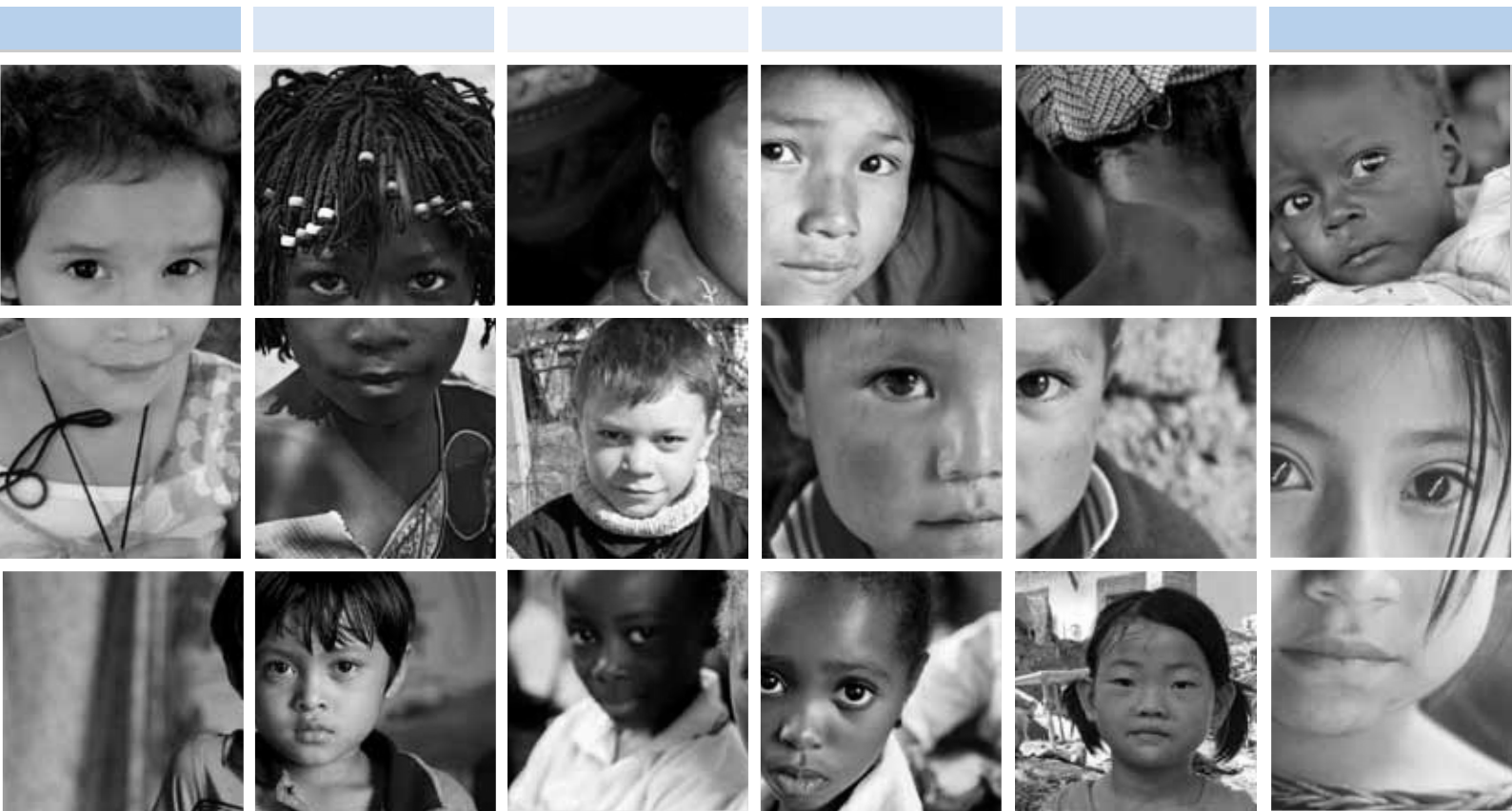


Accountability Report

2009



Accountability Report

2009



World Vision International

© World Vision International 2010
ISBN 978-0-9822649-9-7

All rights reserved. No portion of this publication may be reproduced in any form, except for brief excerpts in reviews, without prior permission of the publisher.

Project manager: Simon Miller on behalf of World Vision International's Department of Global Accountability.

For further information about this publication or World Vision International publications, or for additional copies of this publication, please contact wvi_publishing@wvi.org.

Publishing Coordination: Marina Mafani. Production: Katie Klopman, Ann Abraham. Copyediting: Randy Miller. Proofreading: Jennifer Miramontes. Cover Design and Interior Layout: Rebekah Roose. Translations: Carolina Meese, Ines Bojlesen, Thomas Ruiz.

World Vision is a Christian relief, development and advocacy organisation dedicated to working with children, families and communities to overcome poverty and injustice.

The World Vision Partnership is a network of interdependent national offices that have signed a Covenant of Partnership and agreed to work together to pursue a common vision and mission.

In 2009, World Vision worked in offices in 96 countries with a total of more than 40,000 staff (including part-time and temporary staff, and employees of microfinance institutions). Viewed collectively, World Vision is one of the world's largest non-governmental relief, development and advocacy organisations.

Our donors provided nearly US\$2.575 billion in cash and gifts-in-kind. Some 3.8 million children were registered for sponsorship in 57 countries, with sponsors coming from 32 nations. VisionFund International's 43 affiliated microfinance institutions disbursed 684,000 loans worth US\$381 million.

The confidence placed in World Vision by donors and sponsors enabled us to help families provide food, healthcare, education and a better life for millions of children.

Contents

Message from the President and Board Chair	2	Transparency in relation to governance, decision-making and professional management.	17
Executive summary	3	The World Vision Partnership	17
Accountability Report 2009.	5	World Vision International	17
Scope of this report	5	World Vision International board of directors	17
Companion documents to this report	5	World Vision Partnership Council.	18
Feedback.	5	The World Vision International president	19
Vision, Mission, Core Values, Guiding Principles and Global Standards.	6	World Vision International officers	19
Our vision	6	Global Centre office	19
Our mission	6	World Vision national offices	20
Core Values	6	VisionFund International and its governance	21
Guiding Principles	6	Developing Partnership strategy and direction	22
Independence	6	Ensuring field practice demonstrates transparency.	24
Respect for universal principles	6	Preventing illegal or unethical activity.	24
Non-discrimination	8	Fraud and corruption	24
Gender equity	8	Finances	26
Child protection	8	Ensuring donated funds are used efficiently and appropriately	27
Responsible advocacy.	9	Audit	27
Global Standards for NGOs.	9	Ethical fundraising	28
Child well-being outcomes	11	Gifts-in-kind	28
Participation and partnership	12	People	29
Accountability to children and communities	12	People and Culture strategy and policies.	29
Accountability in an emergency response	12	Recruitment and selection of staff	29
Partnerships	15	Managing people.	29
Reflection and learning	16	Health, safety and security	30
Learning through Evaluation with Accountability and Planning (LEAP)	16	Environment	31
Integrated Review Framework	16	Annex: INGO Accountability Charter Compliance Table	33
Federated Framework for International Programming.	16		

Message from the President and Board Chair

The word 'accountability' is understood in different ways by different people. Although most often associated with financial audit or compliance with legal requirements, accountability has many dimensions. People and organisations are held, or hold themselves, 'accountable' for different reasons. Key stakeholders often have different priorities.

For World Vision, accountability is about individual and organisational integrity. It is about fulfilling promises and accepting responsibility for the intended and unintended consequences of our actions. It is about relationships built on trust:

- World Vision's ability to pursue its mission depends in large part on the willing participation of communities and governments. *We are accountable to them.*
- World Vision depends on the sponsors, supporters, public and private donors and volunteers who provide the finance and resources. *We are accountable to those who support our work.*
- As part of civil society, we actively seek opportunities to contribute to global, national and local initiatives to enhance accountability standards. *We are accountable to our peers and to society at large.*
- World Vision is a partnership of inter-dependent entities. We have more than 40,000 staff. *We are accountable to one another.*

Improving our accountability is a long-term commitment. World Vision is committed to using the resources entrusted to us wisely, to achieve the best possible outcomes from our relief, development and advocacy activities. We are committed to openness and transparency to support innovation, seeking new and better ways to make our work understood, to respond to questions and concerns, to put right what may have gone wrong, and to learn from experience. We want our stakeholders to understand the challenges we face and to support our efforts to do better.

We present this report to you and invite you to accompany us as we continue on our journey.



A handwritten signature in black ink that reads "Kevin Jenkins".

Kevin J. Jenkins

President and CEO
World Vision International



A handwritten signature in black ink that reads "D St-Amour".

Denis St-Amour

Chair, Board of Directors
World Vision International

Executive summary

Based on a shared commitment to integrity in fulfilling obligations to stakeholders and to learning as the path to excellence, we measure and report on our performance against agreed principles, policies and practices, accepting responsibility for our actions and their implications for others.

Key focus areas to improve accountability

In order to achieve improved accountability, we have identified the following key areas to focus our attention upon in the coming years:

- Christian identity
- Participation and partnership
- Reflection and learning
- Transparency
- Global engagement.

Christian identity

The fact that World Vision identifies itself as a Christian organisation brings a special responsibility. The theological foundation for accountability is clear. The word 'Christian' speaks not only of self-giving love and compassion, but also of the obedience, faithfulness and integrity with which our mission is to be carried out. The people of God are to be an example to others, known by their love, their hard work and good citizenship.

We are first of all accountable to God for all that we do, but our Christian identity requires us to take our day-to-day responsibilities seriously.

Participation and partnership

To help us balance the respective interests and needs of our various stakeholders, and to better meet our accountability obligations, we understand that we must engage with our stakeholders in a manner which allows for active participation in our work and which encourages a spirit of true partnership.

To achieve this we need to make special efforts to provide information, consult, receive and respond to feedback and complaints and ensure that the experiences and views of our stakeholders (particularly the children and communities we serve) inform the decisions we make and the priorities we set.

Our primary accountability is to the children and communities we serve (sometimes referred to as 'downward' or 'beneficiary' accountability). Other key stakeholders also include: donors, supporters, peer agencies, staff and volunteers, the wider public, the individuals and institutions that we seek to influence through our advocacy and campaigning work, and regulatory bodies in the countries where we operate.

The degree of ownership and participation of children, community members and local partners – in setting the direction of programmes, monitoring progress and evaluating our work – varies from programme to programme. An analysis of the responses to a July 2009 survey of members of the World Vision Accountability Community of Practice confirmed that we need to do more work to ensure that improved accountability to children and communities is seen consistently in all of our programmes. Although ongoing, our accountability to children and communities will receive special attention during the 2010-2013 triennium and will be featured in a future Accountability Report.

Reflection and learning

World Vision is committed to programme effectiveness in all of its relief, development and advocacy work. To meet this commitment we have established 'design monitoring and evaluation'¹ standards. Our approach is shaped by our own experience and by sector standards which help us measure and benchmark our performance against best practice.²

While it is important for us to monitor compliance with agreed standards, to evaluate outcomes and to report on use of the resources entrusted to us, it is of equal importance that we learn from our successes and failures so that we continue to improve. We cannot be content celebrating pockets of excellence, but should strive for consistency across the organisation.

In a large and diverse organisation like World Vision, getting the balance right between setting appropriate levels of monitoring to ensure strategic alignment and accountability on the one hand, and empowering staff to work in a manner which allows for contextualised learning and innovation on the other, is an ongoing challenge.

¹ See World Vision's programming framework called Learning through Evaluation with Accountability and Planning (LEAP): www.transformational-development.org.

² See pages 7 and 8 for more information on the external codes and standards to which World Vision subscribes.

Transparency

We understand that being more open and transparent enables our stakeholders to make informed decisions and choices about World Vision and our work.

We take seriously our commitments to report on our performance – both the things that have been successful, and those that haven't. Balancing learning, accountability and marketing communications objectives isn't always easy, but this is where our commitment to World Vision's Core Values and to the fuller, informed participation and understanding of donors and supporters as well as communities as partners comes into play. Greater transparency in reporting also increases the likelihood of lessons being learned and applied.

Acting on the recommendations of One World Trust's review of World Vision in 2006,³ a committee was established in 2009 to oversee the development of policy and procedures to support greater openness in sharing information, unless there are compelling reasons for withholding it. This approach, consistent with principles of freedom of information, is enshrined in an 'Open Information Policy' which deals with access to core documents, the sharing of programmatic information (to contribute to learning within the sector) and the timely disclosure of incidents.⁴

For a values-based organisation like World Vision, how we do things is as important as the results we achieve. We have a responsibility to demonstrate that our operations, policies, governance structures and decision-making processes are consistent with the values we advocate.

