

Company no. 06527022

**International NGO Charter of
Accountability Limited**
Report and Financial Statements
31 December 2013

sayer vincent

auditors and advisors

International NGO Charter of Accountability Limited

Reference and administrative details

For the year ended 31 December 2013

Status	The organisation is a company limited by guarantee, incorporated on 7 March 2008
Company number	06527022
Registered office	Suite 20 266 Banbury Road Oxford Oxfordshire OX2 7DL
Directors	J Hobbs (on behalf of Oxfam International) G Macfarlane (on behalf of Amnesty International) J Dalziel (on behalf of Greenpeace International) B Gwynne (on behalf of World Vision) M Hesse (on behalf of CBM) C Harper (on behalf of Sightsavers International) J Mahmood (appointed 26 June 2013) B van Straaten (appointed 5 April 2013)
Bankers	Commerzbank Friedrichstr. 62 10117 Berlin Germany
Auditors	Sayer Vincent LLP Chartered accountants and statutory auditors 8 Angel Gate City Road London EC1V 2SJ

International NGO Charter of Accountability Limited

Report of the directors

For the year ended 31 December 2013

The directors present their report and the audited financial statements for the year ended 31 December 2013.

The company is limited by guarantee and does not have share capital. The company was incorporated on 7 March 2008.

INGO Accountability Charter - The world's most widely used multi-sectoral accountability framework for International NGOs.

Foreword by the Chair

"2013 has been a year of good progress for the INGO Accountability Charter. Important new Members like BRAC, Islamic Relief and Terre des Hommes have joined, broadening and diversifying the reach of the Charter. A network of leading NGO accountability bodies across the world has been started with a view to building greater global convergence of different codes. New formats for systematic exchange of expertise among Charter Members were successfully introduced.



2014 will be a critical year to reap the Charter's full potential in providing global guidance for CSO accountability. While much progress has been achieved, the sheer number of accountability systems with different referencing language and reporting formats is beginning to undermine their very effectiveness. Accountability needs to remain a succinct, easily understood and relevant driver to effectively assure and drive the quality of our work.

Against this background our priority is to start implementing the Global Standard initiative, building a consensus as to what constitutes the core of CSO accountability with our partners in Africa, Asia, Australia, North and Latin America. We look forward to implementing these important next steps with your support and expertise in the coming year."

Jeremy Hobbs
Chair, INGO Accountability Charter

Charter Highlights 2013

Global Outreach

In 2013, BRAC and Islamic Relief joined the Charter as new Members. Jemilah Mahmood, a highly respected CSO representative from Malaysia, was elected to the Charter Board. Tony Tujan, Director of the IBON Foundation in the Philippines, strengthened the Independent Review Panel's global view, and we started to systematically engage with CSO accountability networks across the world in the Global Standard project.

Improved Quality Assessment

While the Independent Review Panel previously assessed Members' accountability reports with a particular view on completeness of disclosure (GRI approach), it has now moved to a more qualitatively based assessment of accountability systems working in practice.

Strengthened Community of Practice

Collective accountability expertise among Charter Members is impressive. In 2013, we started to systematically tap into this resource by offering four webinars and access to five Peer Advice Groups. Participation in the webinars and groups allowed our Members to learn from top experts in our sector and to engage in a lively community of practice.

International NGO Charter of Accountability Limited

Report of the directors

For the year ended 31 December 2013

Strategic Objectives 2014-2016



The QuAM initiative would use the Global Standard to share its experience and learn from other partners on how NGO accountability can be improved and promoted to uphold the credibility of the NGO Sector in Uganda and beyond."

Bonnie Kiconco Mutungi
Head of QuAM (Uganda)

Midterm Strategy

In a midterm review of the Charter's Five Years Strategy (2011-2015), the Board acknowledged that significant progress has been achieved in the following areas: gaining important large new Members while albeit losing some smaller ones; establishing a particularly strong compliance practice; implementing a high level of management proficiency; revising and updating all policies and constitutional documents; and systematically reaching out to the Global South. For the remaining period of the Five Years Strategy, the Board decided to focus on the following three strategic objectives:

1) Aligning CSO accountability globally

One of the overarching Charter objectives is to create greater alignment in CSO accountability practice. Reducing the current fragmentation will lead to significant efficiency gains and more meaningful transparency. The Charter therefore initiated a partnership with CSO accountability networks from Asia (PCNC, VANI), Africa (QuAM), Australia (ACFID), Latin America (Rendir Cuentas) and North America (InterAction).

The aim is to devise a collectively agreed Global Standard for Core CSO Accountability and to reach optimal alignment for its implementation. You can find more information [here](#).



