

Company number: 06527022

Charity number: 1173827

International NGO Charter of Accountability Ltd

Report and financial statements

For the year ended 31 December 2019

International NGO Charter of Accountability Ltd

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International NGO Charter of Accountability Ltd

Reference and administrative information

For the year ended 31 December 2019

Company number 06527022

Charity number 1173827

Registered office and address 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

Trading name Accountable Now

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Colm Ó Cuanacháin – Chair of the Board
Oliver Guth - Treasurer of the Board (appointed 23 May 2019)
Elie Gasagara
Rosa Inés Ospina
Jose Maria Faura
Alex Sardar
Betty Su-Chiou Ho
Amy Taylor (appointed 23 May 2019)
Joanna Thomson (appointed 23 May 2019)
Belen Gonzalez (appointed 23 May 2019)
Sir Paul Brendan Gormley (resigned November 2019)
Caroline Harper (resigned November 2019)
Bettie van Straaten (resigned May 2019)
Janet Naumi Mawiyoo (resigned May 2019)
Perry Maddox (resigned March 2019)
Pia Meier (resigned November 2019)

Key management Personnel Rocío Moreno Lopez Executive Director

International NGO Charter of Accountability Ltd

Reference and administrative information

For the year ended 31 December 2019

Bankers

GLS Bank
Christstr. 9
44789 Bochum
Germany

Auditor

Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
Invicta House
108-114 Golden Lane
LONDON
EC1Y 0TL

The trustees present their report and the audited financial statements for the year ended 31 December 2019.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Message from the Chair of the Board

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 consortia, 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

Trustees' annual report

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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.

When we entered 2020 we never imagined what our world would face. This first half of the year has brought a crisis beyond precedent that is having significant impacts around the world, and our sector is not the exception. Organisations around the world are pivoting their programmes, projects to address the covid-19 crisis: strategies are being reviewed, financial forecasts are being adjusted, resources are being re-prioritised, approaches are changing.

When adapting to a crisis, changes often happen at a faster pace and organisations might feel like they need to make decisions quickly. However, it is important that at this crucial moment, organisations continue putting an emphasis on dynamic accountability and avoid going back to top-down structures where decisions were made at headquarters. Given the particularity of the crisis and its impact, it will be essential for our members to communicate why certain decisions have been made and how these will impact people's lives. This crisis will surely put CSOs' systems to test, particularly our accountability mechanisms.

Taking all this into consideration, during 2020 and beyond, we will put a strong emphasis on providing support to CSOs so that they become better at engaging with their stakeholders during this difficult time. 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 primary constituents and thus are best placed to resist attacks and continue to carry out their essential work. We undertook a Covid-19 assessment and concluded that the forecast for the year does not change.

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

Objectives and activities

The Charity aims to promote the efficiency and effectiveness of charities and the effective use of charitable resources including without limitation on the part of charities working in international development, aid, relief, environmental protection, anti-corruption or any related fields by:

- ▶ The development and promotion of operating standards and methodologies for testing accountability, transparency and impact;
- ▶ Developing and publishing support resources to promote and encourage the adoption of such standards.

The Charity further aims to advance the education of the public including without limitation in subjects relating to the accountability, transparency and impact of charities, non-governmental or other organisations working in international development, aid, relief, environmental protection, anti-corruption or any related fields and to promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large. It is through the commitment of our core membership base that we can deepen our knowledge and experience with CSO accountability and observe the growing commitment to accountability practices that are contributing to a more effective and resilient civil society sector. 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.

Purposes and aims

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Accountable Now is a global platform that supports civil society organisations (CSOs) to be transparent, responsive to stakeholders and focused on delivering impact. Our Members are internationally operating CSOs who drive this agenda together with us.

Accountable Now was founded in 2008 under the name International NGO Charter of Accountability by 10 leading CSOs, including development, humanitarian, environmental, rights-based and advocacy organisations. As Membership and global collaboration increase, our

collective voice is strengthened. Today, we have 29 Member Organisations which are active in more than 150 countries and impact stakeholders all over the world.

Improving CSO impact through Dynamic Accountability

Civil society organisations (CSOs) are an essential part of democracy and sustainable development. 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. It is through this process that organisations will strengthen their day-to-day operations and thus achieve greater impact.

Accountable Now wishes to work with its member organisations and other stakeholders to go beyond the usual accountability exercise that focuses on reporting, to a more sustainable and long-term approach where Dynamic Accountability is embedded in CSO culture and people are at the heart of the decision-making process.

To do so, Accountable Now will provide support so that:

- ▶ Civil Society Organisations adopt strong Dynamic Accountability practices to enhance public trust
- ▶ Civil Society Organisations and other stakeholders mainstream Dynamic Accountability practices in their day-to-day operation so that they achieve greater impact
- ▶ We foster international exchange on accountability tools and practices to enhance knowledge

1. Encourage the adoption of strong Dynamic Accountability practices to enhance trust

Accountable Now's set of 12 accountability commitments, adopted from the Global Standard for CSO Accountability, are a tool for Dynamic Accountability. Dynamic Accountability is an approach driven by a two-way feedback stream. Through a continuous dialogue with our stakeholders – especially the people we work for and with – and by including their voices in the organisation's decision-making processes, stakeholders take an active role in shaping the CSO policies and activities that impact their lives.

Reporting on activities, policies and outcomes is only one activity that CSOs should be undertaking to be truly accountable. CSOs need to move away from top-down accountability mechanisms to an approach where information flows in different directions and not only top-down or bottom-up. It is through this approach that organisations will be able to enhance trust, strengthen their legitimacy and become more effective.

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Provide tailored support to members and other civil society organisations to embed strong Dynamic Accountability practices.

- Based on members' needs and shortcomings in regard to their accountability practices, provide ad-hoc support so that they can comply with our minimum requirements and reach the goals established by our 12 accountability commitments.
- Facilitate discussions on the main principles and characteristics of the Dynamic Accountability approach so that these can be adopted in external and internal accountability mechanisms.

To define and promote accountability benchmarks that seek to advance a more dynamic approach.

- With the help of Accountable Now's Independent Review Panel, we will develop a model report that includes benchmarks and examples of good practices taken from our members' reports. This will be a useful guide for Members and other organisations on how to draft their reports. This exercise will also inform the provision of in-depth feedback which is consistent across the board whilst taking into account each Member's unique context.
- Our webinars, working groups, workshops and peer advice groups (PAGs) will target members' needs and challenges. We will not only facilitate the PAGs, but will actively organise them and provide guidance and useful resources based on identified areas for improvement amongst our membership.
- The best practice section of the website will be widely disseminated and best practices will be chosen on the basis of the benchmarks in the model report.

To encourage continuous improvement.

- Continuously improve our reporting and vetting system to drive organisational developments in CSOs towards better accountability practices.
- Foster active exchange of expertise among Accountable Now partners.
- Develop a State of the Sector Report to identify key trends and opportunities for our members.

To foster a meaningful conversation with the wider public on our Members' and other CSOs' accountability efforts by disseminating their reports and good practices.