Global engagement

World Vision has committed to a range of codes, charters and standards for NGOs which help us to benchmark our performance. Ensuring that we meet our commitments to external standards is an important aspect of our accountability. World Vision also has a role to play in contributing to enhanced standards in the sector more generally, encouraging dialogue, supporting joint activities and engaging in partnerships directed towards improved aid and development effectiveness.

³ http://www.oneworldtrust.org/index.php?option=com_docman&task=doc_view&gid=107&tmpl=component&format=raw&Itemid=55

⁴ WV's Open Information Policy is expected to be launched during 2010.

Accountability Report 2009

Scope of this report

In 2009, World Vision International's Board reaffirmed their long-standing commitment to accountability. They agreed to the publication of an annual Accountability Report that would not only fulfil our obligations under the International NGO Charter of Accountability but also encourage deeper and more comprehensive dialogue with the communities we serve, our supporters, partners and peers.

This is our first organisation-wide Accountability Report⁵ and our first step in reporting against the new reporting guidelines developed by the Global Reporting Initiative and published as the GRI NGO Sector Supplement in May 2010.⁶

The primary objective of this report is to clearly set out the key principles which underpin our work and shape our approach to accountability – something we have not previously done in a single stand-alone document. We have also sought to share more information about our governance structures and how we work.

In future years, we will provide information and examples on our actual performance against the baseline principles. In fact, we expect our accountability reporting to evolve significantly over coming years as we learn more about what information is useful to stakeholders and as we develop processes for collecting data and measuring our progress towards improved accountability. Future reports will deepen our coverage of key areas of interest as our capacity to document our performance improves.

We hope that the content of the report stimulates dialogue with internal and external stakeholders around these issues.

Companion documents to this report

These documents can be accessed by clicking on the titles in the PDF version of this report.

- [World Vision International 2009 Annual Review](#)

⁵ This Accountability Report covers the World Vision Partnership. Where appropriate, information is included relating specifically to World Vision International, which is the registered legal entity through which the Partnership's governing bodies operate.

⁶ See www.globalreporting.org and Attachment A for compliance table.

- [World Vision International and Consolidated Affiliates financial statements⁷](#)
- [World Vision International's Humanitarian and Emergency Affairs Report for 2009](#)
- [World Vision's 2009 annual report on compliance with HAP International's Humanitarian Accountability Principles and Standard](#)
- [VisionFund Annual Report 2009](#)

Voluntary disclosures equivalent with United States Internal Revenue Service Form 990

World Vision International is not required to file the Form 990 'information return', which is filed by most US-registered tax-exempt organisations, but elects to voluntarily disclose comparable information. For the purpose of continuity with reporting from previous years and ease of reference, the Form 990 equivalent information is provided separately. Note that our US fundraising affiliate, World Vision Inc., voluntarily files a Form 990 for the benefit of its US donors.

For more information about the World Vision Partnership and its activities, please visit our website at www.wvi.org.

Feedback

To comment on this report or receive more information, please contact:

Director, Global Accountability
World Vision International Liaison Office
P.O. Box 50, CH-1211
Geneva 19 Switzerland
Email: beris_gwynne@wvi.org

⁷ The amounts presented in the audited financial statements differ from the World Vision Annual Review, because certain World Vision branded entities are not consolidated in the World Vision International financial statements for accounting purposes but are included in the Annual Review. For more information about consolidated entities, see footnote one of the audited financial statements. We believe that both reports, while different, provide valuable views of our global Partnership.

Vision, Mission, Core Values, Guiding Principles and Global Standards

Our vision

*'Our vision for every child, life in all its fullness;
Our prayer for every heart, the will to make it so.'*

Our mission

Our mission is to follow Christ, 'working with the poor and oppressed to promote human transformation, seek justice and bear witness to the good news of the kingdom of God.

We pursue our mission through an integrated, holistic commitment to:

- Transformational development that is community-based and sustainable, focused especially on the needs of children
- Emergency relief that assists people afflicted by conflict or disaster
- Promotion of justice that seeks to change unjust structures affecting the poor among whom we work
- Partnerships with churches to contribute to spiritual and social transformation
- Public awareness that leads to informed understanding, giving, involvement and prayer
- Witness to Jesus Christ by life, deed, word and sign that encourages people to respond to the Gospel.

Core Values⁸

Our Core Values express the ethos of World Vision and the essential character to which we aspire as an organisation. We are Christian, we are committed to the poor, we value people, we are stewards, we are partners and we are responsive.

We state these values in the present tense, not because we have attained them, but so that we may hold them alongside our actions as a constant reminder.

Guiding Principles

Independence

We aim to be both politically and financially independent. Our programmes and policies are non-partisan and independent of specific governments, political parties and the business sector. We are a signatory to the Red Cross NGO Code of Conduct and uphold its commitment to independence in our humanitarian work.

Approximately 80 per cent of World Vision's funding comes from private sources, including individuals, corporations and foundations. No single donor is in a position to exercise undue influence. This gives us financial independence from any source of funds. Where a donor government has an interest in supporting our work, we will accept government funds, but will not accept politically motivated conditionality, always attempting to put the rights and needs of the local communities at the centre of our decision-making.

Respect for universal principles

The board of directors of the World Vision Partnership acknowledges the Universal Declaration of Human Rights as a valid statement of the rights, freedoms and responsibilities that should be accepted in every country. World Vision staff are to observe these rights within World Vision in the conduct of its affairs. They are also expected to encourage the people in the countries where they work to secure by peaceful means the progressive acknowledgment and exercise of these rights.

World Vision acknowledges and supports the important protection provided to children by human rights treaties. We have specifically endorsed the principles and articles of the UN Convention on the Rights of the Child and its two Optional Protocols (on the involvement of children in armed conflict, and on the sale of children, child prostitution and child pornography). We believe that this convention defines appropriate minimum standards for the treatment of all children and the obligation to keep the best interest of children in mind.

⁸ For more information on our Core Values go to <http://www.wvi.org/wvi/wviweb.nsf/maindocs/7A0A54FD44BC11C38825737500737C8A?opendocument>

Our Christian identity

World Vision is open and transparent in communicating on matters of faith.

Our Christian commitment is expressed in holistic ways through the ministries of relief, development, advocacy and public awareness. Our marketing, public relations, development education and advocacy initiatives consistently communicate our Christian identity to ensure that our donors and other stakeholders are aware of World Vision's motivation.

In contextually appropriate ways, World Vision encourages communities, governments, donors and the general public to recognise that there is a spiritual dimension to poverty and development.

World Vision supports the affirmation of individual religious freedom in the Universal Declaration of Human Rights. We respect the dignity and the right of all people to maintain, share and change their religious beliefs. World Vision's support of religious freedom requires that we do not proselytise.

It is never appropriate to provide assistance on condition that people must listen or respond to a message, or as an inducement to leave one and join another part of the Christian church or to leave one religion and join another. Respecting the dignity of those with whom we work, World Vision does not exploit vulnerability or use the power of development and humanitarian programmes to coerce conversion.

Partnerships with churches – shared goals, different roles

World Vision shares a mandate with other Christian agencies and the Christian church at large, to work with people, especially children, who are oppressed or living in poverty, as well as those living in affluence. World Vision and churches both make unique contributions to their shared mission, and can augment and enrich each other in the process.

Where appropriate, we partner with churches to enhance the well-being of children, families and communities. Co-operation can involve advocacy alliances with churches on matters of common concern and the promotion of justice, giving particular attention to children's issues, and inviting church leaders from various traditions to come together for reflection and collaboration.

As an international partnership of Christians, World Vision represents a variety of church traditions including Anabaptist, Anglican, Evangelical, Historic Protestant, Indigenous Fellowships, Orthodox, Pentecostal, Reformed, Roman Catholic, Salvation Army, Wesleyan and other Trinitarian churches. World Vision acknowledges these differences in tradition as important sources of dialogue and mutual enrichment.

Collaboration with other faith communities

World Vision recognises that development, relief and advocacy are more than socio-economic or political activities. They involve the whole life of people and their communities, including worldviews, religious practices and spirituality.

Accordingly, World Vision seeks to build bridges of understanding and shared service with groups working for the well-being of children and the poor and with whom we hold common moral and ethical commitments. We are gravely concerned that some individuals or groups of individuals deliberately seek to misrepresent World Vision's position on these issues, promoting intolerance, dividing communities and endangering lives.

The majority of World Vision's staff are Christian, but World Vision also employs staff of other faiths.

Non-discrimination

Consistent with our commitment to the Red Cross NGO Code of Conduct, we reject all forms of discrimination in the provision of services or assistance to beneficiaries. Our work is based on three principles of the Christian faith: human dignity (all people are created in the image and likeness of God); equality (all people are equal in God's sight); and commitment to justice (the rights of all people should be respected). These principles compel World Vision to work for the well-being of all people, especially children, regardless of their religion, race or gender. We value, respect and seek to encourage diversity.

We do however seek to maintain our Christian identity in employment practices that are consistent with applicable laws.

Gender equity

World Vision recognises and affirms the equal worth, dignity and rights of women, men, girls and boys and the significant roles each one plays in promoting sustainable development and transforming systems and structures. We consider gender approaches relevant for all programmes and policies contributing towards emergency response, poverty reduction, achievement of the Millennium Development Goal⁹ and World Vision's child well-being outcomes.¹⁰

We are committed to implementing policies, programmes and projects that strengthen the partnership between men and women in their shared responsibilities in the home, the workplace, the church, the community and the nation. Our policy calls for us to be more sensitive to, and to help to overcome, the lack of equity in the relationship between women and men, and girls and boys, with particular concern for women's and girls' unjust subordination, exploitation and oppression.

We seek to ensure that women and girls participate actively in the design, implementation and evaluation of activities supported by World Vision, and take action through advocacy and programming to promote respect for women's and girls' rights in situations of war and conflict, natural disasters, and domestic violence and abuse.

The World Vision International Gender and Development department was established in 1997 to build the capacity of World Vision staff in implementing gender programmes and projects. The Gender and Development department has played an important role in promoting gender awareness and gender-sensitive approaches across the organisation.

Child protection

Children are at the centre of World Vision's work and special attention is paid to their well-being. The additional level of responsibility and complexity this creates is one we take very seriously, working closely with peer agencies through the Global Movement for Children¹¹ and Keeping Children Safe Coalition.¹²

We seek to enable the fulfilment of children's rights to protection from all forms of abuse and violence within families, schools, institutions and communities. Together with our partners, we work to prevent exploitation, harmful traditional practices and violence against children in their family and community. That we are not always successful is a matter of deep concern, leading us to increase our efforts in partnerships with local and international partners, including representatives of other faiths. We also support the protection of children living in risky situations or communities, and the rehabilitation of children who have been abused, neglected or exploited.

Child protection standards have been developed for every World Vision office and entity to ensure fulfilment of our responsibilities regarding the protection of children. We make every effort to keep children safe from possible abuse by staff, volunteers, sponsors, partners and other parties affiliated with World Vision. The standards also address child protection in programming and advocacy, and establish reporting mechanisms for child protection incidents. Each World Vision office is required to establish culturally sensitive and legally sound child protection policies, consistent with the World Vision Partnership child protection standards. Breaches of policy that come to our attention are dealt with swiftly and robustly, holding the interests of the child (or children) and their families paramount while respecting privacy and other legal considerations.

⁹ <http://www.un.org/millenniumgoals>.

¹⁰ <http://www.transformational-development.org/ministry/transdev2.nsf/ChildWell-beingOutcomes.pdf>.

¹¹ www.gmfc.org.

¹² www.keepingchildrensafe.org.uk.

Child protection and child sponsorship

World Vision's Child Sponsorship Policy requires adherence to both World Vision's Child Protection Policy and World Vision's Standards for Reporting on Vulnerable Children. World Vision protects children and families from inappropriate solicitations from sponsors, and also protects sponsors from inappropriate solicitations from sponsored families.

The policy outlines further requirements for the protection of child photographs and personal information, and requires that the Partnership Minimum Standards for Internet Presence are met.

Responsible advocacy

World Vision's arena for advocacy runs from the local to the global, including World Vision programmes, national governments, regional governing bodies and global institutions. Our advocacy is based on listening to the poor and to victims of injustice. World Vision responds to what it hears by challenging those who withhold justice, and working for policy changes that benefit the poor.

