

# ACCOUNTABLE NOW

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ANNUAL REPORT 2019



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# CLOSING THE YEAR AND LOOKING AHEAD

At Accountable Now we work with our members and other civil society organisations around the world to help them become more open, transparent and responsive to the people they work for and with. In a context where the climate crisis, perpetual inequality, shrinking civic space and the continuous rise of populism and right-wing governments are pressing agendas for CSOs, it would seem like focusing time and resources on accountability is not a priority. But we need accountability now more than ever: creating strong resilient civil society organisations is the only way we are going to tackle these problems and accountability is a tool that helps us do this.

In 2019 we continued to learn from the Resilient Roots pilot organisations who taught us that a more dynamic approach to accountability not only increases organisations' engagement with their primary constituents but it also has the potential of transforming the organisation by putting people at the core of decision-making processes and in some cases, in the driver's seat. Over the year we saw that rolling out effective accountability mechanisms can be arduous and time-consuming but it is nonetheless an invaluable process that brings organisations closer to the people who are impacted by their work. With this stronger engagement, organisations also began to feel more resilient to external attacks.

2019 was also the year where we began to work on engaging and unleashing the power of youth so that they can have a stronger voice and craft their future and not just simply be observers to change. To do this, we joined seven other CSOs in the Development Alternative initiative. As a consortium, we have committed to being fully accountable not only to young people but to every person involved and impacted by the initiative - internally and externally, thus applying dynamic accountability across the whole programme. As we pilot the project we are learning how development can be done differently so as to include youth in decision-making processes. This project has the potential of giving us the evidence we need to show that dynamic accountability should be embedded in every aspect of a development project, from the planning all the way to the execution for it to be successful and most importantly sustainable.

Lastly, over the past year we have observed how different types of organisations working around the world are eager to become more accountable. Either by working on their code of conduct, carrying out a self-assessment accountability exercise or even by making the decision to join Accountable Now. Since 2019, the amount of requests we received to provide support to organisations has increased significantly and it would seem like this trend will continue. CSOs have realized that to be able to continue operating, unfortunately, they need to prove their legitimacy. In addition, they have also realized that reporting is not enough. They need to implement a different type of accountability that allows them to engage more with the people they work for and with and also with other stakeholders, like their staff.

We can enter the new year with confidence in knowing that accountability is beginning to no longer be seen as a simple tick-box exercise. As we and others are demonstrating the possibilities that come with inclusive and investigative approaches to accountability, we have much to gain by collaborating and working more closely with organisations and networks that are also shaping and promoting new accountability practices. For this reason, this will be one of our primary goals during the next year.

Taking all this into consideration, during 2020 we are going to focus on providing support to CSOs so that they become better at engaging with their stakeholders. This is a key component of a dynamic approach to accountability and it is one of the areas where we have identified support being most needed. Peer exchanges, ad hoc support and workshops and other learning mechanisms will be carried out during this year with the hope that CSOs strengthen their ties with their constituents and thus are best placed to resist attacks and continue to carry out their essential work.

***Colm Ó Cuanacháin, Chair of the Board &  
Rocio Moreno Lopez, Executive Director***



## BEYOND 2018 STRATEGY: TWO YEARS ON

In order to be effective and enhance people's trust, CSOs need to mainstream an accountability approach that is more dynamic. This dynamic approach continues to promote openness and transparency but it also encourages organisations to have a more proactive, feedback-driven approach where their stakeholders – people, donors, staff, among others – have an active role in shaping the organisation's policies and the activities they undertake and that have an impact on people's lives.

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***IT IS THROUGH DYNAMIC ACCOUNTABILITY  
THAT ORGANISATIONS WILL STRENGTHEN THEIR  
DAY-TO-DAY OPERATIONS AND ACHIEVE GREATER  
IMPACT.***

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Having worked with our Beyond 2018 strategy for two years it is safe to say that we are seeing great progress in our member's accountability practices. Without the time and resources that our Member's give, not only to our reporting framework but also to our learning opportunities, we would not have the vibrant and interested accountability community in the sector that we see today. In 2019 we continued to evolve our knowledge and understanding of CSO accountability as we strived to fulfil our three main goals:

**Goal 1:** Encouraging the adoption of Dynamic Accountability practices to enhance trust

**Goal 2:** Promote a culture of Dynamic Accountability

**Goal 3:** Foster international exchange on accountability tools and practices to enhance knowledge



## 2019 HIGHLIGHTS

### ANNUAL GENERAL MEETING

Our 2019 AGM was a little different than previous years. We extended the length of this event to two days, using the first as a chance to dive into sessions and presentations by partners and Members.

