countries we work in, (compared with less than 50% of countries in 2016) and for the first time the country offices elaborated action plans for 2019, with the support of the regional Policies and Accountability figure and the Global Complaints and Feedback Commission.

During this period the implementation process of the policy has been standardised through the elaboration of several tools like: a global monitoring dashboard; a shared file for all the local committees for sharing experiences; a new template for registering complaints and feedback to facilitate the analysis of trends and comparisons from one year to the next; a guide for implementing complaints and feedback mechanisms for internal stakeholders; a new template for gathering qualitative information about progress in implementation and learning through feedback received; a new global report focused on learning, which will include the analysis of data and trends. Active participation has also been maintained in the Accountable Now working group about complaints and feedback mechanisms, in which we have been able to share experiences with other organisations about this process.

In terms of the channels implemented for receiving suggestions, complaints and commendations, each country office establishes the most appropriate mechanisms according to the context and the needs and preferences of specific stakeholder groups. In general, the most implemented ways to date are email and a suggestions box. To cite two examples: In the case of our head office in Spain, where most of our individual supporters reside, as well as a specific email (which can be accessed via a link on the website which is in three languages), we have a call centre for supporters (current and potential) with a telephone number and email address, as well as our social media and physical suggestion boxes; in Bangladesh, were Educo has its own schools, there are physical suggestion boxes for students, teachers and the community, as well as an email address and a telephone number.

During 2018 various actions for sharing the complaints and feedback mechanisms have been carried out. In Burkina Faso, four training sessions have been carried out about implementing the Complaints and Feedback Policy, with staff from Educo and a local partner organisation, with a total of 77 participants. In Bolivia, an evaluation questionnaire about internal complaints and feedback mechanisms has been carried out and an information bulletin has been created about the complaints and feedback mechanisms, which is published internally every three months. In Guatemala an internal consultation has been made about the implementation of a physical suggestions box.

All the information about the suggestions, complaints and commendations received, progress in the implementation of the Complaints and Feedback Policy, and the lessons learned during 2018 are in our last Annual Complaints and Feedback Report, which will shortly be available on our website. Our policy includes the possibility of an appeal process if the person does not agree with how the incident has been resolved. During the period of this report, we have not received any appeals.

Below is a summary of the complaints and feedback received during 2018, globally, according to the type of communication (suggestion, complaint or compliment), the origin (internal or external stakeholder) as well as the way it was received, and the issue concerned.

Summary of the suggestions, complaints and commendations received in 2018 (326 in total)			
Type	**How they were received**	**Origin**	**Main themes**
194 suggestions	21 via email	33 internal	Rights through education: management and administration
91 complaints	78 via telephone	293 external	Rights in education: quality
41 commendations	157 via physical suggestion boxes		Marketing campaigns
	22 in person		Access to information
	45 via questionnaires and evaluation activities		Organisation of meetings

By analysing 2018 data, we have identified several areas for improvement. Firstly, we have seen that in 2018 it has not been possible to obtain data related to the Complaints and Feedback mechanisms in El Salvador, due to a restructuring of the staff that has directly affected the local committee and the mechanisms themselves, so during 2019 it will be necessary to carry out an internal motivation process and a relaunch of the mechanisms implemented to restore confidence. In general, we must favour stability in staff teams and reinforce information transfer activities in order to give the relevant support to local committees and not waste efforts that have already been made.

Globally, we believe that the number of complaints and feedback remains low and that we must strengthen our plans to share the mechanisms, especially in countries such as El Salvador, where internal institutional processes can affect staff motivation and confidence. We note that the number of complaints and feedback presented 'in person' has increased, which again indicates that we must strengthen communication and foster people's trust in the more formal channels. In general, however, we believe that there has been an improvement in the management of the opinions received and that the changes introduced as a result of the complaints and feedback received have had a greater impact.

On the other hand, in the 2018 data we have not included social media for receiving complaints and feedback, as we believe that we do not have reliable figures and therefore these would distort the analysis. Although all formal complaints that arrived through social media were referred to the local committee and properly managed, we must redefine the registration protocol for complaints and feedback that are submitted through this channel.