World Vision's advocacy work around the globe is guided by the following principles:

- World Vision must act judiciously and responsibly when engaged in advocacy.
- To fail to speak or act on behalf of the poor in certain situations will be failure to enact Core Values and will be inconsistent with World Vision's Christian development stance.
- There are conditions in which neutral ground does not exist – silence or absence of action can in fact promote one outcome against another.
- Advocacy should flow from consultation with the poor who are most directly affected.
- Advocacy positions must be shaped by our Core Values and must be consistent with our mission.
- Advocacy must promote perspective and solutions, as opposed merely to formulating a description of a problem or statement of fact.

- Advocacy must be issue-oriented and specific rather than expressing blanket endorsement or condemnation of a particular government or political group.
- Advocacy positions will be based on the widest possible consultation, especially with those colleagues involved in the situation at hand.
- Advocacy will have careful regard for its risk to life and its impact on ministry in all countries where World Vision has a presence.

Each World Vision office is responsible for policy positions and advocacy work concerning its own country and government.

The Advocacy and Justice for Children department has primary responsibility for establishing guidelines to ensure alignment on advocacy positions.

Global Standards for NGOs

NGO accountability has been a topic of discussion for many years, but following the 1994 genocide in Rwanda, and the subsequent Joint Evaluation on the International Response to the Genocide, a number of initiatives emerged focusing on accountability in humanitarian contexts, with recommendations that agencies strengthen their systems of accountability to recipients of assistance.

At about the same time, national umbrella bodies for development and humanitarian NGOs in a number of Western countries were developing codes of conduct detailing standards in financial management, governance and operations. For example, in 1994, the American Council for Voluntary International Action (InterAction) developed its Private Voluntary Organisation (PVO) Standards; soon after, in 1996, the Australian Council for International Development (ACFID) developed its Code of Conduct. Others followed – initiated in some cases by NGOs and in others by regulatory authorities.¹³

The past five years have seen an expansion of NGO self-regulation into thematic areas and beyond the humanitarian and development sectors. In 2003, the Code of Good Practice for NGOs Responding to HIV and AIDS was developed by 11 global NGOs involved in tackling HIV. The consultative process through which the Code was developed resulted in more than 160 organisations signing on by the time of its launch.

¹³ For a comprehensive list of NGO Codes of Conduct, see One World Trust's CSO Self-Regulation initiative at www.oneworldtrust.org/. World Vision and One World Trust collaborated on two papers on the principles of development effectiveness evident in 'northern' and 'southern' Codes of Conduct.

In the same year (2003), One World Trust launched its first pilot Global Accountability Report, and in 2005 published its cross sector accountability framework.

In 2004, InterAction developed a third party certification programme for members involved in Child Sponsorship. In 2006, 16 international advocacy NGOs developed the INGO Accountability Charter which commits member organisations to principles such as transparency, accountability and responsible lobbying. In 2007, the Humanitarian Accountability Partnership International (HAP) began certifying NGOs against its Standards in Accountability and Quality Management.

World Vision International has formal commitments to the following codes, charters and standards, incorporating these commitments in World Vision policies and guidelines. For several of these, World Vision representatives have contributed to working groups, or served on committees and/or boards:

- International Federation of Red Cross and Red Crescent Societies Code of Conduct: Principles of Conduct for The International Red Cross and Red Crescent Movement and NGOs in Disaster Response Programmes <http://www.ifrc.org/publicat/conduct/code.asp>
- International Council of Voluntary Agencies Principles of Partnership www.icva.ch/pop.html
- People In Aid Code of Good Practice www.peopleinaid.org/
- The Sphere Humanitarian Charter and Minimum Standards in Disaster Response <http://www.sphereproject.org/>
- International NGO (INGO) Charter of Accountability www.ingoaccountabilitycharter.org
- HAP International Humanitarian Accountability Principles and Quality Management Standard www.hapinternational.org/

World Vision is also actively involved in or closely following the following initiatives:

- The Civil Society Organisations Open Forum on Development Effectiveness www.cso-effectiveness.org/
- Global Reporting Initiative – contributing to the development of the GRI NGO Sector Supplement www.globalreporting.org
- Active Learning Network for Accountability and Performance in Humanitarian Action www.alnap.org
- The Emergency Capacity Building Project www.ecbproject.org
- International Aid Transparency Initiative www.aidtransparency.net

Although not a signatory, World Vision International collaborates with the NGO Code of Good Practice for NGOs responding to HIV/AIDS¹⁴ and, through that collaboration, has funded the development of the Children and AIDS self-assessment checklist as part of the code. We are committed to and align our programming responses to the 42 principles of the Code of Good Practice. We have also volunteered to field test both the advocacy- and HIV-in-emergency checklists in World Vision operational contexts.

Other partners (not previously mentioned in this report) include Transparency International,¹⁵ the Berlin Civil Society Center¹⁶ and Building Safer Organisations, a unit of HAP International.¹⁷

¹⁴ www.hivcode.org

¹⁵ www.transparency.org

¹⁶ www.berlin-civil-society-center.org

¹⁷ <http://www.hapinternational.org/projects/complaints-handling/building-safer-organizations.aspx>

Child well-being outcomes

World Vision has established principles and standards for all programmes and projects to maximise their contribution to the sustained well-being of children. These standards seek to promote effective programme and project management, learning, capacity investment and accountability for performance, as well as effective decision-making and consistency in communication to donors.

World Vision focuses on improving children's well-being through child-focused transformational development, disaster management and promotion of justice. Approved by the World Vision International Board in April 2009, the child well-being outcomes provide a practical definition of World Vision's understanding of well-being for children. World Vision promotes healthy development (involving physical and mental health, and social and spiritual dimensions), positive relationships, and a context that provides safety, social justice and participation in civil society.

World Vision's active contribution to specific well-being outcomes varies from place to place, but our approach remains holistic. The child well-being outcomes reinforce each other, in an integrated approach to our programming. Consistent with its commitment to the principles of freedom of religion and non-discrimination, World Vision does not condone proselytism nor impose its views on others. We understand the need for special attention to these matters in our work with children.¹⁸

World Vision's child well-being outcomes are intended as a catalyst for dialogue, discussion and visioning as World Vision partners with children, parents, community partners, churches, representatives of other faiths, governments and other organisations.

¹⁸ See pages 6 to 8 for our commitment to respect for universal principles, including non-discrimination.

Table 1. Goal: Sustained well-being of children within families and communities, especially the most vulnerable

Girls & Boys:			
Enjoy good health	Are educated for life	Love God and their neighbours	Are cared for, protected and participating
Children well-nourished	Children read, write and use numeracy skills	Children become aware of and experience God's love	Children cared for in a loving, safe, family and community environment with safe places to play
Children protected from infection, disease and injury	Children make good judgements, can protect themselves, manage emotions and communicate ideas	Children enjoy positive relationships with peers, family and community members	Parents or caregivers provide well for their children
Children and their caregivers access essential health services	Adolescents ready for economic opportunity	Children value and care for others and their environment	Children celebrated and registered at birth
	Children access and complete basic education	Children have hope and vision for the future	Children are respected participants in decisions that affect their lives
Foundational Principles			
Children are citizens, and their rights and dignity are upheld (including girls and boys of all religions and ethnicities, any HIV status and those with disabilities).			

For information on what we measure in relation to the child well-being outcomes, see the World Vision International 2009 Annual Review.

Participation and partnership

Accountability to children and communities

World Vision seeks to enhance its accountability to children and communities by enabling broader and more inclusive participation in and encouraging local responsibility for programme practices and plans. Key principles that promote accountability to children and communities include transparency, openness and informed consent (providing children and communities with the information they need to make informed decisions), and appropriate mechanisms for reporting concerns and accountability for results (allowing communities to contribute to defining and measuring success).

To put these principles into practice, we endeavour to build the following into our programmes:

- **Systematic information sharing** using appropriate language and methods. Information to be shared could include designs, reports and funding. This information could be shared formally or informally using methods such as notice boards, printed materials, public meetings and radio messages.
- **Consultation at every stage** of a programme or project, including moments when plans need to change.
- **Appropriate participation** that ranges from information-sharing and consultation to programme practices that are initiated and led by communities.
- **Participatory monitoring and evaluation processes** that allow communities to monitor World Vision and its impact on partners.
- **Feedback and response mechanisms** developed in consultation with children, families, partners and the wider community, that all would be comfortable using and that provide different processes for suggested improvements and minor complaints, and for serious allegations such as fraud and corruption. These mechanisms should encourage the reporting of incidents including unacceptable behaviour by World Vision staff, volunteers, visitors, consultants, partners and other affiliates, in the knowledge that reports will be responded to with the best interests of children as the top priority.

Children can play a significant role in transforming communities. We uphold children's rights to be heard, to express their opinions on matters that affect them, to have freedom of expression, thought and association, and to access information, while respecting the roles and responsibilities of parents and others in authority. When children learn to communicate opinions, take responsibility and make decisions, they prepare themselves for improved academic performance and good citizenship. We support child-led associations that give children a public voice and contribute to the development of leadership skills. Children's participation must be relevant and voluntary, and must never be tokenistic or manipulative.

Accountability in an emergency response

People affected by disasters must be active participants throughout the disaster management process, with special attention paid to children and other vulnerable groups. The severity and duration of a disaster can sometimes overwhelm and deplete local resources, requiring assistance from outside. This assistance must be timely and carefully integrated with affected communities' knowledge and experience.

During disasters where resources and humanitarian assistance from outside the community are required, relevant technical specialists and national office staff work with the community and other partners to provide needs-based assistance and ensure protection of the most vulnerable. This assistance should be targeted, through appropriate analysis, to mobilise existing partnerships and build upon partners' developed capacity while responding to new vulnerabilities and risks, in line with international standards.

Programming Accountability Framework

World Vision's minimum elements of programme accountability across humanitarian and development operations are captured in our Integrated Programming Accountability Framework and include:

Providing information

World Vision commits to ensuring that relevant programme information is made available and intentionally provided to communities in a timely, accessible and accurate manner.

Consulting with communities

We are committed to the principle of informed consent and ensuring that communities are aware of, understand and agree with key decisions relating to our intervention.

Promoting participation

We are devoted to purposely empowering communities and building their capacity to participate in all components of the LEAP programme cycle.

Collecting and acting on feedback and complaints

We undertake to implement community feedback and complaints procedures that are accessible, safe and effective. These procedures will sensitize communities on their rights according to this framework and our adherence to the World Vision Code of Conduct and the Red Cross Code of Conduct in emergencies.

In order to ensure that appropriate steps are taken to build these elements into our programme management cycle, we aim to undertake the following key steps in our humanitarian programmes. (See Figure 1.) These steps are particularly relevant for humanitarian contexts that take place under especially dynamic and complex circumstances.

Figure 1. Steps in implementing programme accountability in humanitarian contexts



It is largely as a result of our engagement with accountability initiatives in the humanitarian sector that greater emphasis is now being paid to specific mechanisms which enhance accountability to children and communities across all of our programmes. Learning in humanitarian work through programme and accountability-specific evaluations, learning events and other informal methods are being applied.

Accountability practice established through emergency response – Myanmar

In May 2008, a devastating cyclone hit the Irawaddy Delta of Myanmar. World Vision initiated a large-scale emergency response which was followed by a long-term recovery programme – the Cyclone Nargis Recovery Programme (CNRP). Accountability was integrated from the beginning of the programme resulting in information, consultation, participation and feedback mechanisms established in the townships of Hyanggyi, Pyapon and Bogale and improved over time.

The impact of accountability mechanisms was evaluated as part of the end of programme evaluation. The evaluation report stated: *What is very apparent is the high regard respondents had for World Vision across all three Townships. Despite the struggles many families face, they are very appreciative of the tangible and intangible support... Perceptions on the accountability of World Vision are high across all Townships.* The results highlighted below helped validate the approach which is now being expanded to development programmes.

