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1 STRATEGIC COMMITMENT TO ACCOUNTABILITY

1.1 Statement from the most senior decision-maker of the organisation

As the Chief Executive Officer of SOS Children’s Villages International, it is my pleasure to present our INGO Accountability Charter Report 2014 – our third report to the Charter, in our second year as a full Charter member.

Leading a large INGO such as ours – a global federation of 117 independent member associations working together in 134 countries and territories to help children and families at risk – requires building trust with all of our stakeholders, both inside and outside the federation, from the children and families who participate in our programmes, to the donors, partners and governments who place their trust in us to carry out development work and essential services reliably and sustainably, to our own co-workers around the globe. To do this we draw on the four cornerstone values of SOS Children’s Villages. Accountability is one of these four cornerstone values. The other three are Courage, Commitment and Trust.

For us at SOS Children’s Villages, accountability means that we strive to be reliable partners. This means that:

- We develop and implement our programmes together with the children and families who participate in them, as well as with other stakeholders in the communities where we work;
- We strive to listen to all of our stakeholders and incorporate their needs and perspectives in our planning and actions (a process we also describe in our 2014 International Annual Report);
- We work to invest the funds entrusted to us wisely and properly, and we commit ourselves to reporting accurately and transparently how funds are used;
- We follow through on our promises to the people and communities with whom we work, and we commit ourselves to providing support for as long as it is needed to ensure that improvements are sustainable;
- We measure the impacts of our work with people and communities, so that we and our partners can continue to improve the support we provide, and so that we can contribute to understanding of the factors that put children and families at risk;
- We commit ourselves to cooperating with other organisations on development and advocacy, so that together we can make the greatest impact for children and families;
- We endeavor to learn from our stakeholders and experience, so that we can continually improve the quality and outcomes of these partnerships.

Being a reliable partner does not mean never falling short of goals, or never making mistakes. But it does mean being transparent about our shortcomings, being accountable for what we say and do, and being committed to listening for feedback and taking appropriate action, so that we can continually improve.

Our membership in the INGO Accountability Charter is indeed supporting continuous improvement at SOS Children’s Villages International. It does not happen overnight, of course.

Unfortunately we have experienced delays in a couple of areas. Most notably, in establishing our new Integrity, Compliance and Legal department – despite its high prioritisation. We had hoped to be able to accomplish this in early 2014, but it took longer than expected. At the end of 2014 we were successful in recruiting the right person for this vital job, and the department’s work is now finally underway. We look forward to reporting on the progress in our next report (see section 5.19 SO3).

Overall, however, I am glad to report that after just two years of active engagement in reporting and using the Independent Review Panel’s feedback for our discussions and strategic planning, we are already implementing new processes that further support transparency and accountability. These are a few examples:

- As of 2014, our Good Management and Accountability Quality Standards (GMAQS), which were approved by our International Senate in 2013, had been implemented across the
federation through trainings on the published policy support documents. In line with the commitments we have made as a member of the INGO Accountability Charter, the GMAQS are supporting our accountability approach by spelling out to whom we are accountable and how we should work together, and by setting basic standards for example with regards to good governance, transparency and professional management (see 3.8).

- The ‘Cooperation in the Federation’ project is strengthening cooperation between our member associations on common principles and their rights and responsibilities to each other and the federation as a whole. Also being addressed through this project are updates to our federation statutes and the mandate of the General Secretariat (see 2.9).

- We have introduced new, regularly-scheduled virtual meetings for questions, comments and direct feedback between co-workers from the General Secretariat and member associations, the Management Team, and the President, as well as a more straight-forward and informative website, which support our goals to be more transparent and to better incorporate feedback into our decisions (see 4.4).

- The ‘Impact Assessment’ project is laying the groundwork for implementation of a results based management approach, enabling us to quantify financial and non-financial impacts of our work on people and communities, for the ultimate improvement of our services in support of children (see 5.3 NGO3).

- We have also managed to create an even stronger link between our INGO Charter Reporting and Feedback handling process and our strategic planning and decision making by creating new steps and check-points (see 3.5).

We have seen that our INGO Accountability Charter Report is useful for demonstrating to potential donors and partners in concrete terms our commitment to being transparent and accountable, while the process of reporting and feedback has helped us to identify areas where we can improve, agree on change objectives, plan how to achieve them, roll out changes in the places and programmes where we work, and, finally, evaluate and report on the efficacy.

We are encouraged by these outcomes, and also determined to continue to improve in integrating accountability principles and procedures into every stage of our work, and everywhere in our organisation. Thank you for your attention and for your valuable input, which is helping us to see where and how we can improve.

Richard Pichler
Chief Executive Officer
2 ORGANISATIONAL PROFILE

2.1 Name of the organisation
SOS Children’s Villages International (SOS CVI) – General Secretariat (GSC)

2.2 Primary activities

We care for children
SOS Children’s Villages is a non-governmental and non-denominational child-focused organisation which provides direct services in the areas of care, education and health for children at risk of losing parental care and those who have lost parental care. The universally accepted Guidelines for the Alternative Care of Children and the UN Convention on the Rights of the Child form the international framework for our actions.

SOS Children’s Villages works with different kinds of families: biological families, SOS families and foster families.

Within the SOS Children’s Villages Programme, action is taken through three types of intervention:
   1. Direct, essential services
   2. Capacity building
   3. Advocacy

For more information please see our report from 2013.

We raise funds for our work with children
To be able to do our work for children, we need a sound financial basis. We create this by raising funds through various channels, from sponsorships via governmental subsidies to corporate partnerships. For more information please see our report from 2013.

Most of our member associations run their own childcare, education and healthcare programmes, and also conduct local fundraising. Some of our other member associations, called Promoting & Supporting Associations (PSAs), do not always run programmes in their own countries but specialise in fundraising to provide financial support for programmes in other member associations that are not financially self-sufficient.

2.3 Operational structure of the organisation, including national offices, sections, branches, regional and field offices, main divisions, subsidiaries and joint ventures

The General Secretariat is the operating arm of the federation and executes all common activities in the federation. It leads the federation’s daily business, facilitates member cooperation, implements and monitors the decisions of the federation’s legal bodies. The GSC also provides services to member associations, focusing on member capacity development.

The GSC consists of the International Office (IO) and six International Offices in the Regions: Asia; Central and Eastern Europe & Commonwealth of Independent States (CEE & CIS); Eastern & Southern Africa (ESAF); West & Central Africa (WCAF); Middle East & North Africa (MENA); and Latin America & the Caribbean (LAAM). At the IO the functions are organised into International Competence Centres, which bundle skills and knowledge from throughout the federation. This ensures the right competences on international subjects and increases the relevance of IO support and topic leadership.
A more detailed description of the operational structure of the GSC can be found in section 2.3 of our 2013 report to the INGO Accountability Charter.

2.4 Location of organisation’s headquarters
SOS Children’s Villages International
Hermann-Gmeiner-Str. 51
6020 Innsbruck, Austria

2.5 Number of countries where the organisation operates, and names of countries with either major operations or such that are specifically relevant to the accountability issues covered in the report
SOS Children’s Villages works in 134 countries and territories. Details can be found on our website.

2.6 Nature of ownership and legal form. Details and current status of not-for-profit registration
SOS Children’s Villages International is registered as an association in the Register of Associations at the Federal Police Headquarters in Innsbruck, Austria. As laid down in its statutes, the association is a non-governmental, non-political and non-denominational organisation and operates as a non-profit charitable social development organisation pursuant to Art. 34 ff. of the Austrian Federal Tax Code (BAO) working exclusively in the public interest or in support of people in need. All association funds and surpluses are employed to further the association’s objectives. Through the Cooperation in the Federation project (see section 2.9 for more information) our international statutes are being updated and will be submitted for approval at the next General Assembly in 2016.

SOS Children’s Villages works in 134 countries and territories around the world. In most of these 134 countries and territories, an autonomous association (or a similar legal set-up for example a foundation or trust) is formed as a separate legal entity with its own statutes and board of directors who work on an honorary basis (irrespective of the legal set-up, all are called associations in this report). These associations are members of the federation and, as such, must comply with the SOS Children’s Villages International statutes and principles for childcare and education, as well as a predetermined set of financial and administrative guidelines. As of December 2014, we had 117 full member associations in 111 countries. Most of our member associations run their own childcare, education and healthcare programmes, and also conduct local fundraising. Eighteen member associations, called Promoting & Supporting Associations (PSAs), do not always run programmes in their own countries but specialise in fundraising to provide financial support for programmes in other member associations that are not financially self-sufficient. Thus, national associations have the right to apply for PSA funding through the federation. All members of the federation have the right to request services from the GSC.
In the few countries and territories where no autonomous member associations are established, the GSC directly runs the programmes and operations. However, the aim is to set up fully functioning member associations in all countries and territories in which we operate.

2.7 Target audience: Groups of people we serve including geographic breakdown

The following information is the same as in last year’s report. The federation of SOS Children’s Villages is active across five continents (Africa, America, Asia, Europe and Oceania). As mentioned in section 2.5, an overview of our programmes and the countries and regions where we are active can be found on our website.

Our principal beneficiaries and stakeholders are children who are without parental care or at risk of losing it, their families and their communities. This group is not limited to children and adults who are directly supported by our programmes: through our advocacy work at national and international levels, we support children and adults worldwide who are part of our target group.

Other stakeholders, whom we also consider as the target audience of this report, are our donors, sponsors, staff, volunteers, external partners, governments, national and international institutions, foundations, academic institutions and the organisations with whom we work or who support our activities to improve the lives of our target group.

2.8 Scale of the reporting organisation

SOS Children’s Villages works in 134 countries and territories around the world. More information on our member associations can be found in section 2.6. As published in our 2014 International Annual Report, in 2014 the federation had total gross revenue of €1,047 million (pre-audit figures).

According to the statutes of SOS CVI, each member association is required to pay a membership fee. The membership fee system contains two fee elements (a governance fee and a support fee) which cover the expenses of the GSC. Please see our last report for further information about these fees and their coverage.

GSC income in 2014 was €37.9 million, of which €34.0 million was membership fees.

![GSC Income 2014](image)

Included under ‘Others’:
- membership fees from national associations paid by PSAs in order to save transfer costs
- other income and direct membership fees from SOS United Kingdom, SOS Luxembourg, SOS Italy, SOS Belgium, SOS Canada, SOS United States, SOS Iceland, SOS Finland, SOS CVI
- other SOS associations and local income from GSC offices (occasional donations, legacies and bequests, donations in kind, direct donations from abroad, revenues, fees from other facilities, sale of assets, rent, bank interest and miscellaneous revenues)
GSC assets are stated in thousands of euros and include land and buildings, furniture, vehicles, equipment and machines, projects under construction, licences, royalties and leaseholds. Total GSC assets are €6.6 million and are distributed as follows to the different GSC offices:

The total expenditures of the GSC for 2014 are €37.7 million, which corresponds to 3.7% of the preliminary total SOS Children’s Villages worldwide expenditures of €1,008 million.

This expenditure is distributed as follows:

The number of employees can be found in Section 5.12 (LA1).

2.9 Significant changes during the reporting period regarding size, structure, governance and ownership

Implementation of the recommendations resulting from an organisational review carried out in 2013 and final implementation steps (e.g. adjusting the structure or establishing offices) continued in 2014. At the GSC, the structural changes are now completed. Staff members in nearly all key positions have been filled, including the new International Director for Emergency Response and the International
Director for Integrity. Compliance and Legal. More information on the rationale behind the organisational review can be found in section 2.9 of our last report.

Some first examples of how the restructuring has improved SOS Children’s Villages’ effectiveness and cohesion are shared below. However, it must be stated that the organisational changes were still ongoing in 2014. Further insights and experiences can be shared in future reports.

**Federation model: The ‘Cooperation in the Federation’ project**

Due to the many changes within our organisation and in the external world, we saw the need to further develop how we cooperate as a federation to meet current and future needs and challenges. A new project called ‘Cooperation in the Federation’ began in 2014, after being endorsed by our International Senate. We need to agree on a federation model in which member associations support each other even more actively in ensuring children’s rights and well-being, thus becoming an even more dynamic and vibrant entity. This includes the strengthening of common principles of cooperation and the update of member associations’ rights and responsibilities towards each other, as well as towards the federation. The project also includes an update of the mandate of the GSC.

The two main results of the project will be an update of our federation statutes as well as of our internal rules of procedure. Key questions around commitment and cooperation, cohesion and autonomy as well as member roles were addressed in an online survey targeted to member associations’ boards and management launched at the end of 2014. Based on the outcome of the survey as well as external and internal research, options and recommendations for the key changes will be developed and presented to the International Senate in April 2015. At the same time we will start developing and adapting the relevant documents (e.g. federation statutes), which will be presented for approval at the General Assembly in June 2016 after another feedback round with all members.

