

Company number: 06527022

# International NGO Charter of Accountability Limited

Report and financial statements  
For the year ended 31 December 2015

# International NGO Charter of Accountability Limited

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For the year ended 31 December 2015

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## International NGO Charter of Accountability Limited

### Reference and administrative details

For the year ended 31 December 2015

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<b>Status</b>	The organisation is a company limited by guarantee, incorporated on 7 March 2008.
<b>Company number</b>	06527022
<b>Registered office</b>	Amnesty International International Secretariat 1 Easton Street London WC1X 0DW
<b>Operational address</b>	International Civil Society Centre gGmbH Agricolastraße 26 10555 Berlin Germany
<b>Directors</b>	Brendan Gormley Caroline Harper Janet Dalziell Clare Doube Markus Hesse Emmanuel Isch Miklos Marschall Janet Naumi Mawiyoo Rosa Inés Ospina Bettie van Straaten
<b>Bankers</b>	Commerzbank Friedrichstraße 62 10117 Berlin Germany  GLS Bank Christstr. 9 44789 Bochum Germany
<b>Accountants</b>	Sayer Vincent LLP Chartered Accountants and Statutory Auditors Invicta House 108-114 Golden Lane LONDON EC1Y 0TL

The directors present their report and the audited financial statements for the year ended 31 December 2015.

## About the Charter

The [INGO Accountability Charter](#) is an initiative of international civil society organisations (ICSOs) demonstrating their commitment to transparency, accountability and effectiveness. The Charter provides a global, cross-sectoral, comprehensive accountability framework, signed by most of the largest ICSOs in the world. Its [Members](#) agree to [ten commitments](#) on issues such as transparency, sound financial management, ensuring impact, working in partnership, respecting human rights and protecting staff and the environment. Members report on these commitments annually and an Independent Review Panel vets the reports. In the past, this has spurred the development of strong accountability systems and supported the public credibility of Charter Members.

The CSOs involved in establishing the Charter conceived it as both a statement of the rights-based values of civil society organisations – freedom of speech and association – and a commitment to excellence. As a sector we are not immune from accountability challenges, whether they be in governance, management or quality of delivery. For this reason we have taken the initiative to self-regulate, aware of the limitations of this, but with a serious intent to build in ‘teeth’ around compliance with reporting and standards.

The Charter provides the only global, fully comprehensive and cross-sectoral accountability framework for NGOs driven by NGOs.

The Charter has been developed by drawing on a wide range of existing codes. It is intended to complement existing codes, and over time, simplify the number of reporting frameworks facing ICSOs by systematic alignment. It is the Charter’s aim to help CSOs leverage their impact for people and the environment through intelligent, responsive and systematic work *with* and not just *for* stakeholders.

## Why become a Charter Member?

*"We were excited to join the Charter because it represents a standard for accountability, a space to learn from our partners, and a challenge that will help us to continually improve. We are keen to help drive the discourse on transparency beyond simple, defensive compliance and toward the positive action of turning our agency inside-out for young people and for those with whom we work. We see the Charter as a vital partner in that journey."*

**Perry Maddox**

Chief Operating Officer

Restless Development

*“The INGO Accountability Charter is actually a great fundraising tool. We recently used our membership and annual report to the Charter in negotiations with a multinational company to demonstrate how we set and monitor our standards and how we manage risks. The positive response to it from their compliance team certainly was a key driver to the establishment of a new long-term global partnership.”*

**Roberta Capella**

International Director Fund Development and Communications  
SOS Children’s Villages International

- **Amnesty International:** *“The Charter helps improve public confidence in us as we publicly demonstrate our achievements and challenges in our reports to the Charter.”*
- **Christian Blind Mission:** *“Direct contact with other Charter Members was hugely helpful to develop a framework for integrated financial reporting across the entire CBM federation.”*
- **European Environmental Bureau:** *“Charter membership helps to further the EEB’s organisational development.”*
- **SOS Children’s Villages International:** *“As a result of the feedback received from the Charter’s Independent Review Panel we have made some significant improvements to our management structures and decision-making processes.”*
- **Taiwan Fund for Children and Families:** *“Being an INGO based in Taiwan, Charter membership will help tell the world that we are accountable and help us gain a global recognition.”*
- **Transparency International:** *“The Charter has helped us in several instances to fend off unfounded external criticism.”*
- **World Vision:** *“We have highlighted Charter membership in our annual reports to prove we are accountable, as we call for more accountability of others. If the Charter brand was better known this would be even more helpful.”*

## 2015 Highlights

Great impact starts with defining what exactly it is you want to achieve. In 2015 we developed the new [Charter Strategy](#) to do just that. Three overarching goals emerged in a very consultative process:

1. Build Strong Accountability Practice
2. Enhance Public Trust
3. Improve Global Collaboration

With significant progress in all areas, we are confident to make a substantial contribution to strengthen our Members’ accountability practices and positive impact, enhance their credibility and leverage the sector’s voice globally.