Table 2. Survey perceptions on the accountability of WV in Myanmar, Cyclone Nargis

	% Strongly agree	% Agree	% Disagree	% Strongly disagree	% DNK N/A
WV shared key information with households and the community					
Pyapon	29.5	50.5	2.9	1.4	15.7
Bogale	52.4	44.8	1.4	0.0	1.4
Hainggyi	68.3	21.4	2.8	0.0	7.6
The community was encouraged to give feedback to WV on its activities and programmes					
Pyapon	25.2	51.4	2.4	0.5	20.5
Bogale	55.2	42.4	0.5	0.0	1.9
Hainggyi	70.3	12.4	4.1	0.0	13.1
WV maintained regular discussions with the community					
Pyapon	44.8	35.7	2.9	1.4	15.2
Bogale	63.3	35.7	0.0	0.0	1.0
Hainggyi	84.8	8.3	4.8	0.0	2.1
WV provided regular opportunities for the community to give input to WV activities and programmes					
Pyapon	32.4	44.3	3.8	0.5	19.0
Bogale	57.1	41.0	0.0	0.0	1.9
Hainggyi	82.1	13.1	0.0	0.7	4.1
WV changed its activities or programme in a positive manner as a result of feedback from the community					
Pyapon	23.8	39.5	6.2	1.4	29.0
Bogale	43.8	52.9	0.0	0.0	3.3
Hainggyi	69.7	17.2	2.1	0.7	10.3
WV informed the community when it was going to stop providing programmes and the reasons why					
Pyapon	21.4	35.2	5.7	5.2	32.4
Bogale	47.1	38.1	10.0	0.0	4.8
Hainggyi	69.7	10.3	4.8	1.4	13.8

Participation and partnership

Notwithstanding our commitment to accountability to children and communities, a significant number of respondents to a World Vision Accountability Community of Practice survey carried out in 2009 expressed concern at the gap between policy and practice in this area. A subsequent external study which reviewed the websites of large INGOs found only limited documentary evidence of World Vision's implementation of policies on 'beneficiary' accountability.

In response, the World Vision Accountability Community of Practice has commenced a project to map the work we are doing in relation to our accountability to children and communities. The initiative will be discussed in more detail in future reports.

Partnerships

After 60 years, humanitarian professionals and society more generally have come to realise that single-sector approaches to global issues, including the fight against poverty, are not likely to succeed.

In a complex and interdependent world, World Vision acknowledges the importance of external partnerships to enhance its work in relief, development and advocacy efforts. Working effectively in collaboration with other organisations from across all sectors of society is not optional – it is essential if we are to meet shared challenges such as achieving the Millennium Development Goals or effectively managing the impact of climate change.

World Vision has programme staff whose primary role is to serve as a catalyst for local partnerships and a capacity-builder for local partners. They work with a wide range of partners across civil society, including churches, governments and the private sector, as appropriate to the context. Programme staff also support communities and local partners in advocacy with governments and other authorities.

To improve World Vision's proficiency in this area, several studies are under way. The first looks at the general principles of good partnerships. Subsequent papers will focus on different kinds of partnerships including advocacy, corporate engagement and programme delivery.

Reflection and learning

For any large organisation to operate effectively, it needs well-developed review functions to encourage reflection and learning. Tracking efficiency – that is, the cost of raising and administering funds – is relatively easy, but it proceeds on an underlying assumption that our work is effective. That assumption should not go untested. World Vision has recognised the need for increased investment in evaluation of the outcomes of interventions, and where feasible and appropriate, of their longer-term impact.

Evaluation is carried out to learn how successfully poverty issues are being addressed as outlined in design, and how to better manage programmes and projects to tackle poverty and injustice more effectively.

Learning through Evaluation with Accountability and Planning (LEAP)

World Vision established a programming framework called Learning through Evaluation with Accountability and Planning (LEAP) as a common approach to design, monitoring and evaluation (DME) in 2005. DME is founded upon principles of systematic inquiry, competence, integrity and honesty, participation, and respecting the interests of partners and the public.

The LEAP framework provides a common global standard for all World Vision programmes.¹⁹ For more details, visit www.transformational-development.org.

Integrated Review Framework

World Vision has an extensive system of internal review, including financial audits, operations audits, peer reviews, ministry effectiveness and impact studies, Enterprise Risk Management assessments, the People and Culture review, the strategy scorecard, office capability assessments and a number of other programme or sector-specific mechanisms.

In 2009, World Vision began work on the design of a new Integrated Review Framework (IRF). The project's objective is to help us to better integrate and use more effectively the information we collect through a suite of review and audit processes. The streamlining and better co-ordination of our quality assurance and review processes is designed to 'lighten' the compliance burden on national office staff. With improved knowledge management, the IRF will encourage greater transparency within the Partnership, inform accountability reporting, and strengthening 'learning' (from lessons learned to lessons applied).

Federated Framework for International Programming

Also in 2009, the World Vision Federated Framework for International Programming (FFIP) completed its exploration of new arrangements to improve quality and effectiveness in our programming by clarifying the roles and responsibilities of World Vision offices on the basis of a capability assessment. The FFIP Capability Assessment will provide a comprehensive framework for organisational capacity building and the allocation of technical support.

¹⁹ For more details see the Programming Effectiveness in Long-Term Local Programming Policy (2009).

Transparency in relation to governance, decision-making and professional management

During the last 60 years, World Vision has undergone several organisational changes, moving from a highly-centralised US-based organisation, to an international NGO with a federated structure designed to give voice to all of our national offices.

The World Vision Partnership

The World Vision Partnership is structured as a federated network of interdependent national offices that have signed a Covenant of Partnership and agreed to work together to pursue the World Vision mission.

The Covenant of Partnership sets out four key principles underpinning World Vision's federal partnership:

- (1) **Empowerment** acknowledges that decision-making and related accountability belong as close to those affected by the decision as possible. Empowerment allows decisions to be made as close as possible to the 'action' and ensures that bureaucracy does not impede the rights of the local entity.
- (2) **Interdependence** acknowledges that World Vision offices can only accomplish their shared mission with each other.
- (3) **Twin citizenship** acknowledges that World Vision offices are simultaneously committed to both a local and a global organisation. Members accept that they are 'citizens' of more than one entity. They accept that they owe something not only to their immediate local organisation, but also to the larger whole. Occasionally, the immediate interests of the smaller unit must be sacrificed to interests of the whole and for the ultimate benefit of all.
- (4) **Accountability** acknowledges that individuals, groups and offices are held responsible for behaving in a manner that is consistent with World Vision's shared values and common mission.

The word 'Partnership' is used in a broad, informal sense, rather than a legal sense. It is based on the principle of interdependent national entities held together by voluntary commitment rather than legal contract. The national offices are the members of the World Vision Partnership. As such, the boards and advisory councils²⁰ of the national offices elect and supply the members

²⁰ A 'national board' is the board of directors (or equivalent governing body) of a World Vision national office which is a separate, locally incorporated legal entity. (Some entities have an executive board, and also a supervisory board. The term 'national board' in this policy refers to both of these bodies.) An 'advisory council' is an advisory body, without legal authority, of a World Vision national office (or an office which has not yet been recognised as a national office) whose legal form is that of a branch of WVI, rather than a separate, locally incorporated legal entity.

of the World Vision International Council and World Vision International Board.

World Vision International

World Vision International is the registered legal entity which, through its council and board of directors, provides the formal international structure for the governance of the Partnership. World Vision International sets the high-level strategic direction and policies for the World Vision Partnership, which World Vision national offices apply in accordance with their local context. World Vision International is also the operating entity for World Vision offices around the world which have not yet progressed to being independent legal entities with their own boards.

World Vision International was incorporated in 1977 as a non-profit religious corporation in the state of California, USA. World Vision International has tax-exempt status under section 501(c)(3) of the US federal tax code based on its charitable and religious purposes.

In 2009 World Vision International was funded by contributions from World Vision offices in Australia, Austria, Canada, Finland, France, Germany, Hong Kong, Ireland, Italy, Japan, Malaysia, the Netherlands, New Zealand, South Korea, Spain, Switzerland, Taiwan, the United Kingdom and the United States.

World Vision International board of directors

The World Vision International Board is the ultimate governing body for the World Vision Partnership. It has two major responsibilities:

- (I) Ensuring the overall health and well-being of the Partnership. It achieves this by overseeing the International President's management of the Global Partnership Centre, national offices that are branches of World Vision International, and programme and project offices around the world. In this way, the board exercises its fiduciary oversight over management and operations in these offices.
- (II) Ensuring alignment of World Vision offices around the world, including development of appropriate Partnership-wide policies. Again, the principal way the board accomplishes this is through oversight of the international president's responsibility for the alignment of partners.

Election of the board of directors

The World Vision International Board consists of 24 directors. The board meets twice a year, and its executive committee meets twice more.

Board members during 2009 were:

Dr Hannah Anandaraj	India
Rev Prof. Andrews Seth Ayettey	Ghana
Mr Roberto Costa de Oliveira	Brazil
Dr Jose Miguel De Angulo	Bolivia
Mrs Maria Consuelo Campos	Colombia
Mrs Sharon Dymond	Canada
Mrs Joyce Godwin	USA
Rev Dr. Stephen Hayner	USA
Dr Kleo-Thong Hetrakul	Thailand
Mrs Tiffany Tair-Fen Huang	Taiwan
Mr Dean Hirsch (President and CEO) ²¹	
Mr Callisto Jokonya	Zimbabwe
Dr Utomo Josodirdjo	Indonesia
Dr Rachael Masake	Kenya
Rev Dr. John Yasuo Masuda	Japan
Mrs Joanna Mockler (Secretary)	USA
Mrs Annemarie Pfeifer	Switzerland
Mr Stephen W. Phelps	UK
Ms Anne Robinson	Australia
Mr George Savvides	Australia
Dr Elizabeth Smythe	New Zealand
Mr Denis St-Amour (Chair)	Canada
Mag. Josef Stiegler	Austria
Dr Rosanna Wong	Hong Kong

World Vision International directors are elected by regional forums. Each national board or advisory council sends a representative (usually the chairperson) to the forum for the region in which their office is located. Regional forums do not themselves have a management or direct governance role, but they do provide input to global and regional strategies. They play an important part in connecting national boards and advisory councils to the wider World Vision Partnership. This helps ensure alignment of governance direction. Each regional forum elects (on the basis of one vote for each office) the number of directors indicated in Table 3.

²¹ Dr Hirsch was succeeded as president and CEO of WVI by Mr Kevin Jenkins, effective 1 October 2009.

Table 3. Regional forum directors

Regional Forum	No. of Directors
Africa	3
Asia 1	3
Asia 2	3
Australasia (Consisting of Australia and New Zealand)	3
Europe and the Middle East	3
Latin America	3
North America - USA*	3
- Canada	2
World Vision International president**	1
Total	24

* World Vision US's allocation of three directors includes one position designated as the Founder's Chair in recognition of World Vision US's role as the founding office of the World Vision Partnership.

** In addition to directors elected by regional forums, the World Vision International president is a member of the board.

All members may be reached at World Vision International's registered office mailing address:

800 West Chestnut Avenue
Monrovia, CA 91016-3198
USA

World Vision Partnership Council

The World Vision International Council meets every three years to review the purpose and objectives of World Vision, assess the extent to which they have been accomplished, and make recommendations to the World Vision International Board in relation to policy. All Partnership members are represented on the Council.²²

The Council is the only body with the authority to amend the core Partnership documents – the Vision Statement, Mission Statement, Core Values, Statement of Faith and Covenant of Partnership. Unlike the World Vision International Board, the Council does not have direct authority over World Vision International's operations. It can, however, recommend policy changes to the World Vision International board.

²² World Vision Covenant of Partnership.

Transparency in relation to governance, decision-making and professional management

Voting members of the Council consist of all World Vision International board members and one representative from each World Vision national office.

The World Vision International president

The World Vision International president is appointed by the board to manage the affairs of World Vision International, and act as the chief executive officer of the corporation to implement the policies and decisions of the board of directors.

The World Vision International president serves as global leader and principal international spokesperson for World Vision and has responsibility for fostering a sense of united vision within the Partnership. The president's leadership to the Partnership is strategically focused and global in scope. Operationally, the president oversees the ministry and services of the Partnership through a group of senior vice presidents, regional vice presidents and divisional vice presidents.

World Vision International officers at 30 September 2009

Dr Dean R. Hirsch ²³	President/Chief Executive Officer
Mr David Young	Chief Operating Officer
Mr Ken Casey	Sr Vice President, Global Operations
Dr Christopher Pitt	Sr Vice President, Organisational Effectiveness,
Mr Ken Williams	Chief Financial Officer

Vice Presidents

Mr Charles Badenoch	Advocacy & Justice for Children
Mr Jaisankar Sarma	Transformational Development
Mr Lars Gustavsson	Humanitarian & Emergency Affairs, Collaboration and Innovation
Mr Dan Kelly	Humanitarian & Emergency Affairs Operations
Mr Walter Middleton	Food Resources Management
Ms Kathy Currie	Children in Ministry & Integrated Technical Teams
Mr Valdir Steuernagel	Christian Commitments
Ms Corina Villacorta	Latin America/Caribbean Region
Mr Wattanapong Santatiwat	Asia/Pacific Region; Assistant Secretary
Mr Charles Owubah	East Africa Region
Mr Jean-Baptiste Kamate	West Africa Region
Mr Charles Dokmo	Middle East/Eastern Europe Region
Mr Adam Bricker	Chief Information Officer

²³ Dr Hirsch was succeeded as president and CEO of WVI by Mr Kevin Jenkins, on 1 October 2009.

