

Save the Children Global Accountability Report | 2014



Endorsed by Save the Children Association Board
3 November 2015

www.savethechildren.net



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Message from the CEO and Board Chair

Save the Children is an organisation that aims to live by its values. These values guide our decisions and ability to deliver our ambition for children. Accountability is one of Save the Children's values. This means that we take responsibility for using resources efficiently, achieving measurable results, and being accountable to supporters, partners and, most of all, children.

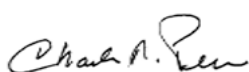
Although Save the Children was founded by Eglantyne Jebb in 1919, as a global organisation we are still very young. In 2010 we brought all global Save the Children operations together allowing us to achieve more for children. Today, Save the Children works across 120 countries striving to help the world's most vulnerable children reach their full potential. Our work has helped millions of children survive and thrive, but there is still a significant amount of work to be done.

While in previous years Save the Children has produced annual reviews that showcase our shared achievements and impact for children, we know that there is more to be done to enhance the transparency of the information we provide about our work and our global organisation. This Global Accountability Report represents another step on our journey of improvement. It is the first Save the Children report to provide a network-wide view of the governance and management approaches we use to ensure organisational accountability, integrity and alignment with our vision, mission and values.

Improving our transparency and accountability is an ongoing commitment. It requires openness, seeking new and better ways to make our work understood, responding to questions and concerns, identifying and moving forward from mistakes and learning from experience. More than ever, we are committed to learning and growing from these experiences – always striving to do whatever it takes to reach the world's most deprived children.



Jasmine Whitbread
Chief Executive Officer
Save the Children Association and
Save the Children International



Charles Perrin
Board Chair
Save the Children Association and
Save the Children International

| About this report

Save the Children's 30 members and Save the Children International each provide detailed information about their performance, governance, operating structures, policies and guidelines through a range of channels, such as annual reviews, financial reports, sustainability reports and websites.

The purpose of this report, and future accountability reports, is to more fully explain how Save the Children works across its entire network of offices and programs. This will allow both internal and external stakeholders to better understand our overarching operational structure, organisational governance and assess the quality and impact of our programs.

This report reflects Save the Children's governance and performance in the fiscal year of 2014.

Scope of content in this report

For organisations such as Save the Children that have a wide range of activities in many different contexts and jurisdictions, capturing and accurately reflecting organisational performance and program outcomes presents a number of challenges. We are constantly improving processes to better manage the volume and quality of information we generate, and refining our approaches to present a more accurate picture of our performance covering multiple entities and programs.

While further work is needed to assure the availability and quality of evidence in our global level reporting, incompleteness of evidence cannot and should not be taken to indicate an absence of significant outcomes. Having become one global organisation, with a shared vision, mission and values, we've had tremendous impact over the last five years – reaching more than 55 million children in 2014. Yet, there is still significant work to do. Save the Children is pleased to release its first Global Accountability Report and is committed to improving transparency moving forward.

To assist with generating the content for this report, information was collated from a short survey of Save the Children members to identify if, and how, they report on and make public information regarding issues of governance, operational structure, primary activities, ethics and integrity; feedback and complaints; child safeguarding; financial management; program quality; cooperation and partnership; and staff and diversity.

Global standards guiding content

In framing the content for this first report, we were guided primarily by the **Global Reporting Initiative's G4 reporting framework**, including the **NGO Sector Disclosures**. The Global Reporting Initiative (GRI) is the world's most widely used standard on sustainability reporting and disclosure. There is also an evolving good practice of GRI reporting by peer international non-governmental organisations.

Our GRI Index has been included as an annexure. This index identifies which of the GRI indicators we have reported on and provides references to the matters disclosed in this report and other relevant documents.

It is not Save the Children's objective in this first accountability report to attempt to report against as many of the GRI indicators as possible. Its purpose is to provide a transparent frame of reference against relevant global standards and the broad direction for our reporting in coming years. Therefore, we believe it is appropriate to include the GRI Index even at this formative stage of our reporting journey.

In future reports, Save the Children will also include specific references to the way in which it complies with the **Core Humanitarian Standard on Quality and Accountability** (Core Humanitarian Standard). Save the Children played an active role in the development of the Core Humanitarian Standard, which was launched in December 2014. The Core Humanitarian Standard describes the essential elements of principled, accountable and high-quality humanitarian action, and details the importance of information-sharing, participation, and access to safe and responsive mechanisms to handle complaints.

It should be noted that many Save the Children members report against relevant domestic standards for NGOs and some already report against the GRI and have committed to reporting against the Core Humanitarian Standard.

2 Organisational profile

Who we are

Save the Children is the world's leading independent organisation for children.

Save the Children is made up of:

- 30 separate national entities which are each members or associate members of Save the Children Association; and
- Save the Children International which manages country, regional and advocacy offices.

Save the Children:

- has a combined revenue of over \$2 billion US;
- works in around 120 countries; and
- has approximately 25,000 staff around the world.¹

Our vision

A world in which every child attains the right to survival, protection, development and participation.

Our mission

To inspire breakthroughs in the way the world treats children and to achieve immediate and lasting change in their lives.

Our values

Accountability: We take personal responsibility for using our resources efficiently, achieving measurable results, and being accountable to supporters, partners and, most of all, children.

Ambition: We are demanding of ourselves and our colleagues, set high goals and are committed to improving the quality of everything we do for children.

Collaboration: We respect and value each other, thrive on our diversity, and work with partners to leverage our global strength in making a difference for children.

Creativity: We are open to new ideas, embrace change, and take disciplined risks to develop sustainable solutions for and with children.

Integrity: We aspire to live to the highest standards of personal honesty and behaviour; we never compromise our reputation and always act in the best interests of children.

What we do

We save children's lives. We fight for their rights. We help them fulfil their potential.

Our theory of change

We will...

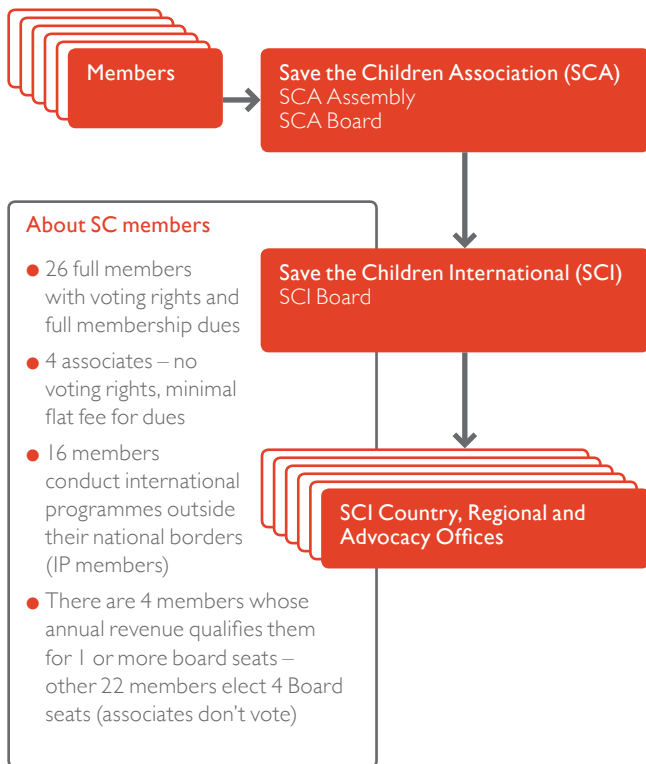


Our Theory of Change is supported by building strong partnerships with communities, governments, businesses and other organisations.

¹) Approximately 17,000 employed by Save the Children International and 8,000 by Save the Children members.