International NGO Charter of Accountability Limited

Report of the directors

For the year ended 31 December 2013

2) Raising CSO voice in public accountability debate

The voice of civil society seems to be strangely absent from intense public debates on CSO accountability. The Charter, being the only global, cross-sectoral and fully comprehensive CSO accountability network,

is ideally positioned to fill this gap. Together with you we want to develop and implement a communication strategy, addressing the most important issues from a CSO perspective.

3) Further strengthen Charter quality

In 2014 the Charter text will be revised to condense passages on universal principles, introduce important missing principles like environmental sustainability and make the entire document more accessible in

format and language. Building on that, a Charter Working Group will draft Minimum Standards to complement the commitment to the Principles with clear implementation parameters.

Charter Activities 2013

Results of 2013 Report Assessment

First of all, a great big thank you to the highly engaged Independent Review Panel members, all of whom spent a significant amount of time sharing their collective expertise with your organisations. As in previous years, the Panel found that the quality of reports is generally improving, demonstrating greater institutional commitment and more evidence that mechanisms

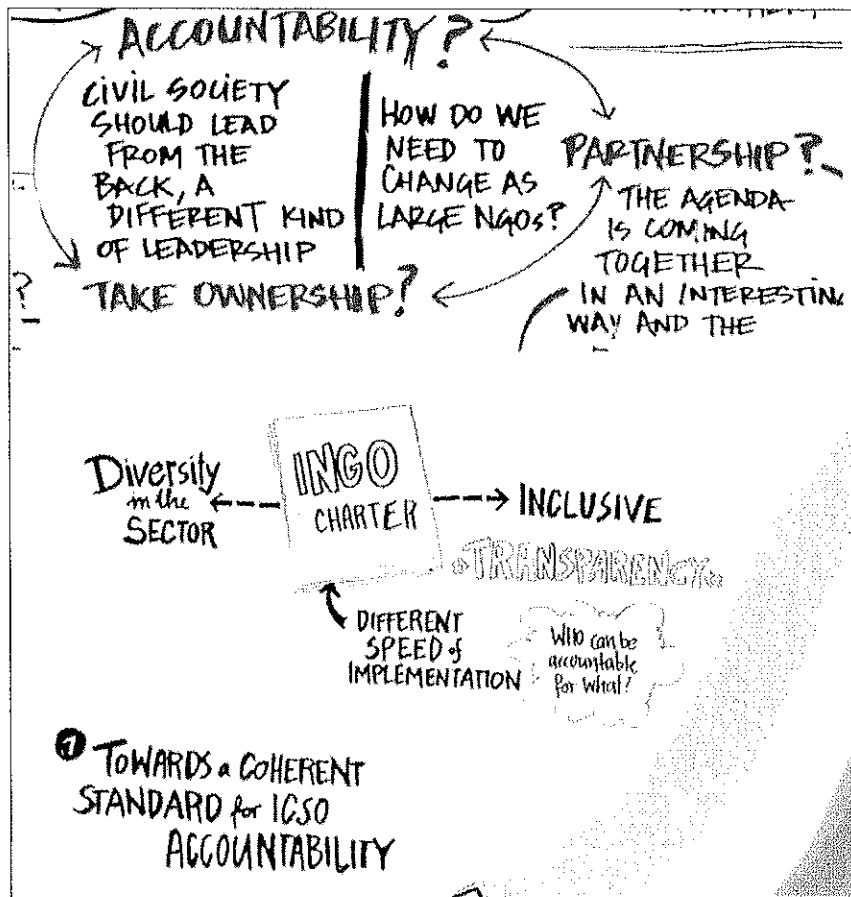
are working in practice. The GAP / Progress Tables at the end of each report underpin this view. The Panel also found however that many reporting organisations do not make full use of accountability as a cross-functional driving force for continuous quality improvements. All too often accountability sits in silos and the Charter report is not used to trigger cross functional

discussions about what the organisation wants to be held accountable against and what that means for budgeting, strategy, communications, fundraising, sustainability management etc. Members are encouraged to get accountability out of the defensive and use it actively to continuously drive and monitor organisational development.

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Report of the directors

For the year ended 31 December 2013



"The INGO Charter has been vital in establishing standards of accountability for the sector and providing Members with the capacity and skills to deliver accountability in their work. Islamic Relief Worldwide is therefore proud to support the work and values of the Charter, which resonate with Islamic Relief's own faith-based values of excellence, sincerity, and accountability in practice."
Mohamed Ashmawey,
CEO
Islamic Relief
Worldwide

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Charter Community of Practice

Annual Workshop: How to be effectively accountable for CSO advocacy work

The annual Charter workshop provided a very good opportunity for 22 peer experts from 16 Charter Member organisations to exchange views on how to best account for CSO advocacy work. While most CSOs have stepped up their advocacy work lately, they struggle with

how to effectively account for it. Against this background, presentations from 11 organisations, on the successes and failures they encountered while developing better accountability mechanisms, were particularly interesting.

