

Listening and responding to our stakeholders: Christian Aid's accountability

This document outlines how Christian Aid exercises accountability to its stakeholders and how we are strengthening this among some of our key stakeholders.

Why this is important

Given growing public interest in how charities use their resources and demonstrate their impact, accountability is rising in importance for all charities. Christian Aid was commended as a 'top performer' among 30 of the world's most powerful global organisations in the 2007 Global Accountability Report – see www.oneworldtrust.org We ranked first among the 10 international non-governmental organisations (NGOs) assessed. But we recognise that, as the report states, 'being accountable is not an end state'. It requires constant vigilance to ensure our policy commitments are translated into practice and embedded into our culture.

This accountability is vital to upholding our Christian values and for maintaining our legitimacy and credibility to speak out so that it fully supports our *Essential Purpose*, ensuring we learn from experience and improve what we do. Sometimes we are challenged on it by those we campaign against, particularly when we speak out to expose the scandal of poverty. The more we demand accountability from others, the more we are rightly expected to demonstrate accountability ourselves.

Accountability is also core to Christian Aid's brand values: the principles that inform our behaviour in all that we do and help define our approach to policy, campaigns, fundraising and communication. These values include being authentic – being trusted to do the right thing,

being rooted in the lives of real people, telling the true story, communicating real voices and having an open and honest relationship with the church.

Our understanding of accountability Christian Aid believes that in order to achieve its *Essential Purpose* and ensure our work has maximum impact, we need to be accountable to our key stakeholders. This is core to our strategy, *Turning Hope into Action*. It means holding ourselves openly responsible, in ways that involve our key stakeholders, for what we believe, what we do and say we will do – and for showing what we have done compared to what we said we would do.

Benefits of accountability

Doing this enables us to get feedback on what works and what doesn't, and what we need to improve. This increases the likelihood of success in our work with poor communities and enhances a sense of ownership among all our stakeholders. It also reduces the potential for inefficient or misuse of the resources entrusted to us.

Our accountability commitments
Christian Aid's accountability also
encompasses its adherence to external
standards, codes and charters – see Annex.

Our stakeholders

We strive to be accountable to all our stakeholders – those individuals, organisations or groups that have an interest in or influence our work, including:

- those who own us and define our mandate: our 41 'sponsoring churches' in Britain and Ireland
- those people whom we exist to serve: poor and marginalised people and their communities in around 50 countries
- those who support us: individual supporters and campaigners; statutory donors, trusts and foundations; and commercial sponsors;
- those who direct and work for us: our trustees, staff and volunteers; our suppliers
- those who work with us: our 600 or so partners, allies and other agencies
- those who check we do it properly and shape our legal operating environment: the Charity Commission (for England and Wales), Irish Government and Office of the Scottish Charity Regulator (OSCR); Companies House; host governments overseas; self-regulatory bodies to which we are signatories; and trade unions to which staff belong
- and those we seek to influence: our advocacy and campaign targets (for example, governments and business); the media and wider public.

Maintaining accountability to such a diverse range of stakeholders, who vary in interests and powers to hold us to account, is a constant challenge, making it difficult to respond and listen to their different needs and expectations. Since we are not primarily accountable to any single group of stakeholders we must answer to competing, sometimes conflicting, demands – some explicit, others unspoken – for both the results of our work and our ways of working. Failure to exercise accountability can present risks to Christian Aid:

- without accountability to supporters and statutory donors, our funding sources and reputation may be threatened
- without accountability to regulators, our charitable status and privileges might be revoked
- without accountability to partners and beneficiaries, impacts on poverty and injustice may not be realised, undermining the authority with which we claim to speak out for those we serve
- without accountability to staff and volunteers, our operational capacity may be eroded; and
- without accountability to those we challenge, our credibility may be undermined.

Being fully accountable to all stakeholders is not possible so prioritising the needs of different stakeholders is critical. To do this, we have identified four key stakeholders – those groups who have a primary stake in achieving our *Essential Purpose* and whose means of 'holding us to account' are most in need of strengthening. This does not mean other stakeholders are not important, however, and we will continue to maintain appropriate levels of accountability to them to ensure their needs and claims on Christian Aid are addressed.