A major success was approval by the *Swedish* International Development Cooperation Agency (Sida) to fund our project to devise a [Global Standard for CSO Accountability](#). Conceived and driven by the Charter, a group of eight well-established accountability standards from Africa, Asia, Australia, North America and South America have come together to develop a collective *reference* standard. It is intended to guide further developments of all participating codes and serve as a global orientation for other standards, CSO supervisory bodies, governments and media. During the development

process we will learn a great deal from one another, develop a truly global perspective on accountability and build a network for further collaboration in the future.

Further initiatives took place in 2015 to strengthen the accountability practice of our Members. One in particular stands out: the [Digital Accountability project](#). Together with ICOSOs and online campaign organisations we have started to systematically explore how digital connectivity with our stakeholders can lead to more real-time, two-way communication and ultimately leverage collective impact.

When taking advice for our new Charter Strategy we often heard: “You do great work – but few people know about it.” This year we have started to develop a full branding architecture, communication strategy and collecting systematic evidence on how the Charter adds value to specific functions within our Member organisations. Our collective voice has further been strengthened through four new Members: HelpAge International, the International Planned Parenthood Federation (IPPF), Restless Development, and the Taiwan Fund for Children and Families (TFCF). Welcome!

2015 saw the UN launch a global mission “to leave no-one behind”. This will only be achieved by enhanced participation – the hallmark of effective accountability. We greatly look forward to closely working with all our Members in the coming year to further strengthen their accountability, impact and public credibility. The following report will not only give you an indication of what was achieved in 2015, but also what we will focus on in 2016.

## Strategy Beyond 2015

### Walk the Talk

Our new [Strategy](#) is the outcome of extensive consultations with ICOSOs, digital movements, donors, researchers, journalists and other accountability codes from the Global South and North. After approval for the new “strategic direction” was granted at the Charter Members’ Annual General Meeting, the board formally adopted it in October 2015.

The Strategy reflects our belief in the integral role of CSOs to support democracy and sustainable development in a rapidly changing world and how we can best support them.

Globalisation, digitisation and climate change are some of the key paradigm shifts that re-shape the space in which CSOs work and the role they need to play. The Charter’s overarching ambition is to help *leverage CSO impact for people and the environment* through achieving the following goals:

#### *Our ambition*

*We have to walk the talk in regard to transparency, accountability and responsiveness to people’s needs. Only then, will we deliver optimal impact for people’s lives and the environment.*

### Goal 1: Build Strong Accountability

It is our strategic ambition to significantly strengthen the accountability practice of CSOs and Charter Members in particular. *Accountability – understood as practices that ensure CSOs act transparently, effectively and in close collaboration with their key stakeholders* – is the key building block for positive impact. We will build and support strong practices as we:

- Make accountability a leadership priority rather than a reporting exercise

Report of the directors

For the year ended 31 December 2015

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- Foster means of in-time, two-way stakeholder engagement in the digital age
- Focus on drivers for organisational development not completeness of reporting

**Goal 2: Enhance Public Trust**

We aim at significantly strengthening public trust in the legitimacy and credibility of our sector, beginning with our Members. It is pivotal that CSOs have trust within greater society for them to have a positive impact. In order to achieve this goal we will:

- Improve the Charter brand as a quality stamp
- Enable our Members to proudly communicate Charter Membership and what it means

**Goal 3: Improve Global Collaboration**

We work to ensure a truly global approach and practice of CSO accountability. A shared understanding of what accountable CSO behaviour looks like and a global network of like-minded peers will help raise our collective voice. In order to achieve this goal we will:

- Build a [Global CSO Accountability Standard](#)
- Strengthen the Charter's global DNA

Success of the strategy means: CSOs committed to the Charter have significantly strengthened their accountability practices. They are trusted by their societies as transparent, effective actors who collaborate closely with their stakeholders to deliver optimal impact for people's lives and the environment. They accomplish this through a truly global understanding of mutual accountability, supported by global CSO solidarity.