In line with the update of our GSC mandate within the Cooperation in the Federation project, we are also reviewing our portfolio of GSC services for the member associations. Moreover, we are continuing our ‘sustainable path’ as a federation, whereby we support a number of national associations to become self-sufficient by 2020. There is a close cooperation between national associations developing strategies to become self-sufficient, PSAs providing support and finances, and the GSC strengthening collaboration and support.

**Federation management**

In terms of federation management we can see that our new organisational structure of two layers (IO and IO Regions) makes information flow and exchange more direct and with clearer accountabilities. As the office of the COO was still in the process of being set up and refining its mandate, role and responsibilities in 2014, more information on the cooperation between COO Office and International Offices Regions can be provided in future reports. In 2014 International Competence Centres were updating their principles of cooperation to support efficient work in the new structure.

2014 was, however, still a year of reorganisation with many challenges involving relocation and re-staffing of units. As usual with these kinds of processes, changes need to happen while operations and delivery continue. This was a major stretch for the organisation.

**Federation governance**

Many of the structural changes in our legal bodies brought on by the organisational review functioned smoothly in their first full year showing the benefits of the new governance structure. 2014 was the first full calendar year with the functioning of the new Management Council. Five Management Council meetings took place. The Management Council took decisions on 47 key topics for the federation, 13 of which were passed on to the International Senate as recommendations while the others were for implementation on management level. The Council provides a way to initiate new topics and to develop them until they are ready to be presented to the federation.

However, there is still a need to fine-tune decision-making and processes between legal bodies. An internal review process with representatives of the International Senate and the Management Council will be carried out in 2015. Although the Management Council is new and some fine-tuning is necessary, the Management Council members have already found that it is very helpful having representatives from national associations, PSAs and the GSC at one table and to find solutions that are acceptable to all three stakeholder groups.

**Federation processes**

We can report that due to different process simplifications, our programme planning process is now easier and quicker. Thus, setting up a new programme can be achieved more efficiently. As part of developing our new federation strategy until 2030, we are also working on enhancing our global
strategic planning process. Therefore we will be able to report more on our strategic planning process in coming reports.

Moreover, we have also managed to simplify the GSC planning process. By carrying out one joint planning meeting and thereby bringing all GSC leaders in one room to discuss their respective annual plans, the formerly lengthy coordination period could be shortened. Bringing GSC leaders together and having face to face dialogues meant that this alignment could be achieved more efficiently.

In addition, new information flow processes have been designed, for example a process that allows for PSAs and GSC management requesting national association information in a more coordinated, efficient and cost-saving mode. The new concept will be piloted in two regions in 2015.

**Federation people and culture**

Since purely structural measures are not sufficient to foster closeness within the federation, as a main objective of the organisational review, a comprehensive approach was developed to meaningfully influence the further development of the organisational culture. This approach contains a set of recommendations such as facilitating federation-wide direct exchange, open debate and discourse.

The initiatives and projects described below are carried out to drive a joint transformation of our SOS federation culture.

The Virtual Collaboration global project was initiated as a sub-project of the Federation Culture project that is implementing the organisational review. Among other components, the project includes a new global intranet, a new text and picture agency, and further rollout of our virtual communication tool Lync. By the end of 2014, most member associations were working with Lync, which allows for efficient and direct collaboration across the globe as well as reduced costs.

Initiatives like our global ‘X-Change’ programme, harvesting workshops, our Fund Development and Communication skills share workshops, or our introduction days for new co-workers are fostering direct exchange, and open and transparent communication. They also provide a platform for debate and discourse, thereby fostering recognition and closeness. X-Change is a Human Resource Development programme which makes use of the advantages of an international organisation and offers the possibility of gaining new work experiences in other environments within the organisation.

Thus, co-workers from the IO, the International Offices Regions, and member associations can work and contribute in a different office for a limited period of time. The harvesting experience and knowledge sharing exchange workshops provide a platform for exchange between co-workers from member associations and from the GSC.

Initiatives like blogs from the President, Management Team or programme directors and other possibilities for dialogue and exchange, such as the GSC Café or the Federation Town Hall described in section 4.4, allow those in management positions to foster open communication and provide possibilities for transparent discourse.

It has also been found that by including new people, for example in the International Offices in Africa, new knowledge and diverse new ideas and thoughts are brought into the organisation, which contributes to strengthening a culture of growth, integration and diversity.

These initiatives are contributing to steering the development of our federation culture in the desired direction.

**2.10 Awards received in the reporting period**

Our President received an award for active contribution to humanitarian aid in Da Nang City in Vietnam in 2014. Awards won by our member associations in 2014 include the following:

- **SOS Children’s Villages Peru** won the Corporate Creativity Award 2014, which is organised by the Universidad Peruana de Ciencias Aplicadas.
- **SOS Children’s Villages Madagascar** received a UNESCO-Hamdan teaching award for excellence in teacher training.
- **A family strengthening project in Rwanda** won the Best Practice Award from the Rwandan government.
- **On March 25, 2014, the Palestinian Ministry of Youth and Culture** honoured **SOS Children’s Villages in Gaza** as the best childcare organisation for 2013.
- **SOS Children’s Villages India** won the India NGO Award 2014 in the large NGO category, which was organised by Resource Alliance.
3 REPORT PARAMETERS

3.1 Reporting period

3.2 Date of most recent previous report
The period January – December 2013. Last report was submitted in October 2014.

3.3 Reporting cycle
Annual.

3.4 Contact point for questions regarding the report or its contents
Ms Manuela Radelsboeck, Organisation Development Coordinator, Manuela.Radelsboeck@sos-kd.org

3.5 Process for defining report content
As in previous years, this report was written by a cross-functional editorial team. The compilation and development of the report has been done following a clearly-defined process, which is reviewed and refined after each process cycle. The process is based on broad stakeholder involvement throughout the GSC. International directors of the different functions are informed on the development throughout the process and they support the editorial team in their efforts and provide feedback. As in past years, the Management Team provided key guidance for preparing this report and oversaw the progress and final outcome, thus also providing a formal internal approval of the report and its contents. The Independent Review Panel’s feedback is discussed with the Management Team, who then decide on actions that serve to further strengthen our accountability practices in the future. Thus the process triggers strategic discussions and management decisions.

The development process contains clear communication and awareness-raising steps. The report and the Panel feedback are published on the global intranet as well as on the external website. Staff from the whole federation is actively invited to provide their feedback and comments. This process also triggers discussions on our communications policies and review of how we can communicate even more transparently and thereby improve internal and external accountability. In the past there was a strong focus on providing information for internal stakeholders. However, the process of preparing the INGO Accountability Report has drawn our attention to how we can also communicate more transparently, thoroughly and effectively with external stakeholders. As a direct result of this, we have further developed our website. For example, we streamlined website navigation to make information about our organisation and the work we do easier to find; we inventoried our policies, guidelines and external frameworks and added all of them to our website as downloads or links; in addition, we improved the comment and feedback form to improve two-way communication with external stakeholders.

Different parts of the organisation have provided positive feedback and support for our membership. Nevertheless, we are still working on improving the process and integrating new elements that will allow for more insightful two-way information and involvement of stakeholders. The new global intranet, which we are working on as part of the Virtual Collaboration project, will also bring enhanced ways for stakeholder engagement within the organisation. More information on the procedures around comments and feedback can be found in NGO2.

3.6 Boundary of the report
Membership in the INGO Accountability Charter is held by the GSC, which is the operating arm of SOS CVI. This report therefore focuses on the activities and policies of the GSC itself. The organisational structure and functions of the GSC are described in detail in section 2.3; our legal framework as a non-profit charitable social development organisation is detailed in section 2.6. As the majority of our programmes are implemented by our member associations, we include information on the entire organisation of SOS Children’s Villages where we think it will help the reader to understand the role and operations of the GSC.
3.7 Material content limitations

There are some areas for which the organisation currently still has either no or limited information. One example pertains to the measurement of greenhouse gas emissions. In 2016, the Management Team will assign responsibility within the GSC to explore the question of our environmental impact and how we might be able to mitigate them through systematic and strategically-anchored initiatives. The development of the Integrity, Compliance and Legal department is of high organisational priority. Building on pre-work in previous years, such as two anti-corruption, compliance and awareness-raising workshops in 2014, the international director heading the department started work in March 2015, and setting up the team follows as a high priority. In addition, an early focus will be on defining and implementing an anti-corruption training and communication concept (prevention/awareness) as well as starting to work on the design of a comprehensive whistle-blower system (detection/response). It must also be stated that the figures provided in the report are compiled from a number of externally audited reports. At the time of submitting this report we do not have one general audit report for 2014 for the whole GSC.

3.8 Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities. Assurance that national entities comply with accountability commitments.

SOS CVI is a shareholder of Joint Systems Fundraising & IT Services GmbH which provides outsourced services such as fundraising systems and fundraising expertise. The reason for outsourcing is primarily to facilitate access to expertise which is not available in-house. Moreover, SOS CVI is a shareholder of the International Civil Society Centre and further information on the general cooperation can be found on the website of the International Civil Society Centre.

In response to the Panel’s statement on our policies and the assignments of responsibilities or targets, we want to lay out our policy structure. Within the federation, SOS CVI defines the policy framework for all member associations. Policies are structured in basic policies, core policies, quality standards and policy support documents.

Depending on the type of policy, different approvals are required by the General Assembly (basic policies), the Senate (core policies, quality standards) or the Management Team/ international directors (policy support documents) before a policy is valid in our organisation.

The International Statutes and “Who we are” (our vision, mission and values statement) provide fundamental frameworks guiding all member associations.

The SOS Children’s Villages Policy on Good Management and Accountability Quality Standards (GMAQS) sets the quality standards in the areas of management and transparency, integrity of the organisation and protection of assets. The quality standards are mandatory for all entities of the federation and apply to all member associations, specifically to board members and members of the management, who have a leading role in ensuring good management and accountability. Please refer to our last report for a more detailed explanation of the different standards.

In its feedback on last year’s report, the Panel asked how the GMAQS relate to the commitments we make under the INGO Accountability Charter. As explained above, they provide the basic principles regarding to whom we are accountable, how we work, as well as basic standards in selected areas of our accountability approach. The GMAQS are in line with the commitments made under the INGO Accountability Charter, for example with regards to good governance, transparency or professional management. Committing to the INGO Accountability Charter strongly supports our accountability approach, as we are provided a comprehensive framework for assessing our work from different angles.

The GMAQS, like other overarching policies, are the basis and frame for additional and more detailed policy support documents which contain detailed process steps, responsibilities, templates, timelines, etc. Examples of our policy support documents are the Anti-Fraud and Anti-Corruption Guideline, Handbook for the Budgeting of GSC Offices, Handbook for the Budgeting of National Associations, the Statistics Handbook, and the Handbook for the International Chart of Accounts – some of which support the application of the GMAQS.

In 2014 our GMAQS were continuously implemented across the federation through the published policy support documents and trainings.
3.9 Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report

There are no significant changes from the previous reporting period in terms of timeframe, boundary or measurement methods. In terms of scope, the report covers the GSC.

3.12 Reference Table

Not applicable.
4 GOVERNANCE STRUCTURE AND KEY STAKEHOLDERS

4.1 Governance structure and decision-making process at governance level

Good governance of the federation is based on distinct responsibilities and accountability of governing bodies, observing a clear separation of powers. In the federation, the legislative (policy-making) and executive (management) bodies take on separate tasks and responsibilities, primarily segregating strategic leadership and supervision (legislative) from operational leadership and implementation (executive).

**The General Assembly**

The General Assembly which is convened every four years is the supreme decision-making body of our organisation. Each member association (currently there are 117) has the right to participate and vote at the General Assembly of SOS CVI. An overview on the main tasks of the General Assembly can be found in section 4.1. of our 2013 report.

**International Senate**

The International Senate consists of the President, the Vice President, and a maximum of twenty persons from member associations’ governing bodies. International Senate members are elected for a six-year term of office. The term of office terminates with the election of a new International Senate which is held at every ordinary General Assembly every four years. Members of the International Senate are eligible to be re-elected for second and further terms of office. However, members of national boards and members of the International Senate cannot be elected or re-elected if they are over 70 years of age. As part of the Cooperation in the Federation project we are currently updating our federation statutes (including topics like Senate election, composition, etc.). In the coming reports we will be able to provide more information on the revised statutes, which will be presented to the General Assembly in 2016.