In terms of the process for resolving them, we respond to all the feedback we receive, but not all of them can be resolved quickly, especially if it involves negotiation with third parties or if it depends on the outcome of work in other processes. Therefore, the feedback management procedure foresees a short period for the initial response, and then regular monitoring of the feedback which will take longer to resolve. As far as possible, we work in collaboration with the person who submitted the feedback to achieve the best solution. On the other hand, when communicating the

resolution of an SQF, the person who submitted it is asked to give an evaluation of the way it has been handled. One of our future objectives is to include the analysis of these assessments in our annual report, in order to monitor the level of satisfaction with the feedback management process.

4. How are internal complaints handled? Please provide an overview of the number and nature of complaints in the reporting period, how many of those were valid, and of those that were valid, how many were appropriately handled and resolved.

In section J3 there is an explanation of the management of complaints, both internally and externally.

5. How do you make decisions about the need for confidentiality and protecting the anonymity of those involved?

Confidentiality is one of the fundamental pillars that guides the management of any complaint we receive. Furthermore, when it comes to child protection, the safety of children is the most important consideration to always bear in mind. Both our Suggestions, Complaints and Commendations Management Policy and the Child Safeguarding Policy establish measures for ensuring confidentiality and exchanging information with the appropriate people during the management of a complaint. In our Safeguarding Policy, for example, the information procedure defines to whom, how and when the different possible cases should be reported, and includes a commitment to guaranteeing the security and privacy of all parties involved (children, family members, members of the community, etc.) and of the staff member or associated accused person. Child protection concerns, suspicions or incidents may also be received through the generic mechanisms for suggestions, complaints and commendations. In these cases, the Suggestions, Complaints and Commendations Committee will forward the notification to the National Focal Point for Protection immediately and guaranteeing total confidentiality. In any case, efforts will be maximized to present in a clear and complete manner to children, their families and communities in general the differences between the two procedures.

Each year we collect information from all the country offices on the cases they have received and how they have been resolved, to include in the global reports.

In addition to responding to the need to be transparent with our stakeholders about the incidences we have had, the reports focus on the changes introduced by the organization and the lessons identified. We want to promote the idea that incident management is part of a process of continuous improvement, and that the increase in the number of cases received is a positive sign of the trust that our stakeholders place in Educo and the complaint mechanisms available. The reports never include data that could reveal the identity of the person filing the complaint, including, for example, the country of origin or specific information on the problems of the case.

For more information on the protection of personal data, see section G3.

Leadership is dedicated to fulfilling the 12 commitments

1. How is the governing body and management held accountable for fulfilling their strategic promises, including on accountability?

At the end of 2018, a self-assessment of Educo's board began, using a questionnaire of 37 questions based on analysing the tools developed by the Spanish Association of Foundations and the Commitment and Transparency Foundation, Spanish organisations that promote good practices in transparency and governance. The questionnaire includes questions on how the board fulfils its basic responsibilities and its duties of diligence and loyalty, how its operating could be improved and whether it is prepared to face the challenges that may affect the organisation in the future, among others. Currently, a transversal working group focused on internal governance is in the process of analysing responses to the questionnaires in order to draw up a report on the results of the process and the areas for improvement identified. Among the preliminary results, the following have been identified: the need to strengthen the process for searching for and selecting new trustees so that new members have a profile that is capable of facing the challenges that the future of the organisation poses; the need to establish trustee sub-commissions for coordinating certain functions, such as fundraising; and the importance of reinforcing the training the trustees do so that they can better respond to the specific needs of the organisation. As of this year, the Board of Trustees will undertake a self-assessment every two years, so the next self-assessment will be carried out in 2021.

On the other hand, at the beginning of each year, the Executive Management gives an accountability presentation for all staff, through a meeting at head office and online meetings with the regional teams and management staff in the country offices. These presentations highlight the achievements and challenges of the previous exercise, as well as the objectives for the new one, and provide space to clarify and debate the main doubts surrounding them.