## Building Strong Accountability

### Co-creating Impact in the Digital Age

Digital connectivity is a game changer in the way the world works. And it is the heyday of accountability, since establishing well managed relationships with empowered stakeholders allows for greater collaborative impact. To better understand how this can be best achieved we kick-started the **CSO Accountability in the Digital Age** project. We put together a group of thought leaders from ICOSOs such as [Amnesty International](#), [Greenpeace](#), [Oxfam](#) and [Transparency International](#) as well as from digital movements such as [350.org](#), [Purpose](#), [38 Degrees](#), [Jhatkaa](#) and [Tactical Technology Collective](#). Since September 2015 they have started to systematically explore the new terrain and identified key parameters to look at when improving co-creational processes with stakeholders in the digital age. Funding was secured from the [Feedback Labs Collaboration Fund](#) and the Rockefeller Foundation.

In 2016 we will turn the results of this mapping exercise into a concrete framework around core principles, models and tools to drive impact *with* and not *for* stakeholders. These will be accompanied by case studies from the organisations represented in the working group. Results will be discussed in a lab storm format at a face-to-face meeting in March at the [Rockefeller Foundation in Bellagio \(Italy\)](#). The result will be a guidance framework for the entire sector, getting the Charter framework better attuned to the digital age and building the foundations of a practitioners' network to drive further developments in the future.

### **Making Accountability a Leadership Priority**

Accountability has the boring image of bureaucratic report writing. This is a huge missed opportunity! If CSOs are set up to serve people, these people should also be the driving force behind senior leadership decisions. In order to level accountability back up to senior management, the Charter organised and conducted **bi-lateral meetings between Charter Member executives and the Independent Review Panel (IRP)**. While giving senior management the opportunity to better understand the Panel's reasoning behind its report assessment, it also provided an opportunity to link strategic development discussions to the accountability practices that help drive them. Two issues emerged as particularly hot topics: *What is a good governance model for a global, decentralised ICSO?*

*What is their new role and working model in the digital age?*

In 2016 we will address both of these topics – the latter with a peer-exchange workshop on global governance in September 2016, and the former – by further coordinating Panel – Member bilateral meetings, such as the ones conducted with ActionAid, Amnesty International, CARE, Oxfam, Transparency and World Vision International, to ensure accountability is understood as a leadership tool and not only as a reporting duty.

### **Better Focused Accountability Reporting**

Two issues are important for the further development of our **reporting and vetting practice**: it must become timelier and more focused. To ensure the former, we introduced a third vetting round in spring to enable the assessment of reports nearer to their submission. Additionally, the Panel started to complement its report review with a quick check on the Member's website and some social media channels. More focus on the important issues has been achieved by giving a number of Charter Members the opportunity to move to a biannual full report with a very succinct interim report, just focusing on three to five issues highlighted in an "Improvement Analysis" as particularly urgent to address.

In 2016 we will review the entire reporting process with a view of reducing and reorganising the number of indicators, as well as moving to online report submission in 2017. The reporting and vetting process will be further streamlined and made fit for the digital age as well as providing a baseline level for reporting in smaller national offices.

### **Capitalising on Peer Knowledge**

One of the great advantages of Charter membership is personal access to the expertise already accumulated by leading organisations in our sector. In 2015 our **annual workshop** provided an opportunity for peer exchange on the opportunities and challenges of the digital age for CSOs. It took place in September at the creative office of Greenpeace Netherlands in Amsterdam's harbour docks. Engaging presentations from external speakers, such as Lauren Woodman, the CEO of [NetHope](#), and Catherine Shovlin, UK Director of [Synthetron](#), contributed to a great experience. The [outcomes](#) can be found on our website.



Our **webinars** provided further learning opportunities throughout the year. In our March session on the [Global Standard](#) project we discussed how it could help Charter Members to better align accountability practices across the multitude of national entities. In the [June webinar](#) Members discussed how to best use the Charter to strengthen accountability practice at the national level. Finally, the [August webinar](#) kicked off our branding exercise by asking Members which benefits they get from the Charter, specifically as fundraisers, campaigners, administrators, or programme staff members.