In response to the Review Panel’s question about how long the current members of the International Senate have served, we can provide the following data:

**Length of Service**

- 10+ years: 2 members
- 6-9 years: 3 members
- 3-5 years: 3 members
- 2 years or less: 14 members

Meetings of the International Senate are convened twice a year (at least once a year as per statutes) by the CEO on behalf of the President. The President may convene an extraordinary meeting at any time.
In its feedback to our last report, the Review Panel asked if the rather large Senate is workable in practice as the main legislative/governance body. The changed governance structure specifically aims at improving the functionality of the International Senate. In general, the International Senate and the President have taken on stronger roles concerning strategic leadership. While their responsibilities are less focused in the operative area, an emphasis is put on the definition of the federation’s overall strategy and quality assurance, for instance. The introduction of three Senate Committees (Programme Audit, Leadership Selection, Finance Audit) allows for quicker and more responsive decisions. The Committees support the Senate in preparing recommendations for Senate decisions in their expertise areas. Additionally, the Management Council prepares International Senate decisions and operationalises Senate decisions for the GSC. Thus, these new Committees and the Council support the International Senate in its work. Nevertheless, we are still fine-tuning roles and responsibilities of our governance bodies to ensure effective and efficient decision-making (see section 2.9).

For more information on the election and tasks of the International Senate and its three Committees, please see section 4.1 of our 2013 report.

The Management Council
The Management Council is a new executive organ created as an outcome of the organisational review. In contrast to the International Senate’s strategic leadership role, the Management Council is concerned with operational leadership. Through discussions and exchange between members of all parts of the federation, the Management Council decides on recommendations for Senate decisions, operationalises Senate decisions for the GSC, approves the work plan developed by the Management Team, prioritises GSC activities and defines targets.

The Management Council consists of the Management Team (Secretary General/CEO, COO and CFO), four members representing those member associations specialised in fundraising to support the programmes of fellow members (the three biggest contributors and one with a smaller contribution) plus four members who receive international funds to implement programmes.

The Management Council meets at least four times a year. In 2014, the Management Council met five times.

The Management Team
The Management Team steers the daily business of the federation within the framework specified by the International Senate. It leads the GSC, which provides support and services to member associations. The Management Team is responsible for preparing, implementing and monitoring the decisions taken by the General Assembly, the International Senate and the Management Council, when necessary also taking corrective actions. Candidates for the positions in the Management Team are selected by the Leadership Selection Committee and appointed by the International Senate. More information on the individual roles of the Management Team members (CEO, CFO, COO) can be found in section 2.3 of our 2013 report to the INGO Accountability Charter.

In response to the Panel’s question on whether advice was given by Boston Consulting Group on leadership transition and term limits, we want to mention that these issues have not been addressed by Boston Consulting Group. However, change with regard to leadership happened, as in the course of the organisational review a three-person leadership team was established and the then Secretary General was appointed into the new role as CEO (alongside a new COO and CFO).

4.2 Division of powers between the highest governance body and the management and/or executives

The following information is the same as in last year’s report. The SOS CVI President is a legislative, non-executive position. However, the President does receive remuneration, since the presidency is a full-time commitment. This is the only paid legislative position in the federation.

The President is responsible for the day-to-day appraisal of the Management Team. The Leadership Selection Committee provides support by organising appraisal talks.

Separation of powers is a key guiding principle in SOS CVI governance. Please refer to section 4.1 for details. Further information about how SOS Children’s Villages ensures the effectiveness of its national boards and the selection process of board members can be found in section 4.10.

4.3 Number of members of the highest governance body that are independent and/or non-executive members

All members of the International Senate are non-executive. For more information about our structure, please refer to Section 4.1.
4.4 Mechanisms for internal stakeholders (e.g. members or employees) to provide recommendations or direction to the highest governance body

The most direct link is the presence of all member associations in the General Assembly, where they give feedback and guidance on the organisation’s strategy, mission, vision, etc.; have the right to vote; and can raise any issues they deem important. The last General Assembly was held in June 2012 in Innsbruck. During this meeting, the General Assembly elected our President Mr Siddhartha Kaul and approved the updated strategic plan, which guides the organisation until 2016.

In general, internal stakeholders from different parts of the organisation are involved in the different projects that are developed within the organisation. For example, in the Cooperation in the Federation project, GSC staff and representatives from different member associations are part of the project team and all MAs are involved and invited to provide their feedback (e.g. by means of surveys). Further, topics to be discussed in the Management Council and International Senate are prepared with the involvement of employees. For example, based on information and recommendations provided by staff, the Management Council reviewed that the development of the Gender Equality Policy is going in the right direction and recommended that the International Senate approve the policy. Thus, bringing in topics and recommendations into Management Council and International Senate meetings, allows internal stakeholders to bring in their valuable expert know-how and shape strategic decision-making.

When developing our current strategic plan until 2016, all member associations’ boards were asked for input, as well as children, co-workers and external stakeholders. This was a structured and comprehensive process in which over 2000 people were surveyed, in order to ensure relevance and ownership of our strategy. Likewise, stakeholders from all parts of the federation are involved in developing our upcoming strategy for after 2016 (also see NGO1). These are some of the ways that our stakeholders are participating in the process of defining our strategy for the coming years: workshops with our young people, cross-functional co-workers leading different topic areas in the strategy development process, and surveys targeting top executives and MA boards and leaders within the GSC. In these ways, and more, beneficiaries, co-workers and other federation stakeholders are taking on key roles in strategy development and are actively shaping the strategic direction of our organisation.

Almost all national boards also have members representing the global federation (CVI Representatives), who ensure regular exchange of ideas and information between the federation and its members. Thus, members can bring in feedback and suggestions via these representatives. As an example: in the CEE/CIS Region, a survey targeting national directors asking them to provide feedback on challenges was carried out. Moreover, national directors and additional managers in MAs provided feedback on information flows and additional process, e.g. concerning overlaps and alignment. Some feedback from MAs on recommendations concerning information flow processes were brought in via CVI Representatives in our GSC Planning Meeting and was discussed with the relevant stakeholders in the GSC. Based on the feedback, changes were implemented to have better streamlined information flows. For more information on CVI Representatives, please see section 2.3 in our 2013 INGO Accountability Report.

At the GSC’s two locations in Austria, employees can bring forward issues to the staff council. The staff council discusses issues brought forward with the management. Please see section NGO9 for more information on the functioning of the staff council.

As mentioned in section NGO2, employees can of course also always bring in feedback and suggestions via the normal reporting lines, for example during regular talks with their supervisors.

Internal stakeholders are informed of actions by the International Senate and the other legal bodies via the following channels (more detailed information can also be found in our 2013 report):

- Information on decisions of the International Senate and Management Council is shared with internal stakeholders through the ‘Management and Senate News’ section of our global intranet which is available to every employee with internet access in the SOS Children’s Villages federation.
- Management and Senate updates are also sent directly to upper-level GSC and member association management via an email newsletter.
- The Federation Town Hall is an online communication forum that allows all MAs and GSC to virtually come together, share latest information about current top-level decisions and interact within the wider federation. During the Federation Town Hall employees from all parts of the organisation can directly and in real-time submit questions to the Management Team.
The GSC Café is an additional way for the Management Team to stay in touch with colleagues in the General Secretariat. Co-workers from the GSC have the opportunity to virtually meet with the Management Team to ask questions and have an open dialogue. The individual Management Team members (CEO, CFO, COO) also actively seek dialogue with staff in regular exchange sessions. For more information please see section NGO9.

These formats do not only serve to inform stakeholders about the actions performed by legal bodies, but focus lies on creating a two-way communication and fostering dialogue and engagement of stakeholders. In particular, the Federation Town Hall and GSC Café are actively used by internal stakeholders to bring in their questions and views on current developments and strategic outlooks. Management directly responds to this feedback and also brings staff views back into their internal discussions for further reflections.

4.5 Compensation for members of the highest governance body, senior managers, and executives (including departure arrangements)

The following information is the same as in last year’s report.
Apart from the President, all International Senate members are board members in their national associations. All are non-executive and work without remuneration.
The Management Team is accountable to the International Senate and its performance as a team is assessed by the President and the leadership selection committee of the International Senate.
We have compensation systems in place which also apply to management positions. In setting up compensation structures, we benchmark with other NGOs and the local labour market with the aim of positioning ourselves in the market. There is currently no direct link between performance and salary.

4.6 Processes in place for the highest governance body to ensure conflicts of interest are identified and managed responsibly

Principally, a strict division of powers is established to avoid conflicts of interest. There is a strong focus on avoiding conflicts of interest in the selection of national board members. For example, current co-workers, relatives of a co-worker or board member, or persons with a commercial relationship to SOS Children’s Villages are not eligible to become members of the board. This is anchored in our National Association Manual, our national association model statutes and our guideline on ‘Recruiting the right board and association members’. The latter is recommended to all MAs. All statutes and any changes to statutes of a member association need to be approved by the International Senate, who has delegated this task to the CEO. Thus, all statutes of member associations are checked against the criteria defined in the model statutes.

With regard to International Senate members, a key potential conflict of interest is the requirement to think globally and for the whole federation, which might potentially contradict local interests as board members of national associations. The issue of possible conflicts of interest is addressed in the orientation phase of new Senate members, thus raising awareness in order to handle potential problems. Boards regularly assess their own performance to ensure effectiveness (including the handling of conflicts of interest) and also establish rules of procedure, which guide the own activities and structures.

We currently do not have a separate conflict of interest policy, but regulations dealing with potential conflicts of interest in board member recruitment, board work and self-assessment are anchored in respective sections in our policies, guidelines and tools. The importance of preventing people from misusing their position or authority to further personal interests is also mentioned in our Good Management and Accountability Quality Standards. Our Code of Conduct, which every co-worker and board member is obliged to sign, also contains a section on the responsible use of power and position. It states that position and power must not be used to further personal interests. This means one must not enter into any sort of business relationship on behalf of SOS Children’s Villages with family members, friends or other personal contacts for the supply of any goods or services to SOS Children’s Villages. It also means that the employment of relatives, spouses and partners of existing employees and board members is strongly discouraged. Our Code of Conduct contains the commitment that if staff becomes aware of any breaches of the Code of Conduct, the colleagues are duty bound to report these to their respective manager or to the next level if applicable.

Also our National Association Manual states that too avoid conflicts of interest, co-workers currently employed by the national association, as well as close family members of board member or co-workers should not be members of the national association or the board.
4.10 Process to support the highest governance body’s own performance

As mentioned, members of the International Senate are members of their national association boards. Detailed procedures concerning the election of International Senate members can be found in section 4.1 of our 2013 report. Information on how long International Senate members have actually served can be found in section 4.1 of this report. More information on the Cooperation in the Federation project, which will provide an updated regulation on International Senate composition and procedure for election of International Senate members, can be found in section 2.9.

Member association boards are responsible for planning their own succession and for maintaining a strong and active membership base to ensure the local rooting of their organisation as well as its healthy development. Broader membership enhances accountability and facilitates the succession planning of the board. Therefore the board regularly assesses its own as well as the status of the membership base and – based on the strategic direction they set for the association’s development – analyses possible gap areas in the knowledge, skills and experience covered by the existing members. It is strongly recommended to do this about six to nine months before the next General Assembly with board elections, in order to have enough time to look for new members. This process is strongly supported by using one of the board self-assessment tools offered in our global intranet as well as the ‘Profile of national association members and board members’, which gives an overview of the competences members should have. Our ‘Profile of national association members and board members’ can be found in section 4.1 of our 2013 report. National boards can use this simple competences matrix, adapt it to local realities and identify the missing competences. New board members receive a comprehensive orientation on general aspects of the organisation (e.g. strategy, policies) and on more detailed issues, such as responsibilities of board members or governance, to support them in taking up their new role. The recurring steps of board self-assessment, recruitment and succession planning as well as orientation are depicted in the board development cycle below.

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

Our work is guided by two externally-developed frameworks: The UN Convention on the Rights of the Child (UNCRC) and the universally recognised Guidelines for the Alternative Care of Children. Additionally, we support the Millennium Development Goals (MDGs) to end poverty and are working actively to help frame their successor through participation and leadership in the international Post-2015 discussion. Along with other members of the Keeping Children Safe network, SOS Children’s Villages International contributed to the development of the new Keeping Children Safe standards, launched in 2014.

4.14 Stakeholder groups of the organisation

The following information is the same as in last year’s report. Our stakeholders include, in the first place, our target group – the children, families and communities with and for whom we work. Our stakeholders are also our donors, sponsors, co-workers, volunteers,
external partners, governments, national and international institutions, foundations, academic institutions and organisations with whom we work or who support our activities to improve the lives of our target group. Please see also section 2.7.

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

The following information is the same as in last year’s report.

