

**International NGO Charter of Accountability
Limited**

Report and Financial Statements

31 December 2014

sayer vincent

auditors and advisors

International NGO Charter of Accountability Limited

Reference and administrative details

For the year ended 31 December 2014

Status	The organisation is a company limited by share capital, incorporated on 7 March 2008.
Company number	06527022
Registered office	Amnesty International International Secretariat 1 Easton Street London WC1X 0DW
Operational address	International Civil Society Centre gGmbH Agricolastraße 26 10555 Berlin Germany
Directors	Brendan Gormley Caroline Harper Janet Dalziell Clare Doube Markus Hesse Emmanuel Isch Miklos Marschall Janet Naumi Mawiyoo Rosa Inés Ospina Bettie van Straaten
Bankers	Commerzbank Friedrichstraße 62 10117 Berlin Germany
Auditors	Sayer Vincent LLP Chartered Accountants and Statutory Auditors Invicta House 108-114 Golden Lane London EC1Y 0TL

The directors present their report and the audited financial statements for the year ended 31 December 2014.

Charter Annual Report 2014

(Please find designed version with photos on the [Charter website](#))

Foreword by the Chair and the Executive Officer

We have witnessed a year of dynamic change. Our [Board](#) has been strengthened with two new independent Board members, Rosa Ines Ospina and Janet Naumi Mawiyoo, and three changes from our Members – Emmanuel Isch from World Vision, Miklos Marschall from Transparency International, and Clare Doube from Amnesty International. The whole Board has welcomed me, Brendan Gormley, as their new Chair.

We have published a major revision of our [accountability commitments](#) alongside simplified and more focused [reporting requirements](#) to drive continual improvement. Both documents are built on intense consultation with Charter Members and the [Independent Review Panel](#)'s solid experience in assessing [Charter Member reports](#).

The ongoing challenges we face are to globalise yet simplify CSO accountability and to communicate the robust way we hold ourselves to account more effectively. Against this background, the Board has decided to invest our own resources in pressing ahead with the [Global Standard Project](#). It has successfully brought the Charter and eight CSO networks, representing 1,500 CSOs across the world, together at two partner meetings in Berlin and Paris. This has already increased mutual support and enabled the definition of core components for a potential 'Global Standard for Core CSO Accountability'.

Furthermore, we have commissioned the drafting of a Charter communication strategy. This is currently being discussed with our Members to establish the resources and skills available for putting it into practice. This is closely connected to our 2015 review of strategic goals, which aim to ensure that we are meeting the changing needs of our Members while also playing a leadership role in CSO accountability. We anticipate that this effort will also see new Members joining the Charter from a wider range of CSOs, including those exploring the potential of digital approaches.

We look forward to an exciting new year!

Brendan Gormley
Board Chair

Karenina Schröder
Executive Officer

Charter Highlights 2014

Establishment of a global network of CSO accountability organisations

The [Global Standard for CSO Accountability](#) project gained significant momentum in 2014. Financed by Charter reserves, representatives of nine CSO accountability networks from Africa, Asia, Australia, Europe, North and South America came together for two face-to-face meetings in Berlin and Paris. They succeeded in establishing clarity and consensus on the broad format, content and process for collectively developing a global reference standard for CSO accountability. [PricewaterhouseCoopers](#) backed the project with substantial pro bono support, delivering a systematic mapping of the gaps and overlaps between all nine standards plus the [Istanbul Principles](#) and the [Core Humanitarian Standard](#). As a result, a significant overlap in the codes currently used was identified, albeit in different referencing systems and languages, but sufficient in scope to warrant work on a collective standard.

Project Partners:

- [Australian Council for International Development \(ACFID\)](#)
- [Cooperation Committee for Cambodia \(CCC\)](#)
- [INGO Accountability Charter, Europe](#)
- [InterAction, USA](#)
- [Philippine Council for NGO Certification \(PCNC\)](#)
- [NGO Quality Assurance Certification Mechanism \(QuAM\), Uganda](#)
- [Rendir Cuentas, Latin America](#)
- [Viwango, Kenya](#)
- [Voluntary Action Network India \(VANI\)](#)

“In the quest for further improved internal accountability and transparency methods and mechanisms this project will provide a very beneficial opportunity to strengthen our current voluntary code and the accountability of numerous voluntary development organisations active in the remotest locations of India.” Harsh Jaitli, Chief Executive Officer, VANI (India)

Strengthened Accountability Commitments

In spring 2014 [the Charter’s ten commitments](#) to accountability were fully revised in active consultation with its Members. The current format is more aspirational, written in simple English and supported by concrete guidelines for their implementation. Fundamentally based on the respect for human rights and active stakeholder participation in all stages of CSO work, the Charter standard is complemented by commitments to independence, transparency, good governance and professional management, as well as to inclusion, environmental responsibility, ethical fundraising and responsible advocacy. Coming to a collective agreement on these 10 commitments has further strengthened the Charter network in its collective endeavour to deliver on the highest standards.