In light of the new challenges the digital age brings, a new **Peer Advice Group (PAG)** formed on **Data Protection & Privacy** with representatives from ActionAid, Amnesty International, CBM, IPPF, Plan, Sightsavers, SOS, and World Vision. The group aims to benchmark each other's organisations, stay on top of current developments and updates, and develop best practice guidelines for data protection and privacy. The PAG will continue working throughout 2016 and will present their findings and outcomes in a webinar at the end of the year.

**In 2016** learning opportunities will include a workshop on *Global governance: What has and has not worked?* and webinars on:

- *Digital connectivity as a game changer*
- *How to use the Charter for fundraising purposes*
- *Charter Members' accountability practice in comparison to other peers from the sector*
- *How to protect our data and privacy in the digital space*

## Enhancing Public Trust

### Communicating that *We are Accountable*

Only if Charter Member commitments are well known to the public, can our Members be held accountable to them. And only if the ambitious and strict Charter practices are better known, will they enhance the public credibility of our Members. Investment into building our brand and public recognition was thus a strategic priority for 2015. Communications Directors from Amnesty International, Greenpeace, Transparency International, and World Vision as well as branding specialists from Oxfam helped pave the way. We started by systematically asking our Members what adds the greatest value to their daily work in managing, programming, fundraising, campaigns, communication etc. On this we built a systematic **branding architecture** that captures, in very succinct terms, what we promise and how we deliver. Most importantly, it became clear that the greatest lever for promoting the Charter was with our Members. If they proudly declared and explained their Charter membership in all functions and regions, this would yield the greatest benefits to improving public recognition of the Charter.

**In 2016** we will develop a strapline and set of brief texts to describe the Charter's value proposition, building on the new branding architecture. We will also revise all the Charter's visual graphics including the logo. We will further revise our communications strategy to reflect the new model of promoting our brand through our Members and develop a toolkit to help achieve this, as well as an implementation strategy.

*"A research study from 2014 aimed at identifying the practices adopted by large international NGOs operating in the humanitarian and development areas for the management and reporting of their environmental impacts. The research sample of 50 NGOs showed that environmental recording was only included in seven of them. Five of these seven NGOs are Charter Members and submit annual accountability reports based on the GRI framework. This can be seen as one of the few good practices of the overall research study."*

Paolo Ferrari, The University of Bath, 2014

### **Proving We Walk Our Talk**

To further underpin public trust in CSOs, we have developed a comparative study on CSO accountability performance together with the *direct impact group*. All full Charter Members as well as 20 relevant peer organisations will be compared in regard to their level of transparency, participatory work approach, impact focus, responsible advocacy and sound financial management.

In 2016 the *direct impact group* will conduct desktop research, systematic interviews and reality checks. Results will be anonymised and presented at the Annual General Meeting in April in London to show where we are doing well and which areas need further improvement.

### **A Growing Family Allows for a Stronger Public Voice**

Last, but not least, the Charter Board and Secretariat are proud to have HelpAge International, the International Planned Parenthood Federation, Restless Development and the Taiwan Fund for Children and Families on board as **new Members of the Charter**. We welcome them as strong voices in a vivid community of practice dedicated to fostering CSOs' commitment to transparency, accountability and ultimately greater impact for people and the environment.

## **Improving Global Collaboration**

### **Building a Global CSO Accountability Standard**

Hard and systematic work did bear fruit: in 2015 Sida agreed to fund our project of developing a Global Standard for CSO Accountability. Collaboration with eight well-established civil society accountability networks from Africa, Asia, Australia, North America and South America is well under way. We are already seeing that the overlap of core provisions for good CSO accountability is high – no matter if codes have been developed in the North or the South, several decades or just some years ago. This is great news, as it will allow us to collectively strengthen our profile and voice.

While our current codes mostly take administrative indicators for good governance, management, etc. as the starting point, the new Standard will be organised around some characteristics of accountable CSOs such as being transparent, independent, collaborative, and responsible followed by very clear commitments to its various stakeholder groups. Behind each of these promises, as for instance – to the people we serve, supporters, donors, staff and the public – we will list what it takes in regard to e.g. governance, management, and programmes, to fulfil these promises. Currently, all eight networks – including the Charter – are working hard on finalising a Global Standard's zero draft.

To better appreciate how this project can optimally help Charter Members, the Executive Officer visited the national offices of Oxfam, Transparency and World Vision in Cambodia to also understand how it will add value at the national level. The Charter has also started first consultations with some Charter Members to understand how the Global Standard can best complement their work. We have also mapped the Charter's reporting framework against the first draft of the Global Standard and found that most of it is already covered. When discussing the Global Standard with our Independent Review Panel, they highlighted that this opportunity must be used to further strengthen our provisions of accountability at the local level.