2. What steps have you taken to ensure that staff are included in discussing progress towards commitments to organisational accountability?

2018 has been a key year for the construction and implementation of Educo's new internal management model. This results-based model, with project-based and process-based management as cornerstones, is allowing us to create a more transversal and dynamic organisation, with leadership distributed far from the traditional pyramidal model (responsibility vs. authority). The map of processes for the organisation defines 21 key macroprocesses led by professionals from the organisation, half of whom do not belong to the governing bodies. These people play a fundamental role in the planning, implementation and evaluation of their processes. The case for projects is very similar, since every project has a person in charge who must guarantee that it is carried out efficiently and generate the expected products and results. This new internal management model is therefore leading to the redistribution of responsibilities and roles in decision-making, which contributes to team empowerment, transparency, and internal accountability.

In 2018, an internal monitoring and accountability system was implemented for the 16 strategic projects developed in the institution. This system is made up of a series of mechanisms for

measuring, analysing and reporting on the progress and results of these internal transformation projects. In order to fulfil its commitment to transparency, the information reported has been shared throughout the organisation, specifically through the two main ways: 1) Monthly progress report on the online platform; 2) Global quarterly progress assessment report, shared internally in all offices. The quarterly reports primarily include the conclusions debated by the project leaders in reflection sessions on the relevant findings of the individual reports.

On the other hand, during 2017 and 2018 a consultation process was carried out with all the organisation's directors on how to adjust our internal procedures to the requirements of the CONGDE Transparency and Good Governance Tool, an initiative that promotes transparency, accountability and ongoing improvement for Spanish NGOs, which we passed in 2018. All the departments in the organisation contributed to this process, jointly drawing up an institutional action plan to ensure the application of the tool's standards and their monitoring.

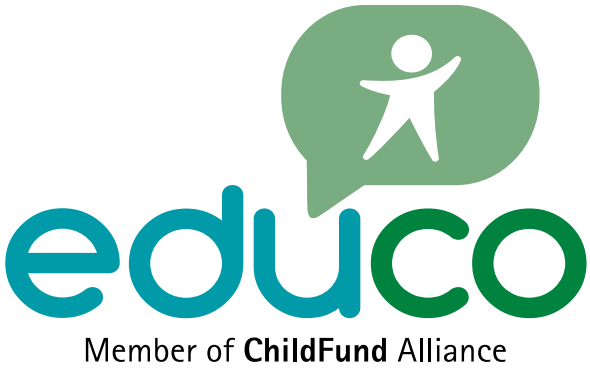
The process for preparing our Accountability Report is also participatory and involves all areas of the organisation. This process is discussed in detail in question K3.

3. What is your accountability report's scope of coverage? Are you reporting for the whole organisation or just the international secretariat? What authority or influence do you have over national entities and how, specifically, are you using it ensure compliance with the accountability commitments and to drive the accountability agenda?

The coverage of this report is global, that is, it includes information on the activities of all the offices in the countries we work in and head office. We produce a full accountability report every two years and submit it to the global accountability and transparency network Accountable Now.

As part of the reporting process, each year we send an online survey to all country offices and departments at head office with a series of questions based on the Accountable Now reporting framework. This survey facilitates the processing and consolidation of data in the three languages we work in. In addition, we use the responses to produce the other reports we produce to be accountable to our donors and the networks and partnerships we are part of, such as our annual report. For the 2018 report, before sending surveys to the directors at head office, we carried out a consultation session with each department in which we presented the new reporting framework (Global Standard for Civil Society Organisation Accountability) and collected proposals for topics to be included from each team.

In order to facilitate the dissemination of the information included in the report and make it more accessible to our different stakeholders, each year we prepare an Executive Summary of the Accountability Report, which presents the information in a more user-friendly and visual way. We share the Executive Summary and the full report, which we translate into French and Spanish, with all Educo staff in the countries we work in, as well as publishing them on our website and disseminating them through our blog, on social media and via specific mailouts. We presented the final report and the feedback we received on it from the Independent Review Panel of Accountable Now to the Executive Committee.



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