

**Company number: 06527022**

# **International NGO Charter of Accountability Ltd**

**Report and financial statements  
For the year ended 31 December 2016**

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## International NGO Charter of Accountability Ltd

### Reference and administrative details

#### For the year ended 31 December 2016

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**Status** The organisation is a company limited by guarantee, incorporated on 7 March 2008.

**Company number** 06527022

**Registered office** Amnesty International  
International Secretariat  
1 Easton Street  
London  
WC1X 0DW

**Country of registration** England & Wales

**Country of incorporation** United Kingdom

**Operational address** International Civil Society Centre gGmbH  
Agricolastraße 26  
10555 Berlin  
Germany

**Directors** Sir Paul Brendan Gormley  
Caroline Harper  
Janet Dalziel  
Clare Doube  
Markus Hesse  
Emmanuel Isch  
Miklos Marschall  
Janet Naumi Mawiyoo  
Rosa Inés Ospina  
Bettie van Straaten

<b>Bankers</b>	Commerzbank Friedrichstraße 62 10117 Berlin Germany	GLS Bank Christstr. 9 44789 Bochum Germany
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**Accountant** Sayer Vincent LLP  
Chartered Accountants and Statutory Auditor  
Invicta House  
108-114 Golden Lane  
LONDON  
EC1Y 0TL

## 2016 Highlights

Dear Friends,



2016 has been a challenging year with significant political disruption and rising populism. Civil society organisations (CSOs) around the world work hard to maintain an open debate and progress towards equity, inclusion and sustainability. At Accountable Now, we work to support these efforts by strengthening CSO legitimacy, credibility and effectiveness. And we have to acknowledge that there are also shortcomings of our sector - in particular, that we need to step up our efforts to connect to people and partners we work with.

To improve this connectedness, we explored among other, new opportunities for interaction in the digital age. Together with great partners from international and national CSOs, digital campaign's organisations, academia and feedback specialists, we delineated a newly emerging approach to CSO stakeholder relationships. We call it *people-powered accountability* as it builds on in-time, two-way dialogues between CSOs and key stakeholders to leverage impact. It will be at the heart of Accountable Now's practice going forward.

Our Members can only be held to account if their accountability commitments are well known to the public. Against this background, we re-branded and changed our name from the tongue breaker INGO Accountability Charter to *Accountable Now*. A new logo and fresh colours underpin this rebranded promise of CSO accountability to the public.

In a globally connected world, in which CSOs are increasingly challenged, it is important to speak with a unified voice. Agreeing on the 1<sup>st</sup> draft of the *Global Standard on CSO Accountability* with our nine accountability-network partners from across the world was a great step in this direction.

Overall 2016 was a year with good progress to ensuring CSOs connect better with people and partners, make their promises well known to the public and align voices globally in challenging times for civil society.

Brendan Gormley  
Board Chair

Karenina Schröder  
Executive Director



## People-Powered Accountability Project

**Accountability is still far too often just associated with report writing. In the digital age however, accountability means the ability to manage real-time, interactive stakeholder relationships to advance collective impact.**

- ▶ Together with a great group of people from across the globe, we identified a [newly emerging accountability paradigm](#). At its heart is an outward focused culture and proactive staff who take into account what stakeholders want and offer to contribute. Where done well, it allows CSOs to adapt quicker; achieve more; and ensure co-owned impact.
- ▶ Results of our work are captured in this short [video](#), [interactive report](#), [blog posts](#) and very practical [one-page action guides](#) for Chief Executive Officers, Campaign/Programme Directors and other functions on how to implement the new approach.

**SHAPE *the*  
ACCOUNTABILITY  
PRACTICE OF THE FUTURE!**

### First results:

- ▶ Our work has significantly shaped the Global Standard for CSO Accountability. Systematic feedback loops are at the core of this new standard. Many Accountable Now Members found the new approach to accountability timely and inspiring – some immediately integrated it into their business plans for implementation.

### Plans for 2017:

- ▶ Review our Accountability Commitments and Reporting Requirements in light of the newly emerging practice. Start building a community of practice around it and test with digital CSOs how to adapt it for their needs.



## Action Guides for People-Power in CSOs

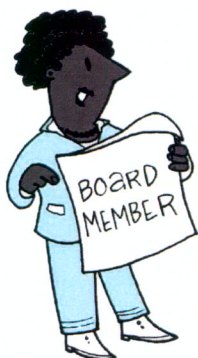
30 practical suggestions

70 examples from across the sector

6 CSO functions

For CSOs to become **facilitators** and **amplifiers** of other people's voices and actions is not only the right thing but the smartest thing to do. Leveraging collective impact with others is no longer a choice! Foremost, you need to know what people and partners think about you. Establish your Net Promoter Score!