### Strengthening the Charter's Global DNA

*Going global* requires the Charter to ensure wider outreach to partners beyond the Global North. We have therefore translated our Charter Strategy into French and Spanish. *Going global* is also reflected in the recruitment of Mahmoud Farag from Egypt to work in the Charter team. Mahmoud just completed his MA in Development and Governance in Germany and previously worked on improving CSO accountability in the Arab World, such as with the Affiliated Network for Social Accountability in the Arab World. He liaises between Charter Members and the Global Standard project and helps run the Digital Accountability project. Our Board and Independent Review Panel, with members coming and working from South Africa, Colombia, Kenya, Australia, Cambodia and Europe, ensures we further develop into an organisation with a truly global understanding and reach.

In 2016 we want to finalise the Global Standard text. Building on the overlap of the eight current standards and building in further collective ambitions, this will serve as a global *reference* standard. It is intended to guide future developments of our codes and serve as a global orientation for other standards, CSO peak bodies, governments and media. In due course, this is also likely to be reflected in the Charter Reporting Guidelines.

We will boost face-to-face and online consultations with our Charter Members around the drafts of the Global Standard and reach out to consultative partners in the sector to ensure the Standard provides a sector-wide answer to CSO accountability. Translation of key Charter documents into

#### Project Partners:

1. Australian Council for International Development
2. Cooperation Committee for Cambodia
3. INGO Accountability Charter
4. InterAction, USA
5. NGO Quality Assurance Certification Mechanism, Uganda
6. Rendir Cuentas, Latin America
7. Viwango, Kenya
8. Voluntary Action Network India

#### Implementing Partner:

International Civil Society Centre

## Report of the directors

For the year ended 31 December 2015

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more languages and attracting thought-leaders from across the world onto our Board, Panel and into our working groups will underpin a more global strategy.

### Governance

The Secretariat would like to greatly thank all Charter Board Directors who provided helpful strategic and operational advice throughout the year. The Board's self-evaluation for 2015 demonstrated a shared assessment of strengths and weaknesses among Board Directors. Good decisions on the strategic direction were made based on solid information and Board Directors felt confident in having a determined vision, and strategic objectives and policies in 2015. According to the survey, the most important Board decisions in the past year included the new strategy, the Global Standard project and developing the Charter brand. The current composition of the Board is as follows:

**Brendan Gormley**, Chair

**Bettie van Straaten**, Treasurer, CFO/Director: Operations, CIVICUS

**Caroline Harper**, Vice Chair, CEO Sightsavers International

**Clare Doube**, Director of Strategy and Evaluation, Amnesty International

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

**Janet Dalziell**, Director of Global Development, Greenpeace International

**Janet Naumi Mawiyoo**, CEO, Kenya Community Development Foundation (KCDF); Chair, Viwango

**Miklos Marschall**, Deputy Managing Director, Transparency International

**Perry Maddox**, COO, Restless Development, was unanimously co-opted as Board Director with immediate effect in October 2015. Should there be no objections to his cooptation at the AGM in April 2016, his term will officially commence on the same day.

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

### Finance 2015

A considerable increase in income due to the external funding we received for both the Global Standard and the Digital Accountability projects (€ 27,951) strengthened the financial growth of the Charter in 2015. This was further reinforced by the admission of four new Charter Members. While this also triggered extra costs for personnel, the Charter Secretariat managed resources very diligently and ended the year with a comfortable surplus of € 51,302.

This year all Charter funds were transferred to a sustainable ethical bank, thus closing our former bank account in September. With the help of an external consultant and our treasurer, in November (and not as originally planned in 2016) the Charter started working on migrating all financial data kept on Excel worksheets to more professional and user-friendly accounting software. This migration was successfully finalised with the preparation of our year-end accounts.

### Members

Charter Members are at the heart of everything the Charter does. Here we share an overview of our Membership, consisting of 24 CSOs as of December 2015.

Since 2012, organisations approved for Charter Membership are first granted an Affiliate Membership status and become Full Members after the Independent Review Panel has approved their first accountability report.