- Disseminate reports and good practices via our newsletter, social media and other relevant fora.
- Strengthen our best practice library as explained below in point 2.
- Work with members to improve their own efforts to disseminate reports and other relevant information.
- Work with members to explore how reports and other relevant information can be translated into a simple and easy to read format that is useful for the people they work with.

2.Promote a culture of Dynamic Accountability

Accountable Now's 12 commitments have the purpose of not only providing a guide for organisations to reflect on their outcomes and impact but also on how these were achieved, and to transform the way organisations operate. In this sense, it is really about making sure that accountability is not another box-ticking exercise, but more a transformative process where organisations become more accountable internally and externally. To do so, this not only requires buy-in and support from CSOs but also from other key stakeholders such as donors.

To monitor, learn, document and disseminate cases of effective Dynamic Accountability practices and tools.

Accountable Now will produce case studies on good practices from members and other organisations that are implementing different Dynamic Accountability practices to learn from these and identify successful approaches by context, type of organisation and approaches. The documented information will be widely disseminated and discussed with the wider CSO community through webinars, workshops, conferences and tools. Evidence based research will be taken from:

- The Global Standard for CSO Accountability
- The Development Alternative
- Resilient Roots
- Members' accountability reports

To encourage the donor community and other stakeholders –e.g. regulatory institutions- to adopt, promote and support a culture of Dynamic Accountability among the CSO sector.

1. Use the case studies and other relevant evidence-based research to inform the donor community to the Dynamic Accountability approach, its principles and benefits for CSOs.
2. Engage and collaborate with donors so that they support, implement and promote the approach with their grantees.
3. Inform the discussions on due diligence, legal and regulatory requirements and any other mechanism that serves as an accountability mechanism so that these are not "another tick-box exercise".

3. Foster international exchange on accountability tools and practices to enhance knowledge

When it comes to accountability, there are many initiatives around the world that have their own codes and standards. Furthermore, each donor has its own reporting framework. Whilst acknowledging the importance that each framework has, accountability has become a costly and time-consuming effort for many organisations. With the purpose of exploring collaboration, complementarity and alignment, Accountable Now will:

- Collaborate with other accountability initiatives -code and standard holders- to explore opportunities for collaboration, cross reporting and minimise multiple reporting requirements.
- Engage with the donor community and other relevant stakeholders – such as regulatory bodies – to identify how our reporting framework is useful for their own due diligence processes.
- Foster a strategic relationship with other initiatives and platforms that have accountability tools to learn and exchange lessons learned.

Achievements and performance – advancing Dynamic

Accountability

The charity's main activities and who it tries to help are described below. All its charitable activities focus on 2019 and are undertaken to further International NGO Charter of Accountability Ltd's charitable purposes for the public benefit.

1. The Global Standard for CSO Accountability

History:

The [Global Standard for CSO Accountability](#) is an initiative of nine well-established civil society accountability networks from around the world. Accountable Now has been the driving force in developing this project and is one of the nine Project Partners. The overarching aim is to strengthen the effectiveness of CSOs worldwide by devising a collective Global Standard on CSO Accountability. The networks have, over the past two years, cooperated to learn from each other, gain a truly global view on CSO accountability, improve their codes and reduce transaction costs.

The Global Standard is built from the bottom up, carving out the significant existing overlap on core parameters for CSO accountability in all participating codes. It will be used as a key reference standard for the nine networks and serve as a global point of orientation for CSO accountability globally. The Global Standard is written in a succinct language and serves as a collective base for CSOs from the North and South to engage from.

Accountable Now, as Secretariat of the Global Standard, is working closely with Project 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 and 2020.

Highlights:

In February Accountable Now hosted the 2019 Partners¹ meeting in Berlin. This meeting gave the opportunity for Partners to agree on what Phase 2 of the Global Standard should look like and how the consortium should structure itself. It was agreed that Accountable Now would remain the Secretariat and seek/obtain funding for the second phase.

At the beginning of 2019, Sida invited the International Civil Society Centre, and Accountable Now, to submit a project proposal for another Extension Phase that would run for 18 months in total. In late April, a joint proposal by Accountable Now and the Centre was submitted, with inputs

¹ Project Partners of the Global Standard for CSO Accountability who attended the 2019 Berlin meeting include: [Voluntary Action Network \(VANI\)](#), [Rendir Cuentas](#), [Balkan Civil Society Development Network \(BCSDN\)](#), [Cooperation Committee for Cambodia \(CCC\)](#), [InterAction](#), [Australian Council for International Development \(ACFID\)](#), [Deniva](#), [International Civil Society Centre](#) and [Accountable Now](#).

from all Partners to make sure that the proposal reflected the regional and national work of the Global Standard.

With the proposal accepted in June 2019, the Global Standard Partnership kicked off again with Accountable Now sending out calls for proposal to Partners to co-create Phase 2 of the Global Standard. The proposals followed a set of criteria which aligned with the identified strategic areas, and developed success indicators according to past performances. Throughout mid-2019 Accountable Now carried out internal self-assessments on the Executive Committee (ExCo) and the Partnership to identify weaknesses and gaps for improvement. We found that due to changing strategic conditions we needed to revolutionise the objectives, roles and responsibilities of the current Executive Committee. Therefore, a new Term of Reference for ExCo was drafted to enhance trust, transparency and mechanisms for communications. The goal of a new ExCo is to ensure that everybody is well supported within the Partnership.

Furthermore, the Partnership has been strengthened by communication mechanisms including internal newsletters and monthly calls. With the handover of external communications to Rendir Cuentas the Global Standard Partnership and the Secretariat kicked off a new period of Global Standard communications with a fruitful campaign for the Global Accountability Week 2019. Throughout 2019, the following activities and deliverables were completed under the Global Standard:

- Dynamic Accountability Working Document

One of the key deliverables of this first extension phase was to produce a research document on Dynamic Accountability that could contribute to making the Global Standard stronger, conceptually speaking and to help guide the work of Accountable Now and other organisations who wish to advance this approach. With this in mind, using the discussions from last year's workshop and from the practical experience of the Resilient Roots organisations, the team drafted this [applied research paper](#). 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.

- International Civil Society Week Workshop

In collaboration with the Global Standard Partners, Accountable Now organized a Dynamic Accountability workshop at International Civil Society Week in April 2019. We had over 80 people participate in the event, where people shared and discussed how they were practicing a more dynamic approach to accountability in different areas: internally and with their stakeholders.

- Community of Practice on Dynamic Accountability

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. Around 50 people

participated in the event and showed a strong interest in continuing the conversation on how accountability can be a true lever for change.

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.

- 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). The purpose was to discuss and develop a strategic plan on how they could promote the use of the Global Standard in the region. MSTDC is a capacity building organisation who were interested in understanding how to include the Global Standard in their curriculum and capacity building program for NGOs.

- FAQ sheet

A FAQ sheet is in development and will be included in the Global Standard website so that any person can reference it to easily understand what the benefits are of using the standard, how to get organisational buy-in, among others.

- Participating in a meeting organised by Partners Albania

In September, Partners Albania invited Accountable Now to participate in a dialogue organised by Partners Albania in Tirana. The topic of the event was "*Strengthening accountability, transparency and sustainability of civil society organizations*". Approximately, 50 people representing CSOs and donors were present. This is a critical time in Albania because the government wants to control/regulate CSOs and for this reason, this has sparked a conversation among them to adopt a code of conduct. This meeting would kick-off that conversation and 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 it.