Identifying the children, families and communities with whom we engage is an integral part of the programme planning process which is carried out in line with the SOS Children’s Villages Programme Policy and other relevant organisational policies. In order to develop programmes at locations where there is the greatest need and in areas where we can have the highest impact, the programme planning process includes a country-specific child rights situation analysis conducted by external experts. Besides identifying where to work, the child rights situation analysis helps us to define what kind of programmes to establish and to set the scope of our response, with due respect to national conditions and in the spirit of the UN Convention on the Rights of the Child and the UN Guidelines for the Alternative Care of Children.

Analysing the status of our target group in a particular country is a crucial step in reconfirming why the organisation should establish a programme in that country, or to justify the need for more programmes. Once the decision has been made to establish more programmes in a specific country, a feasibility study which includes an in-depth needs assessment is made in a selected location/area. Supplementing the child rights situation analysis, the feasibility study encompasses the data collection, analysis and assessment necessary for preparing the project design and provides background information on:

- The overall justification for the project
- The potential target groups, their needs and anticipated positive/negative effects
- Important assumptions which may be decisive for the success or failure of the project

Importantly, this needs assessment applies various participatory methods, including consultation with children. As part of these studies a package of appropriate responses – our programme interventions – are then designed in accordance with the best interests of the children. Furthermore, our programme interventions are rooted within the community and build on existing initiatives and resources, in the interests of building solid foundations for sustainability. Partnerships and networks are developed for the purposes of service provision, capacity building and advocacy at national level. In cooperation with community-based partners, SOS Children’s Villages sets up a process to identify the beneficiaries of our programmes when the implementation phase of the programme starts. Please see also sections 5.6 NGO6, 5.21 PR6 and 5.13 EC7.
5 PERFORMANCE INDICATORS

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

Child participation is anchored in SOS Children’s Villages’ core policy, the SOS Children’s Villages Programme Policy. It expresses the organisation’s stand on how to best approach the situations of individual children in our work and sets a framework for action for the whole SOS Children’s Villages organisation. The policy has been implemented by co-workers and other relevant stakeholders within the organisation and has an impact on all aspects of our work. The policy is centred on four principles, one of which is child participation: children are involved in finding solutions to the challenges they face in their lives. This principle is also driving our current Strategy 2030 development process. ‘Participation’ is the key word used to describe the character, process and ultimately the outcome of the Strategy 2030 project.

Involvement of children and families in decisions that directly affect their lives

Every child participating in one of our family strengthening programmes or family based care has their own individual development plan. As much as possible, they participate in creating, reviewing and adapting their own and their family’s development plans, as needed. In this way we ensure that the planning process is executed. We are aware of each child’s personal development and ensure that the child development planning process is executed with the full participation of each individual. Detailed information on the processes of the child’s development with its full participation can be found in our last report.

Involvement of children and families in our programme and advocacy work

As mentioned in section 4.15, the programme planning process and, particularly, the feasibility study includes a needs assessment which applies various participatory methods, including consultations with children. Detailed information can be found in last year’s report.

In 2014, SOS Children’s Villages continued its efforts to support children and young people to participate in the formulation of demands and proposals for the post-2015 framework which will define the world’s development agenda once the Millennium Development Goals no longer apply. SOS Children’s Villages supported children and young people with an alternative care background in Albania, Benin, Sri Lanka, Nepal, Chile and Uruguay to participate in the My World Survey, a global survey set up by the United Nations to ask people to choose their priorities for a better world. SOS Children’s Villages also ensured that young people with care experience could participate in high-level meetings on post-2015, such as the United Nations Economic and Social Council (ECOSOC) Youth Forum and several side-events to the inter-governmental Open Working Group on Sustainable Development Goals.

Involvement of community-based stakeholders in our programmes

SOS Children’s Villages works with government as well as various community-based duty bearers to develop strong social support for children and their families. In Sub-Saharan Africa for example, it is common practice for family strengthening programmes to work with community management committees where various community-based duty bearers are represented. In those structures joint programme decisions are taken.

In addition, where programme changes or new programmes are required, location development workshops are held that bring together key stakeholders of a location to jointly define a future vision for the location. The main output of the workshop is a developed programme concept which forms the basis for the development of a more detailed programme proposal.

As a prerequisite to holding location development workshops, a thorough feasibility study on the location needs to be completed. Feasibility studies are in-depth analyses carried out at each potential SOS programme location (see section NGO1 of our 2013 Accountability Report). Findings of the feasibility study form an important foundation for the location development workshop. Extensive consultations take place with various community-based duty bearers and partners during this process.

In 2014, location development workshops took place in Rajpura and Varanasi in India, in Mbalmayo in Cameroon, in Sene in Ghana, in Tete in Mozambique and in Mwanza in Tanzania. The workshops include meetings with local community leaders, key community-based partners as well as relevant government representatives for the location.
A workshop on building strong social support systems is planned for 2015 in order to share good practices and transfer skills and knowledge. A key focus of this workshop will be on how to work with community-based partners and stakeholders.

**Development of SOS Children’s Villages policies**

Our international policies represent the agreed foundation for the operations of member associations. Wide member participation is ensured in the development of these policies. The development of basic policies – the highest level policies in our system – is supported by the GSC and final approval lies with legal bodies. Please see section 3.8 for more information on our policy structure and related approval processes.

Our approach towards stakeholder involvement includes having internal actors representing different perspectives (for example caregivers, programme directors, national directors, board members, etc.) in the expert teams who then determine the design, implementation, monitoring and evaluation of policies.

**Conclusion on overall challenges and where stakeholder engagement works particularly well**

Overall, the participation of children and young people in decisions that impact on their lives through individual development planning processes remains a strength of the organisation and works particularly well. It is a practice that has been strengthened and entrenched over many years. Particular attention is paid to building the capacity of care staff in this area. In addition, SOS Children’s Villages is particularly strong in ensuring the participation of children and young people with an alternative care background in key international advocacy processes.

SOS Children’s Villages does have many impressive practices of working with community-based stakeholders and partners in our programmes. However, we do have challenges in some programmes to ensure the meaningful participation of community-based partners and stakeholders. For this reason we are in the process of continuously improving the capacity of programme staff on this topic. More investment and training will be required to share practices and build capacity internally. This includes strengthening the participation of community-based stakeholders and partners in planning, monitoring & evaluation as well as programme implementation.

**5.2 NGO2 – Mechanisms for stakeholder feedback and complaints on programmes and policies and in response to policy breaches**

**Complaints handling mechanism**

One way of submitting feedback, complaints and queries is via the comment and feedback form on our website. Anybody can provide feedback and bring in complaints and questions via the online form. Feedback, complaints and questions submitted via the web contact centre (SOS Webinfo) are collected in the IO and forwarded to MAs, International Office Regions or to respective departments in the IO, depending on the information content and responsibilities within our federation. These requests are then followed up and resolved within the respective unit or escalated to the next level, as appropriate. Examples of topics covered in feedback and queries in 2014 include internship and job requests, questions on visits, programme content, donations/sponsorships and also complaints such as breaches of SOS policies or use of funds.

Within the federation feedback and complaints can also always be brought in via the regular reporting lines. Our Code of Conduct contains the commitment that if staff becomes aware of any breaches of the Code of Conduct, the colleagues are duty bound to report these to their respective manager or to the next level if applicable. For more information on the Code of Conduct roll out, please refer to the section below on child protection.

For information on further developments of the Integrity, Compliance and Legal department please refer to SO3.

For information on the Good Management and Accountability Quality Standards and supporting documents, please refer to section 3.8 and former reports.

**Child Protection**

SOS Children’s Villages is unique among child-focused NGOs in that we are childcare practitioners with guardianship and/or daily responsibility for the direct care (including housing, education and healthcare) of some 78,700 children and young people (numbers valid for 2014). Through the SOS Children’s Villages Child Protection Policy, all employees and associates of SOS Children’s Villages are obliged to report any concerns, suspicions or allegations of any child abuse. Types of child abuse are described in the SOS Children’s Villages Child Protection Policy, along with
the mandatory steps to be taken by the employee if a case of abuse is suspected. The SOS Children’s Villages Code of Conduct emphasises that each employee is personally responsible for reporting. In any case of suspected abuse, whether it is in the child or young person’s biological family, or in the context of their school, community or SOS programme, the very first priority is to immediately secure the safety and well-being of the alleged victim. The particular steps for dealing with these reports vary depending on the type of abuse, the individual context and the local laws, but every concern or incident reported is taken seriously. Reported allegations of child abuse are assessed, managed and documented by the child protection team within the framework defined in our Reporting and Responding Procedures. The national director of the SOS Children’s Villages association is ultimately responsible for any decisions and action taken. Based on the information gathered up to this point, the referral meeting considers the nature of the concern and decides on further action. If the reported allegations include possible criminal offence(s) the case is reported to the national authorities. Non-criminal cases are either investigated further internally whilst the alleged perpetrator is suspended (presumption of innocence) or, if evidence is sufficient, disciplinary action is taken. Reports are shared with the Management Team regularly and with the Programme Audit Committee of the International Senate bi-annually.

The implementation of the Child Protection Policy is reviewed on an annual basis through our child protection survey. The survey is based on the assessment tool developed by the Keeping Children Safe coalition, of which SOS Children’s Villages is a member. SOS Children’s Villages International and other members of the Keeping Children Safe network contributed to the development of the new Keeping Children Safe standards launched in September 2014. With the survey, we review four critical areas of our work in regard to child protection:

- putting policy into practice
- organising staff (this includes Code of Conduct implementation, capacity building and establishing clear reporting and responding procedures)
- planning and implementing (it includes local mapping, planning actions and child participation)
- monitoring and review

In 2014, the organisation focused on further strengthening its child safeguarding work at different levels of the organisation. SOS Children’s Villages member associations in Latin America together with partner NGO PAICABI developed a guide for preventing child-to-child sexual abuse and for properly handling cases that occur. Another example comes from Belarus, where SOS Children’s Villages Belarus, SOS Children’s Villages Germany, the INGO Ponimanie and the Government of Belarus collaborated on the project ‘Safe and caring families, without neglect or violence’ (2012-2014), which reduced child abuse and neglect in Belarus through direct interventions and social services for abused children and their families, capacity-building for parents and social workers, and the development of closer co-operations between local childcare actors.

A study about childcare practices in Austrian SOS Children’s Villages from the 1950s to the 1990s was commissioned by SOS Children’s Villages Austria in 2012. In October 2014, this study was published as a book (in German). Findings from the study are now being used in our continuing work on the prevention of violence in alternative care. At the end of 2014, we published From a Whisper to a Shout: A Call to End Violence against Children in Alternative Care in collaboration with the UK’s University of Bedfordshire. See NGOs for more information.

To foster greater transparency and accountability, member associations are strongly encouraged to join and actively participate in or facilitate the set-up of national, external child protection networks, where partners can support each other with investigations.

**Code of Conduct roll out**

The Code of Conduct was approved by the Secretary General in September 2011 as part of the implementation of the Child Protection Policy and to date has been adopted by most of the member associations. From 1 January 2014 onwards we have the new requirement that every co-worker joining the organisation has to sign the Code of Conduct together with the employment contract. This applies to co-workers in the GSC and in MAs. As of December 2014, the Code of Conduct was rolled out in 71% of MAs globally.
Within the GSC 77% of co-workers have signed the Code of Conduct and 57% of GSC co-workers have attended the Code of Conduct Workshop by end of 2014. As to the Panel’s request to explain how SOS Children’s Villages ensures that MAs implement the Code of Conduct, the following implementation measures can be stated:

- As mentioned above, each co-worker signs the Code of Conduct together with the contract when joining the organisation.
- Code of Conduct workshop/training opportunities are continuously offered on all levels: MAs, International Offices Regions and IO. Each co-worker participates in a Code of Conduct workshop, as the workshops prove to contribute to better understanding and acceptance amongst co-workers. Within MAs, the national director ensures the roll out of the Code of Conduct with support of the Human Resources function.
- All International Offices Regions are asked for their plans to further roll out the Code of Conduct in MAs. The annual progress report and the overview on the status quo of the roll out are the basis for planning corrective measures for further implementation in MAs.

5.3 NGO3 – System for programme monitoring, evaluation and learning (including measuring programme effectiveness and impact)

Concept and Implementation of a Results Based Management System including monitoring and evaluation procedures such as programme database and impact assessment.

As described in our previous reports, before SOS Children’s Villages establishes any programme in a country, a child rights situation analysis is performed by an external agency. This provides us with a solid understanding of the needs and how our expertise might help with respect to our target group and the wider community. Please refer to last year’s report for more details.