Four key stakeholder groups

These are:

- poor and marginalised people and their communities (primarily mediated through our partners)
- supporters, including campaigners and volunteers
- partner organisations
- sponsoring churches and our board of trustees

Other important stakeholders

These are:

- managers and staff
- allies: ecumenical family networks and sector agencies in the UK and Ireland
- institutional donors
- regulators
- suppliers and people who work in our supply chain
- the natural environment

This prioritisation reflects the reality that different stakeholders wield different powers over us, leaving the risk that the strength and clarity of our different accountability relationships is unequal. Our responsibilities to institutional donors and government regulators are clear, and the mechanisms for accountability strong. Statutory donors and regulators have legal means to 'hold us to account' and can impose financial or legal sanctions where accountability is felt to be inadequate.

Accountability mechanisms between Christian Aid and the communities it serves have been less well articulated, partly reflecting the lack of power most beneficiary groups have to hold anyone to account, through shortage of means, capacity or resources. While poor and marginalised people may contribute much of their own effort towards the programmes we support, they cannot contribute much financially, and their non-financial inputs, such as labour or participation, rarely bring with them formal rights to a say in governance or management.

This unevenness of power puts us in a position of great responsibility. Strengthening our accountability to them is one way to redress this.

How we are enhancing accountability to our key stakeholders

We work constantly to strengthen our accountability in three main ways:

- improving transparency and informationsharing
- strengthening stakeholder participation in decision-making
- improving our evaluation and feedback mechanisms.

Described below are the ways we are making ourselves more accountable to each of our key stakeholders:

Poor and marginalised people and their communities

Our supporters, including campaigners and volunteers

Our partners

Our sponsoring churches and Board of Trustees

How we exercise accountability to other important stakeholders

Our managers and staff

Our allies

Our institutional donors

The wider public and those we challenge

Our regulators

Our suppliers and people who work in our supply chain

The natural environment



Annex: Christian Aid's accountability commitments

- Action by Churches Together (ACT)
 Development code of practice,
 www.oikoumene.org/en/activities/act-development-home.html This commits us to upholding pledges relating to the quality of our work, including joint work with other ACT
 Development participants, and to monitoring compliance through mutual peer accountability.
- Standards and commitments relating to Christian Aid's humanitarian work as a member of ACT International, **www.act-intl.org** These apply when we are either supporting or implementing an ACT emergency appeal.
- Code of Conduct for the International Red Cross and Red Crescent Movement and NGOs in Disaster Relief, www.ifrc.org/publicat/ conduct/index.asp This voluntary, self-policing code commits us to principles of impartiality, neutrality and independence in our disaster relief work.
- Humanitarian Charter and Minimum Standards in Disaster Response – the SPHERE standards, www.sphereproject.org This voluntarily commits us to minimum standards in the provision of water supply and sanitation, nutrition, food aid, shelter and health services. It also provides indicators against which we can measure our performance in emergencies.
- Disasters Emergency Committee (DEC) accountability framework, www.dec.org.uk
 This commits us to having appropriate mechanisms in place to give assurance to the DEC that funds are used for what we say they will be used for, and that our actions benefit those in need.
- The Humanitarian Accountability Partnership (HAP) Standard in Humanitarian Accountability

- and Quality Management 2007,
 www.hapinternational.org This commits us to
 making our our work accountable to
 beneficiaries, for example, by enabling
 beneficiaries to report and gain redress for any
 complaints. We contributed to the development
 of this standard, and will be using peer and
 self-monitoring. We are due to complete the
 process of external certification against this
 standard by the end of 2009, to measure and
 demonstrate compliance.
- International Federation of Red Cross and Red Crescent Societies (IFRCRCS) Code of Good Practice for NGOs Responding to HIV/AIDS, www.ifrc.org/what/health/hivaids/ code We also played a leading role in developing this self-monitoring initiative by the IFRCRCS and use it when reviewing our overseas offices.
- ImpACT Coalition (Improving Accountability, Clarity and Transparency),
 www.impactcoalition.org.uk This UK charity sector initiative commits us to increasing public and media understanding of the sector by taking a long-term, collective approach to ensuring the public and media have up-to-date, accurate views of what we achieve.
- The Fundraising Standards Board (FRSB), www.frsb.org.uk/. Our membership of FRSB commits us to compliance with the Institute of Fundraising code of practice and allows us to use the FRSB logo to publicise this.
- Institute of Fundraising Code of Practice on Transparency and Accountability in Fundraising, www.institute-offundraising.org.uk This commits us to selfcertifying that we comply with standard practice for major donor fundraising and fundraising through electronic media.