- Supporting CSOs in Ethiopia

On 29 October, 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, grouping them in actions, results and values to reflect on participants' understanding of the concept. This analysis was key in identifying the focus of our efforts when being accountable and how to show and share these efforts with our different stakeholders through meaningful engagement, understanding accountability as a holistic and dynamic approach.

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Furthermore, we reflected 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. The workshop ended with a **presentation of the 12 commitments of the Global Standard** and how they can be used as a framework to review organisations' Code of Conduct and the National Code of Conduct. In doing so, organisations reflected on which mechanisms will be needed to be put in place for CSOs to implement dynamic accountability and rebuild the capacity of Ethiopian's civil society.

- **Global Perspectives Workshop**

On the 31st of October, we carried out the workshop '*Accountability: An Essential Ingredient to Prove Integrity and Build Trust*' in which 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. Participants were able to reflect together and share generally what their organisations are doing regarding each commitment, raising questions like: how can I be more environmentally responsible if my organization is not focused on the environment? What are the most effective ways to meaningfully engage with different stakeholders? Sparking the discussion and motivation to go further, within their organisation, in continuing reflecting on these 12 commitments and self-assess their organisations with the [Rendir app available for everyone!](#)

- **Outreach**

The Zambian Governance Foundation – On September 10th, Accountable Now held a meeting with Barbara Nost, CEO of the Foundation to reconnect with this organisation. They have already advanced conversation with Zambian CSOs about the Global Standard and we are currently waiting for them to outline what will be the best way for us to support them to further use the Global Standard.

ICNL - At the beginning of November, we established contact with ICNL's Senior Legal Advisor from Latin America and the Caribbean to share information on the Global Standard and our work, to learn more about ICNL and to find synergies. The conclusion of our first meeting was that this is the right moment to act in Mexico, Honduras, Guatemala and El Salvador, so local CSOs can gain trust and support from their communities and push back on the restrictive projection of law that governments are trying to put in place. Adopting self-regulatory mechanisms will help CSOs to make the case for how the use of the Global Standard as a framework of reference can help them practice and advance dynamic accountability within their organisation. We need to explore further on how this collaboration can take place, and we will be sharing different ideas in our next call.

2. Resilient Roots

History:

Coordinated by CIVICUS and funded by the Ford Foundation with support provided by Keystone Accountability and Accountable Now, the Resilient Roots initiative tests whether organisation's

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who are more accountable and responsive to their roots - namely, their primary constituents - are more resilient against external threats.

Highlights:

Throughout 2019 the consortium worked with 14 CSOs from around the world to help them design and rollout year-long accountability projects. We created mechanisms and tools for ongoing peer-learning between the pilot projects where pilots are exchanging progress and learnings with each other as well as partake in webinars and peer advice calls based on common needs, challenges and provide advice to each other. During the second year of working in the Resilient Roots initiative, Accountable Now's role centred around documenting, learning and facilitating a community of practice. During this time, we documented the 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. Organisations were connected via an online platform (Workplace) where they exchanged information on their progress and challenges.

Throughout early 2019 Accountable Now started organising and supporting targeted peer advice calls with the purpose of exploring common challenges and finding solutions. Examples included how organisations can be accountable to people living in rural areas or how to make people aware of what aspects they can hold organisations accountable for. Accountable Now also drafted a series of 5 blog posts that provide a guide for organisations who wish to transform their accountability practices by engaging their stakeholders.

At the 2019 International Civil Society Week (ICSW) that was held in Belgrade, we organised a workshop where almost all 14 organisations joined. In it, we were able to witness the enormous progress that these organisations have made: they started to go beyond the project and accountability and began planning on how to implement other elements of Dynamic Accountability in their organisations. For example, accountability to their staff, adaptive management in programming and budgeting etc.

With the hosting of a session at **RightsCon**, Accountable Now used the learnings from Resilient Roots to enable participants to better understand how dynamic accountability (i.e. ongoing, meaningful and transformative stakeholder engagement) could support the resilience of civil society organisations in closing civic spaces. Building upon real life examples from two Resilient Roots pilot partners present at the event, participants were able to unpack key concepts (dynamic accountability, civic space, resilience), and discuss the role different key stakeholders play in determining civic space.

Accountable Now's contribution in this initiative was important in the strategic as well as output level. In terms of outputs, we have been able to successfully use the expertise that we have from facilitating learning processes between our members, to accompany the individual and the collective learning journey of the pilots. To contribute to the learning and sharing process, we have been capturing the learnings of the pilots in blog posts and transformed these into guides for other

civil society organisations. On the strategic level we have gained knowledge from seeing first hand what dynamic accountability in action can look like.

3. Development Alternative

History:

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.

Highlights:

At Accountable Now we are looking forward to bringing our expertise on Dynamic Accountability to the table. With our wide network of ICOSOs 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.

During the co-creation phase, Accountable Now worked on providing information on the Dynamic Accountability approach, feedback to the prototype model, identify key barriers for youth organisations to engage, the project's theory of change, among others. Our participation in this programme will ensure that Dynamic Accountability is truly being implemented in a cross-cutting way throughout the programme.

The consortia 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.

In the MEL part of the programme we are making sure indicators are developed and assessed on the basis of meaningful stakeholder engagement and bringing in the voice of youth to determine when this has been achieved. In the creation of the model we 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.

4. The 12 Accountability Commitments

Strong accountability principles and practices are essential for civil society organisations' legitimacy, the quality of our work and to maintain the trust we depend on.

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Accountable Now's [Accountability Commitments](#), derived from the Global Standard, are at the core of what we regard as good practice in CSO accountability and form the value basis of Accountable Now. All Members have signed these 12 Accountability Commitments and seek to respect and promote them.

History

Accountable Now initially had ten commitments as a voluntary code of conduct. These were initiated in 2005 by 11 international CSOs. In 2008, Accountable Now (previously INGO Accountability Charter) was founded as an organisation to assure compliance and to further improve international civil society standards. In 2014, the Commitments were fully revised by a working group of Accountable Now Member Organisations. In June 2017, Accountable Now's Members unanimously agreed to adopt the 12 Accountability Commitments of the Global Standard for CSO Accountability to replace the Charter commitments, thus aligning with eight other CSO accountability networks around the world.

The Purpose of the 12 Accountability Commitments

The 12 Accountability Commitments outline our common commitment to transparency and accountability as being essential to good governance, whether by governments, businesses or civil society. Wherever we operate, we seek to ensure that the high standards which we demand of others are also respected in our own organisations.

The Commitments complement and supplement existing laws. They are voluntary and draw on a range of existing codes, norms, standards and guidelines. Their adoption does not prevent Members from supporting or using other tools to promote transparency and accountability.

5. Insights into Reporting Framework

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. An independent review mechanism ensures integrity and credibility.

Reporting and Assessment Framework

With the [Global Standard for CSO Accountability](#), we have developed globally accepted key criteria for what makes a good civil society organisation (CSO). The Global Standard's 12 Accountability Commitments have replaced our Charter of 10 Accountability Commitments, after being adopted by our [Members](#) at our 2017 annual general meeting (AGM). This naturally called for a review of the reporting guidelines and assessment criteria.