To support the journey towards people-powered CSOs, we developed Action Guides for six CSO functions:

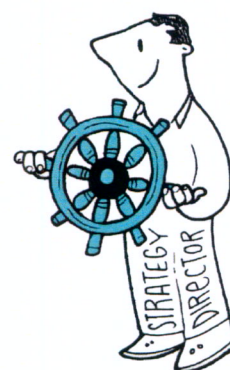


As **Board Member** you still set strategy; ensure effective structures; monitor progress; and manage risk. But you also need to:

- Follow the footsteps of 350.org in putting impact before organisational growth.
- Build a similar digitally attuned governance culture to that of Wikimedia.

As **Strategy Director**, it is your role to optimally merge bottom-up people power and top-down directives:

- Crowd-source strategy and be like Restless Development whose Big Conversation included 5,000 people from across the globe.
- Set clear rules for people's engagement which Avaaz always does by asking their members if their feedback is a binding mandate or just guidance.



For all functions and examples go to [www.accountablenow.org](http://www.accountablenow.org)



## New Name, New Logo

Our old name *INGO Accountability Charter* was never easy to say or remember. Increasingly it also didn't reflect the dynamics of our accountability practice - seeking stakeholder engagement to constantly improve impact. In June 2016 we changed our name into a call to action: [Accountable Now](#). The new strapline [Global Standards Local Trust](#) captures the key message of bridging our globally acting Member Organisations with local stakeholder agendas. A new logo and visual identity underpins this fresh promise to the public. We expect increased recognition of our brand and hence our promise to which we and our Members want to be held to account. Twitter engagement under [@Accountable\\_Now](#) has further supported this public outreach.

Members have been provided with guidelines and tools to promote their Accountable Now Membership more successfully. To strengthen our collective voice, we developed a set of brief text blocs to support recognition and understanding of what we do:

**Accountable Now is a global platform that supports civil society organisations (CSOs) to be transparent, responsive to stakeholders and focused on delivering impact.**

### Plans for 2017:

- ▶ We shall further support our Members in proudly communicating their Membership as a strong promise to accountability.
- ▶ Social media activities will be increased and a more interactive and user-friendly website shall invite people to share their thoughts, concerns, ideas etc.

## Making Accountability a Leadership Priority



Accountability is our license to operate and our opportunity to take better informed management decisions. Yet, it often sits with the compliance officer or accountant. This is not where it should be. Hence, Accountable Now continued to conduct **bi-lateral meetings with our Members' most senior managers and the Independent Review Panel**. This gave us a chance to engage senior executives in discussions around the strategic value of people-powered accountability, while also notifying us of CEOs key concerns in regard to accountability. This year that focused much on appropriate governance in times of globalisation, greater empowerment and increased speed, as well as closer CSO collaboration.

*"As ICSOs advocate for more transparency and accountability from governments and international institutions, we must also be open to scrutiny. Those who fund us are demanding it, those who work for us need it to do their jobs better, and those we seek to serve can have greater influence to increase our impact. At Plan International, we've made a big commitment to strengthening our corporate accountability – it's one of our top global priorities for the year ahead to help make us more efficient and improve our practices. And it's also part of our newly defined organisational values. Our membership of Accountable Now will help us achieve the level of accountability we need to become one of the most trusted organisations in the sector at a time when we have set ourselves a bold and ambitious new purpose."*

**Anne-Birgitte Albrectsen, CEO, Plan International**



## Plans for 2017

- ▶ Engage CSO management on how to make strategic use of accountability by establishing collaborative relationships with people and partners for the purposes of increasing agility, adaptation and ownership.

*"As we witness more governments relinquishing civic authority to private industry and rolling back regulatory oversight, it is more important than ever that we ensure accountability and transparency. We must strengthen our role in society by challenging the powers that be and give voice to the people. At Greenpeace International, we feel strongly that we all must be accountable for our actions; this is why Accountable Now is so important to us."*

**Jennifer Morgan, Bunny McDiarmid, Executive Directors Greenpeace International**



## Workshop & Webinars

### The Future of Governance

How to ensure an effective and consistent governance when at the same time globalising and empowering decentral parts of the organisation? How to govern well when many more people want to have a say but increasingly less want to take full responsibility? This year's workshop brought together more than 20 ICsOs to re-think the [effectiveness of governance in a globally networked world](#). We also invited Wikipedia and 350.org to share their views from the digitally native perspective.

Instead of focussing on the improvement of existing governance structures, we started the discussion by defining what governance wants to achieve and then worked backwards. How about if governance could be distributed beyond the usual governance bodies? Can we create a culture of governance throughout the organisation? What if we managed to make governance dynamic, engaging, light-touch and fluid? The group came up with seven practical ideas on how to shape CSO governance in the future.