## Acknowledgements

The Charter has received a lot of valuable support in 2015. It wishes to express its deepest gratitude to all Board Directors and the Independent Review Panel who have put in substantial pro bono work throughout the year. Insights from participants from the strategy consultations were also greatly appreciated as well as the following support from:

- Accenture for hosting our Panel Meeting.
- Amnesty International Secretariat for hosting our Annual General Meeting and Board meeting as well as the Digital Accountability project meeting.
- Amnesty International for reviewing and editing the new Strategy Beyond 2015.
- Amnesty International, Transparency International and World Vision International for providing a group of Communications Directors who came together to work on a plan to strengthen the Charter brand.
- Birgit Kuchta from CBM for the technical moderation of webinars.
- Cooperation Committee for Cambodia (CCC) for hosting a project partner meeting in Phnom Penh.
- Feedback Labs Collaboration Grant / Global Giving for co-funding our Digital Accountability project.
- Greenpeace Netherlands for hosting our Annual Members' Workshop.
- Lisa Reichmann for background research on the Digital Accountability project.
- Markus Hesse and his team from the *direct impact group*, for conducting numerous interviews with national CEOs of Charter Members to feed into the new strategy, for compiling the Charter's / Centre's first carbon footprint report and for developing the impact study which will be completed in 2016.
- Oxfam and in particular – Gilles Van Handenhove and Tim Van Der Veer – for developing and implementing the plan to strengthen the Charter brand.
- Sida for funding our initiative of a Global Standard for CSO Accountability.
- Translators without Borders for translating the Charter Commitments and Strategy Beyond 2015.
- Last, but not least: our sincerest thanks also go to Members for their proactive engagement with the Charter!

## Independent Review Panel

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

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

**Louise James**, Global Programmes Director for Accenture Development Partnerships

**Michael Roeskau**, former Director of Development Co-operation at OECD/DAC, retired from Federal

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Ministry of Finance, Germany

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

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

## Secretariat

**Karenina Schröder**, Executive Officer

**Merle Rutz**, Coordinator

**Mahmoud Farag**, Programme Officer

**Kameliya Tomova**, Programme Officer

### *Carbon Footprint Report*

In line with our new Environmental Policy, *direct impact group* compiled a pro bono [Carbon Footprint Report](#) for the year 2014, which was shared with Charter stakeholders.

### *Charter Company Secretary*

**Ben Anstey**

Assistant Legal Counsel, Amnesty International

### Responsibilities of the directors

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

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

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

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

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

Report of the directors

For the year ended 31 December 2015

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company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

**Auditors**

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

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

Approved by the directors on 5 April 2016 and signed on their behalf by

Brendan Gormley

A handwritten signature in dark ink, appearing to read 'Brendan Gormley', with a long, sweeping tail extending to the right.

## Independent auditors' report

To the members of

### International NGO Charter of Accountability Limited

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We have audited the financial statements of International NGO Charter of Accountability Limited for the year ended 31 December 2015 which comprise the income and expenditure account, balance sheet, cash flow statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

### Respective responsibilities of directors and auditors

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

### Scope of the audit of the financial statements

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

### Opinion on financial statements

In our opinion the financial statements:

- Give a true and fair view of the state of the company's affairs as at 31 December 2015 and of its results for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.



## Independent auditors' report

To the members of

International NGO Charter of Accountability Limited

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### Opinion on other matter prescribed by the Companies Act 2006

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

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

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

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of directors' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the report of the directors' and take advantage of the small companies' exemption from the requirement to prepare a strategic report.



Jonathan Orchard (Senior statutory auditor)

Date 28 April 2016

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

International NGO Charter of Accountability Limited

Income and expenditure account

For the year ended 31 December 2015

	Note	2015 Total €	2014 Total €
<b>Income</b>			
Members' contributions		240,500	221,010
Workshop fees		3,450	4,350
Global Standard funds		22,059	-
Digital Accountability		5,892	-
Other income		238	-
Donations		-	3,662
<b>Total Income</b>		<b>272,139</b>	<b>229,022</b>
<b>Expenditure</b>			
Administrative expenses		220,837	225,290
<b>Surplus for the year</b>	2	<b>51,302</b>	<b>3,732</b>
<b>Taxation</b>	4	<b>-</b>	<b>-</b>
<b>Net movement in funds for the year</b>		<b>51,302</b>	<b>3,732</b>
<b>Members' funds at the start of the year</b>		<b>82,831</b>	<b>79,099</b>
<b>Members' funds at the end of the year</b>		<b>134,133</b>	<b>82,831</b>