In 2018 Accountable Now began its work with its members on using the new reporting framework in light of changing member needs. Furthermore, we held a face to face meeting with the Independent Review Panel (IRP) so that they fully understood the particularities of the framework and how they sought to document how our members were implementing a dynamic approach to accountability.

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For the year ended 31 December 2019

Reporting Framework:

During 2017 Accountable Now adopted a new reporting framework and 2018 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 IRP and Secretariat discussed improvements and changes that needed to be made to make the reporting experience as streamlined for members as possible.

Characteristics of the [reporting framework](#)?

- o Clearer emphasis on safeguarding processes and policies
- o Stronger link to Dynamic Accountability
- o Strengthened involvement of members CEOs in the reporting process with a more detailed opening statement
- o Follow-up calls to discuss the Panel's feedback

To help members through our new reporting process we developed a [guidance document](#), providing minimum expectations for each question, aspirational practices, examples of good practice from members' reports and links to further resources – all to help members get a clearer idea of what we are looking for in accountability reports.

We hope these changes will make our reporting mechanism increasingly useful for our members. As we continue to strengthen the focus on Dynamic Accountability our new reporting framework should help your organisation focus on process, impact and stakeholder engagement much more than before.

Reporting Process

The review process itself is laid out in the [Reporting and Assessment Framework](#). New Accountable Now Members have to submit their first accountability report no later than 18 months after the end of their financial year in which they joined Accountable Now. In the following reports, members have to report annually, no later than 6 months after the end of their financial year. Members with an exceptional track record and high standard of reporting are eligible to report in full every two years.

Once Members have handed in their [Accountability Reports](#), the Secretariat pre-screens the reports before they are forwarded to the [Independent Review Panel](#) for in-depth and individual feedback. Recommended areas for progress are summarised by the Panel in an enclosed Improvement Analysis. The Panel consists of internationally-recognised experts from around the globe, with backgrounds in development, human rights, business and academia. It is an honorary appointment, which ensures the credibility and integrity of the reporting process.

All Members are invited to comment on the Panel's feedback to the report. These comments are published on Accountable Now's website along with the Accountability Report and the Panel's feedback letter. [Click here to view all Members' reports, which have been reviewed by the Panel since 2009.](#)

Trustees' annual report

For the year ended 31 December 2019

Reporting 2019:

Key actions have focused on:

- **Members who are behind in submitting their reports** (Transparency International, World YWCA and Techo). The first three are particularly behind and we have been trying to develop a plan on how to move forward. For all these organisations we have offered workshops; however, only World YWCA has accepted to receive our help but starting in 2020. Regarding the other two organisations, we are waiting for their reports to be submitted.
- **Members who have experienced a change in leadership** (World Vision, World YWCA, CBM). Purpose of these calls have been to share our approach to accountability, our reporting framework and usefulness for our members.
- **Members where improvement is not perceived** (Plan International)

Annual Workshop 2019

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.

Increasingly, CSOs and donors recognise the importance of implementing methods such as community engagement, beneficiary feedback or advisory committees so that CSOs are accountable to the people they work for and with and not only to donors. 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, too often, grantees and donors 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. Spaces for co-creation between donors and grantees are more common but power imbalances continue to permeate our sector. 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 in the end find solutions for the challenges that the sector is facing in shifting the power in donor-grantee relations. 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](#).

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. Throughout 2019 we held the following webinars:

✓ [Justice and Equality with All out and the Global Standard](#)

Accountable Now's first accountability commitment, *Justice and Equality*, acknowledges the duty that we hold to people, especially those most marginalised, as well as the responsibility to address injustice, exclusion, inequality and violence. While engaging with our stakeholders, we as CSOs, also have the responsibility to assess the risks people face when engaging with us and to help develop strategies to prevent or mitigate any further harm.

In this webinar, Accountable Now presented what exactly our commitment on Justice and Equality entails and the different examples of how practicing it can look like. For this purpose we invited the LGBT+ rights organisation *All Out*.

All Out shared with us how they stay true to their commitment to "Justice and Equality" in their advocacy work with local partners. Within their 2016-2019 strategy, they posed themselves the goal of ensuring that grassroots LGBT activists have the capabilities, capacity, technology and available audience to achieve impact. Their strategies aim to create safe and effective campaigns in repressive environments for LGBT+ people.

✓ [Gender and Equality with Article 19 and Fairshare](#)

With this webinar, we gave an insight into Article 19's Mx Method with a presentation by Judy Taing, Head of Gender & Sexuality: a holistic approach to gender equality via three complementary levels: within its strategy, its operations and internal policies and practices.

Alongside Judy Taing, Helene Wolf, Chair of the new organisation FAIR SHARE presented this newly founded organisation: in many civil society organisations 70% of the employees are women but 70% of the leaders are men. FAIR SHARE 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. Join our webinar to learn more about how this initiative came about and what is in store for 2019.

✓ [Dynamic Accountability and 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.

Trustees' annual report

For the year ended 31 December 2019

So how can NGOs improve their communication capacity in order to meet their commitments to listening, participation and feedback? In this interactive webinar, 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.

✓ [How to empower your staff & volunteers: our 9th accountability commitment](#)

Together with TECHO and Rendir Cuentas, we take a closer look at Accountable Now's ninth accountability commitment: Empowered & effective staff and volunteers. This commitment encourages CSOs to invest in staff and volunteers to develop their full potential and achieve our goals.

Through this webinar, we will give you 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.

The webinar will be facilitated by Rosa Inés Ospina, Co-Director of the organisation Rendir Cuentas. Rendir Cuentas promotes transparency and accountability of civil society organisations all over Latin America and the Caribbean. She will introduce you to what we mean by "Dynamic Accountability" and how it relates to our commitment on "Effective & empowered staff and volunteers".

✓ [Take action, improve and change: how CSOs can become accountable to the environment](#)

At Accountable Now, we ask our Members to demonstrate their commitment to all stakeholders that they work with and for. But 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. This is why we dedicate one of our 12 accountability commitments to a 'healthy planet' whereby our Members aim to protect the natural environment to enhance its ability to support life for future generations.

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-ECSDE, we want to take a step back and get down to the basics by helping you construct an environmental policy and give tips to help improve existing environmental policies. By addressing the day-to-day and organisational activities that you may not realise have a disproportionately negative impact on the environment, your organisation can begin its journey towards fulfilling Accountable Now's third commitment.

Peer Advice Group (PAG)

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. 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.

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.

Aim

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.

The 100-day challenge approach:

The participants of the "Feedback and Complaints Mechanism Challenge" came together as a peer advice team facilitated by Accountable Now. The team worked together for 100 days and ran through the 100-day Master the Challenge Cycle while adhering to the Dynamic Accountability principle:

- 1. Refine the "100-day" team goal:** To master the first step towards the challenge the group needed to be more than individual organisations working together. Therefore they worked together to build an entity that refined the suggested "100-day goal" and clearly assigned responsibilities.
- 2. Set an individual objective:** Within reaching the "100-day" goal, each member of the challenge team came to their own individual objective that they want to explore in order to improve their organisation's feedback and complaints mechanism.
- 3. Co-create the road to success:** Considering each member's individual objective while also keeping the team's "100-day" goal in mind, a timeline to accomplish the Challenge was then designed. We paired up team members who diagnosed a certain weakness with the ones who are already more advanced in that particular area. This allowed us to explore different formats of exchange and make the group as flexible and effective as possible.
- 4. Share, discuss, implement and review:** With the support of Accountable Now, members shared, discussed and implemented ideas to improve their feedback and complaints mechanisms.