*"Thank you very much for the wonderful organisation of the workshop. I came back home with a lot of things to reflect on and to communicate about. I am preparing a small presentation for our upcoming Board meeting and also for our annual international Association Coordinators meeting."*

**Chrysafo Arvaniti, Association Coordinator, Médecins Sans Frontières Greece**

### Webinars in 2016

- ▶ Data Protection & Data Security
- ▶ How to use Accountable Now Membership for Fundraising
- ▶ Comparing Accountability Performance across a sample of 40 CSOs
- ▶ Learning good Accountability Practice from the Global South
- ▶ Digital connectivity a game changer for stakeholder relationships?

You can find more info, recordings and outcomes of these webinars on our website.

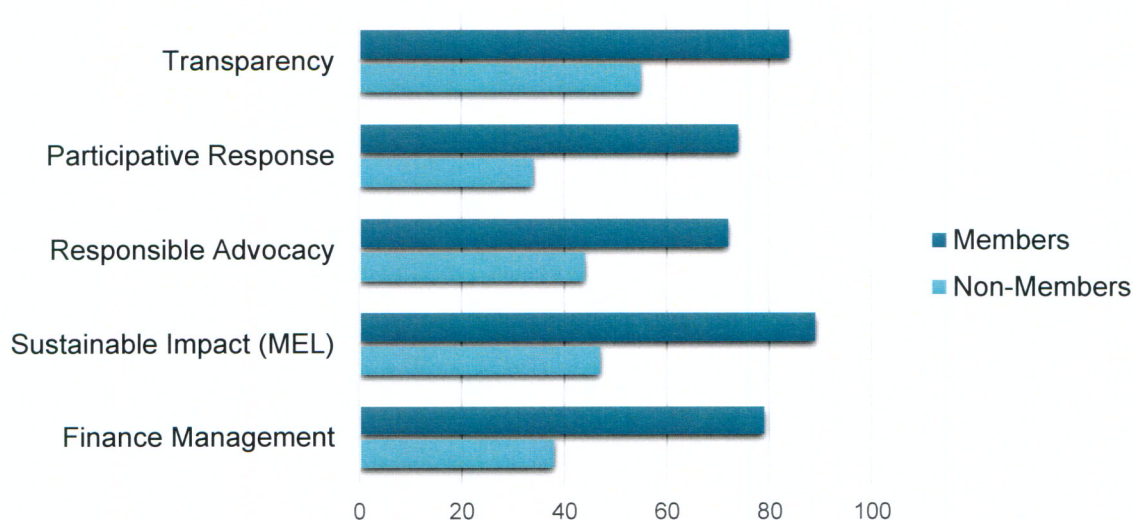
### In 2017

- ▶ We plan a workshop on how to keep up with the customer feedback revolution in CSOs. Webinars will include among other: *What's "accountability" in the eyes of youth?* and *New ways of measuring impact in the digital age*.

## Comparative Survey on CSO Accountability

We commissioned a comparative study by the [direct impact group](#) on the performance of 40 international CSOs' accountability practice. Outcomes of the study revealed the severe challenges we face as a sector. From 40 CSOs that were approached to provide straight forward information covered by any open information policies – [only three got back in time with the requested information](#). However, the study also shows some great examples of best practice and provides concrete proof for the significant role of leadership in driving top accountability performance.

### Key Findings Overall (Members / Non-Members) by the *direct impact group*



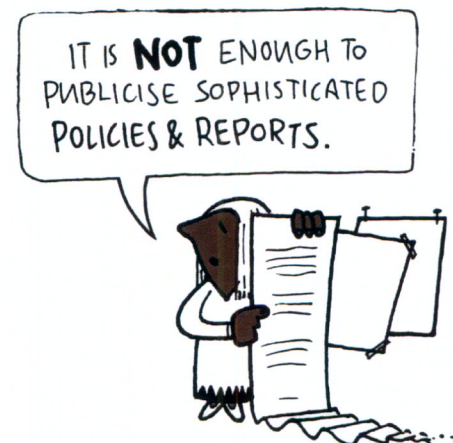


## Accountability Assessment Focused on Engagement Practices

Following our work on People-Powered Accountability, two issues are important for the further development of our **reporting and vetting practice**: it must become timelier and more focused on stakeholder feedback and engagement.