We had eight presentations, breakout sessions and side sessions covering topics such as feedback and complaints, digital accountability, environmental accountability and how to embed Dynamic Accountability into your organisation.

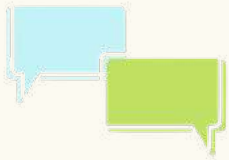
Hosted by Amnesty International in London, we gathered our members, civil society practitioners and accountability enthusiasts together for two days of learning and updates on accountability innovations from across the sector.

**2** DAY EVENT

**8** BREAKOUT SESSIONS

**30** ORGANISATIONS

## FEEDBACK & COMPLAINTS



Accountable Now, Amnesty International, CBM, Educo, Restless Development and World Vision presented the progress made within our Peer Advice group on feedback and complaints mechanisms.

We compiled our learnings from this PAG into 12 steps that you can use to create your own great feedback & complaints mechanism!

## IMPACT



Social Value International gave participants the opportunity to explore social value and impact, challenges faced in the CSO sector, and what to think about when measuring impact. The focus was on impact beyond the financial, looking at the effects of our work on communities and the environment.

## ACCOUNTABILITY COMMITMENT 3: HEALTHY PLANET



Greenpeace led a discussion on our third accountability commitment, **Healthy Planet**. Together we explored why this commitment tends not to be prioritised by CSOs as much as other issues (such as gender or safeguarding) and discussed what CSOs' environmental policies should ideally include.

## DIGITAL ACCOUNTABILITY



Accenture Development Partnerships spoke to us about digital accountability and how well the civil society sector is equipped to keep up with the fourth industrial revolution. They shared some key principles for digital responsibility and provided examples of how CSOs are using social media and technologies such as blockchain to increase their reach and impact. In groups we brainstormed opportunities, risks, and best practices.

## DID WE ACT UPON OUR FEEDBACK FROM OUR 2018 AGM?

After hearing that we needed more challenging voices and diversity, our 2019 AGM was more gender equal. However, we are continuing to make efforts on improving the diversity of challenging voices in the room.

We also tried to increase the interactivity during sessions with smaller groups for presentations and side sessions.

## FEEDBACK FROM OUR 2019 AGM

It was too rushed with too many presentations and very few discussions.

**We will ensure more time dedicated to single sessions to allow for deeper discussions.** hearing more voices in the room

Better thread facilitator - someone connecting dots and summarising themes, etc.

**We will have one person acting as MC/facilitator to connect dots between sessions**

To respond to the feedback we received last year that we should improve the way working group results are compiled, this year there were less working groups and more presentations and we summarised all sessions for participants into 1-pagers

Better management about the voices that were heard and how much time they had to speak.

**We will instruct presenters to better manage the voices in the room and draw in participants who are more quiet**



## SPARKING CONVERSATIONS ON THE POWER-SHIFT: ANNUAL WORKSHOP

**Our Annual Workshop 2019 focused on the topic “Preparing for a power-shift towards people and communities we work for and with: exploring new ways of working in the donor-grantee relationship”.**

**Over 30 local CSOs and international NGOs and donors gathered for two days to assess and find solutions for the challenges that our sector is facing to transform status quo power dynamics, so that advancing development is less top-heavy and more people-driven.**



As concerted efforts are undertaken to gradually acknowledge the importance and need for a power-shift, some donors have implemented new processes and approaches that are more flexible and give room for CSOs to adapt their projects and thus involve the people who are impacted by their work.

### AT THE SAME TIME...

CSOs have also started to change their accountability practices so they are not simply top-down. Yet despite this, grantees and donors too often work in parallel instead of in a partnership. We need to begin by working on adjusting some of the existing power dynamics between donors and grantees.



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**SPACES FOR CO-CREATION BETWEEN DONORS  
AND GRANTEES ARE MORE COMMON BUT POWER  
IMBALANCES CONTINUE TO PERMEATE OUR  
SECTOR.**

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In line with this, the main goal of our workshop was to identify concrete solutions to strengthen the relationship and collaboration between donors and grantees.