Mr Tim Burgett	General Counsel; Assistant Secretary
Mr Eric Fullilove	Audit & Evaluation
Mr John McCoy	Communications
Mr Dan Ole Shani	Governance; Assistant Secretary
Mr Aki Temiseva	Global Marketing
Ms Bessie Vaneris	People and Culture

Executive compensation

World Vision International uses an independent consultant to benchmark salaries with comparable organisations and comparable positions for its senior executive officers. Senior executive salaries are reviewed and approved by the World Vision International Board's Executive Committee.

The most recent review in 2009 indicated that World Vision International's total remuneration for all senior executives was substantially below the relevant labour market.²⁴

Global Centre office

The Global Centre office operates under the World Vision International corporate identity and is responsible for global strategies, policies, standards and controls.

The Global Centre:

- plays an important role in ensuring good governance of Partnership processes, including the processes that make up the Integrated Review Framework previously described
- performs a treasury function and acts as a service link²⁵ between World Vision national offices, coordinating activities such as the transfer of funds from the countries where they are raised to the countries where they are spent
- provides line management for global field operations
- supports national offices by providing them with additional expertise as required
- utilises technology to enhance virtual teamwork in carrying out our mission
- facilitates innovation and continuous improvement.

²⁴ World Vision International has implemented a total rewards philosophy for our executives, which is based on salary market weighted 80 per cent NGOs and 20 per cent for-profit entities.

²⁵ While the Global Centre is the service link between World Vision offices, various World Vision offices relate directly with each other in many ways, including bilateral relationships. For example, World Vision Canada works with other World Vision offices to design projects that meet the needs of countries and also attract funding within Canada.

The Global Centre's largest office is located in Monrovia, California. Key functions (including IT, finance, programming and human resources support) are located in other capitals and countries around the world.

The Global Centre also operates regional offices that co-ordinate our work across continents or regions. World Vision regional offices are located in Nicosia (Middle East and Eastern Europe), Nairobi (East Africa), Johannesburg (Southern Africa),

Dakar (West Africa), Bangkok (Asia and the Pacific) and San José (Latin America and the Caribbean).

Liaison offices engage in global advocacy activities on behalf of the World Vision Partnership, especially with multilateral agencies such as the United Nations. World Vision International has liaison offices in Geneva, New York and Brussels, cities where key decision-makers debate and make decisions critical to all relief and development work.

World Vision national offices

World Vision had 96 national offices engaged in the Partnership's mission around the globe in 2009. The following table shows various categories of World Vision national offices.

Table 4. World Vision Entity Governance Structure

Entity	Governance Structure	Role	Participation in Partnership
Programme office	WVI line management	Managed by WVI line management, a programme office is located in a country where WVI has determined that it will carry out its work, often relief. Most offices start the journey towards interdependence in this category.	Does not vote in Partnership matters.
National office branch	WVI line management with input from advisory council	A national office branch has been recognised by the WVI Board. A national office branch has an advisory council, but reports to WVI line management through the regional vice president.	Votes in Partnership Council meetings; advisory council member may be elected to WVI Board.
Intermediate national office	National board, with certain key decisions requiring prior WVI approval	Recognised by the WVI Board as a national office at the intermediate stage, it is a separate legal entity with a board of directors that provides governance in conjunction with the region. Certain decisions must be approved by WVI according to the National Boards Policy and the office generally operates in co-operation with the Partnership as a 'twin citizen'.	Votes in Partnership Council meetings; national board member may be elected to WVI Board; office cedes certain reserve powers to the Global Partnership Centre.
Interdependent national office	National board	Recognised by the WVI Board as a fully interdependent national office, it is a separate legal entity with its own board of directors. It relates to the Partnership through a Covenant of Partnership and Core Documents, and acts as a 'twin citizen' that shares the global Partnership vision, mission and goals.	Votes in Partnership Council meetings; national board member may be elected to WVI Board; cedes certain reserve powers to the Global Partnership Centre.

The fully inter-dependent offices are Australia, Austria, Brazil, Canada, El Salvador, Finland, France, Germany, Guatemala, Honduras, China/Hong Kong, India, Italy, Ireland, Japan, Korea, Malaysia, Netherlands, New Zealand, Spain, Switzerland, Taiwan, United Kingdom and the United States.

The offices with 'intermediate' status (on the path to fully inter-dependent status) are Indonesia, Kenya, Mexico, Philippines, Romania, South Africa, Sri Lanka, Tanzania, Thailand and Uganda.

The national offices that are branches of World Vision International are Bolivia, Chad, Chile, Colombia, Dominican Republic, Ecuador, Ethiopia, Ghana, Haiti, Lebanon, Lesotho, Malawi, Mali, Mozambique, Nicaragua, Peru, Singapore, Swaziland, Zambia and Zimbabwe.

Programme offices (managed under the direct supervision of World Vision International's 'Global Partnership Centre') are Afghanistan, Albania, Angola, Armenia, Azerbaijan, Bangladesh, Bosnia, Burundi, Cambodia, China, Costa Rica, Democratic People's Republic of Korea, Democratic Republic of Congo, Dubai, East Timor (Timor Leste), Georgia, Jerusalem/West Bank/Gaza, Jordan, Kosovo, Laos, Liberia²⁶, Mauritania, Mongolia, Myanmar, Nepal, Niger, Northern Sudan, Pakistan, Pacific Development Group(PDG) - Papua New Guinea, Solomon Islands, Vanuatu, Russian Federation (North Caucasus), Rwanda, Senegal, Serbia-Montenegro, Sierra Leone, Somalia, Southern Sudan, Uzbekistan and Vietnam.

Peer review

All World Vision national offices admitted as voting members of the World Vision Partnership undergo a peer review at least once every three years. For national offices, either the World Vision International President or the World Vision International Board may require more frequent reviews and the application of alignment remedies in cases of serious non-alignment. The Global Centre manages and co-ordinates the peer review process, which is an important component in maintaining alignment with the core documents, ensuring good governance and achievement of agreed strategies.

VisionFund International and its governance

In 1993, World Vision International began to implement microfinance programming to benefit the economically active poor, making small loans to individuals who lack access to standard banking facilities. These loans are used to set up small businesses from which individuals can earn a living for themselves and their families.

In 2003, World Vision International recognised the importance and complexity of this ministry and created VisionFund International (VFI) as a wholly owned subsidiary.

VisionFund International is a non-profit corporation established for the purpose of developing and administering World Vision's microfinance institutions (MFIs). VFI is mandated to:

- (I) Provide governance, risk management control, and specialty advice and support to all of its MFIs whether owned or controlled by VisionFund or World Vision International; and,
- (II) Manage the funding of all MFIs, including donations and debt financing from VFI and third parties directly to the MFIs.

The VisionFund International Board is appointed by World Vision International and is responsible for approving the global microfinance strategies, policies, lending to microfinance institutions, borrowings, new products and issues relating to World Vision's network of microfinance institutions. The VisionFund International Board is responsible for the financial performance of VisionFund International and the microfinance institutions. VisionFund International management executes these responsibilities under authorities granted by the board.

Additional information about VisionFund International can be accessed at <http://www.visionfundinternational.org>.

²⁶ The World Vision Liberia office was closed during the year ended 30 September 2009.

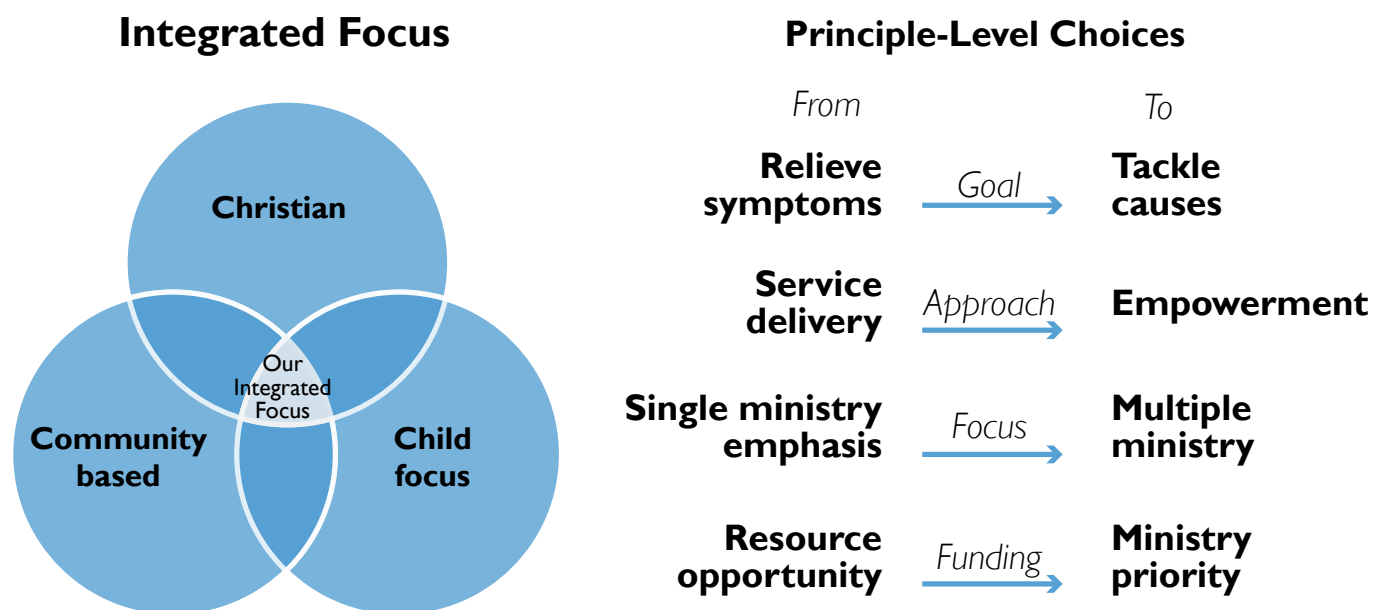
Developing Partnership strategy and direction

World Vision's Integrated Ministry group has responsibility for providing strategic guidance that can be applied in diverse decision-making environments around the world. Each national office uses this guidance to develop strategies suited to their context but aligned to Partnership goals and objectives.

In recent years, World Vision's strategic direction has been shaped by:

- an 'Integrated Focus' – by this we mean that in all places where we work, World Vision would like to (i) appropriately express its Christian identity, (ii) prioritise children and (iii) 'walk alongside' communities
- Principle-Level Choices – which guide the development of strategies towards (i) tackling root causes, (ii) empowerment of communities, (iii) being driven by needs in the field and (iv) maintaining the multiple ministries of relief, development and advocacy.