1. Respect for Human Rights
2. Independence
3. Transparency
4. Good Governance
5. Responsible Advocacy
6. Participation
7. Diversity/Inclusion
8. Environmental Responsibility
9. Ethical Fundraising
10. Professional Management

Improved Reporting Requirements to drive organisational change

[Charter Members](#) report annually on their compliance to the Charter accountability commitments. While these reports used to follow the [Global Reporting Initiative \(GRI\)](#) template focused on the transparency of data, newly developed reporting requirements now focus on quality and evidence of good accountability practice. The [Charter](#)

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[Reporting Requirements](#) were developed in 2014 by the Independent Review Panel, a body of respected accountability experts from Asia, Africa, Australia and Europe, who externally assess Charter Member reports. Based on their substantial experience, they devised a set of guiding questions under each GRI heading to ensure reporting organisations place more emphasis on the most relevant issues and provide evidence that processes are working well in practice. Feedback from Members who have already used the new reporting requirements is very positive, especially regarding its improved accessibility, clarity and focus on evidence.

New: Charter communication strategy

In 2014 the Charter commissioned the drafting of a communication strategy to ensure our accountability commitments and performance are better known to the relevant public. Key messages include:

- The Charter is the only global, comprehensive, cross-sector accountability code signed by most global NGOs with a particularly strong compliance mechanism.
- Members can be trusted as vigorously and responsibly self-regulating.
- We are accountable to *all* stakeholders and in particular beneficiaries.
- Our accountability is based on striving for excellence.

Full implementation of the communication strategy will depend heavily on Charter Members' support. It is conceived in a way that gives Charter Members, senior management and communication staff a significant role in advancing our messages. If we join forces, we can maintain a strong brand.

Governance

Strengthening of the Board's independence and global outlook

The [Charter Board](#) has already started to profit substantially from the perspectives of two strong new members from the Global South: Rosa Inés Ospina (Co-Director of Rendir Cuentas and National Director of Red de ONG por la Transparencia) and Janet Naumi Mawiyoo (CEO of the Kenya Community Development Foundation and Chair of Viwango).

The Charter Board's expertise has been further enriched by new representatives from our current Members: Miklos Marschall (Deputy Managing Director, Transparency International, Emmanuel Isch (Partnership Leader for PAIR Group, World Vision International), and Clare Doube (Director of Strategy and Evaluation, Amnesty International).

Jeremy Hobbs stepped down as Board Chair of the INGO Accountability Charter after six very successful years, in which he turned the Charter into *the* widely accepted framework for accountability among the largest global CSOs. In April 2014 Brendan Gormley was elected new Board Chair, having served as CEO of the Disaster Emergency Committee for the previous ten years.

Overall, the Board now has a richer set of expertise; it is more independent of our Members and includes more Southern perspectives, while continuing to be driven by Charter Member senior staff representatives.

New members on the Independent Review Panel

The Charter's [Independent Review Panel](#) is the key element for ensuring accountability commitments are adhered to and rigorously assessed externally. This adds substantial strength to the Charter's credibility. After a three-year term, **Richard Manning** and **Wambui Kimathi** stepped down from this Panel in 2014 and the Charter Board expressed their thanks and gratitude for their significant and very insightful contributions. Brendan Gormley, our new Board Chair also previously served on the Panel, but stepped down when standing for Board election. To ensure continuity in the high quality of the Panel's work, we managed to secure the following respected experts to serve as Panel members for the coming three years:

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- **Michael Roeskau** (previously Council of Europe Development Bank)
- **Saroeun Soeung** (Executive Director of the Cooperation Committee for Cambodia)
- **John Clark** (Chair of the international anti-corruption NGO, Partnership for Transparency Fund; Board member of the European Center for Not-for-profit Law).
- **Jane Kiragu** (human rights lawyer and an Advocate of the High Court of Kenya)
- **Rhonda Chapman** (a former Director of Development Practice and Membership at the Australian Council for International Development).
- **Louise James** (Global Programmes Director for Accenture Development Partnerships, a not-for-profit consulting group).

We very much look forward to working with our new Panel members, who will further advance Charter compliance as a tool to drive organisational development.

Finance

In 2014 the healthy financial situation of the Charter continued. Income from membership fees fully covered the work of the Charter Secretariat, the Board and the Independent Review Panel. It also paid for most of the additionally budgeted 50,000 € to kick start the strategically relevant Global Standard project. Despite this extra project (not envisaged in the original 2014 budget) we finished the year with a slight surplus.