### First results

- ▶ The Secretariat and Panel complements its report review with a quick check on Members' websites and some social media channels.
- ▶ In recognition of their improved accountability performance, more Members have been moved to the interim reporting cycle with full reports due only every two years.
- ▶ A Review Committee of Member representatives has begun to develop with us a revised draft of our Accountability Commitments – reflecting on what we learnt in the Global Standard project – for the AGM in June 2017 to approve.
- ▶ The Panel identified main improvement areas for (i) closing the feedback loop with stakeholders, (ii) collaborating with partners, and (iii) adding value to what people do to improve their lives.



### Plans for 2017

- ▶ Align our Accountability Commitments and compliance framework with the above mentioned Committee to better reflect key outcomes of the Global Standard for CSO Accountability and Digital Accountability projects.
- ▶ Develop a reporting framework for smaller / national CSOs.
- ▶ Finalise our concept for online reporting – with actual implementation planned for 2018.

## Good Practice from Member Organisations

The Independent Review Panel has identified several good practice examples from all Accountability Reports (both full and interim) that have been submitted by our Members in 2016. We highlight some of them below:

### Oxfam mainstreams accountability across the organisation

Oxfam's process of preparing their Accountability Reports has contributed to developing their organisation-wide Accountability Framework which provides an index of all relevant internal policies and procedures.

### SOS Children's Villages raises awareness on accountability

The Management Team of SOS Children's Villages leads the process of preparing their Accountability Reports which - along with the Panel feedback - are used to internally raise awareness and initiate dialogue on the importance of accountability.

### Educo communicates their progress on accountability

To communicate their accountability efforts across the globe, Educo develops a user-friendly executive summary of their accountability reports which visualises their progress against the 10 Accountability Commitments.

### Islamic Relief handles complaints to empower stakeholders

To make beneficiaries active and powerful recipients, Islamic Relief takes complaints very seriously and has developed a Complaints Handling and Response Toolkit to enable their staff to effectively handle received complaints.

### Transparency International tracks organisational impact

To improve organisational performance and anti-corruption impact, Transparency International has developed a highly participatory, movement-wide impact monitoring approach which consists of an impact matrix and in-depth impact assessments.

### Sightsavers contributes to partners' sustainability

Through their partnership framework, Sightsavers develops appropriate partnerships and holds a regular review of partnership's performance and sustainability. All of this is monitored via an internet-based interactive dashboard.

### CARE shares collective knowledge with the sector

To share their collective knowledge not only internally but with a wider audience, CARE has an open Electronic Evaluation Library which includes findings, lessons learned and recommendations of external evaluations.



## Accountability is Global

**Our goals are global and so must be our accountability. 2016 saw further steps in this direction:**

- ▶ Together with eight accountability networks from Africa, Asia, Australia, Europe, North- and South America, we identified key elements of what makes for a good CSO in different parts of the world. The biggest achievement was to bring this wealth of information into a very succinct, plain language Global Standard for CSO Accountability. The Standard offers a strong narrative on what our sector wants to achieve, what differentiates our work from businesses or governments and how to hold us to account. It significantly benefited from in-depth bilateral consultations with 20 Accountable Now Members at the international, regional and national level.

*"The Global Standard is action oriented and thought provoking – definitely triggering the right sort of discussions in Sightsavers."* **Alicia Cummins, Head of PS2 Operations and Planning, Sightsavers**

- ▶ Further we recruited two new members for the Independent Review Panel from India and Palestine, translated our Strategy Beyond 2015 into Arabic and started a blog series that offers interesting perspectives on accountability from both the Global South and North. We have also seen some interest of CSOs from the Global South to become Members of Accountable Now.

## Plans for 2017:

- ▶ Help finalise and launch the Global Standard including all guidance materials and rally for its recognition by other accountability standards, CSOs, governments and donors.
- ▶ Attract new Members from the Global South, enter into further strategic partnerships and work with CSOs from across the world to build a community of practice around the people-powered approach to accountability that is codified in the Global Standard.

## Governance

**In 2017, the Board created a compelling vision and strategy to strengthen Accountable Now's brand and scope in the sector.**

The Secretariat would like to greatly thank all Trustees of the Accountable Now Board who provided very hands on strategic and operational advice throughout the year. The Trustees' self-evaluation for 2016 demonstrated a shared view of having determined a good vision, strategic objectives, and policies based on comprehensive information. Trustees felt that more could be done in terms of supporting Accountable Now in terms of fundraising and outreach.

2016 has also been the year to apply with the UK Charity Commission for charity status. A General Meeting in December 2016 passed a special resolution to amend the Articles of Association and Memorandum of Association in this regard. We expect to become a charity in spring 2017 which will allow us to receive charitable funding directly and further strengthen our credibility.