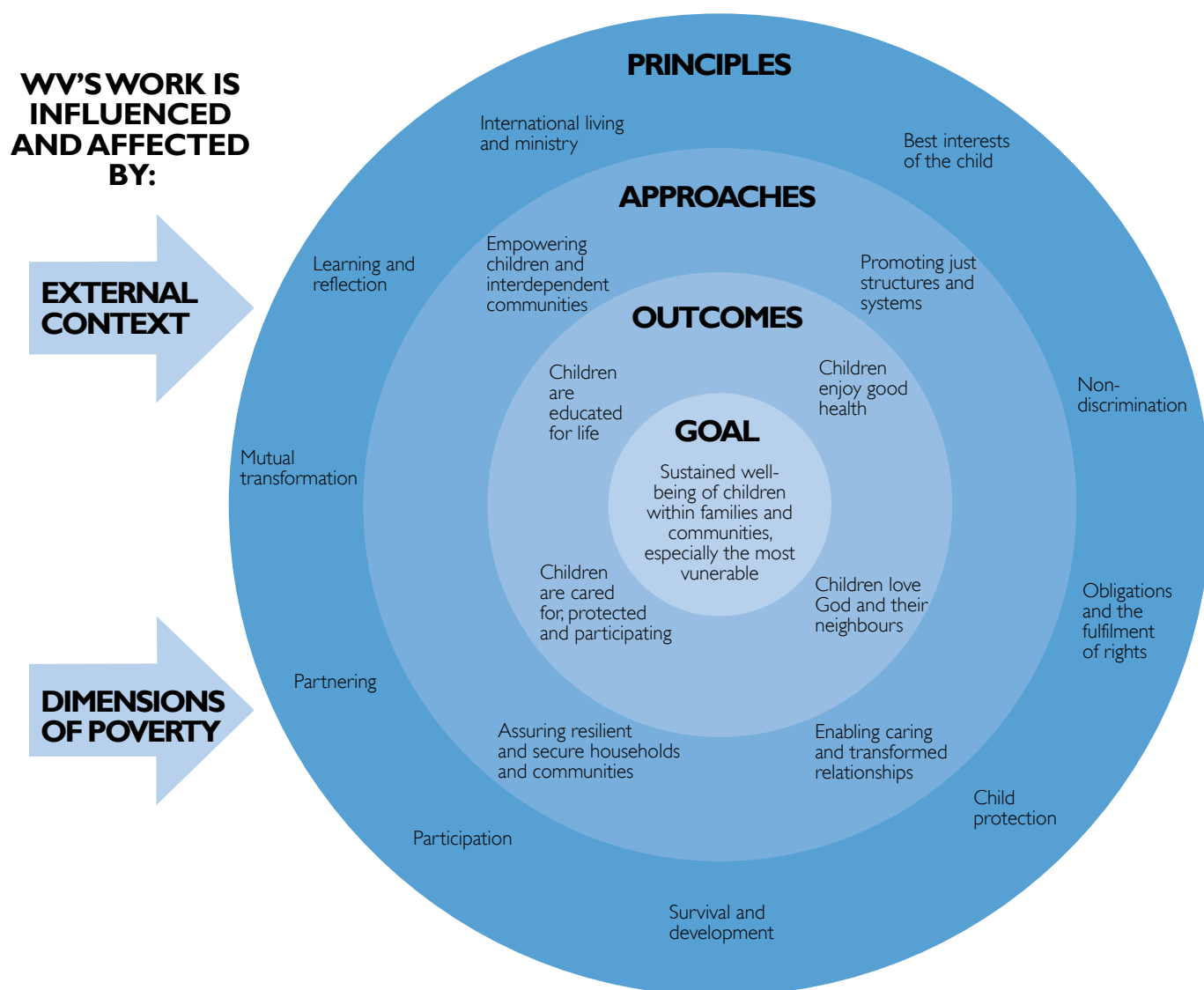
Figure 2. World Vision's Integrated Focus and Principle-Level Choices



Transparency in relation to governance, decision-making and professional management

The World Vision Ministry Framework has been developed as a bridge between strategy and programming. The Ministry Framework articulates a common ministry goal, with shared principles, approaches and outcomes.

Figure 3. The World Vision Ministry Framework



Ensuring field practice demonstrates transparency

Transparency with communities is perhaps the greatest measure of our commitment to openness and transparency. While children and communities are impacted most directly by our work and are our primary stakeholders, their voices are often less well heard.

World Vision's commitment to openness with communities and partners is shaped by LEAP and the Humanitarian Accountability Framework. In our humanitarian work, information provision guidelines outline the type of information that should be shared with stakeholders and how it should be shared. Staff are encouraged to be creative and explore new and interesting ways appropriate to their contexts to share information on who we are (our mission, history, values), what we do (programmes, progress reports) and how we do it (behavioural and humanitarian standards).

Preventing illegal or unethical activity

The 'prevention of illegal and unethical activity' was one of several areas identified by World Vision's Accountability Community of Practice as requiring more systematic attention. A preliminary survey of relevant activities confirmed that appropriate policies, guidelines and systems are in place, covering various forms of protection,²⁷ the prevention of sexual exploitation and abuse, corruption and fraud, but urged greater openness in discussion of this topic internally and, when appropriate, externally, with peer agencies and governments, in accordance with World Vision's Open Information Policy.

World Vision is not alone in facing the challenges of working in countries where there is heightened risk of illegal or unethical activity, with strong correlations between poverty, conflict, corruption and gender-related violence. World Vision is committed to working with communities, peer NGOs and governments to strengthen the capacity of local institutions to prevent such practices.

Finding the right level of investment in prevention, monitoring and control mechanisms is important, as we strive to maximise the allocation of available resources to ministry.

Fraud and corruption

Fraud and corruption in all their forms exist in all of the countries where World Vision works, and non-government organisations like World Vision experience the same vulnerability as the public sector, for-profit and other non-profit organisations. Where funds are provided for public purposes, their diversion for private gain is especially egregious.

In addition to World Vision's Code of Conduct and Conflict of Interest policies, World Vision has management systems in place to help prevent corruption and fraud. These include financial controls and policies governing everything from the provision of invoices, the issuing of cheques, and cash payments. The range of consequences for fraud, corruption and mismanagement may include re-training, disciplinary or legal action, action to recover funds or assets, suspension or dismissal. Where local institutions can be relied upon to deliver justice, World Vision is prepared to prosecute staff for theft and, where necessary, seek to recover funds through civil action.²⁸

Promotion of an organisation-wide culture of accountability draws on constant reinforcement by World Vision's leadership to World Vision staff, and through them to our partners. World Vision's commitment to the prevention of illegal or unethical activity, transparency (in informing our supporters and partners of our efforts) and collaboration (with donors and peer NGOs) is unequivocal as we seek to balance the imperative to respond, with the requirements of good stewardship.

World Vision takes the issue of financial integrity very seriously. Our goal is that loss or misappropriation of even small sums will be reported and an investigation conducted. An enquiry will often involve more than one office and national, regional and global staff can be assigned, depending on the seriousness of the situation. We have staff trained to conduct specialist investigations.

One of the most important ways to eliminate corruption is to empower communities to report any abuses they see. To this end, our partnership with HAP International is especially noteworthy as we seek to encourage the reporting of illegal or unethical activity, through a range of feedback and complaints mechanisms. Key information is shared, such as our Code of Conduct and messaging that it is unacceptable for a staff member, volunteer or other representative of World Vision to ask for payment of any kind in exchange for assistance.

²⁷ See page 8 for additional information on World Vision's approach to Child Protection.

²⁸ It should be noted that the political and judicial context in certain countries where World Vision works may preclude us from taking formal legal action.

The prevention of corruption is especially problematic in the context of humanitarian operations which take place in countries of heightened risk. While agencies are accountable for good stewardship of the resources received, there is considerable pressure to respond quickly to the needs of children and communities affected by natural disasters or conflict. Balancing principle and pragmatism can be a challenge.

As part of sector-wide efforts to address these issues, World Vision partnered with organisations that were involved in studies of corruption in relief efforts following the tsunami in Asia²⁹ and was one of several agencies that contributed to the development by Transparency International of a 'Handbook on the Prevention of Corruption in Humanitarian Contexts'.³⁰

But the potential for fraud and corruption in longer-term development programming is also significant, requiring similar levels of vigilance with regard to procurement.

²⁹ See, for example, Overseas Development Institute 2008 briefing paper 'Need and greed: corruption, risks, perceptions and prevention in humanitarian assistance' <http://www.odi.org.uk/resources/download/2385.pdf>.

³⁰ http://www.transparency.org/publications/publications/humanitarian_handbook_feb_2010.

Whistleblower Policy

World Vision continues to improve its 'Integrity and Protection Hotline (IPH)'.³⁰

The Integrity and Protection Hotline (IPH) is confidential and accessible to all World Vision staff and other interested parties who wish to report exceptional situations that they are not comfortable reporting to immediate supervisors or to World Vision staff.

Operated by a third party, ensuring that staff and beneficiaries can safely report real or potential abuses, the hotline is accessible 24 hours a day, 7 days a week, in more than 180 languages.

Reports can be made either by filling out an online form at <http://www.worldvision.ethicspoint.com> or by calling +1-503-726-3990. Local toll-free numbers can also be found on the website.

Any report made in good faith will be handled seriously, investigated as necessary and addressed by the appropriate management. The confidentiality of the informant is maintained.

Liberia

In January 2005, the United States Agency for International Development (USAID) awarded the Community Resettlement and Rehabilitation Project (CRRP) in Liberia. The CRRP was designed to provide food and work for people emerging from the long civil conflict, which created a challenging and unstable civil and social environment. World Vision became a sub-grantee for food distribution and food-for-work projects.

In February 2007, just after the project ended, World Vision received an anonymous allegation that World Vision Liberia employees in key positions within this project had diverted food deliveries and building supplies for personal gain. World Vision immediately launched an investigation into the allegations, sending auditors to our field sites. Through this extensive internal audit, World Vision uncovered the nature and extent of the alleged violations and furnished detailed documentation that assisted the United States Government's subsequent investigation.

World Vision has implemented measures to prevent future recurrences of this sort of fraud, including increased field

oversight of programmes, improved background check procedures, and training programmes to increase the ability of local staff to detect and deter fraud. In addition, World Vision has enhanced its international Integrity and Protection Hotline by which employees and other individuals can call confidentially if they become aware of any suspicious activity.

World Vision continues to co-operate fully with the Office of the US Attorney and USAID in investigating and bringing justice in this case.

Chad

During 2009, regional management requested a follow-up review of World Vision Chad as a result of both an earlier internal audit report and an investigation into procurement transactions. The follow-up review revealed deficiencies in procurement and has resulted in the implementation of staff, policy and procedure changes in World Vision's operations in Chad. The revamped programme continues to be evaluated to enable ongoing operations in this fragile-state context while maintaining adequate internal controls over expenditures.

Finances

Summary financial information

(For additional detail see full financial statements)

Finance	2007	2008	2009
Income from World Vision support offices	(USD thousands)		
Individual donations	1,810,851	2,061,957	1,977,827
Foundations	(included above)		
Governments	409,087	501,090	597,408
International organisations - UN, EU, World Bank etc.	(included above)		
TOTAL INCOME	2,219,937	2,563,047	2,575,235
Total income by country	For reports on individual support office income see World Vision International Annual Reviews for 2007, 2008 and 2009 available online at www.wvi.org .		
Expenditure for	2007	2008	2009
Programmes and activities directly addressing the organisation's purpose	1,910,943	2,217,912	2,288,777
Fundraising	213,532	241,390	224,049
Administration	114,579	131,337	121,372
TOTAL EXPENDITURE	2,239,055	2,590,639	2,634,198
Total expenditure by country	For regional distribution of expenditure, please see World Vision International Annual Reviews for 2007, 2008 and 2009 available on line at www.wvi.org .		
Reserves	Cash reserves of the World Vision Partnership are held by the support offices which are unconsolidated entities in World Vision International. The primary purpose for these reserves is international ministry.		

There were no significant changes during the reporting period regarding the size, structure or ownership of both liquid and property reserves.

Ensuring donated funds are used efficiently and appropriately

World Vision understands that it is a steward of money and other resources that represent the compassion and generosity of individual donors, and we are committed to making the best possible use of the resources entrusted to us.

World Vision offices receive aggregated project financial data at the regional, country and project level every month, allowing us to monitor and analyse project expenditure. We also produce quarterly financial reports for individual projects, along with regular narrative reporting. This further detailed analysis enables follow-up with each project.

When money is sent from one office to another, both offices become responsible to fulfil the reporting standard set by the other. There is also an over-arching set of policies, accountability standards and audit requirements established by the Global Centre office.

Fund transfers are handled centrally by the Global Centre and the regional offices, ensuring accountability and enabling us to monitor currency fluctuations that could undermine our work in the field. Funds are provided according to an established budget and do not reflect the level of giving in any particular month. This enables our work to continue according to plan.

World Vision has systems in place to enable speedy transfers of resources to respond to major disasters.

We strive to keep overhead costs as low as possible while hiring the professional staff we need to ensure our work is carried out efficiently and leads to sustainable change. Improvements in NGO accountability reporting may provide greater transparency with regard to overhead costs, but care is required to assess the comparability of organisations, programmes and contexts before drawing conclusions about relative expenditure on overheads among NGOs.

Audit

KPMG, the international accountancy firm, performs regular external audits of World Vision International's accounts and operations.

World Vision has a rigorous internal audit system. World Vision sets minimum standards for the selection of firms used to conduct independent external audit of its constituent offices. Audits are conducted in accordance with generally accepted auditing standards as defined by the International Accounting Standards Board, as well as by in-country regulatory requirements.

Ethical fundraising

World Vision's public awareness strategies – including our marketing, fundraising, donor communications, media and public relations – serve our vision of 'life in all its fullness' for the world's children and 'the will to make it so' from key audiences. All offices are required to integrate the following principles into their own public awareness strategies:

Alignment of messages: Messages are consistent with the World Vision core documents, policies and positions. Activities should communicate established Partnership positions in ways that also stimulate support and action.