This is only possible because the Charter Secretariat works very efficiently with less than three full-time employees and much time donated to the Charter pro bono by the Board, the Independent Review Panel, Charter Members and other donors. In 2015 we will continue this cautious financial approach, while also actively seeking extra donations to increase the scope of our work.

⇒ Please find exact figures and more details in the auditor's assessment and financial report.

Charter Member Activities 2014

Improved results of Charter Member reports

When reviewing [Charter Member reports](#) in 2014, the [Independent Review Panel](#) was impressed by the high degree of institutional commitment to accountability and some very good accountability practices. Nevertheless, the Panel highlighted three areas of concern:

- (i) Lack of clarity on how accountability shapes management decision-making and strategy.
- (ii) Insufficient evidence that accountability policies work well in practice.
- (iii) A lack of focus with regard to development plans.

It is the key aim of the INGO Accountability Charter to support continuous organisational improvements. For this reason, we revised the currently used *GAP Analysis Table* and turned it into the more focused and progress-oriented *Improvement Analysis*. You can view an example of this [here](#). Furthermore, organisations who have reached a very high level of accountability are now allowed to report every two years in full, while concentrating on key improvement areas only in their brief interim reports.

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Annual Workshop

This year's Charter Members' workshop on "How to establish a globally consistent accountability culture and practices in international CSOs?" hosted 26 participants in ActionAid UK's premises in London. Thoughtful and highly engaging presentations were held by ActionAid, BRAC, Greenpeace, Islamic Relief, Oxfam, World Vision and others. Participants welcomed the chance to exchange and network with expert peers and were positively surprised to find that organisations had separately been working on very similar models. Representatives from non-member organisations such as Christian Aid, Concern Worldwide, VSO and WWF also attended the workshop. Key [outcomes](#) can be found on the Charter website. Among other things, participants agreed that strong, collective accountability practice needs (i) a shared agenda around common goals, (ii) opportunities to co-create good solutions, and (iii) more accessible and engaging communication.

Webinars

In 2014, the Charter conducted a series of webinars, allowing Charter Members to profit more systematically from the wealth of collective knowledge and expertise. In virtual sessions, nine experts shared their best insights on crucial topics, such as successfully confining the risk of corruption and fraud (February), handling inclusion and non-discrimination policies (May), effective stakeholder engagement (September) and efficiently aligning IATI and Charter membership (December). For [outcomes](#) including practical links to other documents and tools on the issues above, please see the Charter's website.

Peer Advice Group

As a consequence of our webinar in September, a new [Peer Advice Group](#) focusing on Effective Children's Engagement was established. The group has just started and all interested parties are welcome to join.

Outlook 2015

Charter Strategy beyond 2015

The world around us is changing rapidly and we need to adapt to stay relevant. This is why we will revise our strategic objectives in early 2015. An online survey conducted among Charter Members at the end of 2014 highlighted the following four key issues to address:

- Increase the Charter's relevance at the regional and national level of global CSO's as they devolve power to the Global South.
- Explore accountability formats that embrace the technological possibilities of in-time, two-way communication in an instantaneously, globally connected world.
- Address suitable relationships with other increasingly relevant actors in the field like social entrepreneurs, virtual organisations, philanthropists and businesses.
- Improve recognition of Charter membership among donors.

Overall, the survey also showed great support for the Charter in its current format. Members particularly felt that it was an extremely valuable tool to systematically reflect, improve and document the multiple accountabilities of global civil society organisations. It is our ambition in 2015 and beyond to build on this solid asset base and to develop it further in order to seize new opportunities.

The Global Standard

Provided the Charter secures external funding, the implementation of the Global Standard project will be one of the Charter's top priorities in 2015 and beyond. All nine accountability networks will systematically cooperate over the course of three years to exchange expertise, develop a network of trust, and agree on core areas and implementation indicators for CSO accountability. The results of this endeavour will be recorded in a commonly agreed global

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reference standard for CSO accountability. Consultations and capacity building with CSO constituencies from the nine network partners will form an important part of this project. Ultimately, systematic collaboration between the networks, representing nearly 1,500 CSOs across the world, will not only improve the quality of their work, but will also create the collective basis for a strong civil society voice to engage with the public.