The current composition of the Board is as follows:

- ▶ **Brendan Gormley**, *Chair*
- ▶ **Bettie van Straaten**, *Treasurer*, CFO/Director: Operations, CIVICUS
- ▶ **Caroline Harper**, *Vice Chair*, CEO Sightsavers International
- ▶ **Clare Doube**, *Director of Strategy and Evaluation*, Amnesty International
- ▶ **Elie Gasagara**, *Partnership Leader*, Global Accountability, World Vision International
- ▶ **Janet Dalziell**, *Director of Global Development*, Greenpeace International
- ▶ **Janet Naumi Mawiyoo**, *CEO*, Kenya Community Development Foundation (KCDF); *Chair*, Viwango
- ▶ **Miklos Marschall**, *Deputy Managing Director*, Transparency International
- ▶ **Perry Maddox**, *COO*, Restless Development
- ▶ **Rosa Inés Ospina**, *Co-Director*, Rendir Cuentas; *National Director*, Red de ONG por la Transparencia

## Report of the Directors

For the year ended 31 December 2016

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## Accountable Now Members

The real drivers of Accountable Now's strategy are the 25 Member Organisations. Together, we strive to be transparent, responsive to stakeholders and focused on delivering impact! While HelpAge decided to leave Accountable Now at the end of the year, two new Members joined in 2016:

- ▶ **MIO-ECSDE**, a federation of over 130 Mediterranean CSOs working in the fields of environment and development
- ▶ **ADRA Adventist Development and Relief Agency**, a globally acting organisation, working on a variety of topics such as disaster response and community health

Accountable Now Members as of December 2016:

ActionAid  
Amnesty International  
Article 19  
BRAC  
CARE International  
Secretariat  
CBM  
CIVICUS  
EDUCO  
European Environmental  
Bureau

Greenpeace  
Oxfam  
Plan International  
Sightsavers  
SOS Children's Villages  
International Secretariat  
Terre des Homme  
International Federation  
Transparency  
International  
World Vision  
World YWCA

### **Affiliate Members:**

HelpAge  
IPPF  
Islamic Relief Worldwide  
Restless Development  
Taiwan Fund for Children  
and Families



## Independent Review Panel

The Independent Review Panel is integral to the credibility and integrity of Accountable Now. They assess individually and critically if our Members are in compliance with the 10 Accountability Commitments. They are also the final instance for handling complaints filed against Accountable Now Members. In 2017, Panel members will also play an important role in reviewing our Accountability Commitments and reporting requirements.

**Mihir Bhatt (India)**, Director and founder of the All India Disaster Mitigation Institute

**Rhonda Chapman (Australia)**, independent consultant specialising in the review, assessment and capacity building of civil society organisations

**John Clark (United Kingdom)**, Chair of the international anti-corruption NGO, Partnership for Transparency Fund, on the supervisory board of the European Center for Not-for-profit Law and on the advisory Council for the International Center for Not-for-Profit Law.

**Louise James (United Kingdom)**, Global Programmes Director for Accenture Development Partnerships

**Jane Kiragu (Kenya)**, Human rights lawyer and Advocate of the High Court of Kenya and Managing Director of Satima Consultants Ltd.

**Nora Lester Murad (Palestine)**, Co-founder of Dalia Association and Aid Watch Palestine and independent researcher

**Michael Roeskau (Germany)**, former Director of Development Co-operation at OECD/DAC, retired from Federal Ministry of Finance, Germany

**Saroeun Soeung (Cambodia)**, Executive Director of the Cooperation Committee for Cambodia (CCC)

## Accountable Now Secretariat

**Karenina Schröder**, Executive Director

**Merle Rutz**, Programme Manager

**Mahmoud Farag**, Programme Officer

**Anna Schneider**, Programme Officer

### Company Secretary:

**Thomas Price**

Assistant Legal Counsel

Amnesty International



## Report of the Directors

For the year ended 31 December 2016

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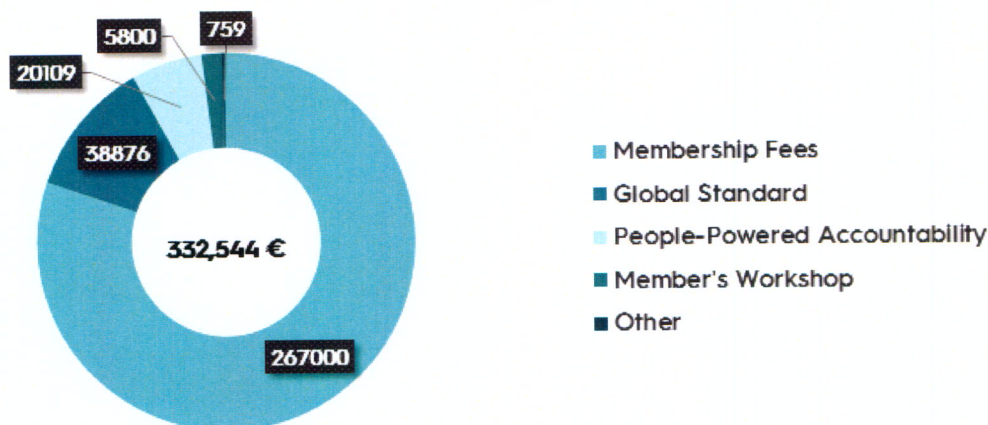
### Annual Accounts