Portrayal of people: The messages and materials we use must respect the dignity, worth and uniqueness of people, including children. We enable those portrayed to influence our messaging, and adhere to relevant codes of conduct on ethical communications practices for non-government and charitable organisations. Communications about children and others must comply with World Vision's Standards on Reporting on Vulnerable Children and the World Vision Policy on Child Protection.

Relevant and contextualised messages: Messages must be appropriate to the cultural, social and political context concerned, provided that adherence to World Vision's mission, vision and values are not compromised.

Public education: As part of our commitment to transformational development, we work to inform the general public and potential donors on relief and development issues from a Christian perspective.

Meeting expressed ministry needs: Marketing programmes strive to maximise the volume of financial resources raised, and at the same time seek to ensure funds raised are correctly matched to ministry needs.

Approximately 80 per cent of World Vision's funding comes from private sources, including individuals, corporations and foundations. The remainder comes from governments and multilateral agencies. We raise money from private individuals through initiatives such as child sponsorship and alternative gift catalogues, or with fundraising vehicles such as the 40- or 24-Hour Famine. We accept donations and, in some countries, 'gifts-in-kind', such as medicines or clothing from businesses or governments to help change the lives of the poor. Fundraising by national offices is contributing an increasing proportion of funds and resources raised.

Child sponsorship provides funding for about half of our programmes. By aggregating the money given by a large number of sponsors in a project area, World Vision works

with a large community for an extended period (typically 15 years). This helps to achieve development objectives chosen by the community that will benefit sponsored children, their peers, their families and the wider population. Typically these objectives include advocacy and development initiatives that focus on quality education, health, nutrition, clean water and improved livelihoods.

Child sponsorship

World Vision's Child Sponsorship Policy requires that parents are fully informed as to the nature of World Vision child sponsorship, and agree to the enrolment of their children with the understanding that the programme benefits the community as well as their children. Sponsor donations are combined with resources from other sponsors and donors to support transformational development programmes. Sponsored children and their families are participants in these programmes and among their primary beneficiaries, but equity is encouraged among both sponsored and non-sponsored children and families.

Child sponsorship marketing and communication materials unambiguously and clearly disclose the funding approach described above. Marketing materials as a whole must communicate the benefits to sponsored children and families in ways that fully express this policy. The dignity and privacy of children, families, communities and sponsors are protected.

Gifts-in-kind

World Vision records and describes the valuation and auditing methods used to account for gifts-in-kind (GIK) and ensures that these gifts effectively contribute to our mission.

World Vision US is one of a number of US-based NGOs working on the development of new reporting standards for GIK. In 2009, World Vision established a GIK Task Force to develop a set of common global GIK minimum standards which will be applicable to all World Vision offices around the world. We look forward to sharing progress on the development and implementation of these standards in future reports.

People

World Vision's People & Culture strategy gives effect to the core value: 'We value people.' It establishes a Partnership-wide standard for human resources practices, while allowing for variation to accommodate local needs and contexts.

World Vision is a founding member of People In Aid, and, with World Vision UK, a 'full member', a membership category which requires us to commit to good practice in managing our people. World Vision has been represented on the Board of Trustees since People In Aid became a charity in 1999.

People and Culture strategy and policies

This strategy encompasses initiatives relating to talent identification and leadership development, and supplements national and regional professional development and training initiatives. After two years of implementation, results have been promising, and significant steps have been taken towards building a stronger performance culture.

Policies are available to staff and are reviewed regularly. Peer review seeks to maintain a cycle of continuous improvement. New policies are communicated when introduced. Major changes are communicated through a number of channels. The Partnership has instituted an engagement survey to get opinions from staff that will guide policy and strategy development.

Recruitment and selection of staff

The Partnership advocates open recruitment across all locations. Our policies and processes reflect the commitment to fair and transparent recruitment, to ensure the selection of the best applicants. Documentation is maintained according to each country's legal framework, although not all recruitment decisions around the globe can be monitored centrally as World Vision recruits more than 4,000 staff every year.

Being a global partnership with a rich diversity of race, ethnicity, gender, culture, age and ability, we believe that no one should be disadvantaged merely because of difference. Everyone should be able to achieve the maximum extent of one's potential.

By selecting and retaining highly qualified and committed staff in a pluralistic environment, the Partnership benefits through the increased morale and productivity of the diverse staff.

Managing people

World Vision encourages a culture of performance accountability and adherence to values.

We have implemented a Partnership strategy on performance management with a consistent approach to establishing goals and measuring performance across all locations. However, we recognise that at times these standards may not be met. At such times, and after a professional employment relations assessment, discipline procedures may be executed under the joint responsibility of line managers with the input of professional employment relations staff.

In accordance with our policies, grievance procedures are in place at a Partnership level and are reviewed at Peer Review assessment.

Code of conduct

World Vision is committed to conduct which is ethical, legal and consistent with its values and mission. World Vision opposes and does not act as a willing party to wrongdoing, corruption, bribery or other financial impropriety, or illegal acts in any of its activities. The organisation takes prompt and firm corrective action whenever and wherever wrongdoing of any kind is found among its personnel. All personnel are expected to conduct themselves in a manner that reflects honesty and integrity, and that maintains the effectiveness, values and mission of the organisation. These standards of conduct are maintained despite possible prevailing contrary practices elsewhere.

Conflict of interest

Every World Vision office is required to adopt and maintain a written conflict of interest policy covering its board or advisory council members and members of staff. Written disclosure of actual and potential conflicts of interest is required when such conflicts arise. Declarations are also obligatory at least annually for all board and advisory council members, and for appropriate staff.

Staff remuneration

The World Vision Partnership has a total rewards policy which was introduced in 2007. This policy seeks to ensure consistency in compensation methodology to ensure fairness and equity. A review of the minimum benefits standards is being undertaken across the Partnership to ensure that the policy is implemented over a three- to four-year period.

World Vision actively seeks to recruit highly talented and experienced employees and to transfer such employees to different positions across our Partnership. Employees transferred internationally sometimes find it difficult to obtain loans for things such as homes, automobiles, etc. Loans to staff are not common practice within World Vision International and there are strict policies in place around the provision of any such loans. In the event that a circumstance arises where a loan is made to an employee they are encouraged, as soon as circumstances permit, to replace such loans through normal commercial channels.

Learning, training and development

Performance management processes provide an individual development plan for every staff member. This plan includes training and learning activities that cover technical- and competency-based requirements for current and future roles.

Capacity development is a key theme of training for our field locations in 2010 and 2011.

Health, safety and security

Staff care and security policies are in place and we continue to work towards consistent implementation of these policies. In recent years, significant progress has been made in the area of psycho-social care. More than 100 staff have been trained and equipped to provide support to staff and peers on an ongoing and incident basis.

In 2010, we will be heightening our focus on staff security and travel safety. Fatality records are kept consistently across the Partnership. We have a strong set of policies across areas of critical and life-threatening illnesses, which is being progressively implemented across the Partnership. Staff medical plans have been reviewed for consistency across the Partnership, and a minimum standard is being formulated for this.

Environment

Critical to addressing poverty is efficient use of environment-related resources so that sustainability of vital ecosystems is not compromised and, where necessary, eco-system health and biodiversity is restored. This means finding a balance between short-term needs for social and economic development and protection of the natural resource base for the longer term.

Climate change is increasing poverty and levels of vulnerability. Poor people are at greater risk, due to limited capacity to cope with existing climate variability and future change. Where appropriate, our programmes attempt to integrate climate adaptation priorities and manage risks by contextually understanding impacts of climate change and working with others to address climate risks locally, nationally and internationally.

We also acknowledge that our own activities have an impact and that we can adjust our operations to reduce our negative environmental footprint and increase our positive impacts. As a result, we are taking steps to make sure our own house is in order, and have begun a process to quantify our impact on the natural environment. The first area of focus will be our carbon footprint – the amount of greenhouse gases emitted as a result of our daily operations.

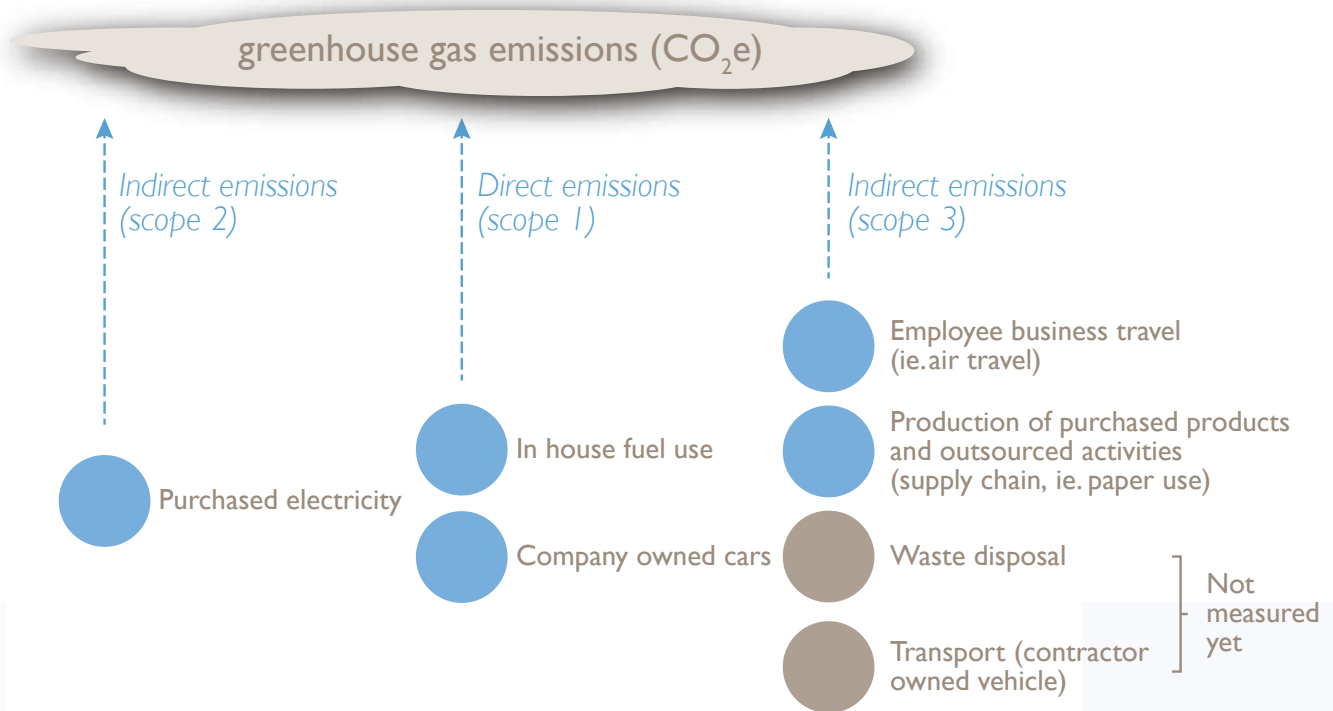
In 2008, World Vision launched the Climate Change Response Initiative. This resulted in the publication of the World Vision Climate Change Background Guide, a comprehensive report which briefly explains the science behind climate change, the ways it will affect World Vision’s regions and programming, and how World Vision is responding.

In 2009, World Vision also established a set of Environment and Climate Change Guidelines, which frame our response to climate change and environmental degradation around four key pillars of engagement:

- 1) **know** the impact we are having on the environment,
- 2) **reduce** the negative impact,
- 3) **increase** the positive impact, and
- 4) **offset** the remaining impact.

To help World Vision increase its understanding of its own global carbon footprint, the initial focus is on those activities that we directly control, such as energy use, paper use and travel. Over time, we will continuously improve the way we capture data and report our environmental impacts in line with international best practices in carbon accounting. We acknowledge we have some work to do in this area.

Figure 4. Greenhouse gas emissions



Environment

Activities under consideration for FY2010 include the creation of a working group charged with measuring the positive impacts of World Vision programmes on the natural environment. World Vision will also seek to balance internal (operational improvements) and external (offset) approaches to carbon reduction, in an effort to remain sustainable and meet all of our stakeholders' expectations.

Two World Vision offices that have been leading the carbon footprint tracking initiative are our Global Centre office in California and World Vision Australia.

By way of example, it is World Vision Australia's intention to continuously improve in capturing data and reporting environmental impacts, and to keep aligning with Australian and international best practices in carbon accounting.

