





Moving towards a culture **of accountability**

José M. Faura // *Executive Director of Educo*

This document is the Executive Summary of our fourth Accountability Report, which has been produced in accordance with the GRI (Global Reporting Initiative) NGO supplement. It consolidates our core commitments to accountability in terms of transparency, good governance, environmental responsibility, participation, people management, inclusion and diversity, and ethical fundraising. It forms part of our decisive plan to promote a culture of accountability and learning throughout the organization, so that we can ultimately increase and improve our impact.



STRATEGIC PLAN

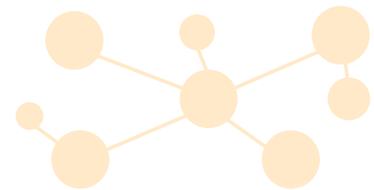
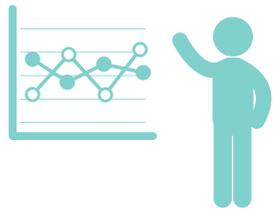
In 2014, one of our significant achievements has been the formulation of the new Strategic Plan, which will guide our work until the year 2018. This plan has emerged from a highly **participatory process** involving over 1,500 people from 17 countries, namely: our supporter base, local partner organizations, our teams and over 220 children, who represent the main focus of our action and our priority stakeholder group.

ChildFund Alliance

2014 was also the year that we joined ChildFund Alliance, a global network of child-centered development organizations working in more than 60 countries around the world. By joining this alliance, we have fortified our **networking** with other actors, combining efforts and exchanging knowledge and experience in order to improve the impact of our actions and our learning as a civil society organization.

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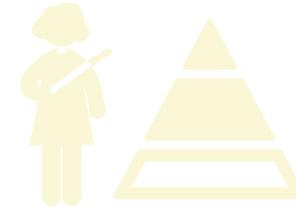
Evaluating the achievement of the goals set forth in our Strategic Plan



Establishing and implementing mechanisms to improve interaction and feedback processes with all of our stakeholders



Now we look forward to tackling new challenges



Working to ensure that a culture of accountability and transparency pervades all of our communicative activities



We realize that this implies a process of ongoing improvement and that this depends, essentially, on the participation of all people and organizations involved in our work. Only this way will be able to redirect, improve and learn together. It is a challenging endeavor but one that we, as an organization, are committed to: fostering a culture of accountability and learning that will ultimately increase and improve our **impact**.



Transparency



We subscribe to the principles set forth by the **INGO Accountability Charter** and apply these throughout the organization.

Our **Accountability Department** guides the implementation of accountability processes in the organization. For Educo, accountability is our obligation, one that responds to the rights of our stakeholders, in particular those who participate in our projects.

Our membership of ChildFund Alliance integrates us in a common framework with **strict global standards** that regulate program quality, financial management, good governance and ethical fundraising practices. All members of the Alliance participate in an **ongoing accreditation process** to ensure compliance with these standards.

Transparency is one of the institutional principles that guide all of our actions: “we base our work on honesty, responsibility and maximum access to information regarding the management of resources and the impact of our actions, in pursuit of the highest level of social and economic accountability”.



We publish an annual **Accountability Report**, which we prepare in accordance with the GRI (Global Reporting Initiative) indicators. The report is evaluated by the INGO Accountability Charter’s Independent Review Panel and published on its website.

Our **audited financial statements** are presented annually to the Protectorate of Foundations of the *Generalitat de Catalunya*, in which Educo is legally registered, and published on our website.

We publish detailed information on our mission and values, our work approach, and our goals and results in our **Annual Activities Report, program country activities reports, Educo Magazine, newsletters and our Strategic Plan.**

Good Governance

The **Board of Trustees** is the Foundation's highest governance body. The organization's day-to-day operations are led by the Executive Director, who delegates the management of each specific division to its respective director. Together with the Executive Director, the seven division directors form the **Executive Committee**.

The Foundation's By-Laws, **Code of Good Governance** and **Ethical Code** protect against any conflicts of interest which may affect the Board, and define the specific duties of board members with regards to those situations which may compromise their objectivity in managing the Foundation.

The organization has an Internal Audit Department whose objective is to verify the **coherent and responsible application of resources**, verify compliance with internal policies, and confirm diligence in management processes. The internal audits, which are conducted in all program countries, assess risks, identify and validate preventive measures and provide ongoing monitoring of the actions undertaken. Together, this serves to minimize the risk of fraud or corruption.

For us, good governance means committing to ensuring transparent and participatory decision-making processes that guarantee the effective and responsible use of resources.

The Ethical Code establishes a **zero-tolerance policy toward corruption** and regulates our positioning as an institution. Two of our objectives for 2016 are to develop an anti-corruption code and provide anti-corruption training for the entire team.