Income continued on a positive trajectory, which was mainly due to external funding received for the Global Standard and People-Powered Accountability project (58.985 €) as well as additional income from new Members, and higher income from existing Members (due to higher turnover) which brought in an extra 26.500 € compared to 2015.

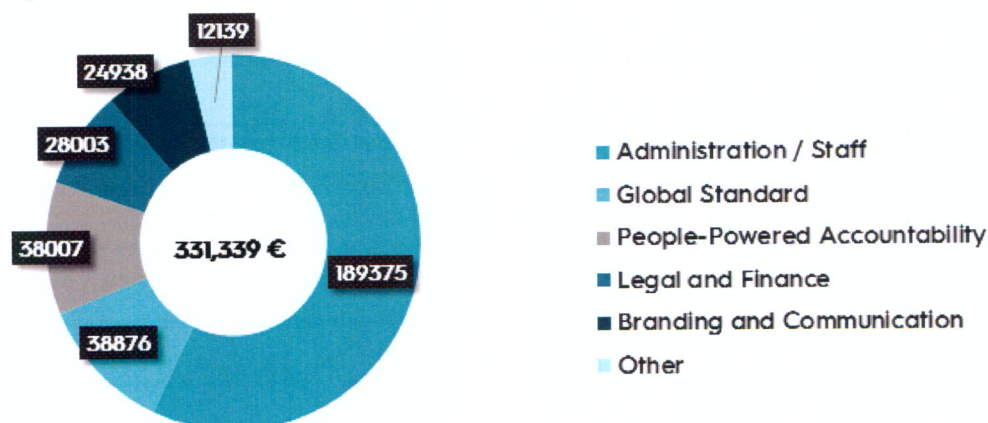
An overall 2016 income surplus of 1.414 € as compared to 2015 is estimated (unaudited). The total charity funds stands at 135.547 € as of 31 December 2016 which is well within the requirements of Accountable Now's Reserves Policy.

An additional 21.692 € were spent on Communications compared to 2015 due to the rebranding process and new website development. 16.899 € were spent on legal advice for the application process of Accountable Now as a registered charity in the United Kingdom.

### Income January - December 2016



### Expenditure January - December 2016



## Report of the Directors

For the year ended 31 December 2016

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## Acknowledgements

We are very grateful for 2016's support by all Trustees as well as the Independent Review Panel, whose honorary assessments and reviews help make civil society to be more accountable and more focused. Also, we would like to say **THANK YOU** to the following organisations and individuals:

- ▶ Amnesty International Secretariat for hosting our Board meeting in London.
- ▶ Aurore Lechien and Grégoire Vanderheyden for their creative design of the new Accountable Now logo and all the creative brand elements.
- ▶ Christoph J Kellner for his extraordinary design of the People-Power for Social Change video and the supporting graphic recordings.
- ▶ Feedback Labs Collaboration Fund for co-funding our Digital Accountability project and for inviting Accountable Now to their Summit in London.
- ▶ Gilles Van Handenhove, Brand and Communications Officer, and Tim Van Der Veer, Head of Brand and Digital, at Oxfam International for their continuous support and advice on the new name and logo and their inspiration and guidance during the creation of Accountable Now's modern brand.
- ▶ Greenpeace Netherlands for hosting our 2016 Annual Members' Workshop.
- ▶ Heike Böhme for sharing her expert knowledge on data protection and security with us and other Members.
- ▶ Markus Hesse, Guna Fernandez, and the *direct impact group* team, for their comparative survey on the excellence of CSO accountability and their continuous support for our Member Organisations in improving their accountability performance.
- ▶ Rachel Zutshi from CIVICUS for helping us professionalising our financial reporting.
- ▶ Rendir Cuentas, the Balkan Civil Society Development Network and the NGO Quality Assurance Mechanism (QuAM) for hosting our Project Partners' meetings in Colombia, Serbia, and Uganda.
- ▶ The Rockefeller Foundation for hosting our meeting at the superb Bellagio Center and for supporting the travel costs of some participants.
- ▶ The Swedish International Development Cooperation Agency (Sida) for funding the Global Standard for CSO Accountability project.
- ▶ World Vision UK for hosting our Annual General Meeting.
- ▶ The various contributors to our blog for challenging our understanding of accountability issues and for providing great insights.
- ▶ Last but not least, **the biggest thank you goes to our Members** for their commitment to accountability and for walking the talk!