Table 5. World Vision Australia's 2009 environmental impact

2009 Environmental impact CO ₂ -e Emissions	World Vision Australia
Air travel (fuel only)	2065 tonnes CO ₂ -e
Car fleet	239.1 tonnes CO ₂ -e
Electricity	3052.9 tonnes CO ₂ -e
Gas	205.7 tonnes CO ₂ -e
Paper	742.1 tonnes CO ₂ -e
Green power purchased	- 634.4 tonnes CO ₂ -e
Offsets purchased	- 392.2 tonnes CO ₂ -e
TOTAL emissions	5278.4 tonnes CO₂-e

World Vision Australia has set a voluntary target of 0 CO₂-e by 2017. This will be achieved through reducing and offsetting our greenhouse gas emissions.

Annex: INGO Accountability Charter Compliance Table

(<http://www.ingoaccountabilitycharter.org/>)
 (www.globalreporting.org)

The Global Reporting Initiative (GRI) G3 Sustainability Reporting Guidelines are designed to allow users to compare performance across different organisations. Details of the GRI methodology can be found at www.globalreporting.org.

This table has been prepared using the Global Reporting Initiative NGO Sector Supplement developed at the request of the International NGO Charter of Accountability Company, to contextualise the GRI's G3 reporting framework for non-governmental organisations and allow NGOs to benchmark their performance with corporate and public sector entities.

Information on the profile disclosures and indicators addressed in this report are referenced in the following table. **We have assessed our GRI application level as C (self declared).**

INGO Accountability Charter Interim Reporting Framework	GRI G3 Guidelines	NGO Sector Supplement	Section of report or location of information
Profile of the organisation			
Name of organisation	PD 2.1		World Vision International
Name and title of board chair	PD 4.1		See section titled: World Vision International – Election of board of directors, p. 17
Name and title of CEO	PD 4.1		See section titled: World Vision International president, p. 19
Vision	PD 1.1; 4.8		See section titled: Our vision, p. 6
Mission	PD 1.1; 4.8		See section titled: Our mission, p. 6
Values	PD 1.1; 4.8		See section titled: Core Values, p. 6
Primary brands	PD 2.2		 

Annex: INGO Accountability Charter Compliance Table

INGO Accountability Charter Interim Reporting Framework	GRI G3 Guidelines	NGO Sector Supplement	Section of report or location of information
Major programmes	PD 2.2		<p>Development: Transformational development is the process through which children, families and communities identify and overcome the obstacles that prevent them from living life in all its fullness. World Vision partners with communities to improve lives. Through these partnerships, communities access the knowledge and resources needed to improve the well-being of children and overcome poverty. World Vision provides a range of interventions tailored to the context, including programmes in education, health, economic development, microfinance, agriculture, water and sanitation.</p> <p>By helping community members help each other, World Vision ensures that the process of positive change continues long after development staff have left.</p> <p>Relief: When disasters strike, World Vision is globally positioned to help with immediate needs like food, water and shelter. World Vision also works with communities to recover from disasters and prevent future catastrophes.</p> <p>Advocacy: Every day, all over the world, unjust and unfair policies, systems, practices and attitudes force millions to live in poverty. Young girls are pulled from school and forced into early marriages, children are forced to work in dangerous conditions, and unfair trade rules leave farmers unable to export their goods.</p> <p>The only solution to such wrongs is for people to demand an end to such injustice and inequality. World Vision works to empower communities to know and to speak up for their rights at local, national and international levels. In situations where such community-led advocacy is not possible, World Vision takes the voices of those living in poverty to those decision-makers with the power to change unjust policies and practices.</p>
Core activities		Sector-specific commentary to 2.2	See section titled: Our mission and our Annual Review
Ownership and legal form	PD 2.6		See section titled: Transparency in relation to governance, decision-making and professional management, p. 17
Operational structure	PD 2.3		See section titled: Transparency in relation to governance, decision-making and professional management, p. 17
Location and address of global secretariat/headquarters	PD 2.4		800 West Chestnut Avenue, Monrovia, CA 91016-3198, USA
Number of countries where the organisation operates	PD 2.5		See section titled: World Vision national offices, p. 20

Annex: INGO Accountability Charter Compliance Table

INGO Accountability Charter Interim Reporting Framework	GRI G3 Guidelines	NGO Sector Supplement	Section of report or location of information
Number of employees	PD 2.8	Sector-specific commentary to 2.8	The World Vision Partnership has more than 40,000 staff. See section titled: People, p. 29
Finance			
Income	ECI	NGO8 Sources of funding by category and five largest donors and monetary value of their contribution Sector-specific commentary on PD 2.8	See section titled: Finances, p. 26
Total income by country	PD 2.8		See World Vision International Annual Review and Consolidated Financial Statements .
Expenditure	ECI		See section titled: Finances, p. 26
Total expenditure by country	ECI		See Consolidated Financial Statements
Significant changes during the reporting period	PD 2.9		None
2. Compliance with the principles of the INGO Accountability Charter			
Respect for Universal Declaration of Human Rights			
Vision, mission, values and key documents position the organisation's work in the context of Universal Declaration of Human Rights	PD 1.1; 4.8; 4.12		See section titled: Guiding principles – Respect for universal principles, p. 6

Annex: INGO Accountability Charter Compliance Table

INGO Accountability Charter Interim Reporting Framework	GRI G3 Guidelines	NGO Sector Supplement	Section of report or location of information
Independence			
Receives less than 50% from one single source		NGO8 Sources of funding by category and five largest donors and monetary value of their contribution	See section titled: Guiding principles – Independence, p. 6
Not owned/controlled by government, political party or business	PD 2.6		
Responsible advocacy			
Has written policies ensuring that its public policy positions and advocacy are: in line with its mission, accurate and conform with applicable national law		NGO5 Processes to formulate, communicate, implement, and change advocacy positions and public awareness campaigns	See section titled: Guiding principles – Responsible advocacy, p. 9
Effective programmes			
Programmes are conducted in genuine partnership with local communities		NGO6 Processes to take into account and co-ordinate with the activities of other actors	See sections titled: Participation and partnership, p. 12; Reflection and learning, p. 16
Programmes aim for sustainable development	PD 1.1		See sections titled: Participation and partnership, p. 12; Reflection and learning, p. 12
Programmes are appropriate for the local needs and conditions		NGO1 Processes for involvement of affected stakeholder groups in the design, implementation, monitoring and evaluation of policies and programmes	See sections titled: Participation and partnership, p. 12; Reflection and learning, p. 16
Funds raised for specific programmes reach the people or cause in whose name they were raised		NGO7 Resource allocation	See section titled: Ensuring donated funds are used efficiently and appropriately, p. 27

Annex: INGO Accountability Charter Compliance Table

INGO Accountability Charter Interim Reporting Framework	GRI G3 Guidelines	NGO Sector Supplement	Section of report or location of information
Non-discrimination			
Promotes diversity, gender equity and balance, impartiality and non-discrimination in all activities, both internal and external	LA2, 13, 14	NGO4 Measures to integrate gender and diversity into programme design and implementation, and the monitoring, evaluation and learning cycle	See sections titled: Guiding principles (Non-discrimination; Gender equity, p. 8); Participation and partnership, p.12; Reflection and learning, p. 16
Transparency			
The organisation is open, transparent and honest about its structures, mission, policies and activities			See section titled: Transparency in relation to governance, decision-making and professional management, p. 17
Reports publicly at least once a year about its activities and achievements	PD 3.3		See WVI Annual Review
Annual financial report conforms to relevant laws and practices and be audited by a qualified independent public accountant whose statement will accompany the report			See WVI Consolidated Financial Statements
Good governance			
Governing body which has responsibility for the oversight of all aspects of the organisation	PD 4.1		See section titled: World Vision International, p. 17
Governing body operates within a clearly defined framework of rules and procedures covering the appointment, responsibilities and terms of members of the governing body	PD 4.9		See section titled: World Vision International, p. 17
The organisation tries to prevent and, if they occur, actively manages conflicts of interest	PD 4.6		See section titled: People – Conflict of interest, p. 29
Ethical fundraising			
In accepting funds the organisation ensures that it complies with its own ethical standards	Partially PD 4.8		See sections titled: Ethical fundraising, p. 28; Ensuring donated funds are used efficiently and appropriately, p. 27
Respects the rights and wishes of donors			See sections titled: Ethical fundraising, p. 28; Ensuring donated funds are used efficiently and appropriately, p. 27
Accurately describes its activities and needs when fundraising. Uses donations in line with the information and assurances given to the donor			See sections titled: Ethical fundraising, p. 28; Ensuring donated funds are used efficiently and appropriately, p. 27

Annex: INGO Accountability Charter Compliance Table

INGO Accountability Charter Interim Reporting Framework	GRI G3 Guidelines	NGO Sector Supplement	Section of report or location of information
Records and publishes details of all major institutional gifts and gifts-in-kind clearly describing the valuation and auditing methods used		NGO7 Resource allocation. NGO8 Sources of funding by category and five largest donors and monetary value of their contribution	See section titled: Ethical fundraising, p. 28; Ensuring donated funds are used efficiently and appropriately, p. 27 and WVI Consolidated Financial Statements
Ensures that donations sought indirectly, such as through third parties, are solicited and received in full conformity with its own practices			See sections titled: Ethical fundraising, p. 28; Ensuring donated funds are used efficiently and appropriately, p. 27
Professional management			
Management is professional and effective and the organisation's policies and procedures seek to promote excellence in all respects	Governance Section		See sections titled: Transparency in relation to governance, decision-making and professional management, p. 17; People, p. 39
Financial management and control ensure that all funds are effectively used and minimise the risk of funds being misused		NGO7 Resource allocation	See sections titled: Finances, p. 26; Preventing illegal or unethical activity, p. 24
The organisation has evaluation procedures for its governing body, staff, programmes and projects and conducts monitoring and evaluation on the basis of mutual accountability	PD 4.10	NGO3 System for programme monitoring, evaluation and learning (including measuring programme effectiveness and impact), resulting changes to programmes, and how they are communicated	See sections titled: Transparency in relation to governance, decision-making and professional management, p. 17; People, p. 29; Reflection and learning, p. 16
Ensures that its partners meet the highest standards of probity and accountability			See section titled: World Vision national offices, p. 20
Recognises the crucial role the quality and dedication of its staff play in the success of its work and is committed to investing in human resource development	LA8, LA10 and LA11		See section titled: People, p. 29

Annex: INGO Accountability Charter Compliance Table

INGO Accountability Charter Interim Reporting Framework	GRI G3 Guidelines	NGO Sector Supplement	Section of report or location of information
Takes all required provisions to exclude corruption and bribery from its work	SO2, SO3 and SO4		See section titled: Preventing illegal or unethical activity, p. 24
Respects sexual integrity in all its programmes and activities, and prohibits gender harassment, sexual exploitation and discrimination		NGO4 Measures to integrate gender and diversity into programme design and implementation, and the monitoring, evaluation and learning cycle	See sections titled: Guiding principles (Non-discrimination; Gender equity, p. 8); Reflection and learning (Learning through Evaluation with Accountability and Planning, p. 16)
Provides internal feed-back mechanisms making sure that the organisation consistently stays within its ethical and legal framework and follows its mission		NGO9 Mechanisms for workforce feedback and complaints, and their resolution	See sections titled: Transparency in relation to governance, decision-making and professional management, p. 17



WVI Offices

Global Centre Los Angeles

800 West Chestnut Avenue
Monrovia, CA 91016-3198
USA

International Liaison Office

6 Chemin de la Tourelle
1209 Geneva
Switzerland

European Union Liaison Office

33 Rue Livingstone
1000 Brussels
Belgium

United Nations Liaison Office

216 East 49th Street
4th floor
New York, NY 10017
USA
Executive Office

Executive Office

6-9 The Square
Stockley Park
Uxbridge, Middlesex
UB11 1FW
United Kingdom

Regional Offices

East Africa Office

Karen Road, Off Ngong Road
P.O. Box 133 - 00502 Karen
Nairobi
Kenya
Tel: +254-20-883652

Southern Africa Office

P.O. Box 5903
Weltevredenpark, 1715
South Africa
Tel: +27-11- 375 4600

West Africa Office

Point E, Rue J Angle 7
BP 3731
Dakar
Senegal
Tel: +221-33 865-1717

Asia-Pacific

P.O. Box 956
Pharkhanong Post Office
SSP Tower, 19th floor
555 Sukhumvit 63 (Soi Ekamai)
Klongton-Nua, Wattana
Bangkok 10110
Thailand

Latin America and Caribbean

Apartado 133
Torres del Campo
Edificio 1, Piso 1
Barrio Tournón
San José
Costa Rica

Middle East and Eastern Europe

P.O. Box 28797
2084 Nicosia
Cyprus