Through our programme monitoring database, we collect key indicators about children and young people around the world who have lost parental care or who risk losing it, including comparable statistics on their care, education, health, and psychological and social well-being. These statistics are gathered at time of enrollment in any of our family strengthening or family based care programmes. Thereafter, the individual’s statistics are updated at regular intervals for as long as they participate in our programmes, and then also after they disenroll. This database is a critical part of our results based approach to programme planning and monitoring and evaluation, as it allows us to follow how the individuals who participate in our programmes develop over time, it aggregates vital statistics which can be used for learning, research and policy recommendations, and it shows the results of our work on all levels of the SOS Children’s Villages federation.

Based on the monitoring database and our previous work done within the organisation to establish a comprehensive global monitoring, evaluation and learning system (as explained in our 2012 and 2013 reports), in 2014 SOS Children’s Villages began work on a comprehensive results based management approach. Results-based management is a joined Programme up approach for bringing programme results into focus and putting them at the centre of the organisation’s work. It ensures that on a global level, key results are systematically collected, communicated and analysed for internal learning. On a programme level, it includes a project cycle management approach setting standards for planning, monitoring, evaluation, learning and reporting.

To tailor a state-of-the-art results-based management approach for SOS Children’s Villages, we began an Impact Assessment Project in 2014. It began with a thorough analysis phase to identify well-functioning elements in the areas of planning, resource alignment, monitoring, evaluation, and reporting and potential gaps and non-functional or redundant processes.

The Impact Assessment Project team developed a new approach for assessing a programme’s impact both financially (using the concept of social return on investment) and non-financially (measuring sustainable changes in the lives of former beneficiaries and in the community where the programme is located). The approach is piloted in Ethiopia and Swaziland starting by the end of 2014. Over 80 interviews were conducted with former programme participants from the family strengthening and family-based care programmes to evaluate the impact of local programmes. In addition, stakeholder interviews with family strengthening and family-based care programme staff, community-based organisations and the local government were undertaken to understand some of the strengths and weaknesses of the programme as a whole. More information on results of the pilots will be reported next year. In 2015, the pilots will be carried out further as well as the concept will be finalised by mid of the year. It is planned to consequently conduct impact assessments in 4-5 more countries.
We are conscious that there are many different interpretations of the word ‘impact’. We believe that ‘impact’ should only pertain to long-term, sustainable benefits for the whole community.

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

We have several policies in place within the organisation:

- **SOS Children’s Village Programme Policy** expresses the organisation's stand on how to approach the situations of children in our target group, and along with the UN Guidelines, is the primary policy that informs all the various areas of our work. The implementation of the Programme policy includes other policies, such as the SOS Child Protection Policy and SOS Formal Education Policy.

- **Child Protection Policy**: see section 5.2 NGO2 for details on implementation.

- **HIV/AIDS Policy**: the HIV/AIDS Policy sets an action framework for preventing HIV infection; addressing the needs of children families and communities affected by HIV; helping to reduce stigma and discrimination; empowering children and young people to participate in discussions about the disease and in decisions that affect their lives; and building partnerships with key stakeholders to strengthen duty holders’ accountability for children’s rights.

- **Formal Education Policy**: we ensure access to quality education for all children in our programmes. We do this by supporting free, inclusive and quality education for all; by building partnerships to strengthen the public schools attended by the children in our programmes; and by continuously improving the quality of our Hermann Gmeiner Schools and kindergartens.

- **Inclusion Policy**: SOS Children’s Villages works to uphold the rights of children with disabilities to play a role as full, active, and resourceful members of their communities. Our priority lies in strengthening the capacities of these children’s families to take care of them. Details can be found in the INGO Accountability Report 2012 (NGO4, p.21).

- **Emergency Policy**: when children are exposed to emergencies, be this as a result of war or natural disasters, we

  - Make sure children are in a caring family environment.
  - Make sure children are secure, protected and able to continue developing amidst emergency situations.
  - Support children and their communities to prepare for and to respond to emergencies.
  - Make a quick, focused and effective emergency response.
  - Maximise our impact through cooperation with partners.

The Emergency Policy ‘Protecting Children in Emergencies’ was endorsed by the Executive Committee as working paper, providing guiding principles and focusing on child protection in emergency situations as a frame for our preparedness, response and recovery procedures. The policy is applied on an ad-hoc basis. This means, once the federation takes the joint decision to get active in a crisis situation, the policy serves as the guiding paper. 80% of emergency projects planned and started in 2014 are in line with the SOS Children’s Villages Emergency Policy.

For example, emergency projects in Syria are carried out according to the Emergency Policy. However, the planning and formulation phase for the emergency intervention in Syria in 2014 and 2015 was taken as an occasion to even further improve the coherence of the emergency operations in Syria with the SOS Children’s Villages Emergency Policy. The major shifts were taken primarily along the definition of our target group. Formerly, the target group was defined quite broadly. Based on the policy’s ‘Policy Statement’ and definition of the organisation’s target group in emergency response activities ‘unaccompanied and separated children’ were specified as the project’s primary beneficiaries for the years 2014 and 2015. Hence, the focus of activities was revised by adding elements related to child protection to the activities of prevention of child abandonment and lifesaving. Other factors feeding into this shift of the projects’ target groups and activities are other actor’s interventions, local needs and the capacities of SOS Children’s Villages Syria.

**Gender**

Within our programme database we monitor and evaluate gender and diversity issues such as the amount of girls finishing school or boys with disabilities receiving education. We maintain statistics on the genders of our beneficiaries, as well as caregivers and couples who lead SOS families and youth facilities, and beyond that of caregivers of the families who participate in our family strengthening programmes.
In 2014 SOS Children’s Villages International developed a Gender Equality Policy. In October 2014 the International Senate endorsed it as a working paper, which encompasses the following five principles for future action:

- protection of girls, boys, women and men against gender-based violence
- equal access for girls and boys to quality education
- education on sexual, reproductive and maternal health
- economic empowerment of women and girls
- address gender imbalances within the organisation

The Gender Equality Policy was developed using a rights-based approach. We took an integrated, global approach in responding to the situation of our target group within the different local contexts, in relation to the challenges presented by the local context/culture. A quality assurance system is to be developed, including monitoring and evaluation based on clear criteria. In addition, we work in partnership with other organisations (e.g. local women’s organisations). This is reinforced by a culture of responsibility. The policy will be a global one, applied at all different levels across the entire organisation. For detailed information please refer to our Gender Equality Policy through the following link.

A separate follow-up project was established for the implementation of the Gender Equality Policy. The policy will be piloted in the course of 2015 and 2016 in Uruguay, Vietnam, Kenya and Malawi. The objective is to enable the four pilot member associations and one Regional Office to implement the Gender Equality Policy and to gain learnings for a global rollout starting in 2017. The main benefits will be the development of a toolkit for gender audits, a gender audit report and action plans for the four piloting member associations and one Regional Office, recommendations on core tools and frameworks on an international level and a platform for sharing good examples and lessons learned.

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

SOS Children’s Villages’ advocacy positions

Our advocacy positions align with our mission statement and strategic priorities and are grounded in:

- Knowledge and experience coming from our programmes
- SOS Children’s Villages policies
- Evidence-based research coming from our campaigns and desk research
- External policy initiatives related to our target group.

The United Nations Convention on the Rights of the Child (UNCRC) and the United Nations Guidelines for the Alternative Care of Children (hereafter the ‘UN Guidelines’) are the international frameworks for the actions of SOS Children’s Villages and all our advocacy positions are grounded in them. The UN Guidelines represent authoritative international advice on the implementation of child rights as elaborated in the UNCRC. Our advocacy activities at international, regional and national levels aim to promote child rights in line with the UN Guidelines to inspire the necessary and quality reform of social welfare and alternative care systems worldwide.

In order to ensure that our advocacy positions are based on our mission and strategic priorities, SOS Children’s Villages has rigorous approval procedures involving the organisation’s management. Following the publication of the handbook ‘Moving Forward: Implementing the Guidelines for the Alternative Care of Children’, we continued our efforts to support the practical implementation of the UN Guidelines. In 2014, SOS Children’s Villages, the Centre for Excellence for Looked After Children in Scotland (CELCIS) and other stakeholders started the process to develop an implementation measuring tool of the UN Guidelines, Tracking Progress.

In 2014, SOS Children’s Villages published the following advocacy positions:

- Proposals of targets for a post-2015 framework that leaves no child behind
- A solid investment: integrating children without parental care into the post-2015 development framework

The following joint statements were published:

- Statement delivered by SOS Children’s Villages during the morning briefing on Conflict Prevention, Post-conflict, Peacebuilding and the Promotion of Durable Peace, the Rule of Law and Governance (submitted to UN DESA/DSD).
Various statements submitted by the EU Alliance for Investing in Children, which is co-steered by SOS Children’s Villages International, to EU institutions. These statements can be found on the website of the EU Alliance for Investing in Children.

The SOS Children’s Villages advocacy toolkit is based on five pillars: research, planning, implementation, monitoring and evaluation. The advocacy toolkit is used by advocacy staff at national, regional and international levels to ensure that our advocacy work is effective and efficient.

In 2014, the Management Team decided that, based on the learnings of previous campaigns and the development of the new Unified Campaign, a formalised procedure to develop choosing advocacy targets, gathering evidence, ensuring meaningful stakeholder participation, ongoing impact evaluation and processes to correct or exit a campaign will be developed.

Care for ME!
In 2014, eight member associations completed their country assessments, based on SOS Children’s Villages’ tool to assess a country’s position in relation to the implementation of the UN Guidelines. Their assessment reports are available on our website here. Based on a synthesis and analysis of eight assessment reports in Sub-Saharan Africa (Benin, Gambia, Kenya, Malawi, Tanzania, Togo, Zambia and Zimbabwe), SOS Children’s Villages published in partnership with CELCIS and the University of Malawi the report Drums Together for Change. A Child’s Right to Quality Care in Sub-Saharan Africa.

SOS Children’s Villages and the University of Bedfordshire published their joint research publication From a Whisper to a Shout: A Call to End Violence against Children in Alternative Care. The publication, which is one of the main outcomes of the campaign’s working group on violence, combines a comprehensive review on violence against children in alternative care with an analysis of experiences and data from 21 countries, as reported in assessments based on the SOS Children’s Villages Assessment Tool for the Implementation of the UN Guidelines for the Alternative Care of Children.

The two other campaign’s working groups finalised several tools on respectively monitoring & evaluation and communication. These tools will be used to update our advocacy toolkit. The updated advocacy toolkit will be used in 2015 to close and evaluate the Care for ME! campaign at international and national levels.

5.6 NGO6 – Processes to take into account and coordinate with other actors
In the planning phase of any programme, SOS Children’s Villages carries out a feasibility study which includes an analysis of the key actors at a local level. Contacts are established during the programme planning stage to ensure good coordination with the activities of other stakeholders. If possible, and whenever necessary, these are formalised prior to and/or during the initial phase of the programme implementation. Partnerships are also developed with key actors at national and community-based levels for the purposes of service provision, capacity-building and advocacy. Our programmes build on existing capacities and initiatives within the community and support communities to strengthen their capacity to provide assistance to children and families. Our interventions therefore complement the activities of local stakeholders and duplication of work is avoided. For more information and actual examples of how we work together with community-based actors, see also 4.15 and 5.1 NGO1.

In recent years, international organisations and other international stakeholders have increasingly recognised the special situation and needs of children in alternative care. Collaborating with these organisations and stakeholders is therefore of great importance to SOS Children’s Villages to ensure that our international advocacy work is as efficient and effective as possible.

The SOS Children’s Villages Handbook ‘Working in Partnership’ provides useful guidance to staff at international, regional, national and local levels on strategic development of meaningful and functioning partnerships. The Handbook is accessible for all co-workers working at international, regional and national levels on our intranet. Building the capacity on how to cooperate with partners is a key element of the advocacy trainings provided by the GSC.

At the international level, SOS Children’s Villages cooperates closely with international institutions such as the United Nations, the European Union and the Council of Europe. SOS Children’s Villages
is also a member of or fully supports various NGO networks and groups, of which a comprehensive overview can be found in our 2012 report.

In addition to the NGO networks and groups that are mentioned in the previous reports, SOS Children’s Villages became in 2014 a member of CONCORD (European NGO Federation for Relief and Development).

In 2014, the post-2015 advisor of SOS Children’s Villages was elected as Co-Chair of the Beyond 2015 UN Working Group. The Geneva Representative reached in 2014 the last year of his tenure as President of Child Rights Connect. SOS Children’s Villages remains co-convenor of Child Rights Connect’s working group ‘Children without Parental Care’.