## Responsibilities of the directors

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue in operation.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Each of the directors confirms that to the best of his/her knowledge there is no information relevant to the audit of which the auditor is unaware. Each of the directors also confirms that he/she has taken all necessary steps to ensure that he/she is aware of all relevant audit information and that this information has been communicated to the auditor.

**Report of the Directors**

**For the year ended 31 December 2016**

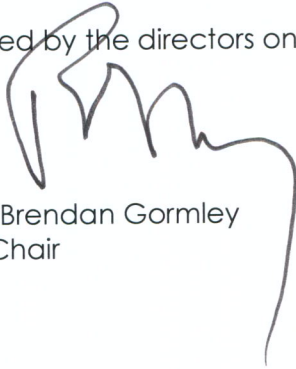
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## Auditor

Sayer Vincent LLP were re-appointed as the company's auditor during the year and have expressed their willingness to continue in that capacity.

The report of the directors has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the directors on 5 April 2017 and signed on their behalf by

A handwritten signature in black ink, appearing to be 'P. Gormley', written over the text 'Approved by the directors on 5 April 2017 and signed on their behalf by'.

Sir Paul Brendan Gormley  
Board Chair



## **Independent auditor's report**

### **To the members of**

#### **International NGO Charter of Accountability Ltd**

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### **Opinion**

We have audited the financial statements of International NGO Charter of Accountability Ltd (the 'company') for the year ended 31 December 2016 which comprise the profit and loss account, balance sheet, statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the company's affairs as at 31 December 2016 and of its result for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## **Independent auditor's report**

**To the members of**

### **International NGO Charter of Accountability Ltd**

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#### **Other information**

The other information comprises the information included in the directors' annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the directors' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements
- The directors' annual report, has been prepared in accordance with applicable legal requirements

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' annual report

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.



## **Independent auditor's report**

### **To the members of**

#### **International NGO Charter of Accountability Ltd**

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### **Responsibilities of directors**

As explained more fully in the directors' responsibilities statement, set out in the directors' annual report, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

This report is made solely to the company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for



## Independent auditor's report

To the members of

### International NGO Charter of Accountability Ltd

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the purpose of expressing an opinion on the effectiveness of the entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in black ink that reads "Sayer Vincent LLP". The signature is written in a cursive, flowing style.

Jonathan Orchard (Senior statutory auditor)

3 May 2017

for and on behalf of Sayer Vincent LLP, Statutory Auditor  
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

# International NGO Charter of Accountability Ltd

## Income and expenditure account (including other comprehensive income)

For the year ended 31 December 2016

	Note	2016 Total €	2015 Total €
<b>Income</b>			
Members' contributions		267,000	240,500
Workshop fees		5,800	3,450
Global Standard funds		38,876	22,059
Digital Accountability		20,109	5,892
Other income		759	238
		<u>332,544</u>	<u>272,139</u>
Total Income		332,544	272,139
<b>Expenditure</b>			
Administrative expenses		331,130	220,837
		<u>331,130</u>	<u>220,837</u>
<b>Surplus for the year</b>	2	1,414	51,302
<b>Taxation</b>	4	-	-
		<u>-</u>	<u>-</u>
<b>Net movement in funds for the year</b>		1,414	51,302
<b>Members' funds at the start of the year</b>		134,133	82,831
		<u>134,133</u>	<u>82,831</u>
<b>Members' funds at the end of the year</b>		135,547	134,133
		<u>135,547</u>	<u>134,133</u>

All of the above results are derived from continuing activities (and includes all comprehensive income). There were no other recognised gains or losses other than those stated above.



International NGO Charter of Accountability Ltd

Company no: 06527022

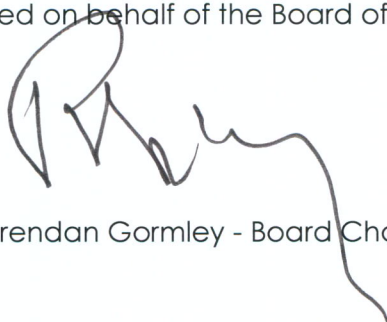
Balance sheet

As at 31 December 2016

	Note	€	2016 €	2015 €
<b>Current assets</b>				
Debtors	5	679		-
Cash at bank and in hand		<u>239,104</u>		<u>167,883</u>
		<b>239,783</b>		167,883
<b>Creditors: amounts due within one year</b>	6	<u>104,236</u>		<u>33,750</u>
<b>Net current assets</b>			<u>135,547</u>	<u>134,133</u>
<b>Net assets</b>			<u><u>135,547</u></u>	<u><u>134,133</u></u>
<b>Reserves</b>				
Member's funds			<u>135,547</u>	<u>134,133</u>
<b>Total funds</b>			<u><u>135,547</u></u>	<u><u>134,133</u></u>

These accounts have been prepared in accordance with the special provisions applicable to small companies subject to the small companies' regime.