Together we assessed the context as participants currently experience it to develop problem trees which would be the basis upon which solutions to the lack of power shift would be found.

Working collaboratively, participants transformed the issues that they identified into actionable solutions that they can start implementing in their own organisations and sectors.

The outcome document for the Annual Workshop can be found [here](#).

[READ THE OUTCOME DOCUMENT](#)

8 DONORS

15 ICSOs

8 CSOs



## OUR INITIATIVES

### THE GLOBAL STANDARD

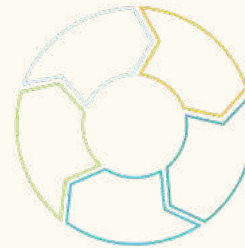
**Accountable Now continues to host The Global Standard for CSO Accountability: an initiative of nine civil society accountability networks from around the world aiming to strengthen the effectiveness of CSOs worldwide by devising a collective standard on CSO Accountability.**

**As Secretariat, we are working closely with Partners to advance the project into a fully-fledged community of civil society networks that promote Dynamic Accountability. With the closing of the first phase of the project, much effort was put in to ensure the continuation of the Global Standard through the end of 2019.**



### STRENGTHENING THE PARTNERSHIP:

As the Global Standard entered its second phase, we brought together all Project Partners for a face-to-face meeting to discuss the new direction the Global Standard should take over 2019 and 2020.



Co-creation is a key theme for the second phase and accountability is embedded in how the initiative functions: throughout mid-2019, we carried out internal self-assessments on the Executive Committee and partnership to identify weaknesses and areas of improvement. As a result, a new structure for the Executive Committee was rolled out, aiming to enhance trust, transparency and mechanisms for communications. The goal of the new Executive Committee is to ensure that everybody is well supported within the Partnership.

## DEVELOPING DYNAMIC ACCOUNTABILITY

To further explore and codify the concept of accountability that we promote, Accountable Now developed an applied research paper on Dynamic Accountability.

This contributed to making the Global Standard conceptually stronger and has helped guide the work of Accountable Now and other organisations who wish to advance this approach to accountability. It is a working document which will be revisited periodically to make sure that the rhetoric is in line with the practical aspects and that it is useful not only for practitioners but also for donors.

[READ THE RESEARCH PAPER](#)

## CREATING A COMMUNITY OF PRACTICE

In collaboration with Civicus, Restless Development, Keystone Accountability and the Global Standard Partners, we organized a side event at International Civil Society Week with the purpose of exploring appetite to create a community of practice on dynamic accountability. Acknowledging that many organisations are working on CSO accountability and are moving away from a compliance, tick box approach, we wanted to create a space so that we could share, learn and improve the vision we have on Dynamic Accountability.

In order to advance the progress on the Community of Practice, a consultation process has been carried out to validate its objectives, content and purpose. The draft governance structure for the CoP has been redesigned taking into consideration organisations inputs and a launch of the CoP was announced for early 2020.



## OUR PROJECTS

### RESILIENT ROOTS

**Coordinated by CIVICUS and funded by the Ford Foundation with support provided by Keystone Accountability and Accountable Now, the Resilient Roots initiative tests whether organisations who are more accountable and responsive to their roots - namely, their primary constituents - are more resilient against external threats.**

Accountable Now worked throughout 2019 with the consortium and 14 CSOs from around the world to help them design and rollout year-long accountability pilot projects. We created mechanisms and tools for ongoing peer-learning between the pilot projects to help address challenges and provide advice. Accountable Now's role particularly centred around documenting, learning and facilitating a community of practice.

Throughout early 2019 we organised and supported targeted peer advice calls with the purpose of exploring common challenges and finding solutions. We also documented experiences through blog posts, facilitating peer to peer learning sessions between pilot organisations and also identifying and sharing useful resources so that organisations can solve challenges they might be facing when trying to close the feedback loop. To keep the conversation flowing, all organisations were connected via an online platform where they exchanged information on their progress and challenges.