The 2014 financial statements were audited by the auditing firms Ernst & Young and Audalia. One of the control measures we apply is that both firms must agree in their opinion about our accounts. To date, we are the only NGO in Spain that uses this **coauditing system**.

Educo also employs a Quality Management System which complies with the **ISO 9001:2008 standards**, and the Head Office holds a certificate issued by Bureau Veritas.





Environmental responsibility

We have a new **Environmental Policy**, which expresses our firm commitment to protecting the environment, both in the implementation of our programs and projects and in our day-to-day operations

Our **environmental goals** for the coming years are:

- reduce greenhouse gas emissions generated by our activities
- ensure that Educo's programs and projects respect and protect the environment
- encourage participating groups to adopt a positive attitude with respect to the conservation of the environment and natural resources
- reduce environmental impacts derived from our office activities and our daily travel
- contribute to sustainable development by fully integrating environmental protection and respect throughout the organization

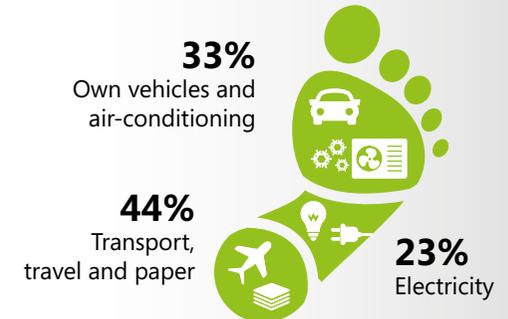
We **subscribe to Barcelona+Sostenible**, an initiative that consolidates the application of Agenda 21 in the city where our Head Office is located.



For Educo, environmental protection is an institutional commitment that guarantees coherence with our philosophy and with our rights-based approach, particularly with respect to fulfilling our strategic goals.

Some examples of **actions to reduce the environmental impact** of our activities are:

- We have significantly reduced the transport of materials, due to the implementation of a new loyalty-building plan that fosters digital mailings of loyalty-building elements instead of physical mailings. Between 2013 and 2014 we achieved a **41% reduction in greenhouse gas emissions**.
- In Nicaragua we promote the building of more efficient stoves for preparing school meals. According to the studies conducted, this measure has led to a **reduction in combustible material (wood)** and up to **21% in greenhouse gas emissions**, as compared with conventional stoves.



In pursuit of these goals, every year we publish detailed information about our **carbon footprint**, which is calculated based on the Corporate Standard and the Corporate Value Chain (Scope 3) Standard supplement to the Greenhouse Gas (GHG) Protocol.



Participation

We have a **Complaints and Feedback Policy**, which applies to all of our program countries. It is a tool for ongoing improvement that enables us to identify areas for improvement and create channels so that the people with whom and for whom we work can freely share their opinions.

At the internal level, the complaints and feedback received have led to **several improvements** in the organization. Some of the changes implemented last year include:

- Changes in the installations to improve the working environment
- Modification of labor regulations to facilitate the possibility to sit exams
- Broader scope of annual medical check-ups
- Improvements to the IT systems

Educo's **Child Participation Standards** define the way that Educo and its local partners work with children to ensure that they can actively participate in those decisions that concern them.



For Educo, participation is a key aspect of accountability and we are convinced that it is our responsibility to listen and respond to the opinions and needs of our stakeholders in the decisions we make and the activities we undertake. That is why we encourage participating and feedback at all levels of the organization.

In 2014, we conducted a **global institutional assessment** in order to integrate the Child-Rights Based Approach throughout the organization. We conducted a universal consultation with all of our internal stakeholders to assess issues such as accountability and human rights culture. Through this process we identified institutional strengths and weaknesses that will be incorporated in our Action Plan for 2016.

We have collaborated with Plan International, World Vision, Save the Children UK and War Child UK to conduct an **interagency study entitled *Child-Friendly Feedback and Complaint Mechanisms within NGO programs.***

The study was carried out through case studies from program countries, consultations designed in collaboration with experts in child-related issues, and surveys to identify lessons learned and good practices related to child-friendly feedback and complaint mechanisms.





Our team

Educo has been a member of People in **Aid/CHS Alliance** since 2013 and is committed to applying the principles listed in its Code of Good Practice throughout the organization.

We engage in strict monitoring to ensure compliance with current legislation on **occupational risk prevention**. In those countries where no such legislation exists, occupational risk is regulated within the framework for protection.

Each year we publish detailed information about the **training received** by our staff around the world and the percentage of the overall budget that is allocated to training. In 2014 we have prioritized training on the Child Rights-Based Approach.