The financial statements were approved by the Board of Directors on 5 April 2017 and signed on behalf of the Board of Directors:



Sir Paul Brendan Gormley - Board Chair

International NGO Charter of Accountability Ltd

Statement of cash flows

For the year ended 31 December 2016

	Note	2016 Total €	2015 Total €
<b>Cash flows from operating activities:</b>			
Profit for the year		1,414	51,302
Adjustments for:			
Decrease/(increase) in trade and other receivables		(679)	300
Increase/(decrease) in trade payables		70,486	26,894
<b>Cash from operations</b>		<b>71,221</b>	<b>78,496</b>
Interest paid		-	-
Income taxes paid		-	-
<b>Net cash generated from operating activities being New increase/( decrease in cash and cash equivalents</b>		<b>71,221</b>	<b>78,496</b>
Cash and cash equivalents at beginning of year		167,883	89,387
<b>Cash and cash equivalents at end of year</b>		<b>239,104</b>	<b>167,883</b>



## **International NGO Charter of Accountability Ltd**

### **Notes to the financial statements**

**For the year ended 31 December 2016**

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#### **1. Accounting policies**

- a) International NGO Charter of Accountability Ltd trading as Accountable Now is a company limited by guarantee and is incorporated in the United Kingdom. The registered office address is: C/o Amnesty International, 1 Easton Street, London, WC1X 0DW.
- b) These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 Section 1A – 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102'), and with the Companies Act 2006. The financial statements have been prepared on the historical cost basis.
- c) The directors consider that there are no material uncertainties about the company's ability to continue as a going concern.
- d) Income consists of members' contributions which relate to the year, and donations from other bodies. Income received in advance is deferred where it relates to services provided in a future accounting period.
- e) Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.
- f) Administrative expenses are recognised in the period in which they are incurred.
- g) Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.
- h) Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.
- i) Monetary assets and liabilities in foreign currencies are translated into Euros for 2015 and 2016 figures at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into Euros at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the profit or loss for the period.
- j) Liabilities are recognised as soon as there is a legal or constructive obligation committing the company to pay out resource.

## International NGO Charter of Accountability Ltd

### Notes to the financial statements

#### For the year ended 31 December 2016

##### 2. Surplus for the year

This is stated after charging / crediting:

	2016	2015
	€	€
Directors' remuneration	-	-
Directors' expenses	3,649	3,809
Auditors' remuneration:		
▪ Audit	7,100	8,330
▪ Other services	900	880

##### 3. Directors' emoluments

No emoluments are paid to any director.

##### 4. Taxation

The directors consider that the entity is a mutual association and a tax liability will only arise in the event of trading activities being undertaken.

The service and cooperation contracts with the International Civil Society Centre include 19% and 7% VAT in line with German tax regulations.

##### 5. Debtors

	2016	2015
	€	€
Members' contributions receivable	-	-
Prepayments	679	-
	679	-

##### 6. Creditors: amounts due within one year

	2016	2015
	€	€
Accruals	87,875	10,418
Deferred income	16,361	23,332
	104,236	33,750



## **International NGO Charter of Accountability Ltd**

### **Notes to the financial statements**

#### **For the year ended 31 December 2016**

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#### **7. Related Party transactions**

During the year, the company paid the International Civil Society Centre (formerly the Berlin Civil Society Center) €235,975.24 (2015: €173,653) for management and administrative services. The increase in cost is due to additional work required for the new and large Global Standard project (started 2014) and the Digital Accountability project (started 2016).

The International Civil Society Centre took over the secretariat in July 2010. The Centre is co-owned by several organisations, including the following members of the Charter: Amnesty International, CBM, Islamic Relief Worldwide, Oxfam International, Plan International, Sightsavers, SOS Children's Villages International, Transparency International and World Vision International. There were no amounts outstanding at 31 December 2016 (2015: nil).

During the year the company received € 43,042 from International Civil Society Centre on behalf of SIDA for the Global Standards project.

The company received € 13,456 for the Digital Accountability project from Global Giving;

€ 8,868.43 from Rockefeller and € 312.78 from FeedbackLabs.