3 How Save the Children is organised globally – Governance and operational structure

Save the Children's corporate structure – Members, Save the Children Association, Save the Children International



In 2011, members of the Save the Children Association entered into a number of agreements streamlining all of the programs run outside of their own countries under one single line management structure called Save the Children International. This was done to align activities better and reduce duplication of effort in order to improve our collective ability to improve children's lives.

To diversify leadership across priority areas, Save the Children operates through a networked leadership model. Through this model, members and Save the Children International lead and are accountable to the organisation as a whole on various priorities. Key examples of our networked leadership model in action include:

- Save the Children International leads on our humanitarian responses, with members providing technical and surge capacity to support and lead on fundraising, advocacy and media;
- Save the Children International leads on our global EVERY ONE campaign, with support and collaboration from members;
- Save the Children Sweden leads on child protection;
- Save the Children US leads on child survival;
- Save the Children UK coordinates all media through the Global Media Unit;
- Save the Children Denmark leads on Child Rights Governance;
- Save the Children Norway leads on Education.

Save the Children programs across various contexts, from sudden onset emergencies to long-term developmental work and advocacy. The work is performed through:

- International programs, which are managed by Save the Children International. These programs operate out of 55 country offices, and seven regional hubs, as well as a central office in London. One additional country office, Sudan, is still line managed by a member organisation.
- 30 member organisations implementing domestic programs, in their own countries, including advocacy. Currently 83% of members program domestically.

Save the Children Members

There are 30 separate national entities around the world which are each members of Save the Children Association (Save the Children members).

Save the Children Association is a Swiss Association formed pursuant to articles 60–79 of the Swiss Civil Code. Save the Children Association works with its Members for the benefit of children and to make a reality of children's rights worldwide. Each member is a separate legal entity with its own governing board.

| Save the Children Members | |
|---------------------------|--------------------------|
| Australia | Jordan |
| Brazil (associate) | Korea |
| Canada | Lithuania |
| Denmark | Mexico |
| Dominican Republic | Netherlands |
| Fiji | New Zealand |
| Finland | Norway |
| Germany | Romania |
| Guatemala (associate) | South Africa (associate) |
| Honduras | Spain |
| Hong Kong (associate) | Swaziland |
| Iceland | Sweden |
| India | Switzerland |
| Italy | United Kingdom |
| Japan | United States of America |

More information on individual Save the Children member entities can be found on each of the members' websites. Click on the links above to access each website.

Save the Children International

Save the Children International is a UK company limited by guarantee (not having share capital) and a registered charity in England and Wales, governed by its Articles of Association as last amended on 12 March 2012. It is registered with Companies House and the Charity Commission and must comply with the Companies Act 2006 and Charities Act 2011. Save the Children International's sole member is Save the Children Association. Save the Children International had nine wholly owned subsidiaries on 31 December 2014, details of which are given in Save the Children International's Trustees' report 2014.

Save the Children Association Member Eligibility Criteria

To remain eligible for membership of Save the Children Association each member must continue to meet the following conditions:

- Comply with Save the Children Association Bylaws and hold a licence agreement with Save the Children Association regarding the use of the 'Save the Children' name and logo and comply with its terms;
- Avoid conduct that could have severe adverse consequences for Save the Children Association or other members;
- As a not-for-profit organisation, strive to attain Save the Children Association's objectives, be recognised as a contributor to the realisation of children's rights, be autonomous and non-sectarian, have a nationwide basis for membership or supporters and comply with all applicable laws;
- Have a formally constituted governing body that demonstrates good practice in governance, including the ability to achieve that member's and Save the Children's objectives with acceptable efficiency, the declaration of conflicts of interest, abstention from related decisions and being constituted of a majority of directors or trustees who serve without remuneration;
- Employ professional staff who demonstrate good practice in internal management, including the ability to achieve the objectives of the member and Save the Children with acceptable efficiency;
- Raise its own funds and have a sound financial basis, deposit annually with Save the Children Association copies of its audited accounts;

- Pay its annual membership contributions;
- Attend each Members' Meeting; and
- Submit to Save the Children Association by 31 July each year a statement that throughout the previous financial year it met the Members' Eligibility Criteria. Save the Children Association may audit a member to ensure that it meets the Member Eligibility Criteria.

Save the Children Association Assembly and Members' Meetings

All full members are represented on the Assembly of Save the Children Association, which is Save the Children's highest authority. The assembly has the ultimate responsibility for approving the global strategy, any change to Save the Children's agreed purpose, the 'Save the Children' name or our mission, vision, values, granting or terminating membership, changing the Save the Children Association Bylaws, as well as other matters. The assembly exercises its decision rights over such matters with each full member having one vote on any resolution put at the annual Members' Meeting or by a 30 day written ballot of members; associate members have no voting rights.

Board composition

Save the Children Association has a Board of 14 directors who serve without remuneration, of whom:

- Nine are the nominees of members which contribute at least 8% of the combined total income of all members of Save the Children Association (Appointed Directors);
- Three are elected by members which contribute less than 8% of the combined total income of all members of Save the Children Association (Elected Directors); and
- Two are independent directors one of whom is appointed by the Appointed Directors and the other of whom is elected by members which elect the three Elected Directors to the board (Independent Directors).

The directors of Save the Children Association are also members of the board of trustees of Save the Children International.

Save the Children International and Save the Children Association's directors are elected or appointed for an initial term of up to three years. A director may be reappointed for a further term or terms of up to three years, subject to an overall period of service of no longer than nine years.

The Save the Children Association Board manages the business of Save the Children Association and exercises the powers vested in it under the Bylaws in relation to global strategy, governance (including eligibility for membership and compliance with membership standards) and protection of the Save the Children name. The Save the Children Association board is responsible for the appointment, oversight and termination of the chief executive officer. The CEO exercises the powers delegated by the board for managing the staff, resources and budget of Save the Children Association, and developing and overseeing of the implementation of the global strategy.

During the 2014 financial year, Jasmine Whitbread was, and is, the CEO of Save the Children Association and Save the Children International. Save the Children Association has no employees and looks to Save the Children International, its wholly owned operating subsidiary, to employ the staff required to carry out the functional roles for which Save the Children Association is responsible.

Board Committees

The three Save the Children Association board committees also convene as Board Committees for Save the Children International.

At least two members of each committee must be directors of Save the Children Association. Currently all committee members are directors of Save the Children Association (and trustees of Save the Children International).

Audit and Finance Committee

This committee advises the board on financial management, reporting, and control. It also oversees the Global Assurance function.

Governance Committee

This committee advises the board on Save the Children's governance framework, its constitution and governance systems and processes, as well as board processes and effectiveness.

Compensation and Organisation Committee

This committee advises the board on the compensation of the Chief Executive Officer and senior management of Save the Children International, and its organisational design.

Risk appetite

Operating in some of the most challenging contexts around the world, Save the Children International has a full and comprehensive risk process that guides our actions and decisions. This process is outlined in Save the Children International's annual Trustees' Report. Many members also have their own risk management process. Save the Children is working to improve the alignment of risk management procedures across its global operations.

Global Assurance

Save the Children International's Global Assurance function provides an independent and objective opinion to directors/trustees, senior management and member organisations on the adequacy and effectiveness of risk management, governance and control systems. Save the Children International's Trustees' Report provides an overview of the Global Assurance function and its reporting lines.

Audits are conducted by Global Assurance at a minimum in accordance with the following timescale:

- Each country and regional office will be audited at least every four years.
- Each office assessed as critical or high risk should be audited at least every two years.
- Two functional areas at Save the Children's head office will be audited annually, ensuring a planned cycle of work within each functional area.
- Emergency responses will be audited within 6 months from the start of the response for declared Category 1 (over one million children affected) emergencies.