We seek the utmost coherence in managing talent, and in the visualization of commitment and team engagement. That is why we are working to formalize **performance review systems** in all of our program countries. At the end of 2014, 42% of all organization staff underwent a formal review process, as compared with 24% at the end of 2013.

We have Human Resources policies that define the minimum standards with respect to work conditions, rights and responsibilities for the entire Educo staff. Each Country Office then adapts this manual in function of current local legislation. Since 2014 we have been working on a new **framework for protection** to establish guidelines for the protection of Educo staff and assets at all levels of the organization.



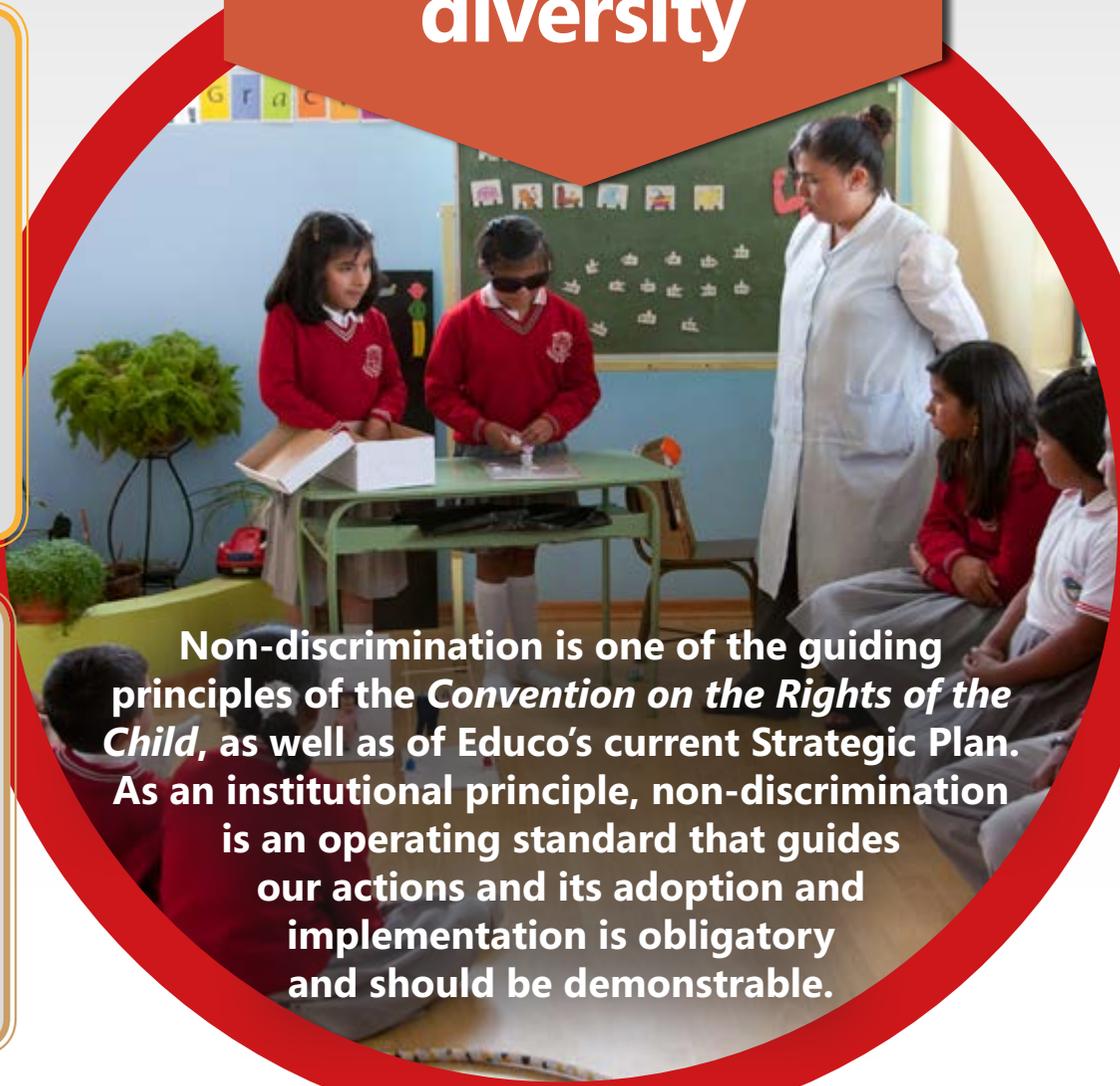
We strive for an organization that is built by and for the people who comprise it, that trusts in their capacity to achieve the established goals and that ensures that human rights are respected and promoted in all of its processes and systems.