The group agreed on a first draft for the key parameters of good accountability practice for advocacy work at the end of the workshop. Visit [our website](#) for further information and the outcome document.

Webinars

With generous pro bono support from CBM, the Charter introduced a series of webinars, allowing Charter Members to profit more systematically from the wealth of collective knowledge. In virtual sessions, each one and a half hours long, nine experts shared their best

insights on key issues of accountability such as: establishing an effective complaints handling mechanism; mastering the challenges and opportunities of information disclosure; and how to better embed accountability into an

organisation's DNA. Evaluations conducted in 2013 of the four webinars showed great appreciation for the opportunity to exchange in confidence how to best tackle common challenges with peer experts. The series will be continued in 2014.

See our webinar programme for 2013 and 2014 [here](#).

Peer Advice Groups

Differing from webinars which are virtual, one-off meetings with numerous participants, Peer Advice Groups offer smaller groups an opportunity to tackle issues in more depth and to continue their exchange over a longer period of time.

Currently we have Peer Advice Groups on the following topics:

- Anti-Corruption
- Complaints Handling Mechanism
- Governance
- Organisational Learning
- Programme Effectiveness



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For the year ended 31 December 2013

Charter Updates

IATI membership

To demonstrate and deepen its commitment to transparency, a necessary building block for accountability, the Charter Company Board decided to become a member of the International Aid Transparency Initiative (IATI) as of January 2014. This commits the Charter Company to promote the IATI standard and allows us to participate in its further developments to best meet CSO needs.



Website Re-launch

After intense work, and with generous pro bono support from World Vision, our website (www.ingoaccountabilitycharter.org) was re-launched in September. All content was revised, more pictures and quotes introduced and accessibility of information significantly improved. As a result we have noted a lot more traffic on the website and hope that the re-launch has improved the exchange of information among existing Members.

New Charter Coordinator

As of August 2013, Merle Rutz took over Åsa Månsson's tasks and responsibilities as Charter Coordinator. Merle has grown fast into her new role and Åsa is now in charge of fundraising for the International Civil Society Centre.

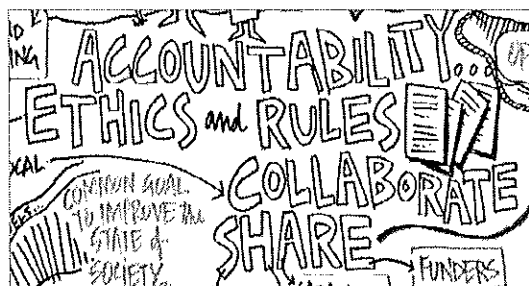


"Our demand for more accountability from governments and the corporate sector is credible only if we are prepared to hold ourselves accountable to high standards. Greenpeace strongly supports the INGO Accountability Charter due to its high accountability standards, comprehensiveness and global nature."

Kumi Naidoo
International Executive Director
Greenpeace International

"Accountability to all our stakeholders is a fundamental value for CBM. The INGO Charter challenges us to continuously review our standards and to think of accountability from many different aspects. Through this important tool for CBM to not only learn from our peers but to also challenge others in the sector to become inclusive of persons with disabilities."

Dave McComiskey
President and CEO
CBM International



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Report of the directors

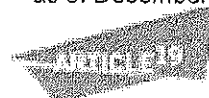
For the year ended 31 December 2013

Charter Members

as of December 2013

actonaid

AMNESTY
INTERNATIONAL



brac



Caritas
Internationalis

cbm
Together we can do more

CEE bankwatch
network



Cordaid

EARTHRIGHTS INTERNATIONAL
the power of law and the power of people in
defense of human rights and the environment

educo
Cooperación Educativa para la América

EUROPEAN
ENVIRONMENTAL
BUREAU

GREENPEACE

IRC
International Water and Sanitation Centre

ITeM
Instituto del Tercer Mundo



Oxfam



Sightsavers

SOS CHILDREN'S
VILLAGES
INTERNATIONAL

Terre des Hommes
International Federation

tft

TRANSPARENCY
INTERNATIONAL
the global coalition against corruption

World Vision



World YWCA

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Report of the directors

For the year ended 31 December 2013

Every member of the company undertakes to contribute such an amount as may be required (not exceeding £1) to the assets of the company if it should be wound up whilst he/she is a member, and to the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves.