Acknowledgments

The Charter has received a lot of valuable support in 2014 and wishes to express its deepest gratitude to:

- Amnesty International Secretariat for hosting our Annual General Meeting in April
- ActionAid Secretariat for hosting our Annual Members' Workshop in September
- Action Contre La Faim Secretariat for hosting our Global Standard Meeting in October
- PricewaterhouseCoopers for pro bono support to the Global Standard Project
- CBM for providing the technical support and virtual platform to conduct our webinars
- World Vision International for supporting us with website expertise
- ADRA International for a generous unconditional donation
- Our sincerest thanks also go to Members of the Independent Review Panel and the Charter Board for their proactive engagement with the Charter

Board Directors

Brendan Gormley, Chair

Caroline Harper, Vice Chair, CEO Sightsavers International

Markus Hesse, Treasurer, Managing Partner direct impact group

Janet Dalziell, Director of Global Development, Greenpeace International

Bettie van Straaten, CFO/Director: Operations, CIVICUS

Clare Doube, Director of Strategy and Evaluation, Amnesty International

Rosa Inés Ospina, Co-Director of Rendir Cuentas and National Director of Red de ONG por la Transparencia

Janet Naumi Mawiyoo, CEO of the Kenya Community Development Foundation (KCDF) and Chair of Viwango

Miklos Marschall, Deputy Managing Director, Transparency International

Emmanuel Isch, Partnership Leader for PAIR Group, World Vision International

Independent Review Panel

Richard Manning, previously Chair of OECD's Development Assistance Committee (DAC) – *until May 2014*

Wambui Kimathi, County Secretary and Senior Advisor for East Africa at the Institute for Human Rights and Business

Louise James, Global Programmes Director for Accenture Development Partnerships

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

Jane Kiragu, human rights lawyer and Advocate of the High Court of Kenya and Managing Director of Satima Consultants Ltd.

Michael Roeskau, recently retired from the Council of Europe Development Bank in Paris

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

John Clark, 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.

Charter Secretariat

Karenina Schröder, Executive Officer

Merle Rutz, Coordinator

Kameliya Tomova, Programme Assistant

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Charter Company Secretary

Ben Anstey

Assistant Legal Counsel, Amnesty International

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 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.

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Report of the directors

For the year ended 31 December 2014

Auditors

Sayer Vincent LLP were re-appointed as the company's auditors 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 9 April 2015 and signed on their behalf by

Brendan Gormley

A handwritten signature in black ink, appearing to be 'Brendan Gormley', written in a cursive style.

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 2014 which comprise the income and expenditure account, balance sheet and the 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 statement of directors' responsibilities 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. 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 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. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- Give a true and fair view of the state of the company's affairs as at 31 December 2014 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.

Opinion on other matter prescribed by the Companies Act 2006

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

Independent auditors' report

To the members of

International NGO Charter of Accountability Limited

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; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the report of the directors' and take advantage of the small companies' exemption from the requirement to prepare a strategic report.

A handwritten signature in black ink, appearing to read 'Sayer Vincent LLP', written over the printed name of the auditor.

Jonathan Orchard (Senior statutory auditor)

24 April 2015

for and on behalf of Sayer Vincent LLP, Statutory Auditors

Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

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Income and expenditure account

For the year ended 31 December 2014

	Note	2014 Total €	2013 Total €
Income			
Members' contributions		221,010	213,679
Workshop fees		4,350	2,200
Donations		3,662	-
Total Income		229,022	215,879
Expenditure			
Administrative expenses		225,290	155,504
Surplus for the year	2	3,732	60,375
Taxation	4	-	-
Net movement in funds for the year		3,732	60,375
Members' funds at the start of the year		79,099	18,724
Members' funds at the end of the year		82,831	79,099

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.

Balance sheet

As at 31 December 2014

	Note	€	2014 €	2013 €
Current assets				
Debtors	5	300		100
Cash at bank and in hand		<u>89,387</u>		<u>85,283</u>
		89,687		85,383
 Creditors: amounts due within one year	 6	 <u>6,856</u>		 <u>6,284</u>
Net current assets			<u>82,831</u>	<u>79,099</u>
Net assets			<u><u>82,831</u></u>	<u><u>79,099</u></u>
 Reserves				
Member's funds			<u>82,831</u>	<u>79,099</u>
Total funds			<u><u>82,831</u></u>	<u><u>79,099</u></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 9 April 2015 and signed on their behalf by

Brendan Gormley



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Notes to the financial statements

For the year ended 31 December 2014

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 2013 and 2014 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:

	2014 €	2013 €
Directors' remuneration	-	-
Directors' expenses	3,325	-
Auditors' remuneration:		
▪ Audit	4,000	3,900
▪ Other services	1,750	1,700
	<u>1,750</u>	<u>1,700</u>

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.

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Notes to the financial statements

For the year ended 31 December 2014

5. Debtors

	2014 €	2013 €
Members' contributions receivable	<u>300</u>	<u>100</u>
	<u><u>300</u></u>	<u><u>100</u></u>

6. Creditors: amounts due within one year

	2014 €	2013 €
Accruals	<u>6,856</u>	<u>6,284</u>
	<u><u>6,856</u></u>	<u><u>6,284</u></u>

7. Related Party transactions

During the year, the company paid the International Civil Society Centre (formerly the Berlin Civil Society Center) €158,516 (2013: €123,269) for management and administrative services. The increase in cost is due to additional work required for the new and large Global Standard project that started in 2014.

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 2014 (2013: nil).