Global Assurance uses a risk based approach in developing its annual review plans. Where necessary, a risk assessment exercise can occur outside of the timeframes noted above.

Mary participates in a child's right focused program in Kenya. Through the program Mary has learned it is her right to gain a quality education and is developing life skills that will allow her to reach her full potential.
Paul Bettings/Save the Children



4 Program quality

We strive to ensure our programs are sustainable and relevant to the rights and needs of a child within varying contexts. To achieve this, Save the Children places an emphasis on program quality.

We aim to design and implement our programs based on evidence, technical excellence, learnings and feedback from key stakeholders, including government and corporate partners, the communities in which we work, and most importantly the children themselves. We keep children's rights in the centre of our program design and we carry this focus through development, implementation, monitoring, evaluation and assessment. Through the quality of our programs, we hold ourselves accountable to children, caregivers, communities, partners, donors and all who support our work.

Ensuring quality

In the efforts to consistently improve and standardise the quality of our programs globally, Save the Children has developed a Quality Framework. This framework is key in enabling our programs to achieve the most for children and is being launched across the organisation. The adjacent dialogue box outlines the guidelines for program development found in our Quality Framework.

- **Evidence Based:** Program design should be based on a child rights analysis or needs assessment. It should present a clear problem with a statement that articulates change for children, and reference research and evaluation to demonstrate what works.
- **Learning Agenda:** Learning is a continuous process and helps to improve the quality of programs. All programs should use data from monitoring, reflection and evaluations on a regular basis to drive a process of continual improvement.
- **Technical Excellence:** Technical excellence can be achieved through the sharing of best practice in rights-based programming. The design and implementation of quality programs must be based on the systematic transfer of knowledge in both humanitarian and development work.
- **Monitoring and Evaluation:** Through monitoring, program progress can be tracked against expected results. This allows for learning throughout implementation and enables organisation's to improve quality on a more continuous basis. Through evaluation, we measure the impact of our work and assess which approaches are most effective and why.
- **Accountability:** Save the Children is committed to continuously improving its accountability, especially with the children and communities we work with. In adhering to the Quality Framework we strive to share information with children and their caregivers, communities, partners, donors and other stakeholders regarding program performance, progress and expectations. In addition, we will aim to solicit input and feedback from children and the communities where we work on our priorities and programs. We will use this feedback to improve the quality of our programs to ensure they appropriately meet their needs.

Monitoring, evaluation, accountability and learning (MEAL)

Save the Children recognises the need to continuously improve the quality of our programming to do more for children. To achieve this ambition we've launched an integrated approach to monitoring, evaluation, accountability and learning (MEAL). The MEAL approach aims to promote the use of data to support decision making, accountability, learning and ongoing improvement in program quality. Programs will not only be monitored and evaluated, but stakeholder opinions will be actively sought, the quality of activities will be assessed and findings will be shared and then fed back into the decision making process.

Quality benchmarks

A key element of our MEAL approach is developing and monitoring quality benchmarks to ensure program activities follow the agreed processes and result in quality outcomes. They help to ensure higher levels of program work are set and aimed for. The benchmarks are developed by country office and partners, with the local MEAL team facilitating the process. They are developed in line with thematic sectors and existing activities, and by adapting both internal and external resources. They are then independently monitored and reports shared with management for program quality improvement.

Research and learning

Save the Children aims to carry out and commission a wide range of innovative and high quality research, reviews, evaluations and assessments for design and evaluation of its programs.

Our research includes targeted, operational and in some cases 'randomised control trial' (RCT) design. We aim to systematically incorporate learning into our programming, achieved by more deliberate and regular inclusion of research, action planning, capacity building and knowledge sharing in program design.

An important element of accountability is to ensure that our stakeholders can share their ideas and feedback on our programs and priorities, and that we listen, analyse and act on complaints and feedback. We recognise that as key beneficiaries of our programs, children should be meaningfully involved and empowered to claim their rights, and have real influence on us.

Within our international programs we are striving to put in place mechanisms to reinforce our accountability to children, and other beneficiaries. This will happen by promoting their involvement in decision-making and ensuring complaints procedures are accessible.

As part of this effort, Save the Children International has launched a **Program Accountability Guidance Pack** to help develop mechanisms for listening and providing information to children and communities with whom we work. The pack includes a comprehensive set of tools, guidance and other resources to support country programs in developing accountability mechanisms, and embedding these approaches into program design, implementation and learning.

Case study

Accountability in programming – cash for work in Ukraine

Anya* is a single mother from Makievka near Donetsk. She was forced to leave her home due to the conflict in June 2014. She now lives in Svyatogorsk in a rented apartment with her daughter, who is disabled. Initially they thought they would only be away from home for a maximum of two months and then they would go back, but they have been displaced now for over a year. Anya took part in a cash for work program for people who have been displaced from Eastern Ukraine, which is being implemented by Save the Children.

Anya tells her story in her own words:

'I remember the exact day we came to Svyatogorsk, it was the 21 June 2014. We decided to move when the shelling began in the area we lived in. We found out the road out of Donetsk would be open for 3 days for people who wanted to leave and so we took the opportunity to leave with our neighbours. It was literally a couple of hours from the time the decision was made to the time we left so we had no time to pack anything, plus our neighbours' car was full so we couldn't carry extra things. I literally shoved some things into a bag for us – when we arrived in Svyatogorsk I realised I had packed shorts and no t-shirts, and had left so many things we needed behind. It's because we left in a real panic as we knew the road would only be open for us to leave Donetsk for a limited amount of time. Also we only thought we'd be here for two months, and then we'd be able to go back.

My daughter, who is 34 years old has cerebral palsy and so she requires care all the time, I can't leave her on her own. I have another son who is 28 and he's in Kyiv. He's getting married next month. I'd love to go for the wedding but I can't leave my daughter alone. If it was just me I would never have left my home town but I couldn't take the risk of staying there with her. Firstly the situation there is too dangerous and secondly the medication she requires has now become too expensive there. It was always expensive but after the conflict started prices tripled and often things aren't even available.

In Makievka I had my own business. I had a small shop where I sold pyjamas and underwear for men and women. I left my shop with a caretaker but I heard that all the stock was stolen and the shop was destroyed. I lost everything and I couldn't do anything about it. Since I came here we have been surviving on my savings and it's hard to get help from a lot of the charity organisations as I don't fit any specific criteria. My children are grown up and I haven't found an organisation which focuses on supporting disabled people. The cash for work program really changed my life in so many ways, even though the work was just for ten days.

One of the great things about Save the Children as an organisation is that they have a hotline where we can give feedback on the programs and learn more about the assistance being offered. The people who answer the phone are so kind and understanding. They give information about other services available even if they don't offer the service being asked for. I found out about the hotline from a flyer I saw in an organisation which gives help to people who have been displaced because of the conflict, and I called them and found out about the cash for work program.

Once I enrolled in the cash for work program I nominated myself as the team leader of our project because I found out the work we would be doing involved repairing a music school and I have done building work before. I also knew the team leader would get paid a bit more and I wanted to be able to pay the person who would look after my daughter while I was at work. My team was so passionate. We put our heart and soul into the work because we knew the music school would help children once it was open. We wanted to play our part and contribute to helping our people. The team really bonded over this program. I didn't know any of them before we started working together, but spending 10 days together working on fixing up the school has formed friendships between us which will last a lifetime.

*Name changed to protect identity.

Case study

Cash for work in Ukraine *continued*

I put everything into the work because I really wanted it to turn out well and I believe in the importance of this program. Firstly the material support is essential for us, people who have been forced to leave their homes with no reliable source of income. Secondly the friendships you make while working with other people on the project are irreplaceable. I consider these people family now. This has created a very strong support network between us. The project also helps children – through renovating the music school we are giving children a space to learn something beautiful. For me one of the most important things is that the program does not discriminate as anyone can participate, as long as you have been displaced and are willing to work. A lot of people who have been displaced are between 40 and 50 years old and don't meet the criteria for the humanitarian help being given, but this program gives us help while keeping our dignity intact as well. We don't want to receive free money, we want to work for it.'