- Charity law (regulated by the Charity Commission) and company law as per the Charities Act 1993, Trustees Act 2000 and Companies Act 1985. These laws commit us to complying with numerous provisions under statutory acts, including: appointment of trustees and governance; internal financial controls and accounting standards; investment of charitable funds; fundraising; political activities and campaigning.
- Charities' Statement on Recommended Practice (SORP 2005), www.charitycommission.gov.uk/investigations/sorp/ sorpfront.asp This commits us to following recommended format and content in our annual reports and accounts, and enables us to meet legal requirements for accounting standards and register with the Charity Commission.
- Ethical Trading Initiative,
 www.ethicaltrade.org Christian Aid's
 membership of this commits us to ensuring
 that our key stakeholders in the South
 (partners and beneficiaries) have a voice in
 both developing and monitoring labour codes.
 Alongside our environmental standards, this
 forms the backbone of our ethical code of
 practice and informs our buying decisions.
- Setting the standard a Common Approach to Child Protection for International NGOs. This commits us to standards constituting a common approach to child protection for NGOs. We fed into its development are now developing procedures for monitoring its implementation.
- Investors in People (IiP) www.investorsinpeople.co.uk This is the UK's leading people-management standard. Our accrediatation binds us to compliance with the standard and is subject to review in 2012. It allows us display the IIP logo.
- Investing in Volunteers (liV)
 www.investinginvolunteers.org.uk This is a UK quality standard for organisations involving volunteers in their work. Our accreditation commits us to compliance with liV standards for engaging volunteers and allows us to

- display the liV logo. This award is subject to review in 2012
- People in Aid (PiA) www.peopleinaid.org.uk
 This certification of good practice in the
 management and support of aid personnel has
 awarded Christian Aid the first quality mark,
 'Committed to the People in Aid Code'. This
 standard is subject to review in 2010.



Our allies

Much of our work is undertaken jointly with or through other NGOs in networks and coalitions. These include our ecumenical family networks such as Action by Churches Together (ACT) and the Association of Protestant Agencies in Europe (APRODEV) as well as the Disasters Emergency Committee (DEC), the British Overseas Aid Group (BOAG), British Overseas NGOs in Development (BOND), Dochas (the Irish Association on Non-Governmental Development Organisations) and the Network of International Development Agencies in Scotland (NIDOS).

This requires mutual accountability between allies where we share accountability for our actions to the groups of people we jointly serve. These accountabilities are reflected in shared codes and agreements to which we are signatory, as outlined above.



Our institutional donors

With all funders we aim to be open and transparent, both about what we are doing, its outcomes and impact, and what we are learning from this to improve our effectiveness.

We have specific processes to deliver accountability to our institutional donors, which include statutory donors (for example, UK and Irish governments and the European Union), corporate sponsors, trusts and foundations. These usually involve delivering regular reports and accounts to a timetable prescribed by, or negotiated with, each donor. We will often adapt our reporting to the needs of a specific donor to provide an authentic account showing evidence of progress towards agreed outcomes.

We also undergo external compliance and organisational audits. These confirm whether we are following required rules and procedures in line with our contracts and agreements, verify expenditure and assess our corporate capacity in finance, operational and programme management.

Donor-funded programmes are often subject to independent evaluations, which, by confirming whether or not we have used funds legitimately, serve to hold us accountable. Donors use these to examine the economy, efficiency and effectiveness with which we use their funds. They also enable us to assess the value of a donor's contribution.

We are keen to harness the perspectives and experience of our donors to help us maximise our effectiveness. To this end, we are committed to providing opportunities for major individual donors to see the work they have funded and meet appropriate staff and partners.

While we will always endeavour to provide whatever information donors seek to satisfy their requirements, donors have only limited leverage in deciding where we work or with which projects we become involved. It is our reputation for success, rather than information alone, that most donors seek. Government donors, for example, are usually interested in clear and measurable results that enable them to build a track record (for example with their own treasury departments as well as the public) for funding success. In turn, we use the information we provide to donors as a means of accessing continued funding support. Reports to donors therefore help confer legitimacy on our activities, which enables us to leverage other resources. They also enable donors to sanction poor performance or other shortcomings by withdrawing or reducing further funding.



Our managers and staff

Christian Aid exercises accountability to its staff both for the way it operates and for how staff are recruited and managed. We are committed to an open and accountable management system in which staff can expect to be properly line-managed and can also raise concerns, through their manager or senior management including the director. We also have human resources policies to which staff with grievances or those wishing to disclose information about malpractice have recourse.

Christian Aid is committed to equal opportunities legislation in the selection of staff. Our Charter of Management Standards provides a means for staff to hold managers to account for both performance and behaviour. The introduction of a new performance management system in 2008/09 strengthens this. We have a staff code of conduct that allows the organisation to hold staff to account for standards of professional behaviour.