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**RESILIENCE IMPLIES THE CAPACITY OF AN ORGANISATION TO ABSORB SHOCKS AND EFFECTIVELY RESPOND TO THREATS, IN ORDER TO CONTINUE ADVANCING THEIR GOALS AND ULTIMATELY SAFEGUARDING ITS VERY EXISTENCE.**

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## DEVELOPMENT ALTERNATIVE

**A new and exciting project, the Development Alternative, has kicked off with a programme that is designing solutions to bridge the imbalance of power between the people, organisations and decision makers involved in development work.**

**The Development Alternative consortium has been building a model for change in partnership with young people, southern CSOs and development partners with the aim to build a fully tested model that can be replicated at scale and applied to big development challenges, whether tackling maternal and child deaths, responding to the impact of rapid urbanisation across the African continent or ensuring all young women and girls can access an education.**

**The Development Alternative co-creation phase ended in May 2019. We were awarded a cost-extension which allowed the Consortia to continue preparing for the Inception Phase. The project was formally signed in July and it will run for just over 3 years.**

At Accountable Now we are looking forward to bringing our expertise on Dynamic Accountability to the table. With our wide network of ICsOs and involvement in projects with local CSOs we will be providing the project a means to access and work together with organisations from around the world and begin to do development differently.

The consortium has started to practice Dynamic Accountability throughout the programme, the implementation plan and the way we work as a consortium, which has contributed to laying down the foundations to increase these efforts during the implementation phase.

We have brought in our experience from Resilient Roots and our members to identify how we can innovate in spaces around accountability to truly add value to what has been done before and bring this agenda to the next level.



DEVELOPMENT  
ALTERNATIVE



## 2020 LEARNING ACTIVITIES

### WEBINARS



Our accountability commitments are at the core of what we regard as good practice in CSO accountability and form the value basis of **Accountable Now**. Wherever we operate, we seek to ensure that the high standards which we demand of others are also respected in our own organisations. In this 2019 webinar series we have linked up with members and non-members to showcase good practice examples of how organisations translate these commitments into actions. Until now, we have held the following webinars:

In our 2019 webinar series we linked up with members and non-members to showcase good practice examples of how organisations translate these commitments into actions.

#### JUSTICE & EQUALITY WITH ALL OUT AND THE GLOBAL STANDARD

We explain how our 1st commitment encourages our Members to uphold their duty to people, especially those most marginalised, as well as the responsibility to address injustice, exclusion, inequality and violence. For this purpose we invited the LGBT+ rights organisation All Out who shared with us how they stay true to their commitment to “Justice and Equality” in their advocacy work with local partners.

[WATCH THE WEBINAR HERE](#)

#### GENDER & EQUALITY WITH ARTICLE 19 & FAIRSHARE

With this webinar, we gave an insight into Article 19’s Mx Method with a presentation by Judy Taing, Head of Gender & Sexuality. Helene Wolf, Chair of FAIR SHARE, presented this newly founded organisation which calls

on all CSOs to match the percentage of women in their staff in all their diversity with the percentage of women in their leadership.

[WATCH THE WEBINAR HERE](#)

## DYNAMIC ACCOUNTABILITY & LANGUAGE WITH ANGELA CRACK

NGOs work in a highly multilingual and multicultural environment. There are serious practical challenges in making Dynamic Accountability a reality when NGOs and their stakeholders do not speak a common language, or share a cultural frame of reference.

Drs Angela Crack and Wine Tesseur explored these issues based upon a major three-year research project involving dozens of NGOs in international development. They discussed communication problems often experienced between NGOs and local communities, and considered how these have a negative impact on building relations of trust.

[WATCH THE WEBINAR HERE](#)

## HOW TO EMPOWER YOUR STAFF & VOLUNTEERS

Together with TECHO and Rendir Cuentas, we took a closer look at Accountable Now's ninth accountability commitment: Empowered & effective staff and volunteers, which encourages CSOs to invest in staff and volunteers

to develop their full potential and achieve our goals.

We gave an exclusive insight into TECHO's practices to engage and be accountable to their staff and volunteers with a presentation by Mar Botero, Sub Team Director.

[WATCH THE WEBINAR HERE](#)

## HOW CSOS CAN BECOME ACCOUNTABLE TO THE ENVIRONMENT

If civil society organisations (CSOs) are to sustainably and effectively achieve their goals, accountability needs to go beyond people and organisations to include the planet and natural environment upon which we fully rely.