Trustees' annual report

For the year ended 31 December 2019

Progress was regularly checked against the “100-day” goal and individual objectives to ensure we stayed on track.

5. Learn, adapt & document: Based on what we learnt throughout the project each member layed out a plan on how to adapt their internal and external feedback and complaints mechanism. Accountable Now compiled best practices into a blog that will be disseminated to showcase how organisations can implement their own online feedback and complaints mechanism.

[Read our follow-up blog](#) that captures that learnings made over the 100-day challenge.

Looking Ahead

Accountable Now is an organisation that had been operating in Germany almost since its foundation and we were able to do so thanks to the support given by the International Civil Society Centre, who hosted us for around 10 years. In recent years it started to become clear that it was time to become independent so that we could fully manage our finances and organisation, so that we could provide more stability to our staff and so that the organisation could grow. For this reason, in September 2018, the Accountable Now Board made the decision to register the organisation in Germany.

As of September 2019, 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 continue sharing the same offices with the Centre and maintain and strengthen the close and strategic relationship developed over the past years. More detailed information can be found in the Service and Cooperation Contracts between the Centre and Accountable Now.

With our new registration, Accountable Now will now manage its operations from Germany. The UK Charity will not continue as the Board has instructed the Secretariat to explore the possibility of dissolving the charity, and the operations transferred to the German charity. The reason lies with the fact that maintaining it is very time consuming and resource intensive.

Financial review

For the year to 31 December 2019, Accountable Now incurred a deficit of €61,767 (2018: surplus €112,431). The deficit relating to general unrestricted funds totaled €33,382 (2018: surplus €950). The deficit can be explained by the loss of membership fees from two members, BRAC and IPPF, 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.

Accountable Now's income was composed as follows:

	2019	2018
Membership fees	52%	53%
Global Standard	36%	38%
Resilient Roots and Development Alternative	11%	8%
Workshop fees	1%	1%

Trustees' annual report

For the year ended 31 December 2019

As can be seen, Membership fees as a percentage of income are becoming increasingly lower. This means that our initial sustainability model is no longer working. Membership fees have not increased since 2012 (not even for inflation purposes).

Expenses

In 2019, Accountable Now spent **€531,964**, 28% more than what was spent in 2018. Increase in expenses had to do primarily to hiring more staff to carry out the work of the Global Standard, bringing on board two student assistants and thus an increase in overhead costs.

Expenses were distributed as follows:

	2019	2018
Staff costs	55%	58%
Overhead costs	17%	17%
Programmatic costs (GS, RR, DA)	16%	12%
Accountable Now core events (AGM, Board meeting, workshop, IRP)	2%	4.7%
Legal and Finance	3%	4%
Unforeseen expenses	6%	3%
Outreach and Fundraising	1%	1%

Programmatic costs were mostly related to organizing or participating in events. Some examples include organising a side event and workshop at ICSW, GS Partners meeting in Berlin, participating in Development Alternative workshops and working group meetings, among others.

- In regards to the Global Standard Second Extension Phase, we underspent €11,520 from the total amount of resources that were allocated to spend during this period. Underspending can be explained by the fact that the Partners meeting will be held this year and also that most costs are to be used for staff.
- We also underspent resources in Branding and Communication by €3,400. This is because we assessed all the costs that were made in the past with the purpose of identifying what was needed.

In contrast, there are 4 line items where we overspent.

- Office equipment (€969): having to buy one laptop and 4 hard drives for donated computers during the year which was not expected.
- Tax and legal advice (€1,200): hiring Rachel to help out with the 2019 audit and also with the GS audit. Costs were divided between G+A and GS.
- Member's workshop (€4,500): higher costs associated with renting a venue and catering.
- Unforeseen expenses (€33,983): costs related to search for a Chair (headhunters and costs associated with in-person interviews) and also paying for Mazars for helping out with the registration in Germany and a provision for doubtful debts.
- Higher secretariat costs due to 2 new staff members working on the Global Standard.

Reserves policy and going concern

Operational reserves are held to ensure that Accountable Now operates effectively and is financially sustainable. They act as a safety margin and allow for flexibility in managing Accountable Now's resources. The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle.

Risk assessment

Risks associated with income different from that originally budgeted include:

- ▶ loss of Accountable Now Members (however, operations can be adjusted in time due to the withdrawal deadline of 01 September for the coming year);
- ▶ Members not paying their Membership fees without officially leaving Accountable Now (however, it is unlikely that a substantial number of Members will collectively risk the reputation damage of non-compliance with their Membership fee obligations);
- ▶ termination of agreements by donors. Unforeseen or unusual expenditures include fees for legal advice or representation, maternity leave and sickness cover.

Operational reserves

Up to December 2019, Accountable Now's obligations as administrator of the Membership and in accordance to the service and cooperation contracts with the International Civil Society Centre should be covered by appropriate reserves. Generally, the operational reserves should cover six months of operating costs. Accordingly, **the most appropriate level of reserves should be adapted annually to be kept at a minimum level of 50% of the total amount budgeted to cover the Secretariat's basic costs.** These costs include salaries and overheads (equipment, office space, lighting, internet and any other related operating costs).

Starting in January 2020, Accountable Now will no longer be hosted by the International Civil Society Centre given that the organisation has been registered in Germany. Despite this, our reserves policy is still relevant and shall be adapted to our new reality where overhead costs will be significantly lower.

Investment of reserves

Accountable Now's overall motive for making investments is financial returns on its savings and reserves. Sustainability of possible investments and the adherence to ethical benchmarks need to be secured and maintained through agreed and sector standard disqualification criteria.

Monitoring

Accountable Now's level of reserves is monitored by Accountable Now's Secretariat and the Treasurer on a quarterly basis, reported to the Board on a yearly basis, and presented within the audited annual financial statements of the organisation. The desired levels of reserves will be achieved in a 3-year period. Once achieved, should projections indicate that the reserves might

Trustees' annual report

For the year ended 31 December 2019

fall **below 50% of the total amount budgeted to cover the Secretariat's basic costs**, Accountable Now's Secretariat will notify the Board of Trustees for consultation.

Going concern

At the time of approving the financial statements, the trustees have the intention to transfer the activities, assets and liabilities to Accountable Now's German charity, INGO International NGO Accountability Charter gUG. Once this transfer process is completed (expected to be during 2020), International NGO Charter of Accountability Limited will be dissolved. As the operations will continue in the German charity, these financial statements have been prepared on a going concern basis and no adjustments are deemed required to the financial statements as a result of these plans.