The company is a not-for-profit organisation. In the event of dissolution of the company, its remaining assets shall be disposed of by the directors in ways that further the aims of the company.

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 judgments 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume 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 auditors are 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 auditors.

International NGO Charter of Accountability Limited

Report of the directors

For the year ended 31 December 2013

Auditors

Sayer Vincent were reappointed as the company's auditors during the year and have expressed their willingness to continue in that capacity.

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

Approved by the directors on 3 April 2014 and signed on their behalf by



Jeremy Hobbs

Independent auditors' report

To the members of

International NGO Charter of Accountability Limited

We have audited the financial statements of International NGO Charter of Accountability Limited for the year ended 31 December 2013 which comprise the income and expenditure account, the balance sheet and related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 auditors' 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.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement set out in the report of the directors, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. In addition, we read all the financial and non-financial information in the report of the directors to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on the financial statements

In our opinion the financial statements:

- give a true and fair view of the company's state of affairs as at 31 December 2013 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Independent auditors' report

To the members of

International NGO Charter of Accountability Limited

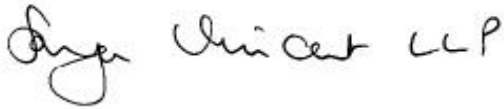
Opinion on other matters prescribed by the Companies Act 2006

In our opinion the information given in the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.



Catherine L Sayer Senior Statutory Auditor
for and on behalf of Sayer Vincent LLP, Statutory Auditors

SAYER VINCENT LLP

8 Angel Gate
City Road
LONDON
EC1V 2SJ

16 April 2014

International NGO Charter of Accountability Limited

Income and expenditure account

For the year ended 31 December 2013

	Note	2013 Total €	2012 Total €
Income			
Members' contributions		213,679	91,095
Workshop fees		<u>2,200</u>	<u>2,300</u>
		215,879	93,395
Expenditure			
Administrative expenses		<u>155,504</u>	<u>93,224</u>
Surplus for the year	2	60,375	171
Taxation	4	<u>-</u>	<u>-</u>
Net movements in funds for the year		60,375	171
Members' funds at the start of the year		<u>18,724</u>	<u>18,553</u>
Members' funds at the end of the year		<u><u>79,099</u></u>	<u><u>18,724</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than the net movement in funds for the year.

International NGO Charter of Accountability Limited

Balance sheet

31 December 2013

	Note	€	2013 €	2012 €
Current assets				
Debtors	5	100		-
Cash at bank and in hand		<u>85,283</u>		<u>25,226</u>
		85,383		25,226
 Creditors: amounts due within one year	6	<u>6,284</u>		<u>6,502</u>
 Net current assets			<u>79,099</u>	<u>18,724</u>
 Net assets			<u>79,099</u>	<u>18,724</u>
 Reserves				
Member's funds			<u>79,099</u>	<u>18,724</u>
 Total funds			<u>79,099</u>	<u>18,724</u>

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

Approved by the directors on 3 April 2014 and signed on their behalf by



Jeremy Hobbs

International NGO Charter of Accountability Limited

Notes to the financial statements

For the year ended 31 December 2013

1. Accounting policies

- a) The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Companies Act 2006.
- b) 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.
- c) Administrative expenses are recognised in the period in which they are incurred.
- d) Monetary assets and liabilities in foreign currencies are translated into Euros for 2012 and 2013 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.
- e) Liabilities are recognised as soon as there is a legal or constructive obligation committing the company to pay out resource.

2. Surplus for the year

This is stated after charging / crediting:

	2013 €	2012 €
Directors' remuneration	-	-
Directors' reimbursed expenses	-	-
Auditors' remuneration:		
▪ Audit	3,250	3,000
▪ Other services	2,379	2,426

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.

International NGO Charter of Accountability Limited

Notes to the financial statements

For the year ended 31 December 2013

5. Debtors

	2013	2012
	€	€
Members' contributions receivable	<u>100</u>	<u>-</u>
	<u>100</u>	<u>-</u>

6. Creditors: amounts due within one year

	2013	2012
	€	€
Accruals	<u>6,284</u>	<u>6,502</u>
	<u>6,284</u>	<u>6,502</u>

7. Related Party transactions

During the year, the company paid Berlin Civil Society Center €123,269 (2012: €81,422) for management and administrative services. The Berlin Civil Society Center took over the secretariat in July 2010. The Center is co-owned by several organisations, including the following members of the Charter: Amnesty International, CBM, Oxfam International, Plan International, Transparency International and World Vision International. There were no amounts outstanding at 31 December 2013.