We are informed about the initiatives and advocacy activities of other actors that are relevant to our work through our participation in various networks and our close cooperation with international stakeholders. As a result, we are able to ensure that our advocacy activities complement and do not duplicate the efforts of others.

In 2014, SOS Children’s Villages continued its work to build the capacity of professionals working in alternative care. As forecasted in our previous report, SOS Children’s Villages undertook country consultations involving about 120 stakeholders in Bosnia, Croatia, Estonia and France to gather national stakeholder feedback on the guide for social care professionals that we developed together with the Council of Europe (Securing Children’s Rights: A Guide for Professionals working with Children in Alternative Care). Our member associations were charged with the responsibility of undertaking the project actions (through the signing of a terms of reference, which included accountability in terms of financial monitoring and reporting on use of funding) at a national level with stakeholders who have a vested interest in the topic of training care professionals, children in alternative care and children’s rights. The consultation process was guided by principles of the Partnership Handbook. Our member associations selected their partners through their involvement in national networks, through previous project collaborations or as a means to attract the input of a specific target group. Examples of national partners include UNICEF, local social services providers and authorities, academia, social worker associations and youth groups.

Based on the outcomes of the consultation process, SOS Children’s Villages decided in 2014 to undertake further efforts to train professionals working with children in care. In 2014, the European Commission awarded SOS Children’s Villages and project partners Council of Europe and Eurochild a grant to help care professionals in eight countries to build their capacity to apply a child rights-based approach to their daily work with children. More information about the project can be found here.

5.7 NGO7 – Resource allocation, tracking and control

All entities within the SOS Children’s Villages federation allocate resources according to budgets developed through each entity’s internal planning processes. All entities follow a set of commonly agreed global operational priorities (based on the Strategic Plan 2009-2016) to guide the annual planning process and resulting budgets. Please note that the link to the Annual Report as well as the GSC figures are provided in section 2.8.

Internal financial controls within each entity are in place to ensure that spending is in accordance with the relevant legal requirements as well as with internal operating policies. At the international offices comparisons of planned and actual figures are done periodically and are supported by the SOS controlling system. In the second half of the year a detailed forecast per cost centre is prepared for all GSC offices including the actual amounts from the first semester and the estimated amounts for the second semester. This forecast serves as important input for different legal bodies as the Management Council and the Senate.

As also foreseen in the federation statutes, all material operations are subject to full independent external audit as required by national laws, and these statements together with independent auditors’ statements are all published in the relevant jurisdictions.

The purpose of our financial system is to support management in using finance as a tool to lead the organisation towards its strategies and objectives. The financial system is simple and transparent. It is based on accountability and defines responsibilities to ensure the proper use of funds. A uniform chart of account which is used by the majority of the member associations builds up a solid decision base and ensures transparency. This International Chart of Accounts provides entities with an orientation on how to use a particular accounting code, facilitating daily accounting work and a consistent method of book-keeping. Furthermore, it allows consolidation on a world-wide level.
5.8 NGO8 – Sources of funding by category e.g. government, corporate, foundation, membership fees, in-kind donations and other

Ninety percent of the income of the GSC came from membership fees in 2014. Of this, 31% was paid by the five largest supporting associations: Hermann-Gmeiner-Fonds Deutschland (€4.4 million), SOS Children’s Villages Norway (€2.2 million), SOS-Kinderdorf Germany (€1.7 million), SOS Children’s Villages Sweden (€1.2 million) and SOS Children’s Villages Denmark (€1.0 million). Further information about funding from our member associations is shown in section 2.8.

5.9 EN16 – Total direct and indirect greenhouse gas emissions by weight at the organisational level

No data available. In EN18 we address current environmental initiatives in our federation, as well as actions planned to address the question of implementing a systematic approach to environmental management.

5.10 EN18 – Initiatives to reduce greenhouse gas emissions at the organisational level and reductions achieved

Although SOS Children’s Villages associations support a wide range of local, environmental initiatives in the programmes, we do not have an overarching environmental management system. After 2016, the organisation enters its next strategic phase. The issue of how we will manage the environmental impact of our work will be raised and reviewed properly through the strategy development process described in sections 5.1 NGO1.

Motivated in part by the Charter’s recommendation, but also by the concerns and best interests of our stakeholders, we see the need to clarify our approach to understanding and managing our environmental impacts. The Management Team will in 2016 assign responsibility within the GSC to explore the question of our environmental impacts and how we might be able to mitigate them through systematic and strategically-anchored initiatives. Approaches that other INGOs have taken to address their environmental impacts will also be studied. We would like to thank the Charter for suggesting CBM, as an instructive model, and the interesting approach of cooperation with a university graduate programme in the development of an environmental management system.

In anticipation of the need for a more systematic approach to environmental management, we developed the ‘Green Policy Scan’ and our ‘Green Blog’ (both described in our 2013 report) to promote discussion and share knowledge within the federation on environmental impacts and initiatives. Along with environmental data and best practices, the ‘Green Policy Scan’ includes 14 considerations for a future environmental management system. They are:

1. Support the roles of SOS mothers and staff in promoting daily green practices
2. Integrate children’s participation into all aspects of green practices
3. Mainstream gender equality practices into green practices
4. Empower families to be self-sustaining through green practices
5. Champion an inclusive and intergenerational approach
6. Plan new and adapt existing programmes to changing patterns of urbanisation and migration
7. Ensure that policies and practices are consistent with local cultural traditions and capacities
8. Advocate for local, national, and international green policies
9. Integrate environmental education into all programmes
10. Innovate and follow green building practices for renovations and new constructions
11. Implement monitoring and environmental impact reduction
12. Partner with agencies and corporations that champion sustainability
13. Partner with research institutions to build empirical knowledge
14. Support children’s environmental organisations

At the GSC and in many SOS Children’s Villages associations, principles such as 1, 2, 4, 5, 6, 10, 12 are already practiced in dozens of programmes. Others, such as 8, 11 and 13, have yet to be addressed. A future environmental management system would pave the way for alignment across the federation on environmental management targets and procedures.
As documented in section EN18 of last year’s report, individual SOS Children’s Villages associations actively support a wide range of environmental initiatives each year to reduce greenhouse gas emissions and improve their local environments. These are often local initiatives, or they are funded on the initiative of a single PSA and a corporate or institutional partner. These range from implementing renewable energy sources for our SOS families and communities, to retrofitting buildings to improve heat insulation and lower energy usage, to supporting urban gardening, river clean-up and tree-planting projects.

Environmental challenges offer opportunities for children and youth to participate in environmental care. In many SOS programmes, children participate fully or even kick-start environmental initiatives, as at SOS Children’s Village Pilyandala in Sri Lanka, where the self-organised youth environmental club asked for a small plot of land so they could learn to grow their own vegetables. SOS Children’s Villages Spain opened a ‘Farm School’, where children and young people are learning about sustainable farming and environmental protection. At SOS Children’s Village Uvira, in the Democratic Republic of Congo, a club was created to address an erosion problem on a nearby hillside created by community-driven fire clearing. Through the club, children and young people learn about environmental protection and plant trees – in this way, learning the principles of environmental protection through hands-on experience in their own community.

5.11 EN26 – Initiatives to mitigate environmental impacts of activities and services

There have been no changes since our last report. The GSC impacts on the environment through the operation of its 16 offices in 15 countries. Energy is consumed and greenhouse gases are emitted through basic facility operations, as well as through computing, communications, printing, copying, business travel and commuting. The main environmental impacts of the SOS Children’s Villages programmes themselves come from operating the homes, kindergartens, schools, social centres, health clinics, vehicles and administrative offices. We strive to reduce our environmental impacts by using energy-saving appliances and lightbulbs, by public transportation and minimising air travel, and by communicating digitally and reducing printing. In our programmes around the world, we encourage local sourcing of food, supplies and locally sustainable building materials. Please see EN 26 of last year’s report for details.

5.12 LA1 – Size and composition of total workforce

The figures presented in this section correspond to the headcount in the GSC as of December 31st 2014, not full-time equivalents. Co-workers reported are active co-workers (excluding co-workers on extended leave). This overview includes co-workers engaged in limited duration projects.

**Number of GSC co-workers**

In December 2014, the GSC had a total of 571 co-workers worldwide, distributed across six International Office Regions and the IO (as presented in the chart below). The figures represent the headcount of each Region, followed by the percentage of the total of GSC co-workers.
The number of active co-workers declined from 578 in 2012 to 551 in 2013. To fulfil the newly defined organisational structure, the employee headcount then increased from 551 co-workers in 2013 to 571 co-workers in 2014 (+4% compared to 2013).

Composition of GSC workforce
That majority of GSC co-workers (81%) work full-time. Most of the part-time co-workers are based in the IO in Austria. Most of the GSC co-workers (86%) are engaged with unlimited contracts. This is a common practice across all GSC units, which encourages the employees’ commitment. Limited contracts are used to employ co-workers for projects and actions of limited duration.

<table>
<thead>
<tr>
<th>Working time</th>
<th>Co-workers</th>
<th>% of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Part-time</td>
<td>109</td>
<td>19%</td>
</tr>
<tr>
<td>Full-time</td>
<td>462</td>
<td>81%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Contract duration</th>
<th>Co-workers</th>
<th>% of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unlimited</td>
<td>489</td>
<td>86%</td>
</tr>
<tr>
<td>Limited</td>
<td>67</td>
<td>12%</td>
</tr>
<tr>
<td>Internship</td>
<td>15</td>
<td>3%</td>
</tr>
</tbody>
</table>

Seniority in the GSC refers to the time (in years) that an active co-worker has worked for the GSC. The average seniority for GSC co-workers is 6.2 years. To provide a better overview, seniority is classified in seven categories, as shown in the chart below. As shown below, 19% of GSC co-workers have worked for the GSC for less than one year.

As of December 2014, 81 co-workers were engaged in management positions in the GSC (which includes the Management Team, leaders of the different International Competence Centres and departments in the IO and leaders of the Regional Offices and functions). They represented 14% of the total of GSC co-workers.
globally. The average seniority in the GSC for these co-workers is 7.2 years, +1 year above the global average for all co-workers.

![GSC co-workers in Management Positions (incl. functional managers)](image)

**Job Family Development**

To keep up with the organisational dynamic, SOS has decided to implement a job family structure for segmenting and structuring its workforce. Job families represent groups of positions which are similar in different categories in a cross comparison of the entire organisation (e.g. tasks, responsibilities, structure, purpose, or the possibility to move up the career ladder). The development of job families allows clustering of the workforce into consistent and comparable groups in order to have a clear and shared picture of their characteristics, logics and the functional value behind them.

The job family structure is being developed across the GSC. Implementation of the job family structure is ongoing and further details will be shared in next year’s report.

**5.13 EC7 – Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation**

In our 117 member associations we employ almost exclusively local co-workers. This is true for both executive staff as well as legal bodies. Our aim is that children and young people grow up seamlessly integrated in local society and culture. We believe this can best be achieved by using local staff. Hiring locally can therefore be seen to be an applied practice.

However, we do not have an official written policy on local hiring for the GSC of SOS Children’s Villages and currently it is also no priority to develop one. Our Human Resources Manual provides national associations with a clear policy direction regarding the effective management of staff. It deals with local employment and local employment conditions and states that national staffing patterns are developed for all facilities, based on international guidelines. International employment is not mentioned in the Manual as the GSC does not assign international staff to national operations, with the exception of very few, time-bound assignments.

It is a lived practice to give preference to local applicants over European/North American staff. This practice was also evident with regards to the staffing of our International Office Regions. Starting in 2013 and continuing in 2014, staff was being appointed to the newly established regional offices. Generally recruitment was carried out locally and co-workers were hired locally. The IO only led the recruitment process for key management positions. Our standard practice to give preference to local applicants for all positions was lived. However, for some key management positions international applicants are also considered based on the profile needed, nevertheless local applicants are preferred.

For more information concerning capacity building activities to develop capacities that are needed but which are not yet offered by local staff markets, please refer to LA10.

**5.14 LA10 – Workforce training to support organisational development**

Training encompasses all activities and measures, whether in actual or virtual classrooms, that serve to develop the skills and qualifications of the workforce and enable them to improve performance. Our learning and development measures do not only encompass formal training but alternative and often more effective ways to support learning and knowledge transfer and knowledge application e.g. coaching, mentoring.
In general Human Resources Development (HRD) activities in member associations are a national responsibility. However, the GSC steps in to support national HRD work on some key topics, such as highlighted in the text below. The GSC primarily provides HRD activities for GSC co-workers.