But what does accountability towards the environment look like for a civil society organisation? How can a CSO begin its journey towards protecting the environment? To answer these questions, in this webinar, with MIO-ECS-DE, we took a step back and got down to the basics by giving tips on how to improve existing environmental policies, as well as guide participants to understand how they can begin constructing new environmental policies for their organisation.

[WATCH THE WEBINAR HERE](#)

## PEER ADVICE GROUP ON COMPLAINTS & FEEDBACK MECHANISMS

Receiving feedback from stakeholders and turning this process into a meaningful conversation is at the heart of every Accountable Now member's work. However, putting theory into practice can be difficult and confronts implementers with many expected but also unforeseen challenges.

For this reason, we launched a 100-day PAG challenge where we are creating a space for members to address this collectively. This was launched in December 2018 and culminated in the AGM in May 2019.

The aim of the group was to create a space for sharing experience and best practice on setting up and managing feedback and complaints mechanisms. Discussions generated ideas for making existing feedback mechanisms more effective, and deal with issues for consideration when setting up new feedback mechanisms.

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*HAVING A COMPLAINTS MECHANISM IS A MINIMUM REQUIREMENT FOR ACCOUNTABLE NOW'S MEMBERS AND RECEIVING FEEDBACK SHOULD BE AT THE HEART OF EVERY MEMBER'S WORK. YET WE ARE STILL OBSERVING THAT SEVERAL MEMBERS' MECHANISMS HAVE ROOM FOR IMPROVEMENT.*

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[CHECK OUT OUR 12 STEPS TOWARDS A GREAT FEEDBACK & COMPLAINTS MECHANISM BLOG](#)





## REPORTING

**Accountable Now Members are required to report annually against the 12 Accountability Commitments. A comprehensive reporting framework allows us to assess if these promises are being delivered and an independent review mechanism ensures integrity and credibility.**

During 2017 Accountable Now adopted a new reporting framework and 2019 saw the majority members use these new questions in their reporting rounds. With members giving feedback on their experience with the new framework, together the Independent Review Panel and Secretariat discussed improvements and changes that needed to be made to make the reporting experience as streamlined for members as possible.

Our member's accountability reports now place clearer emphasis upon safeguarding processes, have a stronger link to Dynamic Accountability and strengthen the involvement of CEO's in the reporting process.

### GOOD PRACTICES

During the review process we collect a variety of good practices from our members which demonstrate the improvements and innovations being made to improve accountability practices across the sector.



**Eight members had good practices extracted from their accountability reports reviewed in 2019. Check them out in our [Good Practice Library!](#)**



## OUTREACH & COLLABORATION

**Throughout 2018, Accountable Now attended a variety of events and meetings: forming new and stronger relationships with CSOs from around the world and increasing the knowledge of Accountable Now by those working across the civil society sector.**

### SUPPORTING WORK IN EAST AFRICA

Accountable Now co-financed and participated in a meeting in Arusha, Tanzania with seven civil society organisations from East Africa (Deniva, Viwango, MSTDC, Tango, Anti-corruption coalition Uganda and PHE Ethiopia Consortium). Together we discussed and developed a strategic plan on how they could promote the use of the Global Standard in the region.

### INTERNATIONAL CIVIL SOCIETY WEEK

In collaboration with the Global Standard Partners, Accountable Now organized a Dynamic Accountability workshop at International Civil Society Week in Belgrade, Serbia, in April 2019. We also held another session on stakeholder-driven approach to CSO accountability to increase trust and impact.

### GLOBAL PERSPECTIVES

In Addis Ababa, Ethiopia, we carried out the workshop 'Accountability: An Essential Ingredient to Prove Integrity and Build Trust' at the event Global Perspectives. We discussed how organisations can use accountability mechanisms to become more effective and rebuild trust, focusing on the 12 commitments of the Global Standard as a tool to embed Dynamic Accountability practices in CSOs and change the way civil society organisations work.

## PARTNERS ALBANIA

Partners Albania invited Accountable Now to participate in a dialogue in Tirana. The topic of the event was “Strengthening accountability, transparency and sustainability of civil society organizations”. This meeting would kicked-off a conversation to provide CSOs with different models of how they could strengthen their accountability mechanisms. Accountable Now shared information on and learnings from the Global Standard and how Accountable Now Members are using the 12 Commitments.