Structure, governance and management

Trustees' powers and responsibilities – general (7.1 Articles of Association)

The Trustees are responsible for the management of the Charity's business, for which purpose they may exercise all the powers of the Charity. In particular, the Trustees shall have the power, without limitation, to:

- ▶ appoint (and remove) any person to act as secretary to the Charity in accordance with the Companies Acts (the "**Secretary**");
- ▶ appoint a Chair, Treasurer and other honorary officers from among their number;
- ▶ establish and manage a Secretariat to provide administrative support to the Charity; and
- ▶ establish the systems and procedures described in Article 7.1(b) for the handling of complaints.

The Trustees shall establish, and may amend from time to time, a procedure for the handling of complaints by any party against any Member(s) or the Charity regarding compliance with the Accountability Commitments (the "**Complaints-Handling Procedure**").

The Trustees may delegate any of the powers which are conferred on them under the Articles:

- ▶ to such person or committee;
- ▶ by such means (including by power of attorney);
- ▶ to such an extent;
- ▶ in relation to such matters or territories; and
- ▶ on such terms and conditions; as they think fit.

If the Trustees so specify, any such delegation may authorise further delegation of the Trustees' powers by any person to whom they are delegated.

The Trustees may revoke any delegation in whole or part, or alter its terms and conditions.

Appointment of Trustees

(9.1 Articles of Association)

a) Unless otherwise determined by the Trustees, the Board shall be made up of up of a minimum of five Trustees. At least 60% of Trustees must be Authorised Representatives of Members.

b) Trustees who are Authorised Representatives of Members or organisations formally associated to the Accountability Commitments must be appointed as Trustees by ordinary resolution of the Charity. Independent Non-Member Trustees may be appointed by the

Trustees' annual report

For the year ended 31 December 2019

other Trustees Board. No Member or organisation formally associated to the Accountability Commitments may have more than one Authorised Representative appointed as a Trustee.

c) Each Trustee shall be appointed to serve for a term of three years commencing at the AGM at which s/he is appointed. Any Trustee may be re-appointed once at the end of his/her three-year term, but may not serve more than two terms consecutively. The Trustees may unanimously resolve that, due to exceptional circumstances, a Trustee should continue to hold office for a maximum additional period of one year.

Thereafter, a Trustee may not serve for a period of one full term, at the end of which they may be re-nominated as a Trustee. While there is no limit as to the overall number of terms a Trustee may serve, no Trustee may serve more than two terms consecutively.

For the purposes of this Article, a term shall commence:

- (i) in the case of Trustees who are Authorised Representatives, on the date of the AGM at which they are appointed; or
- (ii) in the case of Independent Non-Member Trustees, on the date of the first AGM following their appointment by the other Trustees Board; and in the case of all Trustees, shall end on the date of the third AGM following that at which they are appointed.

d) The Trustees may appoint a person who is willing to act to be a Trustee, and would not be disqualified from acting under the provisions of Article 10(a), either to fill a vacancy or as an additional Trustee and in either case whether or not for a fixed term. Irrespective of the terms of his appointment, a Trustee so appointed shall hold office only until the first AGM after his appointment and shall not be taken into account in determining the Trustees who are to retire by rotation at the meeting. If not re-appointed at such AGM, he shall vacate office at its conclusion

e) No person may be appointed as a Trustee unless he or she has reached the age of 16 years.

The organisation is a charitable company limited by guarantee, incorporated on 07 March 2008 and registered as a charity on 14 July 2017.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 5 to the accounts.

Related parties and relationships with other organisations

For information on other organisations who are related parties, please visit our [Members'](#), our [Global Standard Project Partners'](#) and other [Project Partners'](#) pages on our website.

Statement of responsibilities of the trustees

The trustees (who are also directors of International NGO Charter of Accountability Ltd for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- ▶ Select suitable accounting policies and then apply them consistently
- ▶ Observe the methods and principles in the Charities SORP
- ▶ Make judgements and estimates that are reasonable and prudent
- ▶ State whether applicable UK Accounting Standards and statements of recommended practice 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 presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- ▶ There is no relevant audit information of which the charitable company's auditor is unaware
- ▶ The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2019 was 10 (2018: 27). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year. It will not continue in this capacity once the charity has been dissolved and operations transferred to the German charity.

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

The trustees' annual report which includes the strategic report has been approved by the trustees on 14 May 2020 and signed on their behalf by



Colm Ó Cuanacháin
Chair of the Board

Independent auditor's report

To the members of

International NGO Charter of Accountability Ltd

Opinion

We have audited the financial statements of International NGO Charter of Accountability Limited (the 'charitable company') for the year ended 31 December 2019 which comprise the statement of financial activities, balance sheet and 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 charitable company's affairs as at 31 December 2019 and of its incoming resources and application of resources, including its income and expenditure, 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 charitable 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.

Emphasis of matter in relation to going concern

Without qualifying our opinion, we draw attention to the disclosures in the trustees' annual report and note 1 of the financial statements. International NGO Charter of Accountability Limited plans to transfer all its activities, assets and liabilities to INGO International NGO Accountability Charter gUG. The accounts have been prepared on a going concern basis as the operations will continue in the new charity after the activities, assets and liabilities have been transferred.

Independent auditor's report

To the members of

International NGO Charter of Accountability Ltd

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees 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 trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' 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; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Independent auditor's report

To the members of

International NGO Charter of Accountability Ltd

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 trustees 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 trustees are responsible for assessing the charitable 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 trustees either intend to liquidate the charitable 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 charitable 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 charitable 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 charitable company and the charitable 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 the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Independent auditor's report

To the members of

International NGO Charter of Accountability Ltd

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' 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.

Use of our report

This report is made solely to the charitable 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 charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Orchard (Senior statutory auditor)

19 June 2020

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

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2019

	Note	Unrestricted €	Restricted €	2019 Total €	Unrestricted €	Restricted €	2018 Total €
Income from:							
Charitable activities							
Membership		242,955	-	242,955	281,000	-	281,000
Global Standards		-	170,146	170,146	-	200,014	200,014
Development Alternative – Aid Connect		-	26,983	26,983	-	12,202	12,202
Resilient Roots/CIVICUS		-	22,379	22,379	-	29,775	29,775
Other trading activities	2	6,860	-	6,860	3,200	-	3,200
Other		874	-	874	41	-	41
Total income		250,689	219,508	470,197	284,241	241,991	526,232
Expenditure on:							
Raising funds		8,555	-	8,555	22,663	-	22,663
Charitable activities							
Membership		142,578	-	142,578	155,811	-	155,811
Global Standards		105,508	196,214	301,722	56,658	93,442	150,100
Development Alternative – Aid Connect		17,109	22,378	39,487	19,829	9,888	29,717
Resilient Roots/CIVICUS		11,405	28,217	39,622	28,330	27,180	55,510
Total expenditure	3	285,155	246,809	531,964	283,291	130,510	413,801
Net income / (expenditure) for the year	4	(34,466)	(27,301)	(61,767)	950	111,481	112,431
Transfers between funds		1,084	(1,084)	-	-	-	-
Net income / (expenditure) before other recognised gains and losses		(33,382)	(28,385)	(61,767)	950	111,481	112,431
Net movement in funds		(33,382)	(28,385)	(61,767)	950	111,481	112,431
Reconciliation of funds:							
Total funds brought forward		150,316	136,929	287,245	149,366	25,448	174,814
Total funds carried forward		116,934	108,544	225,478	150,316	136,929	287,245

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14 to the financial statements.