International Offices Regions are successfully providing training courses to member associations in their region. An example is the SOS virtual learning community in Latin America and the Caribbean where training is provided to co-workers in 20 member associations in the region. This programme currently offers 24 virtual courses in six topic areas: human rights, child protection, family and community, development of childhood, gender and organisation-related topics. On the latter focus, there is also a complete induction training package for new co-workers called ‘Our Guiding Star’, which also has an English version being updated, and other courses on skills such as leadership, effective communication, conflict management, decision making and others. As of the end of 2014, approximately 2,000 co-workers had been trained and certified since the inception of the programme in 2009.

In addition, we have a Fund Development and Communications (FDC) Academy, which is part of the FDC global knowledge-sharing and learning initiative. The Academy aligns learning and training activities hosted by the FDC Competence Centre and by the FDC teams in the Regional Offices. Both in-person as well as virtual training activities (webinars) are offered. Some of these are designed for the specific needs of selected member associations while others are open to a broader audience. In 2014 the FDC Academy offered 16 webinars. More than 392 people attended one or more webinars, and around 430 people listened to webinar recordings. A survey to assess the academy’s learning and training activities was distributed to all SOS colleagues subscribed to the academy mailing list. The absolute majority of responders (89%) who have attended webinars consider them as useful or very useful for their work. Moreover, a significant percentage (83%) of the respondents who have attended webinars could apply what they have learned.

Moreover, the International Competence Centre Programme and Strategy is hosting a series of webinars on the key, content-related topics of our programme work. In these webinars, presenters from all levels of the global organisation with specific experience or knowledge in a topical field share their insights. In 2014, Programme and Strategy hosted 14 webinars with an average participant number of 30 from the GSC and from member associations.

At the GSC we do not monitor the hours of training per co-worker, but we follow the general policy that 4.5% of payroll budgets is spent on development actions. We are working on revising our process for monitoring actual expenditures. Thus, concrete figures will be available in coming reports. We do record the total hours co-workers spend in the internal training programmes we offer for all co-workers based in Austria, including all International Office co-workers and co-workers from the CEE & CIS Regional Office based in Vienna. In 2014 the average number of hours per employee was 13.10, which is a total of 3,394 hours by 259 co-workers (the number of co-workers in GSC Austria). These do not include external training events.

Our internal training programme is based on the results of the individual development plans of our co-workers (as part of the performance management cycle) and on the overall needs of the organisation. Training needs are also identified in terms of our people management conferences.

In 2014 we offered the following trainings to co-workers in Austria:

<table>
<thead>
<tr>
<th>Topic</th>
<th>Events</th>
<th>Participants</th>
</tr>
</thead>
<tbody>
<tr>
<td>About the Organisation</td>
<td>16</td>
<td>266</td>
</tr>
<tr>
<td>IT</td>
<td>4</td>
<td>44</td>
</tr>
<tr>
<td>Languages</td>
<td>7</td>
<td>68</td>
</tr>
<tr>
<td>(Self) Management</td>
<td>14</td>
<td>164</td>
</tr>
<tr>
<td>Health/Sports</td>
<td>8</td>
<td>102</td>
</tr>
</tbody>
</table>

* In comparison to 2013 LEAD-Share for Success has been put on hold in 2014, but will be re-launched again in 2015.

The transfer of the training success is followed up individually for each co-worker together with the supervisor in course of the performance appraisal talk.
In response to the Panel’s question where training is most effective, the following training areas can be mentioned as examples of good practice, where performance shows that learnings from trainings have been applied into working practices and have led to great enhancements.

- **Code of Conduct trainings:** Code of Conduct workshop/training opportunities are continuously offered on all levels: MAs, IORs and IO. Each co-worker participates in a Code of Conduct workshop, as the workshops prove to contribute to better understanding and acceptance amongst co-workers.

- **Application Lifecycle Management & Business Analyst certification:** This certification serves to professionalise the discipline of business analysis within our organisation in order to make ICT delivery even more effective and driven by the needs of International Competence Centres and regions. Co-workers who have taken the training and achieved the certification have taken on the role of business analysts, integrated the learnings in their efforts and successfully carried out their tasks.

- **Virtual Collaboration:** Continuous trainings and updates on our virtual collaboration tools are provided to foster virtual collaboration and cooperation within the federation. Trained co-workers are better able to use the tools in everyday work and are enabled to communicate with colleagues around the globe. For example, today the majority of member associations use Lync, one of our virtual collaboration tools, which allows for efficient and easy communication among MAs and the GSC.

- **Project Management:** Based on the evaluation of the individual work and development plans a constant demand for project management training is evident. Future project managers and project team members as well as current project managers and team members are trained on a continuous basis. Effectiveness of the training is evident in the successful handling of our projects through our trained project managers and team members. In addition further development of project management skills is fostered through peer exchange among project managers. Project management training is not only offered to co-workers within GSC Austria but for all GSC staff.

We believe that a culture of ongoing training and life-long learning are key to improving co-workers’ performance and to reaching our goals as an organisation.

### 5.15 LA12 – Performance reviews and career development plans

We have designed and piloted people management conferences as our tool for talent management in 2014. In the course of these conferences, we systematically identify current performance and potential of our co-workers and match this with current and future organisational needs. This process ensures that we focus our development initiatives on the right skills and develop people according to organisational needs. Furthermore, together with the performance appraisal talks, it ensures that we are aware of the development needs and aspirations of our co-workers in order to set the right initiatives to attract and retain talent for our organisation.

Performance management at SOS Children’s Villages starts with the performance appraisal talk at the beginning of the year, where (1) performance of the last year is assessed, (2) feedback on collaboration is exchanged, and (3) work and development objectives are agreed for the upcoming year. Part of the discussion is also a medium-term outlook at possible career development. These performance appraisal talks are followed by regular meetings between the supervisors and their co-workers to provide ongoing support and feedback. After half a year, a mid-point review is conducted to ensure that adaptations and corrective measures can be carried out, if necessary. To give guidance in this process, a performance management guideline and several support materials for supervisors and co-workers are in place.

In the following, we report on the completion rate of pat in GSC between November 2014 and May 2015. This table refers to the percentage of co-workers who had a performance appraisal talk with their supervisors and agreed on work and development objectives for 2015:
The completion rate of performance appraisal talks has been improved in the IO and in almost every Regional Office. We cannot provide figures on the Regional Office ESAF yet, as the implementation process of the organisational transition continued during 2014 and major parts of the office were only in place at the end of the year. In the future, the function Human Resources and Organisation Development will focus on improvement of performance appraisal talks to ensure that quality and conduction rate will further improve.

With regard to the Panel’s request to provide evidence that overall the system is working well to ensure staff have adequate capabilities to meet ongoing challenges, it can be stated that in selected Regions a survey to evaluate the performance management process will be carried out in 2015. Results from this survey will be reported in the coming report.

### 5.16 LA13 – Diversity in your organisation displayed in the composition of governance bodies and employees

**Composition of the International Senate**
The International Senate (see also section 4.1) consists of 22 members. Apart from the President, all are representatives of the national member associations. Twenty different nationalities are represented. Seven members are female (including the Vice-President) and fifteen are male. Eleven members are between the ages of 60 and 70; nine members are aged 50 to 60; and two members are aged 40 to 50.

**Composition of GSC co-workers**
Globally in the GSC workforce, 56% of co-workers are female and 44% are male. A summary of the gender distribution in terms of number and percentage of co-workers is shown in the following charts.
For management positions in the GSC, 38% of co-workers are female (+2% compared to 2013).

<table>
<thead>
<tr>
<th>GSC co-workers</th>
<th>Female</th>
<th>Male</th>
<th>Total</th>
<th>Female</th>
<th>Male</th>
</tr>
</thead>
<tbody>
<tr>
<td>Management</td>
<td>31</td>
<td>50</td>
<td>81</td>
<td>38%</td>
<td>62%</td>
</tr>
<tr>
<td>Non-Management</td>
<td>288</td>
<td>202</td>
<td>490</td>
<td>59%</td>
<td>41%</td>
</tr>
<tr>
<td>Global GSC</td>
<td>319</td>
<td>252</td>
<td>571</td>
<td>56%</td>
<td>44%</td>
</tr>
</tbody>
</table>

**Gender distribution - Total GSC co-workers**

- International Office: 39% Male, 61% Female
- Asia: 25% Male, 75% Female
- East and Central Europe and Central Asia: 49% Male, 51% Female
- Latin America and the Caribbean: 36% Male, 64% Female
- MENA: 53% Male, 47% Female
- ESAF: 62% Male, 38% Female
- WAFC: 74% Male, 26% Female
The average age of co-workers in the GSC globally is 35 years. For a more detailed overview of age, please refer to the chart below.

Please note that information for date of birth of 76 GSC co-workers is not available.

Percentage of co-workers with disabilities
Among the co-workers based in Austria (the whole International Office and part of the CEE/CIS Regional Office) there is one person with a disability. The number of co-workers with disabilities within the whole GSC is not tracked. Due to other priorities no process has been put in place to track and drive the topic.

Gender equality in national management and national boards
In the course of endorsing the Gender Equality Policy, the International Senate set clear targets on gender equality for national director positions. SOS Children’s Villages aims to increase the number of women in national director positions to a minimum of 35% by 2016. This figure is planned to rise to a minimum of 40% by 2020. In 2014 around 30% of national and managing director positions were occupied by women.

In addition, an evaluation of the gender balance of member associations’ boards was conducted. In 2014 37% of national board members were women.

5.17 NGO9 – Mechanism for workforce to raise grievances and get response. Health and safety standards
The staff council is elected as the representative entity to promote the economic, social, health and cultural interests of employees within the GSC in Austria. These employees can bring forward issues to and raise grievance via the staff council, for example by means of staff meetings. In 2014 two staff meetings took place. Additionally, employees can contact the staff council individually at any time – via e-mail, phone, Lync or in person. The staff council discusses issues brought forward with management in order to negotiate and develop good solutions. Physical meetings with management take place on a quarterly basis. During these meetings, the staff council discusses with management on eye level, requesting information and raising issues regarding accountability, transparency, equal opportunity and others. The interaction between the staff council and management is primarily concerned with labour law related case management. The staff council and management strive to strengthen their relations through constructive co-operation.

Staff can of course also raise grievance via supervisors and regular reporting lines. As highlighted in NGO2, our Code of Conduct demands that if any staff member becomes aware of any breach of the Code of Conduct, they are duty bound to report it to their respective manager or another person in a position to receive such reports. The Management Team actively seeks dialogue with staff in regular exchange sessions. For these sessions, staff can submit questions and concerns beforehand or can also directly address individual Management Team members during the sessions. These exchange sessions take place regularly every 5-6 weeks. Other exchange possibilities and formats, e.g. the GSC Café, are explained in section 4.4.

In addition to the SOS Children’s Villages Code of Conduct, which applies universally to all employees, every region has its own employee handbook containing the rights and obligations of both the employee and the employer.
The health and safety of employees are central concerns of the organisation and local labour laws are complied with. In accordance with the Austrian labour law, which has a strong focus on health and safety, a wide range of actions is implemented in Austria. As an excerpt, the following actions can be mentioned:

- A company doctor is available in the office on a regular basis
- Partnership with experts who provide workplace inspections upon request to improve quality and safety
- Designated first aid helpers and regular skill refreshment courses
- Designated fire prevention officers and regular fire drills
- Starting in 2013, we undertook a comprehensive workplace evaluation of all work stations in Austria

In addition we offer a comprehensive internal education programme with one section dedicated to health and sports programmes. For more information on the internal education programme please refer to section 5.14 LA10.

5.18 SO1 – Impact of activities on the wider community

As is described in our previous reports, before SOS Children’s Villages establishes any programme in a country, a child rights situation analysis is performed by an external agency. This provides us with a solid understanding of the needs and how our expertise might help with respect to our target group and the wider community. Feasibility studies are conducted as part of national strategic and annual planning procedures to provide even more in-depth analyses on potential locations for programmes. If the feasibility study justifies a new programme, or revision of an existing one, a proposal package of appropriate responses (programme interventions) is developed according to the best interests of the children within the target group and the community as a whole. Please refer to last year’s report for more details.

Ensuring that our work has lasting, positive impacts on SOS children and families and the communities where they live also requires a well-timed and coordinated exit strategy. Our operational programme guideline Working towards sustainability: Community Empowerment in Family Strengthening – Guidance for programmes outlines the necessary steps for timing our exit, gradually ‘phasing down’ our interventions and ‘phasing over’ to capable and appropriate community stakeholders whom we have helped to engage and strengthen.

In the case of short-term Emergency Relief Programmes we adopt a different process, but the key point is that we only establish emergency programmes in places where we have an existing presence and an understanding of our impact. Please also refer to last year’s report.