## SUPPORTING CSOS IN ETHIOPIA

Accountable Now held a workshop for around 39 local CSOs titled: ‘An introduction to the Global Standard: How can Ethiopian CSOs become more accountable and to whom?’

During the workshop, participants were able to identify different characteristics on which they define accountability and reflect on the key role that Civil Society plays in a democracy, especially in the context of the new proclamation law allowing for Civil Society to freely operate in the country.

## BOND CONFERENCE

Accountable Now’s Executive Director chaired a session on Building Trust with Communities and beyond. The dynamic accountability approach was showcased at this event which brings a vast array of civil society actors together.

## HQ&A

The HQ+A meeting is an important forum for Accountable Now to exchange and learn from other accountability standards and practitioners. In our 2019 meeting, we got up to date on the projects and initiatives of these other CSO accountability organisations to open up conversations on how we can truly build upon each other’s work.

# GOVERNANCE

## BOARD OF TRUSTEES

Accountable Now has been through a lot of change in 2019: as of September, Accountable Now became a registered charity in Germany under the name INGO International NGO Accountability Charter gUG. Following this, Accountable Now is now also a fully independent organisation, no longer hosted by the International Civil Society Centre (as of January 2020). We will nonetheless maintain and strengthen the close and strategic relationship developed over the past years.

With this change, we are especially thankful to our **Board of Trustees**. Their guidance, advice and commitment to Accountable Now has helped support the Secretariat with the work they do with Members.



**Colm O'Cuanacháin**  
Chair of the Board



**Olivier Guth**  
Treasurer



**Alex Sardar**  
Independent Trustee



**Amy Taylor**  
Civicus



**Belén González**  
TECHO



**Betty Su-Chiou Ho**  
Taiwan Fund for  
Children and Families



**Elie Gasagara**  
World Vision



**Jo Thomson**  
Independent



**José Faura**  
Educo



**Rosa Ospina**  
Rendir Cuentas

**We would also like to extend our thanks to those of the Board who left Accountable Now in 2019:**



**Bettie van Straaten**  
Independent



**Brendan Gormley**  
Independent



**Caroline Harper**  
Sightsavers



**Janet Mawiyoo**  
Independent



**Perry Maddox**  
Restless Development



**Pia Stavas Meier**  
Previous Chair

## SECRETARIAT



**Rocio Moreno Lopez**  
Executive Director



**Hector Meiriño**  
Reporting &  
Membership Manager



**Bethany Keeley**  
Communications  
Coordinator



**Elisa Lopez**  
Programme Manager for  
Global Standard for CSO  
Accountability



**Bao Han Tran Le**  
Programme Officer for  
Global Standard for CSO  
Accountability



**Mary Sprague**  
Student Assistant

Four staff members from our Secretariat left in 2018/beginning of 2019. We wish Erika Baranda, Isabelle Büchner, Violette Khammad and Ezgi Akarsu the best of luck for the future!

## INDEPENDENT REVIEW PANEL

The Independent Review Panel plays an integral role in Accountable Now by independently and critically assessing our Members' compliance with our 12 Accountability Commitments. Their efforts have been central to the reworking and updating of our reporting questions and framework as well as the reviewing of Member's accountability reports.



**Chilufya Chileshe**  
WaterAid



**Elodie Le Grand**  
Consentia



**Danilo Songco**  
PinoyME Foundation



**Charlie Ngounou**  
AIMF



**Simon Lawry-White**  
Vine Management  
Consulting



**Jeremy Sandbrook**  
Integritas



**Mihir Bhatt**  
AIDMI



**John Clark**

## MEMBERS

A special thank you must be extended to our members who are at the core of the work we do at Accountable Now. In 2018 we welcomed one new member: Accountability Lab.

START YOUR ACCOUNTABILITY JOURNEY. BECOME A MEMBER!