Project information:

With funding from USAID/OFDA, Save the Children has been running a Cash for Work Program targeting people who have been displaced from Eastern Ukraine as a result of the conflict. The Cash for Work Program provides a cash grant in exchange for 10 days of work by the person who received the grant. Work includes repair of dilapidated buildings and public areas, for example bus stops, children's schools and parks. Teams were divided into groups of 10 to work on specific projects. More than 400 people have taken part in the Cash for Work Program to date.

Looking ahead

In addition to rolling out an integrated approach to MEAL, other 2015 program quality priorities include:

- Improve upon our structure that enables us to better track our progress, performance, outcomes and impact against our new global strategy. This will include learning from how our programs contribute towards achieving our breakthroughs and where we reach the most deprived and marginalised children.
- Coordinate and consolidate plans around our partnerships and advocacy work, as well as MEAL, in a way that aligns the work being done across Save the Children International, our members and thematic areas.

5 Cooperation and partnership

As a child rights organisation we also work closely with the governments who are the primary duty bearers for working towards realisation of these rights. In addition, we develop sector leading, national, multi-national and global partnerships with the private sector. We focus on building long-term, mutually beneficial strategic partnerships.

All our programs are informed by relations with these actors. At the macro-level we set our work in the context of the global international development agenda and the direction and capacity of the main global public and private sector actors. At the country level we seek to align our work with national plans for children, and at the local level we partner with civil society organisations and local government to ensure local ownership of projects.

Save the Children is a member of a number of NGO coordinating bodies at national and international level, and has signed agreements with a number of agencies at a global level, including a letter of agreement with UNICEF setting out how we partner together to achieve more for children.

In humanitarian settings, Save the Children plays an active role in the UN cluster² system, and we are the official co-leaders of the Education cluster with UNICEF. We are an active member of the Steering Committee for Humanitarian Response, which has a seat on the UN Interagency Standing Committee – the primary mechanism for inter-agency coordination of humanitarian assistance.

2) The aim of the cluster approach is to strengthen partnerships and ensure more predictability and accountability in international responses to humanitarian emergencies, by clarifying the division of labour among organisations, and better defining their roles and responsibilities within the key sectors of the response. Learn more on the UN site.

Case Study

Partnerships (Save the Children US)



In 2014, Save the Children played a critical leadership role mobilising people, influencing governments and building partnerships to effect policies and programs that save the lives of newborns and children.

To reduce preventable newborn deaths, we helped shape the global Every Newborn Action Plan that was adopted in 194 countries at the World Health Assembly, and we helped shape and launch national plans in 40 countries. The plan identifies goals for quality of care, mortality rates, monitoring, investments and national plans to support newborn health. Save the Children supported newborn and child health research that informed and influenced global and national policies.

Our research findings from Africa, Pakistan and Bangladesh on the use of outpatient, simplified treatment for newborns with severe infections have influenced new protocols to save babies' lives when hospitalisation isn't accessible. The Government of Bangladesh has endorsed our recommendations, and the World Health Organization (WHO) is expected to release new global guidelines for the treatment of newborns based on these trials, helping save potentially millions of lives. In addition, we led the first large-scale, Africa-based study of neonatal sepsis treatment by frontline health workers at health posts. Based on the findings, the Government of Ethiopia adopted a policy allowing frontline health workers to treat neonatal sepsis, with implementation underway with support from Save the Children and other partners.

For older children, Save the Children's research on community outpatient treatment of severe pneumonia with oral antibiotics influenced WHO's decision to revise treatment guidelines.

6 Child safeguarding

Every child has the right to be safe, and whilst child protection programs are designed to help children survive, learn and be protected within their communities, Save the Children takes the safety of all children very seriously. Our child safeguarding policy was created to ensure internal measures are in place to protect any children that our staff and partners may come into contact with.

Save the Children has a zero tolerance policy towards the abuse and exploitation of children. We are equally committed to mitigating any unintended harm or accidents to children directly or indirectly through our programming. Child safeguarding is not always easy – especially when working in some of the world's most hostile environments – but we remain committed to ensuring our measures are comprehensive and appropriate to meet the needs of the children we work with.

Through our Child Safeguarding Policy, procedures and training, we are committed to keeping Save the Children, safe for children.

Keeping children safe

Save the Children also runs child protection programs which are designed to help children survive, learn and be protected with their communities.

Save the Children member organisations and Save the Children International are bound by a shared *Child Safeguarding Protocol* to ensure that our programs are safe and that any children we come in contact with are respected and protected from harm.

Save the Children's Child Safeguarding Protocol states that:

- Save the Children aims to be a child safe organisation.
- Everyone associated with Save the Children must be made aware of the problem and risks of child abuse and sexual exploitation for children.
- Our staff and other representatives will at all times demonstrate the highest standards of behaviour towards children and the standards of behaviour outlined in this Protocol apply to both the private and professional lives of all staff and representatives.
- Save the Children must do all that it can to prevent, report and respond to these issues.

Save the Children's child safeguarding policy requires:

- Save the Children to recruit only representatives who are suited to work with children and to apply strict child safe recruitment practices
- Everyone associated with the organisation has signed the Code of Conduct, read the Child Safeguarding Policy and has attended Child Safeguarding training.
- Anyone who represents our organisation behaves appropriately towards children and never abuses the position of trust that comes with being a member of the Save the Children family
- Everyone who represents the organisation must actively create a safe environment for children who come into contact with the organisation.
- All activities and programmes of work including during the response to humanitarian emergencies are assessed for risks to children and these risks are reduced or removed by all means within our control
- Central, regional and country offices establish and maintain robust systems which promote awareness of Child Safeguarding, enable the prevention of harm, facilitate the reporting of and responding to safeguarding concerns.

Child safeguarding incidents

During 2014, Save the Children International's child safeguarding procedures identified a total of 63 internal cases, which involved concerns raised against staff members and against representatives of our partner organisations. 62 of these incidences occurred in our operational regions.

The outcomes of the investigations were as follows:

- 19 cases were proven to be breaches of our policy, leading to:
 - Four cases being referred to the national authorities or police as they involved or potentially involved an illegal act. These individuals were also dismissed.
 - Eight cases were dealt with internally under disciplinary procedures resulting in a formal warning.
 - Seven cases were dealt with internally under disciplinary procedures resulting in a dismissal.

Where cases are proven, the immediate welfare and health of the child or children is our primary concern. We offer every appropriate and available support to assist them. In each case a review is conducted to ensure that lessons are learned and systems strengthened.

Child safeguarding approaches

In 2014 Save the Children International carried out child safeguarding training to 3,500 staff members acquired through the acquisition of Merlin, as well as staff working on our Ebola response in Sierra Leone, Liberia and Guinea. Save the Children International also developed further training materials and disseminated our child safeguarding policy to our local partners.

At the same time, policies and procedures were strengthened by establishing a regional network of eight child safeguarding specialists. Assessment tools were developed to help each country assess gaps and set objectives in child safeguarding. Online induction tools and guidelines have also helped staff working on any of our humanitarian responses to implement our child safeguarding policy in the emergency context.

Child safeguarding is a priority for members and in the countries where we work. Members are accountable to the Save the Children Association Board in relation to child safeguarding concerns. 82% of members who responded to the survey said that they report to the public on their organisation's policies and procedures for internal control including child safeguarding and anti-corruption. Almost 59% report on confirmed incidents of corruption and child safeguarding incidents and actions taken.