Understanding our impact

Every day, we observe the impact we have on the lives of children. Children in our care and in our family strengthening programmes have individual development plans, and we watch how they progress against those benchmarks. In addition, the child rights situation analysis, with its holistic perspective, provides a benchmark for assessing how our presence may affect changes in the wider community beyond our direct beneficiaries.

In 2014, we continued the project of adding information on the development of children, families and communities where we help to our worldwide database. Today, 75% of our family strengthening programmes enter information into this database. In addition, 50% of our family-based care programmes worldwide also enter their data. This tool is part of a monitoring and evaluation approach that helps us review programme progress, identify problems, make necessary adjustments and keep track of our successes.

Another long-term international evaluation project we use to document our impact is ‘Tracking Footprints’. It focuses on investigating the experiences of people who grew up in SOS Children’s Villages facilities.

In its feedback on 2013 report, the Panel expressed interest in hearing about the results of 58 interviews we conducted with staff and representatives from local partner associations on the impact of SOS Children’s Villages family strengthening programmes in communities in 10 sub-Saharan African countries. The results of this research were published in 2014 in the report Strong Communities for Strong Families: How strong social networks support children and their families in
**sub-Saharan Africa.** While the research in the report does not represent a complete picture of the impact of our family strengthening work on communities, it does indicate some important trends. Fifteen key findings are published in the report. One important finding from the study, which is already being used in further developing our programmes, is that when a programme builds on pre-existing local networks such as women’s self-help groups and faith-based organisations – a ‘network approach’ – it has a greater positive impact on the community as it is better able to access comprehensive services and support for vulnerable children and families. Other important findings of this research into our impact on the wider community is that our programmes are most effective and relevant when children participate actively in the programme planning.

In our work to better understand our impact on people and communities, and to be able to quantify our impact in financial and non-financial terms, we began our Impact Assessment Project in 2014. This project is described in [NGO3](#).

Finally, knowledge-sharing activities are increasingly helping us to refine our programmes across the federation. Co-workers are using webinars and conferences coordinated by the GSC to share their successes, failures and open questions, learn from peers and collaborate on problem-solving, capacity building and innovation.

### 5.19 SO3 – Process for ensuring effective anti-corruption policies and procedures

In 2014, a project team developed initial ideas for anti-corruption measures with possible actions. In the course of the project, a gap analysis and review of already existing elements of a compliance management system was carried out. Further, best practice recommendations of other INGOs and stakeholders’ requirements were compiled. Out of these findings, the project team compiled possible actions for the new Integrity, Compliance and Legal department, which started its work in the first quarter of 2015. Integrity and compliance were important agenda points in several management council meetings in 2014 and also discussed in the Finance and Audit Committee meetings which are held every quarter. The establishment of the new Integrity, Compliance and Legal department is of high organisational priority for 2015 and beyond. The international director heading the department started work and setting up the team follows as a high priority. In addition, an early focus will be on defining and implementing an anti-corruption training and communication concept (prevention/awareness) as well as starting to work on the design of a comprehensive whistle-blower system (detection/response).

Two anti-corruption, compliance and awareness-raising workshops in 2014 merit special attention. One was carried out in the IO targeting specifically the GSC leadership. The other workshop was carried out in a member association, specifically at SOS Children’s Villages Mozambique for the national management team. The initiated trainings will also continue in 2015. The objectives of the workshops were to sensitise participants and raise their awareness of corruption, corruption risks and the role of managers in preventing, detecting and responding to potential cases of corruption. The workshops were undertaken in support of the implementation of Standard 2 of the Good Management and Accountability Quality Standards.

The Good Management and Accountability Quality Standards (GMAQS) with the supporting documents Anti-Fraud and Anti-Corruption Guideline and SOS Children’s Villages Code of Conduct are the main policies focusing on corruption prevention. More information on these policies can be found in our 2013 report. In addition we have an Internal Control System Handbook and a draft Procurement policy, which are described below. For more information on these documents please see section 3.8 and our [2013 report](#).

The Internal Control System Handbook, an International Policy Support Document, has the objective to support member associations in creating a solid system of internal control that maintains and safeguards the assets of the organisation as well as the interests of donors and beneficiaries. Internal control is a mechanism implemented by an entity’s board of directors, management and other personnel to provide reasonable assurance regarding the achievement of objectives in four categories:

- Effectiveness and efficiency of operations
- Reliability of financial reporting
- Compliance with applicable laws and regulations
- Safeguarding of assets
Our internal control framework is modelled on the COSO internal control framework which is an internationally acceptable framework used by many organisations the world over. This framework has five interrelated components:

1. Control Environment  
2. Risk assessment  
3. Control activities  
4. Information and communication  
5. Monitoring

In the field of GSC procurement a policy support document is in development and will be rolled out to all GSC offices, once approved by Management Team.

If a fraud case occurs in a national association, the respective finance and controlling advisor in the IO office fills out an ‘Incident paper’. This document contains a summary section, a description of what has happened, which actions had been taken and what the next planned steps are. Further, the respective national association will provide information on the kind of fraud, the people involved and the potential volume of the fraud. The fraud cases checklist, an internal communication standard, serves as support in reporting a fraud. Fraud cases are collected at the Finance and Controlling department at the IO for a comprehensive overview and for various reporting purposes, like in the Management Council and Finance Audit Committee.

SOS Children’s Villages receives part of its income from public institutions. Many countries have governmental development agencies (e.g. NORAD – Norwegian Agency for Development Cooperation) which offer subsidies at different levels. Public institutions often have a strong stance on policy and will seek to work with organisations whose policies and programme work match their own point of view and process requirements. To support the particular partnership with NORAD and its specific requirements, SOS Children’s Villages has introduced a specific early notification system towards NORAD in case of suspected misconduct, corruption and fraud. NORAD has a joint external whistleblowing channel which can be used to report suspected financial irregularities and other misconducts.

5.20 SO4 – Actions taken in response to incidents of corruption.

Existing and proven processes have continued to be carried out. The answer is the same as last year. SOS CVI has adopted the following basic principles as the cornerstone for approaching and dealing with fraud and corruption:

- A ‘zero-tolerance’ approach to all forms of fraud and corruption
- Recognition that corruption is not limited solely to illegal acts
- Dealing with allegations in a fair, open and transparent manner
- Reporting suspected illegal and/or criminal activity to the appropriate authorities for investigation and action
- The General Secretariat of SOS CVI, on behalf of all member associations, shall be mandated to work out appropriate standards & controls and assure implementation.

No cases of fraud were reported within the GSC units in 2014. Further details on the action to be taken in the case of fraud or corruption are given in the Anti-Fraud and Anti-Corruption Guideline.

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

SOS Children’s Villages International promotes a responsible approach to fundraising in our member associations, with a number of policies and guidelines that ensure children’s rights are respected and that advertising and promotion are accurate and truthful. These policies and guidelines have not changed significantly since our last report.

**Principles**

*Our Fundraising Manual* establishes the principle that ‘We perform our fundraising activities with transparency and integrity, building long-term confidence in our work among the children and families we serve, our donors, and the general public.’
In addition, our *Brand Book* sets out practical guidelines for ensuring that all our interactions with donors and other stakeholders are consistent with our values of courage, commitment, trust and accountability. In regards to 'picture language', our Brand Book stipulates that we always ensure the dignity of the children pictured; specifically:

- We do not use pictures designed to shock
- We do not use pictures showing extreme suffering (children with swollen stomachs, children who have died, or clearly distressed or injured children).

**Privacy**

Our Child Protection Policy, which is binding for all member associations of SOS Children’s Villages, includes a commitment to the protection of children’s privacy. Details are available in section PR6 in last year’s report and in our *Child Protection Policy*.

The protection of personal data is a fundamental right, and the relevant laws in the various SOS Children's Villages countries are diverse. Irrespective of any legal framework, we have a great ethical responsibility for protecting the children and young people growing up in SOS programmes. We seek to assure them – and often also their families – that our organisation is protecting their integrity through careful use of any personal information, including photos and films that are shared with the public.

When material featuring children or adults who benefit from our programmes is obtained, we consider three factors:

- Our own privacy protection principles (outlined above)
- Respective laws and regulations in the country where the material is produced
- Respective laws and regulations in the countries where the material is being used or published

If these three factors demand different procedures, the strictest rules have to be observed.

**Sponsorship**

Sponsorships are one of the main funding pillars of our organisation. In 2014, more than one third of our net income for international work was raised through international sponsorships. Our experience over recent years has proven that sponsorships provide a stable, crisis-resistant and growing source of funds for supporting the children in our care, even in times of economic hardship. A sponsorship gives an otherwise anonymous donation a name and a face. This emotional bond inspires our sponsors to become long-term, loyal friends of SOS Children’s Villages.

We have sponsorship policies and procedures in place to ensure that sponsorship of children in our care is provided ethically, with clear expectations and standards described in the *Sponsorship Handbook* provided to donors. This covers issues such as communication with the sponsored child, visits, gifts and personal data.

Our work is focused on the best interests of the children in our care; hence, we ensure that all sponsorship work follows the *UN Convention on the Rights of the Child*. Today, when information flows are fast and data is often too easily accessed, safeguarding the privacy of children, sponsors and our co-workers is becoming increasingly important. Therefore, we carefully observe the relevant data protection regulations, monitor communications from our national associations to sponsors to ensure compliance with standardised quality management processes, and we train and continuously educate the international sponsorships staff in child and data protection matters.

International cooperation, the development of a set of common views and standards are necessary to maintain and improve the international sponsorship programme, which surpassed 400,000 sponsorships in 110 countries in 2014. Through ongoing quality management, and by sharing knowledge, experience and expertise, we aim to continuously improve our service to our sponsors and our safeguarding of children. This includes a) handling sponsor enquiries and/or complaints through standardised processes, b) managing the quality of capacity building measures, and c) a standardised interface to the child protection network at all levels, to ensure structural improvements.

**Institutional funding**

When we develop a proposal for institutional funding we follow the logical framework approach which includes thorough analyses of stakeholders, problems, objectives and strategy. Whenever possible, we involve the beneficiaries and the affected communities in the assessment of needs and solutions. See section 5.19 *SO1* for further details.

Our agreements with institutional partners define clearly for which programmes the funds may be used. Likewise, partnership agreements between SOS Children’s Villages member associations
responsible for implementing programmes lay out clearly which funds are earmarked for which projects and needs for each project, contract and grant. By using globally-shared accounting and bookkeeping standards across the federation, we can demonstrate to funding partners how their money has been used. Any deviations from these operational standards are dealt with in close cooperation with funding and project partners. This allows us to learn from mistakes or identify potential weak points.

Transparency and accountability
We publish the names of the GSC’s institutional and corporate partners in our International Annual Report, which is freely available here on our website. Binding standards for good management, accountability and transparency and for fighting fraud and corruption were ratified by the International Senate in 2013 and are still in the process of being implemented across the GSC and all member associations. Please see 5.2 NGO2 and 5.19 SO3 for details.
## LIST OF ABBREVIATIONS

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Full Form</th>
</tr>
</thead>
<tbody>
<tr>
<td>CVI</td>
<td>Representative SOS Children’s Villages International Representative</td>
</tr>
<tr>
<td>ESAF</td>
<td>Eastern and Southern Africa</td>
</tr>
<tr>
<td>EUCB - CEE &amp; CIS</td>
<td>Central and Eastern Europe &amp; Commonwealth of Independent States</td>
</tr>
<tr>
<td>EUNA</td>
<td>Western Europe, North America &amp; Australia</td>
</tr>
<tr>
<td>FDC</td>
<td>Fund Development and Communications</td>
</tr>
<tr>
<td>GMAQS</td>
<td>Good Management and Accountability Standards</td>
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<td>GSC</td>
<td>General Secretariat</td>
</tr>
<tr>
<td>HRD</td>
<td>Human Resources Development</td>
</tr>
<tr>
<td>ICT</td>
<td>Information and Communication Technology</td>
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<td>IO</td>
<td>International Office</td>
</tr>
<tr>
<td>LAAM</td>
<td>Latin America &amp; the Caribbean</td>
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<td>MA</td>
<td>Member association</td>
</tr>
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<td>MENA</td>
<td>Middle East and North Africa</td>
</tr>
<tr>
<td>Mgmt</td>
<td>Management</td>
</tr>
<tr>
<td>PSA</td>
<td>Promoting &amp; supporting association</td>
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<td>SOS CVI</td>
<td>SOS Children’s Villages International</td>
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<tr>
<td>UNCRC</td>
<td>United Nations Convention on the Rights of the Child</td>
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<td>WCAF</td>
<td>West and Central Africa</td>
</tr>
</tbody>
</table>
Filled in by:
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Cover picture: Children having fun in the garden at an SOS Children's Village in Botswana. Photographer: Michela Morosini