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

## Balance sheet

As at 31 December 2015

	Note	€	2015 €	2014 €
<b>Current assets</b>				
Debtors	5	-		300
Cash at bank and in hand		<u>167,883</u>		<u>89,387</u>
		167,883		89,687
<b>Creditors: amounts due within one year</b>	6	<u>33,750</u>		<u>6,856</u>
<b>Net current assets</b>			<u>134,133</u>	<u>82,831</u>
<b>Net assets</b>			<u>134,133</u>	<u>82,831</u>
<b>Reserves</b>				
Member's funds			<u>134,133</u>	<u>82,831</u>
<b>Total funds</b>			<u>134,133</u>	<u>82,831</u>

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

Approved by the directors on 5 April 2016 and signed on their behalf by



Brendan Gormley

International NGO Charter of Accountability Limited

Statement of cash flows

For the year ended 31 December 2015

	Note	2015 Total €	2014 Total €
<b>Cash flows from operating activities:</b>			
Profit for the year		51,302	3,732
<i>Adjustments for:</i>			
Decrease/(increase) in trade and other receivables		300	(200)
Decrease/(increase) in inventories		-	-
Increase/(decrease) in trade payables		26,894	572
<b>Cash from operations</b>		<b>78,496</b>	<b>4,104</b>
Interest paid		-	-
Income taxes paid		-	-
<i>Net cash generated from operating activities being New increase/( decrease in cash and cash equivalents</i>		<b>78,496</b>	<b>4,104</b>
Cash and cash equivalents at beginning of year		89,387	85,283
Cash and cash equivalents at end of year		<b>167,883</b>	<b>89,387</b>

## International NGO Charter of Accountability Limited

### Notes to the financial statements

For the year ended 31 December 2015

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#### 1. Accounting policies

- a) International NGO Charter of Accountability Limited is a company limited by guarantee and is incorporated in the United Kingdom. The registered office address is: C/o Amnesty International, 1 Easton Street, London, WC1X 0DW
- b) These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102'), and with the Companies Act 2006. The financial statements have been prepared on the historical cost basis.
- c) In preparing the accounts, the directors have considered whether in applying the accounting policies required by FRS 102 a restatement of comparative items was required. The transition date was 1 January 2014. The directors consider that no restatement of comparative items is required.
- d) The directors consider that there are no material uncertainties about the company's ability to continue as a going concern.
- e) Income consists of members' contributions which relate to the year, and donations from other bodies. Income received in advance is deferred where it relates to services provided in a future accounting period.  
  
Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.
- f) Administrative expenses are recognised in the period in which they are incurred.
- g) Monetary assets and liabilities in foreign currencies are translated into Euros for 2014 and 2015 figures at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into Euros at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the profit or loss for the period.
- h) Liabilities are recognised as soon as there is a legal or constructive obligation committing the company to pay out resource.

# International NGO Charter of Accountability Limited

## Notes to the financial statements

### For the year ended 31 December 2015

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#### 2. Surplus for the year

This is stated after charging / crediting:

	2015 €	2014 €
Directors' remuneration	-	-
Directors' expenses	3,809	3,325
Auditors' remuneration:		
▪ Audit	4,265	4,000
▪ Other services	450	1,750
	<u>450</u>	<u>1,750</u>

#### 3. Directors' emoluments

No emoluments are paid to any director.

#### 4. Taxation

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

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

#### 5. Debtors

	2015 €	2014 €
Members' contributions receivable	-	300
	<u>-</u>	<u>300</u>

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

	2015 €	2014 €
Accruals	10,418	6,856
Deferred income	23,332	-
	<u>33,750</u>	<u>6,856</u>

**7. Related Party transactions**

During the year, the company paid the International Civil Society Centre (formerly the Berlin Civil Society Center) €173,653 (2014: €158,516) for management and administrative services. The increase in cost is due to additional work required for the new and large Global Standard project that started in 2014.

The International Civil Society Centre took over the secretariat in July 2010. The Centre is co-owned by several organisations, including the following members of the Charter: Amnesty International, CBM, Islamic Relief Worldwide, Oxfam International, Plan International, Sightsavers, SOS Children's Villages International, Transparency International and World Vision International. There were no amounts outstanding at 31 December 2015 (2014: nil).

During the year the company received €22,059 from International Civil Society Centre on behalf of SIDA for the Global Standards project.