A child safeguarding audit 'Keeping Children Safe' was carried out in 2014 among all our member organisations, the results of which will inform a global child safeguarding strategy to clearly identify priority focus areas, and an action plan for achieving it.

Looking ahead

In 2015, our priority is:

- To analyse and build upon data found in the 2014 audit with actions and recommendations, both with members and Save the Children International.

7 Financial management

Save the Children's member organisations and Save the Children International hold each other accountable for our financial management by regularly sharing financial information on revenue, sources of income, and spending patterns.

Save the Children's combined revenues for 2014 were \$2 billion USD. Member organisations together spend 82% on global programming, 12% on marketing and fundraising and 6% on administration and governance.³

Sustainable and transparent financial management

For funds spent on international programming activities implemented through Save the Children International, a range of agreed policies are in place to ensure sustainable and transparent financial management.

Accounting requirements

Our accounting requirements state that Save the Children International will demonstrate transparency and accountability by preparing accurate financial information on a timely basis. Information provided should be relevant, reliable, comparable and understandable.

Reserves Policy

The reserves policy states that Save the Children International will hold reserves to meet the following purposes: the operating expenses of the charity in the event of a downturn in income and/or unforeseen increases in costs; the costs of unforeseen liabilities for employment or other legal claims not covered by insurance; and the costs of closure or wind-down of the core operations of the charity (costs associated with the closure/ wind down of the charity's international programming work are covered separately by member indemnities up to a maximum of \$20 million USD). The level of reserves will be agreed annually by the board and approved by members.

Risk management Policy

All Save the Children International trustees, directors and staff have a duty to identify, assess and manage the risks faced by the charity in its day to day operations, and the organisation has a defined risk management process in place.

Fraud, bribery and corruption Policy

Save the Children has a zero tolerance policy towards fraud, bribery and corrupt practices. All Save the Children International employees, partners and vendors have a duty to protect the assets of Save the Children International and to comply with relevant laws (including the UK Bribery Act 2010).

Prohibited Transactions and Money Laundering Policy

The policy states that Save the Children International will ensure that:

- It is not connected with any terrorist activity; and
- It does not engage in any financial transaction or other dealing that supports a prohibited party (i.e. an organisation or person proscribed or designated on a government list); and
- None of its funds or property is used for purposes of terrorism, each of which is a 'prohibited transaction.'

Save the Children International will not be used as a vehicle for (i) money laundering, (ii) acquiring any money that represents criminal property, (iii) arranging any transaction to launder criminal property or (iv) concealing the nature, location, source, ownership or control of any criminal property.

Save the Children International will report to the relevant authorities any suspicion that a prohibited transaction has occurred.

³) Annual Review 2014.

Spending and income

Save the Children works in over 120 countries. Save the Children's **Annual Review** presents global expenditure geographically, per sector and per program area. Save the Children International's Trustees' Report for 2014 as well as member organisation annual reports present more detailed financial accounts for individual Save the Children entities.

Save the Children's Annual Review 2014 reports a revenue across the organisation of over \$2 billion USD. The largest sources of revenue are institutions (including government partners) and individuals.

| Total income Save the Children International \$1,082.3 million USD (2014) | |
|--|-----------------|
| Donor | % of total 2014 |
| USAID | 11.6% |
| DFID | 10.1% |
| World Food Programme | 6.8% |
| ECHO | 5.5% |
| Global Fund | 3.9% |
| Total five largest donors | 38.0% |

| Total income Save the Children International \$874.5 million USD (2013) | |
|--|-----------------|
| Donor | % of total 2013 |
| USAID | 13.3% |
| World Food Programme | 9.2% |
| DFID | 5.6% |
| Global Fund | 4.5% |
| ECHO | 4.4% |
| Total five largest donors | 37.1% |

The following five Save the Children Member organisations have the largest revenues within Save the Children:

2014:

Save the Children US – \$689,4 million USD
 Save the Children UK – \$576,1 million USD
 Save the Children Sweden – \$142,2 million USD
 Save the Children Australia – \$118,8 million USD and
 Save the Children Italy – \$82,2 million USD

2013:

Save the Children US – \$672,1 million USD
 Save the Children UK – \$549,8 million USD
 Save the Children Sweden – \$158,5 million USD
 Save the Children Norway – \$100,6 million USD and
 Save the Children Australia – \$91,9 million USD

Award management

Save the Children International is funded by member organisations. Only a limited amount of funding comes from other sources⁴.

The funding includes grants, contracts, and Gift in Kind donations. The award management function plays a key role in ensuring that the funding from Save the Children's donors (institutions, individuals, corporations and foundations) is well managed and donor compliance requirements are met. The award management function ensures oversight through the full cycle of an award from opportunity assessment to the end of execution.

Supporting the award management function an award management system has been built to provide a central data hub for information and documents related to each award. During 2015–2016 Save the Children will be investing strongly in strengthening and improving its award management processes.

Fraud, bribery, corruption and other offences

Save the Children operates in some very complex environments, focusing on the hardest-to-reach children. We take any allegation or suspicion of fraudulent, dishonest or corrupt behaviour extremely seriously.

Save the Children International has a dedicated Fraud Management team to mitigate risk through policies and programs focusing on prevention, deterrence and response – allied to systems of reporting (including confidential whistleblowing), case management, tracking and outcome delivery. We deliver training to the organisation globally and support country office staff with response and investigation processes.

⁴ Save the Children International Trustees' report, strategic report and financial statements for 2014.

In 2014, Save the Children International recorded an increase in reported cases of fraud and other offences. In 2014, 184 cases were reported, compared to 115 cases in 2013. Of the 184 cases, 101 cases were proven to show actual fraud and/or corruption. This increase in reported cases is considered to be due to the increased emphasis we have placed on raising staff and management's awareness of fraud risk. Our expectation is that reported and proven cases of fraud will rise further as awareness continues to grow and as detection and reporting continue to improve.

In 2014, losses arising from reported fraud, bribery and corruption were estimated at \$1.4 million USD (\$560,656 USD in 2013). After taking all available steps of recovery, residual losses were identified as \$196,549 USD (\$187,057 USD in 2013).

We take robust and proportionate action in response to proven fraud, including but not limited to the termination of contracts with staff, partners and contractors and the presentation of criminal complaints to appropriate authorities.

The chart below outlines the types of fraudulent activities experienced:

| | 2014 | 2013 |
|----------------------------|-------|-------|
| Procurement fraud | 14.5% | 14.5% |
| Fraud other | 55% | 54% |
| Bribery and corruption | 8% | 9.5% |
| Theft and related offences | 21% | 22% |
| Other offences | 1.5% | 0% |

Looking ahead

In 2015 our priorities are:

- Continue to improve the identification, application and monitoring of best practice to financial processes in Save the Children International
- Continue incremental improvements to financial systems and data quality
- Continue to work on measures to improve fraud management, including:
 - full roll out of fraud awareness training within Save the Children International
- Continue to improve the organisation's fraud investigation training and case management system

8 Staff and Diversity

Staff and diversity

Delivering our mission for children is dependent on the quality and commitment of our people. With teams working in around 120 different countries, our people encompass the truly global nature of our work. We seek to build on the cultural and contextual differences among us, while driving forward a shared commitment to achieve breakthroughs in the way the world treats children. Our global workforce is made up of around 25,000 staff, of which approximately 17,000 are employed by Save the Children International, and 8,000 by members.

Within Save the Children International, 97% of our staff live and work in the country where the program is being delivered. In addition, these programs are supported by administrative, governance, advocacy, fundraising and marketing roles at the global centre, member and regional offices.

To attain our goals, we strive for excellence and our staff proves this is possible each day. Save the Children's organisational values guide our behaviour globally and hold us accountable to each other and to the world's most deprived children – who are the reason we'll do whatever it takes.