Balance sheet

Company no. 06527022

As at 31 December 2019

	Note	€	2019 €	€	2018 €
Fixed assets:					
Intangible assets	9	-		7,810	
Tangible assets	10	867		1,121	
		<u>867</u>		<u>8,931</u>	
Current assets:					
Debtors	11	12,203		27,792	
Cash at bank and in hand		303,918		362,163	
		<u>316,121</u>		<u>389,955</u>	
Liabilities:					
Creditors: amounts falling due within one year	12	(91,510)		(111,641)	
Net current assets			<u>224,611</u>		<u>278,314</u>
Total net assets			<u><u>225,478</u></u>		<u><u>287,245</u></u>
The funds of the charity:					
Restricted income funds	14a		108,544		136,929
Unrestricted income funds:					
General funds		116,934		150,316	
Total unrestricted funds			<u>116,934</u>		<u>150,316</u>
Total charity funds			<u><u>225,478</u></u>		<u><u>287,245</u></u>

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

Approved by the trustees on 14 May 2020 and signed on their behalf by



Colm Ó Cuanacháin
Chair of the Board

1 Accounting policies

a) Statutory information

The registered office address is Amnesty International, 1 Easton Street, London, WC1X 0DW and the principal place of business is International Civil Society Centre GmbH, Agricolastraße 26, 10555 Berlin, Germany.

b) Basis of preparation

The financial statements are prepared in Euros. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015/March 2018) and the Companies Act 2006/Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

As a smaller charity, in accordance with SORP Update Bulletin 1, a Statement of Cash Flows is not required.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

At the time of approving the financial statements, the trustees have the intention to transfer the activities, assets and liabilities to Accountable Now's German charity, INGO International NGO Accountability Charter gUG. Once this transfer process is completed (expected to be during 2020), International NGO Charter of Accountability Limited will be dissolved. As the operations will continue in the German charity, these financial statements have been prepared on a going concern basis and no adjustments are deemed required to the financial statements as a result of these plans.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period. The trustees undertook a Covid-19 assessment of the risks and concluded that there was no impact on future forecasts or the accounts being prepared on a going concern basis.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

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.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Notes to the financial statements

For the year ended 31 December 2019

1 Accounting policies (continued)**i) Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services and activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

- | | |
|---|-----------------|
| ● Raising funds | 3% (2018: 8%) |
| ● Membership | 50% (2018: 55%) |
| ● Global Standards | 37% (2018: 20%) |
| ● Development Alternative – Aid Connect | 6% (2018: 7%) |
| ● Resilient Roots/CIVICUS | 4% (2018: 10%) |

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Tangible assets

Items of equipment are capitalised where the purchase price exceeds €500. Tangible assets comprise of computer equipment which have been depreciated on a straight line basis over 5 years.

l) Intangible assets

Intangible assets comprise of the logo and website that were purchased as part of the Global Standards agreement and have a useful economic life of 14 months.

m) Debtors

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.

n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

p) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Income from other trading activities

	Unrestricted €	Restricted €	2019 Total €	Unrestricted €	Restricted €	2018 Total €
Workshop fees	6,860	–	6,860	3,200	–	3,200
	6,860	–	6,860	3,200	–	3,200

3 Analysis of expenditure (current year)

	Charitable activities							2019 Total €	2018 Total €
	Raising funds €	Membership €	Global Standards €	Development Alternative – Aid Connect €	Resilient Roots/CIVICUS €	Governance costs €	Support costs €		
Direct project costs	-	-	178,638	22378	24,441	-	5,247	230,704	118,768
Workshop costs	-	-	-	-	3,719	-	4,530	8,249	4,408
Branding and Communication	-	-	1,527	-	-	-	3,653	5,180	802
Administration/Secretariat	-	-	7,810	-	-	-	217,276	225,086	244,914
Professional fees	-	-	6,337	-	-	11,399	9,193	26,929	24,472
Trustee, AGM and meeting costs	-	-	-	-	-	6,414	-	6,414	7,645
Charity registration in Germany	-	-	-	-	-	-	7,211	7,211	3,047
Chair recruitment costs	-	-	-	-	-	-	-	-	9,327
Provision for doubtful debts	-	-	-	-	-	-	20,000	20,000	-
Other	-	-	1,902	-	57	-	232	2,191	418
	-	-	196,214	22,378	28,217	17,813	267,342	531,964	413,801
Support costs	8,021	133,671	98,917	16,040	10,693	-	(267,342)	-	-
Governance costs	534	8,907	6,591	1,069	712	(17,813)	-	-	-
Total expenditure 2019	8,555	142,578	301,722	39,487	39,622	-	-	531,964	
Total expenditure 2018	22,664	155,810	150,100	29,717	55,510	-	-		413,801

3 Analysis of expenditure (prior year)

	Charitable activities							2018 Total €	2017 Total €	
	Raising funds €	Membership €	Global Standards €	Development Alternative – Aid Connect €	Resilient Roots/CIVICUS €	Digital Accountability €	Governance costs €			Support costs €
Interim Executive Director costs (Note 6)	-	-	-	-	-	-	-	-	-	43,262
Fundraising	-	-	-	-	-	-	-	-	-	460
Direct project costs	-	-	79,932	7,407	27,180	-	-	4,249	118,768	86,784
Workshop costs	-	-	-	2,470	-	-	-	1,938	4,408	1,694
Branding and Communication	-	-	-	-	-	-	-	802	802	5,820
Administration/Secretariat	-	-	5,845	-	-	-	-	239,069	244,914	180,195
Professional fees	-	-	7,526	11	-	-	10,901	6,034	24,472	15,867
Trustee, AGM and meeting costs	-	-	-	-	-	-	7,645	-	7,645	8,924
Charity registration in Germany	-	-	-	-	-	-	-	3,047	3,047	-
Chair recruitment costs	-	-	-	-	-	-	-	9,327	9,327	-
Other	-	-	139	-	-	-	-	279	418	518
	-	-	93,442	9,888	27,180	-	18,546	264,745	413,801	343,524
Support costs	21,180	145,610	52,949	18,531	26,475	-	-	(264,745)	-	-
Governance costs	1,484	10,200	3,709	1,298	1,855	-	(18,546)	-	-	-
Total expenditure 2018	22,664	155,810	150,100	29,717	55,510	-	-	-	413,801	
Total expenditure 2017	20,958	140,980	94,109	-	-	87,477	-	-		343,524

Notes to the financial statements

For the year ended 31 December 2019

4 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2019 €	2018 €
Depreciation	254	148
Amortisation	7,810	5,845
Auditor's remuneration (excluding VAT):		
Audit	6,771	6,258
Taxation	882	693
Donor audit	-	4,594
Accounts preparation	1,881	1,788
	<u>1,881</u>	<u>1,788</u>

5 Analysis of trustee remuneration and expenses, and the cost of key management personnel

In 2019, the costs for the Executive Director, who meets the definition of key management personnel, totalled €78,491 (2018: €68,763) and were paid as part of the management costs to the International Civil Society Centre.