## FINANCES

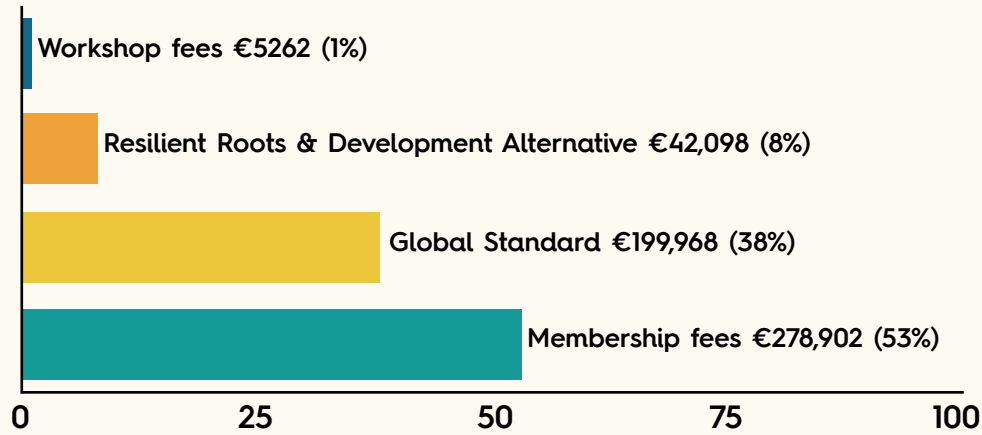
For the year to 31 December 2019, Accountable Now incurred a deficit of €41,767 (2018: surplus €112,431). The deficit relating to general unrestricted funds totaled €13,382 (2018: surplus €950).

The deficit can be explained by the loss of membership fees from two members who withdrew their membership at the beginning of 2019. In addition, the organisation had higher overhead costs associated with hiring more staff members.

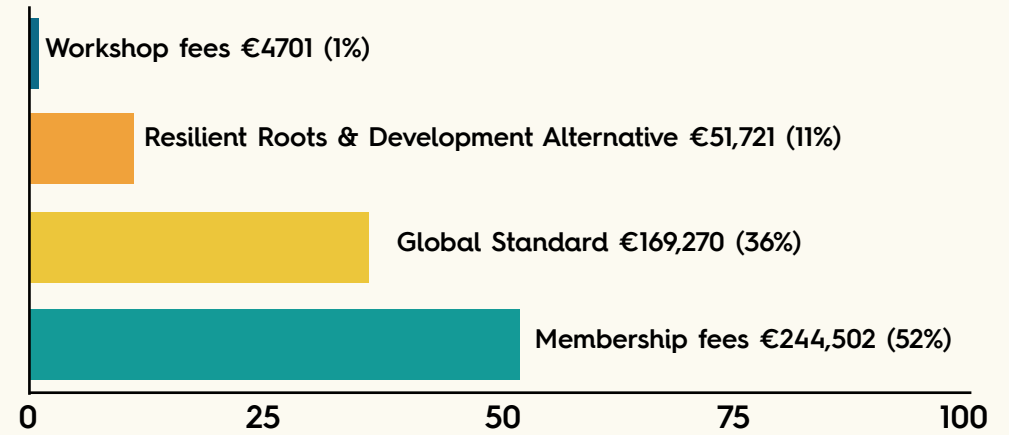
From January to December 2019, Accountable Now total income will close at €470,197 (2018: €526,232). This income is 13% lower than our 2018 income. In 2019, Accountable Now spent €511,964, 13% more than what was spent in 2018.

[READ OUR AUDIT REPORT](#)  
(LINK TO BE RELEASED IN MAY)