Accountable to our staff

Save the Children seeks to attract and retain a world class team in order to succeed in our ambitious strategy of reaching the world's most marginalised and deprived children. As such, we have developed a number of policies and standards to ensure a high quality in the care, development and management of our workforce. Our human resource policies, practices and approaches are regularly monitored through dialogue with regional and country offices to ensure they are up-to-date and compliant. Save the Children knows that to be accountable to its people we must know what they think and action the results.

5) Country Directors and Save the Children International Extended Leadership Team members.

6) OECD: Organisation for Economic Co-operation and Development (dedicated to economic development). Member countries mostly include high-income economies with a very high Human Development Index (HDI) and are regarded as developed countries.

Providing a safe environment for whistleblowing and grievance

Save the Children International's Whistleblowing Policy is intended to protect those who disclose concerns regarding acts of a criminal or serious nature to the organisation from discrimination. Our policy applies to all staff, volunteers, partners, and to the children we work with. The policy is committed to and guided by the principles of fairness, openness and transparency, protection, and accountability.

The aim of our Grievance Policy is to ensure that employees have an effective way of raising serious dissatisfaction or complaints relating to their conditions of service, work situation, working relationships or any action which Save the Children International has taken or is contemplating taking in relation to that employee. To ensure effective implementation of the policy, grievance procedures are in place for staff in each of the countries in which Save the Children International operates.

Embracing diversity

Save the Children is committed to being an increasingly diverse and inclusive organisation that can better attract and develop the strongest global talent; nurture world class creativity and innovation; and understand and relate to the children and communities we serve. We require all our staff to respect and value each other, to thrive on our diversity, and to work with partners to leverage our global strength in making a difference for children.

As we strive to reach the appropriate balance, we are proud of what has been accomplished, but recognise more is to be done. For example, amongst our country directors the proportion of leaders from developing countries and women has grown from 29% at mid-2014 (for both) to 34% women and 35% from a developing nation by the end of 2014.

| | | |
|--|----------|--------------|
| Save the Children International leadership in total ⁵ (Gender) | 61% male | 39% female |
| Save the Children International leadership in total (OECD ⁶ status) | OECD 81% | Non-OECD 19% |
| Country leadership (Gender) | 71% male | 29% female |
| Country leadership (OECD status) | OECD 73% | Non-OECD 27% |

Transparency on salary levels

Save the Children International and many of its members publicly share the salary levels of key employees. On Save the Children International's website the salary level of its CEO is made public. The Save the Children International Trustees' Report⁷ includes a table outlining number of staff (including secondees from members) with salaries and benefits⁸ falling in different ranges. We will continue to provide this level of information moving forward, as well as looking at what other information may be valuable to share.

Keeping our staff safe

Save the Children is committed to minimising risk to the safety and security of our staff and ensuring they are given training, support and information to reduce their risk exposure. We seek to provide safe and healthy working conditions for all staff and in all work environments, whilst being mindful that each individual staff member also has responsibility for their own safety in achieving this.

We have made a commitment to build our capabilities across all the dimensions of our theory of change and develop greater frontline capacity to reach the most vulnerable children in the most complex and insecure environments as a vital aspect of that ambition. To realise this ambition, we must operate in difficult and fast changing external environments.

Save the Children leadership is, therefore, committed to creating a culture of effective and pragmatic safety and security risk management across the global organisation that supports all staff by establishing reasonable, sustainable measures to mitigate recognised risks; by integrating safety and security management principles into program design and delivery; by empowering our staff to take responsible decisions through a better understanding of the complex security environments in which we operate; and, by investing sufficient resources to develop innovative tools and systems that enable Save the Children to minimise safety and security risks to staff while maximising the impact of our programs for children and families.

Incident reporting is a crucial component of Save the Children's safety and security management system, and is regularly shared with Save the Children's board. Save the Children has developed clear reporting and post-incident staff support protocols, and, to the extent possible, shares incident report data internally, with partners, and with other NGOs.

Looking ahead

In 2015 our priorities are:

- Building and promoting a strong people management process to foster the growth of our people within the organisation, including building global leaders, career and performance management, and establishing strong support for people to deliver at the best of their ability.
- Work with global teams to develop a critical action plan in response to the employee engagement survey to address key issues and opportunities.

7) Save the Children International Trustees' Report, strategic report and financial statements 2014

8) Include salary, taxable benefits in kind and other payments to employees but not employer pension contributions.

9 Looking ahead

This report represents a positive step towards improved accountability and transparency. However, we know there is still much to do. Over the next few years, Save the Children will aim to become a leader in driving sector accountability and transparency.

In 2015, Save the Children will start to:

- Increase organisational transparency through improved reporting;
- Enable stakeholders to gain better access to information about Save the Children and its global organisational context; and
- Enable stakeholders to more easily bench-mark our performance against recognised global standards.

Mutual accountability is key to our success. While our global model offers huge potential, we can only successfully deliver our strategy if all parts of Save the Children are aligned.

The next step is to ensure that the report marks progress towards mutually agreed accountability standards, as well as organisation-wide commitments we make towards improving our work. Ultimately, we aspire to include reporting on our agreed accountability standards in Save the Children International's annual review as well as the reports published by Save the Children members.

Save the Children employee, Magda, helps children to realise their rights and encourages them to build the right life skills to survive and thrive in the future. Paul Bettings/Save the Children.



Annex

Global Reporting Initiative (GRI) Index

In framing the content for this first report, we were guided primarily by the Global Reporting Initiative's G4 reporting framework, including the NGO Sector Disclosures. The Global Reporting Initiative (GRI) is the world's most widely used standard on sustainability reporting and disclosure. There is also an evolving good practice of GRI reporting by peer international NGOs.

This index identifies which of the GRI indicators we have reported on and provides references to the matters disclosed in this report and other relevant documents.

It is not Save the Children's objective in this first Accountability Report to attempt to report against as many of the GRI indicators as possible. For the purpose of providing a transparent frame of reference against relevant global standards and the broad direction for our reporting in coming years, however, we believe it is appropriate to include the GRI Index even at this formative stage of our reporting journey.

To assist with generating the content for this first network-wide Accountability Report, information was collated from a short survey sent to Save the Children Members to identify if, and how, Members report on and make information public on issues. The survey questions sent to Members were based on a number of the GRI indicators in the table below. Where Members were asked to indicate whether they reported publically on a matter which is the same or substantially similar to a GRI indicator it has been highlighted in red in the table below.

| GRI indicator | Reference |
|---|--|
| Organisational profile | |
| G4 – 3 Name of the organisation | Save the Children Association |
| G4 – 4 Primary activities (e.g., advocacy, social marketing, research, service provision, capacity building, humanitarian assistance, etc.). Indicate how these activities relate to the organisation's mission and primary strategic goals (e.g., on poverty reduction, environment, human rights, etc.) | See Section 2 – Organisational profile For an example on member organisation reporting on Organizational Profile, see Save the Children Sweden's Annual Report (in English): http://www.raddabarnen.se/om-oss/ekonomi/arsredovisningar/ |
| G4 – 5 Location of the organisation's headquarters. | Geneva, Switzerland |
| G4 – 6 Number of countries where the organisation operates, and names of countries with major operations. | Approximately 120. See Annual Review – Where we work for details. For an example on member organisation reporting on number of countries where the organisation operates, and names of countries with major operations, see Save the Children Italy's Annual Report (to English Abstract): http://issuu.com/savethechildrenit/docs/sc_italy_abstract_of_2014_annual_re In Italian: http://issuu.com/savethechildrenit/docs/rapporto-2014/ |
| G4 – 7 Nature of ownership and legal form, including: – details and current status of not-for-profit registration; – operational structure of the organisation, including national offices, sections, branches, field offices, main divisions, operating companies, subsidiaries, and joint ventures. | See Section 3 – How Save the Children is organised globally – Governance and operational structure For an example on member organisation reporting on how Save the Children is organised globally: Governance and operational structure, see Save the Children Germany's Annual Report (in German): http://www.savethechildren.de/wer-wir-sind/transparenz/ |