Inclusion and diversity

All of our policies and procedures should apply and promote this principle of non-discrimination. We are currently in the process of formulating a **Policy of Non-Discrimination, Diversity and Inclusion**, which will establish the guidelines for ensuring the systematic integration of an inclusive approach both within the organization and throughout all phases of the project cycle.

Every year, we publish information about the distribution of Educo staff by country, gender and age group. One of our goals for the coming years is **to implement a monitoring tool for each country** that incorporates all of the criteria Educo has set for equity and diversity, including indicators for disability.



Non-discrimination is one of the guiding principles of the *Convention on the Rights of the Child*, as well as of Educo's current Strategic Plan. As an institutional principle, non-discrimination is an operating standard that guides our actions and its adoption and implementation is obligatory and should be demonstrable.

Our work is built on the **belief that all children** should have the opportunity to fulfill their rights, irrespective of their or their families' national, ethnic or social origin, language, religion, political opinion, economic position, differences in ability or any other status.

With respect to gender, Educo works to contribute to women's full enjoyment of their **rights, basic liberties and full-fledged citizenship**. This gender focus should be a cross-cutting aspect in all of our interventions, so that all projects contribute in some way to empowering women and guaranteeing that they can exercise their basic rights, eliminating any form of segregation or discrimination.



Ethical fundraising

Our **Policy for Collaborating with Businesses** establishes the specific values and principles which should form the basis for all of our collaborations with the private sector, in all of our program countries.

Our fundraising activities are based on transparency and respect, and the images and messages that we use are respectful of children and aligned with both the Child Rights-Based Approach and legal standards.

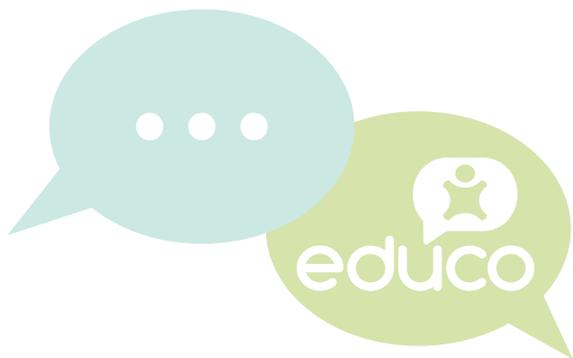


The basic principles that regulate our fundraising activities are set forth in our Ethical Code and Code of Conduct for Working with Children.

Currently **we publish information about all donations by private sector companies** (of over 1,000 euros) in our monthly newsletters, our website and our magazine, which this year includes a new section on private sector collaborations.

Educo has been a member of the **Spanish Fundraising Association** since 2013 and complies with its ethical codes and applies its good practices in all fundraising activities.

aefundraising
Asociación Española de Fundraising



Additional information

For more information regarding the contents of this document, please consult the full report [here](#).

For any questions or suggestions, please contact us at accountability@educoco.org.

Your opinions help us to improve.

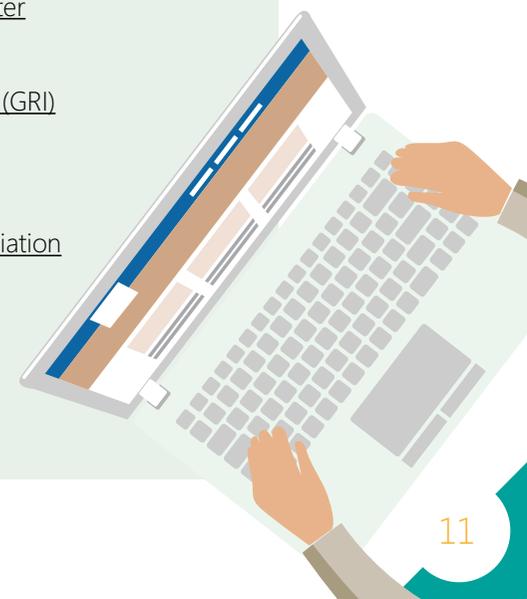


Related documents

- [Strategic Plan](#)
- [2014 Annual Activities Report](#)
- [Complaints and Feedback Policy](#)
- [Child Participation Standards](#)
- [Interagency Study on Child-Friendly Feedback and Complaint Mechanisms within NGO programs](#)
- [Ethical Code](#)
- [Code of Conduct for Working with Children](#)
- [Policy for Collaborating with Businesses \(in Spanish\)](#)

Related websites

- [Educo website](#)
- [INGO Accountability Charter](#)
- [ChildFund –Standards](#)
- [Global Reporting Initiative \(GRI\)](#)
- [Bureau Veritas](#)
- [Barcelona+Sostenible](#)
- [Spanish Fundraising Association](#)
- [CHS Alliance](#)





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