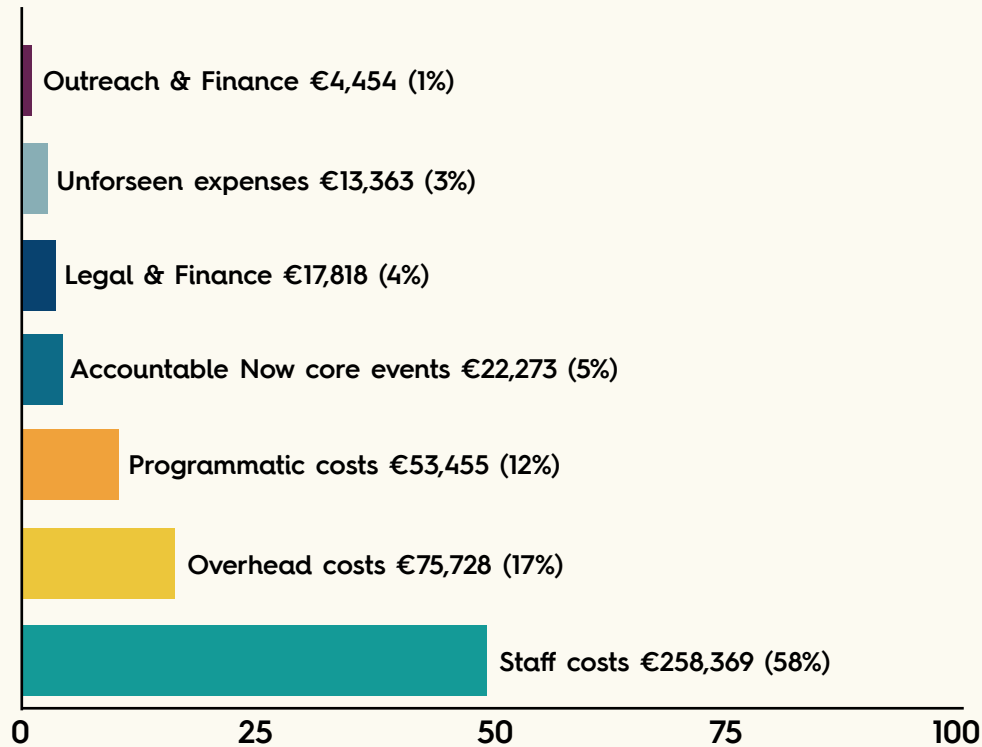
## INCOME FY2018



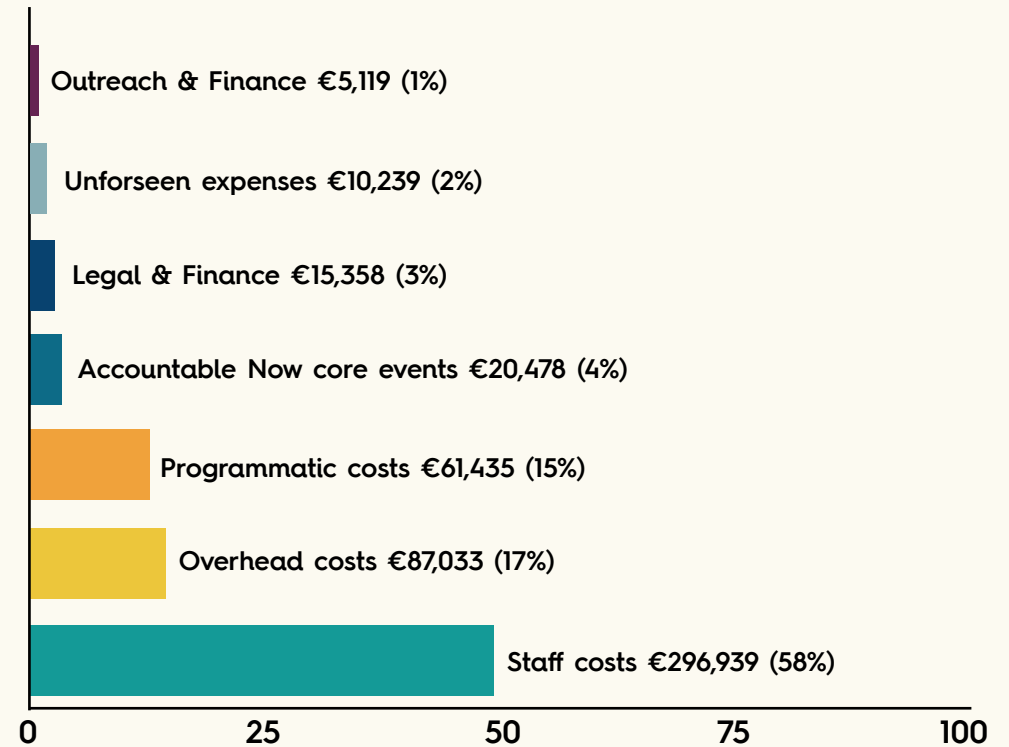
## FY2019



## EXPENSES FY2018



## FY2019





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Charity number: 1173827

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