| GRI indicator | Reference |
|--|--|
| Organisational profile continued | |
| <p>G4 – 8 Markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).</p> <p>G4 – NGO Sector Disclosure Target audience and affected stakeholders.</p> | <p>See Section 2 – Organisational profile See – Annual Review</p> <p>For an example of where we work, see Save the Children Canada's Annual Report (in English): http://www.savethechildren.ca/AnnualReport2013</p> |
| <p>G4 – 9 Scale of the organisation.</p> <p>G4 – NGO Sector Disclosure</p> <ul style="list-style-type: none"> ● Number of members and/or supporters. ● Number of employees. ● Number of volunteers. ● Total income. ● Capitalisation may be reported as net assets broken down in terms of debt and equity or in terms of assets and liabilities. ● Scope and scale of activities. | <p>See Section 2 – Organisational profile See – Annual Review (Finance)</p> |
| <p>G4 – 13 Significant changes during the reporting period regarding the organisation's size, structure, ownership, or its supply chain.</p> | <p>Nil</p> |
| <p>G4 – 15 List externally developed economic, environmental and social charters, principles, or other initiatives to which the organisation subscribes or which it endorses.</p> | <p>Not reported</p> |
| <p>G4 – 16 List memberships of key associations (such as industry associations) and national or international advocacy organisations.</p> | <p>Not reported</p> |
| Scope of report | |
| <p>G4 – 17 List all entities included in the organisation's consolidated financial statements or equivalent documents. Indicate whether any entity included in the organisation's consolidated financial statements or equivalent documents is not covered by the report.</p> <p>G4 – NGO Sector Disclosure Entities include national offices, sections, branches and field offices.</p> | <p>See Section 2 – Organisational profile</p> |
| <p>G4 – 18 Explain the process for defining the report content.</p> | <p>This report was sponsored by the CEO Steering Group. The report was collated by a working group consisting of representatives from the following Member offices: Sweden; Australia, Uk and US. Report content was reviewed by the Senior Leadership Team of Save the Children International. The report was reviewed and approved by the CEO Steering Group and finally by the Save the Children Association Board.</p> |

| GRI indicator | Reference |
|---|---|
| Stakeholder engagement | |
| G4 – 24 Provide a list of stakeholder groups engaged by the organisation. | Not reported |
| G4 – 25 Basis for identification and selection of stakeholders with whom to engage. | Not reported |
| G4 – 26 Approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process. | Not reported |
| G4 – 27 Key topics and concerns that have been raised through stakeholder engagement, and how the organisation has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns. | Not reported |
| Report profile | |
| G4 – 28 Reporting period for information provided. | 1 January 2014 – 31 December 2014 |
| G4 – 29 Date of most recent previous report. | This is the organisation's first report. |
| G4 – 30 Reporting cycle (such as annual, biennial). | Annual |
| G4 – 31 Contact point for questions regarding the report or its contents. | Jon Watts, Chief Financial Officer, Save the Children International |
| G4 – 33 Practice with regard to seeking external assurance for the report. | External assurance has not been sought for the content of this report. Statistics and information included in this report are obtained through Save the Children's global annual reporting process, including the audited financial statements of Save the Children International and members. |
| Governance | |
| G4 – 34 Governance structure of the organisation, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts. | See Section 3 – How Save the Children is organised globally – Governance and operational structure For an example on member organisation reporting on governance structure, see Save the Children UK's Accountability and Transparency Report (in English): http://www.savethechildren.org.uk/sites/default/files/images/UpholdingOurValues.pdf |
| G4 – 37 Processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics. If consultation is delegated, describe to whom and any feedback processes to the highest governance body. | Not reported |

| GRI indicator | Reference |
|---|--|
| Governance continued | |
| <p>G4 – 38 Composition of the highest governance body and its committees.</p> | <p>See Section 3 – How Save the Children is organised globally – Governance and operational structure</p> <p>For an example on member organisation reporting on composition of highest governance body, see Save the Children New Zealand's Annual Report (English): http://savethechildren.org.nz/assets/1010/2014%20Annual%20Report.pdf</p> |
| <p>G4 – 40 Nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members.</p> | <p>See Section 3 – How Save the Children is organised globally – Governance and operational structure</p> <p>For an example on member organisation reporting on nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members., see Save the Children Australia's Annual Report (English): https://www.savethechildren.org.au/about-us/publications/annual-reports</p> |
| <p>G4 – 42 Highest governance body's and senior executives' roles in the development, approval, and updating of the organisation's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental and social impacts.</p> | <p>Not reported</p> |
| <p>G4 – NGO Sector Disclosure Procedures for overseeing:</p> <ul style="list-style-type: none"> – program effectiveness; and – adherence or compliance with nationally and internationally agreed standards, codes of conduct, and principles. | <p>Not reported</p> |
| <p>G4 – 46 Highest governance body's role in reviewing the effectiveness of the organisation's risk management processes for economic, environmental and social topics.</p> | <p>See Section 3 – How Save the Children is organised globally – Governance and operational structure</p> |
| <p>G4 – 48 Highest committee or position that formally reviews and approves the organisation's sustainability report and ensures that all material Aspects are covered.</p> | <p>Not reported</p> |
| <p>G4 – 49 Process for communicating critical concerns to the highest governance body.</p> | <p>Not reported</p> |
| <p>G4 – 50 Nature and total number of critical concerns that were communicated to the highest governance body and the mechanism(s) used to address and resolve them.</p> | <p>Not reported</p> |

| GRI indicator | Reference |
|--|---|
| Governance continued | |
| <p>G4 – 51 Remuneration policies for the highest governance body and senior executives</p> | <p>Save the Children Association's trustees serve without remuneration.</p> <p>Save the Children Association has no employees and looks to Save the Children International, its wholly owned operating subsidiary, to employ the staff required to carry out the functional operation roles for which Save the Children Association is responsible. On Save the Children International's website the salary level of Save the Children's CEO is made public and the Save the Children International Trustees' Report includes a table outlining number of staff (including secondees from members) with emoluments falling in different ranges.</p> |
| <p>G4 – 54 Ratio of the annual total compensation for the organisation's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.</p> | <p>Not reported</p> |
| Ethics and integrity | |
| <p>G4 – 56 Describe the organisation's values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics.</p> | <p>Save the Children International and all member organisations have a Code of Conduct which staff and volunteers are required to adhere to.</p> <p>For an example on member organisation reporting on the organisation's values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics, see Save the Children website.</p> |
| <p>G4 – 57 Report the internal and external mechanisms for seeking advice on ethical and lawful behaviour, and matters related to organisational integrity, such as helplines or advice lines.</p> | <p>Not reported</p> |
| <p>G4 – 58 Report the internal and external mechanisms for reporting concerns about unethical or unlawful behaviour, and matters related to organisational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines.</p> | <p>See Section 8 – Staff and diversity</p> <p>For an example on member organisation reporting the internal and external mechanisms for reporting concerns about unethical or unlawful behaviour, and matters related to organisational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines, see Save the Children Sweden's Annual Report (English): http://www.raddabarnen.se/om-oss/ekonomi/arsredovisningar/</p> |