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2018: €nil). No charity trustee received payment for professional or other services supplied to the charity (2018: €nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling €2,592 (2018: €4,632) incurred by 5 (2018: 4) members relating to attendance at meetings of the trustees.

6 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was nil (2018: nil). The Executive Director, included in Note 5 key management personnel, is employed as part of the International Civil Society Centre contract.

7 Related party transactions

During the year, the charitable company paid the International Civil Society Centre (formerly the Berlin Civil Society Center) €308,824 (2018: €307,713) for management and administrative services.

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 2019 (2018: nil).

During the year the charitable company received €170,146 (2018: €200,014) from International Civil Society Centre on behalf of SIDA for the Global Standards project.

During the year the charity received €22,379 (2018: €29,775) from CIVICUS/Resilient Roots and €17,040 (2018: €12,202) from Restless Development for Development Alternative – Aid Connect. CIVICUS is a member of the charity.

The trustee Mr Perry Maddox (who resigned in 2019) is Chief Executive Officer of Restless Development, which provided grant funding to the charity in 2019 and 2018. The trustee Mr Alex Sardar is Chief Innovation Officer at CIVICUS which has provided grant funding to the charity in 2019 and 2018.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Notes to the financial statements

For the year ended 31 December 2019

8 Taxation

The company became a UK registered charity in July 2017. The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

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

9 Intangible fixed assets

Cost	GS Website £	Total £
At the start of the year	13,655	13,655
At the end of the year	13,655	13,655
Amortisation		
At the start of the year	5,845	5,845
Charge for the year	7,810	7,810
At the end of the year	13,655	13,655
Net book value		
At the end of the year	-	-
At the start of the year	7,810	7,810

10 Tangible fixed assets

Cost	Computer equipment £	Total £
At the start of the year	1,269	1,269
At the end of the year	1,269	1,269
Depreciation		
At the start of the year	148	148
Charge for the year	254	254
At the end of the year	402	402
Net book value		
At the end of the year	867	867
At the start of the year	1,121	1,121

Notes to the financial statements

For the year ended 31 December 2019

11 Debtors

	2019 €	2018 €
Trade and other debtors	2,260	27,792
Accrued income	9,943	-
	<u>12,203</u>	<u>27,792</u>

12 Creditors: amounts falling due within one year

	2019 €	2018 €
Trade creditors	223	4,557
Accruals	91,287	107,084
	<u>91,510</u>	<u>111,641</u>

13a Analysis of group net assets between funds (current year)

	General £	Restricted £	Total funds £
Fixed assets	867	-	867
Net current assets	116,067	108,544	224,611
Net assets at 31 December 2019	<u>116,934</u>	<u>108,544</u>	<u>225,478</u>

13b Analysis of group net assets between funds (prior year)

	General £	Restricted £	Total funds £
Fixed assets	1,121	7,810	8,931
Net current assets	149,195	129,119	278,314
Net assets at 31 December 2018	<u>150,316</u>	<u>136,929</u>	<u>287,245</u>

Notes to the financial statements

For the year ended 31 December 2019

14a Movements in funds (current year)

	At 1 January 2019 €	Income & gains €	Expenditure & losses €	Transfers €	At 31 December 2019 €
Restricted funds:					
Global Standards Fund	130,936	170,146	(196,214)	-	104,868
Development Alternative – Aid Connect	2,314	26,983	(22,378)	-	6,919
Resilient Roots/CIVICUS	2,595	22,379	(28,217)	-	(3,243)
Digital Accountability	1,084	-	-	(1,084)	-
Total restricted funds	136,929	219,508	(246,809)	(1,084)	108,544
General funds	150,316	250,689	(285,155)	1,084	116,934
Total unrestricted funds	150,316	250,689	(285,155)	1,084	116,934
Total funds	287,245	470,197	(531,964)	-	225,478

14b Movements in funds (prior year)

	At 1 January 2018 €	Income & gains €	Expenditure & losses €	Transfers €	At 31 December 2018 €
Restricted funds:					
Global Standard fund	24,364	200,014	(93,442)	-	130,936
Development Alternative – Aid Connect	-	12,202	(9,888)	-	2,314
Resilient Roots/CIVICUS	-	29,775	(27,180)	-	2,595
Digital Accountability	1,084	-	-	-	1,084
Total restricted funds	25,448	241,991	(130,510)	-	136,929
Unrestricted funds:					
General funds	149,366	284,241	(283,291)	-	150,316
Total unrestricted funds	149,366	284,241	(283,291)	-	150,316
Total funds	174,814	526,232	(413,801)	-	287,245

Purposes of restricted funds

Global Standards Fund

Strengthening civil society's organisations' effectiveness by developing globally aligned, strong accountability practice.

Accountable Now is one of nine organisations cooperating over the course of three years to exchange expertise, identify the overlaps of accountability codes, and agree on shared core areas for CSO accountability. The results will be captured in a commonly accepted *Global Standards for CSO Accountability*, providing the core principles of accountability for civil society worldwide.

Development Alternative

The Development Alternative, funded by the UK's Department for International Development, is a consortium of organisations that is committed to testing and developing new ways of doing development that are truly led by young people and their communities. It is led by Restless Development and coordinated in collaboration with six partners: Accountable Now; DOT Lebanon; Integrity Action; Intrac; War Child; and Y Care International. The Development Alternative is a group of organisations that is committed to testing and developing new ways of doing development that are truly led by young people and their communities. A key component of the work we are carrying out and implementing across the work of the consortia is dynamic accountability. It is in this regards that Accountable Now provides thought leadership when it comes to advancing the approach, we extract lessons and use these to support our members when implementing the approach and we also share learnings with the wider sector through our events and different learning mechanisms.

Resilient Roots/CIVICUS

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. The initiative is coordinated by CIVICUS and funded by the Ford Foundation. Technical and strategic support is provided by Keystone Accountability and Accountable Now, along with our regional partner for Latin America, Instituto de Comunicación y Desarrollo (ICD). An initial two-year pilot phase will run until the end of 2019. Accountable Now's role is to extract lessons and share with the sector. We also coordinate the learning mechanism between the pilot organisations.

Digital Accountability Fund

Prototyping collaborative work for greater impact.

Accountable Now will further develop an emerging practice of accountability that is focused on future-orientated co-creation *with* stakeholders rather than history-orientated reporting *for* stakeholders. To support the emergence of this people-powered accountability approach, Accountable Now will, together with its partners, identify civil society organisations across the world who move in this direction, build an active community of practice, and elicit key learnings to share with a broader community. The fund finished at the end of 2017 and unspent funds have been transferred to general unrestricted funds during the current year as there was no obligation to repay the unspent monies to CIVICUS/Oak Foundation.

15 Post balance sheet events

During 2020, the board intends to close the International NGO Charter of Accountability Limited and transfer the activities, assets and liabilities to INGO International NGO Accountability Charter gUG, a charity registered in Germany on 5 September 2019.

A new agreement was signed with the International Civil Society Centre on 1 January 2020 which includes the lease of office space and IT services.

16 Legal status of the charity

The company became a UK registered charity on 14 July 2017. The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to €1.