| GRI indicator | Reference |
|---|---|
| Financial management | |
| <p>G4 – NGO Sector Disclosure</p> <p>Resource allocation</p> <p>Describe resource allocation processes.</p> <p>Identify the processes in place to track the use of resources for the purposes intended, including both cash and in-kind contributions (include internal processes of financial controls)</p> <p>Identify the standard(s) that serve as the basis for this tracking system. These standards may include voluntary codes or mandatory requirements that relate to areas such as: internal accounting and bookkeeping systems; auditing of financial records or other systems; external reporting; and calculation of program expenses and/or other overheads.</p> | <p>See Section 7 – Financial management</p> <p>See Annual Review – Finance</p> <p>For an example on member organisation reporting on resource allocation, see Save the Children Norway’s website (Norwegian): http://www.reddbarna.no/stoett-oss/pengene-naar-fram-til-barna</p> |
| <p>G4 – NGO Sector Disclosure</p> <p>Sources of funding by category and five largest donors and monetary value of their contribution</p> <ul style="list-style-type: none"> ● Identify sources of funding by category (e.g., government, corporate, foundation, private, membership fees, in-kind donations, and other). ● Identify the five largest donors in monetary value. For in-kind donations, use estimates of the monetary value of the donation, using standard accounting principles. ● Report aggregated monetary value of funding received by source. ● Report the five largest donors and the monetary value of their contribution. | <p>See Section 7 – Financial management</p> <p>See Annual Review – Finance</p> <p>For an example on member organisation reporting on sources of funding, see Save the Children US website (English): http://www.savethechildren.org/atf/cf/%7B9def2ebe-10ae-432c-9bd0-df91d2eba74a%7D/SC_2014_ANNUALREPORT.PDF</p> |
| <p>G4 – SO3 and SO5</p> <p>Corruption and fraud</p> <p>Describe anti-corruption policies and procedures, including:</p> <ul style="list-style-type: none"> – systems and practices to prohibit, prevent, detect and report on corruption and bribery; – evidence that relevant policies are known and used by staff; – the greatest risks for the organisation to be exposed to corruption, bribery, nepotism or fraud; – any systematic and regular analyses of such risks; <p>Any further steps necessary to minimise the risk of fraud or corruption undermining your organisation’s effectiveness and reputation.</p> | <p>See Section 7 – Financial management</p> <p>For an example on member organisation reporting anti-corruption policies and procedures, see Save the Children Australia’s Annual Report (English): https://www.savethechildren.org.au/about-us/publications/annual-reports</p> |

| GRI indicator | Reference |
|---|--|
| Financial management continued | |
| <p>G4 – SO5</p> <p>Incidents of corruption and actions taken</p> <ul style="list-style-type: none"> ● Total number and nature of confirmed incidents of corruption. ● Total number of confirmed incidents in which employees were dismissed or disciplined for corruption. ● Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption. ● Legal cases regarding corruption brought against the organisation or its employees during the reporting period and the outcomes of such cases. | <p>See Section 7 – Financial management</p> <p>See Section 6 for reporting on Child Safe Guarding</p> <p>For an example on member organisation reporting on Child Safe Guarding Incidents, Save the Children Sweden's Annual Report (English) see: http://www.raddabarnen.se/om-oss/ekonomi/arsredovisningar/</p> <p>For an example on member organisation reporting on Incidents of Corruption and Actions taken, see Save the Children UK's Accountability and Transparency Report: http://www.savethechildren.org.uk/sites/default/files/images/UpholdingOurValues.pdf</p> |
| Programme quality | |
| <p>G4 – NGO Sector Disclosure</p> <p>Affected stakeholder engagement</p> <p>Processes for involvement of affected stakeholder groups in the design, implementation, monitoring and evaluation of policies and programs</p> | <p>See Section 4 – Program quality</p> |
| <p>G4 – NGO Sector Disclosure</p> <p>Monitoring, evaluation and learning</p> <p>System for program monitoring, evaluation and learning (including measuring program effectiveness and impact), resulting changes to programs, and how they are communicated.</p> | <p>See Section 4 – Program quality</p> |
| <p>G4 – NGO Sector Disclosure</p> <p>Gender and diversity</p> <p>Measures to integrate gender and diversity into program design and implementation, and the monitoring, evaluation, and learning cycle.</p> | <p>Not reported</p> |

| GRI indicator | Reference |
|---|--|
| Advocacy | |
| <p>G4 – NGO Sector Disclosure</p> <ul style="list-style-type: none"> ● Process for arriving at public awareness and advocacy positions (e.g., evidence-based research, stakeholder participation, analysis of gender and diversity issues). ● How does the organisation ensure that consistency is maintained during implementation of advocacy and public awareness campaigns. ● How does the organisation ensure that its public criticisms are fair and accurate. ● Process for corrective adjustment of advocacy positions and public awareness campaigns. ● Identify where public awareness and advocacy positions are published. ● Process for exiting a campaign. ● Process to formulate, communicate and implement advocacy positions and public awareness campaigns. | Not reported |
| Cooperation and partnerships | |
| <p>G4 – NGO Sector Disclosure</p> <p>Processes to take into account and coordinate with the activities of other actors.</p> | <p>See Section 5 – Cooperation and partnership</p> <p>For an example on member organisation reporting on key stakeholders, see Save the Children Hong Kong's Annual Report (English) see: http://www.savethechildren.org/site/c.8rKLIXMG14E/b.9284701/k.9353/Annual_Report.htm</p> |
| Fundraising and marketing | |
| <p>G4 – NGO Sector Disclosure</p> <p>Adherence to standards for fundraising and marketing communications practices.</p> | Not reported |

| GRI indicator | Reference |
|--|---|
| Staff and diversity | |
| G4 – LA1 Total number and rates of new employee hires and employee turnover by age group, gender and region. | Not reported |
| G4 – LA2 Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation. | Not reported |
| G4 – LA3 Return to work and retention rates after parental leave, by gender. | Not reported |
| G4 – LA6 Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender. | Not reported |
| G4 – LA11 Percentage of employees receiving regular performance and career development reviews, by gender and by employee category. | Not reported |
| G4 – LA12 Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity. | See Section 3 – How Save the Children is organised globally: Governance and operational structure See Section 8 – Staff and diversity For an example on member organisation reporting on staff and diversity, see Save the Children Fiji's Annual Report (English): http://www.savethechildren.org.fj/file/2015/02/FINAL-Feb-13-2015SCF_2013-Annual-Report.pdf |
| G4 – LA13 Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation. | Not reported For an example on member organisation reporting on ratio of basic salary and remuneration of women to men by employee category, by significant locations of operations, Save the Children Sweden's Annual Report (English) see: http://www.raddabarnen.se/om-oss/ekonomi/arsredovisningar/ |
| G4 – LA16 Number of grievances about labour practices filed, addressed, and resolved through formal grievance mechanisms. | Not reported |
| G4 – EC6 Proportion of senior management hired from the local community at significant locations of operation. | Not reported |
| Environmental impact | |
| G4 – EN27 Report quantitatively the extent to which environmental impacts of activities have been mitigated during the reporting period, including: <ul style="list-style-type: none"> – initiatives to reduce emissions at organisational level – environmental impacts of programmes and activities – initiatives to limit emissions of transporting people and products | Not reported For an example on member organisation reporting on environmental impact, see Save the Children Australia's Annual Report (English): https://www.savethechildren.org.au/about-us/publications/annual-reports |

Below: Children celebrate the proposed site of a health clinic in Bangladesh. *Build it for Babies* appeal campaign helps fund several fully equipped clinics staffed by highly trained professional health workers in remote areas.
Hannah Maule-Ffinch/Save the Children

Cover: Children play at 'Rainbow Kindergarten', the first pre-school at Zaatari Refugee Camp in Jordan launched by Save the Children in December 2012.
Abir Abdullah/Save the Children



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