We are also accountable, under new regulations for informing and consulting employees, for listening and talking to staff about changes and developments within the organisation. All staff have the right to be regularly informed and consulted about organisational issues that affect them. Our new performance management process also strengthens opportunities for listening to staff and providing feedback to management. This is done through mutual agreement, whereby key deliverables are identified and agreed with individual staff. These are followed up through two review meetings per year to ensure agreed goals are delivered. These review meetings are geared towards seeking and receiving feedback from both parties. In some parts of the organisation informal 360ŵ feedback is sought to inform reviews.

UK-based staff are also free to join a trades union. Unite and the National Union of Journalists are the recognised unions within Christian Aid. Overseas staff are represented by staff-elected staff coordinators. The unions support members of staff and staff coordinators during key consultations and employee relations issues. Management also provides regular information updates to staff through a regular open staff forum.

We are also accountable for, and need to be transparent about, our provisions for employee pensions.

Christian Aid recognises and accepts responsibility as an employer for providing a safe and healthy working environment for all its employees. It also commits to ensuring that volunteers, visitors and contractors are not exposed to risks to their health and safety.

Christian Aid has been granted the **Investors in People (IIP)** award, which provides external
verification of our performance against
accepted practice for relations with staff.

In 2009 we received accreditation for the **People in Aid Code of Good Practice**, achieving 'committed status' in our management of, and support to, staff.



Our partners

In our development and humanitarian work, we work through 'partners' – local organisations who understand poverty and the issues that keep people poor. Through funding, capacity-development, technical support and joint advocacy initiatives, we help many of our partners to develop and strengthen their role as active members of civil society in their own countries.

We also work with other agencies in the humanitarian and development sector, especially other members of the ACT family, and agencies in the UK and Ireland. In both cases, we are accountable to upholding agreed standards and codes of practice.

Part of our accountability to poor people includes a responsibility to choose appropriate partners and monitor partners' work with local communities to ensure that they are acting in a manner conducive to achieving our *Essential Purpose* and that we are listening to their feedback about our own relevance and effectiveness. This involves reviewing the following areas. That they:

- are capable of achieving significant positive change for poor and marginalised people
- demonstrate a clear vision for their work, compatible with Christian Aid's
- propose projects that respond to the needs, rights and interests of poor and marginalised women and men and involve them in identifying these, building on their own capacity
- root their advocacy activities in the needs and concerns of poor and marginalised communities

- monitor, evaluate and report on their use of resources and the difference they make to the lives of men and women
- demonstrate transparent governance and management
- enable their own staff to influence decision making and gain the necessary skills, knowledge and experience for their roles
- comply with the Red Cross principles, and SPHERE and HAP standards in any emergency work
- uphold the rights of staff and communities, including people who live with HIV, through policies and practice in the workplace.

Our international staff work to establish how well such criteria are met. This involves: direct observation and interaction with communities; reviewing evidence from partner organisations' reports and audits; and seeking the views of other organisations funding partners' work or other stakeholders. Where commitment to these is not evident, Christian Aid will review its partnership.

We also listen carefully to what our partners tell us about the relevance and appropriateness of our country and regional programme strategies, for example through in-country consultation forums, inviting them to help identify key issues we should be working on and to shape our future plans.

Additionally, we seek to be sensitive about our public and private advocacy and campaigning work with partners in developing countries. We respect partners' roles and relationships, and do not take their place in lobbying their own governments.

Our choice to work in partnership with local organisations, particularly those that are membership organisations of poor people, is in itself an expression of accountability since it assumes that supporting those closest to genuine experience of poverty or injustice is both right and more likely to lead to locally owned and sustainable outcomes. It also offers an opportunity to help increase partners' influence in international policy debates and decision-making processes.

This mutual accountability with partners is reflected in our partnership policy which outlines the principles to which we hold ourselves accountable and seek to be held to account by partners. These are reflected in formal agreements with partners, which commit us to shared goals, values and ways of working. By defining these, we each accept shared responsibility for achieving them. Sanctions for failing to uphold expectations (for example when we withdraw from a country or phase out partnerships) are relational – that is, they affect our relationships of trust, respect and mutual influence, which are critical in successfully implementing our work with local communities.



Our regulators

We are accountable to charity regulators so that we can operate as a charity in countries where we work. In England and Wales this is the Charity Commission and in Scotland, the Office of the Scottish Charity Regulator (OSCA). Similar regulatory bodies are now being considered for Northern Ireland and the Republic of Ireland. Currently, our operations within the Republic of Ireland are regulated through the Irish Government's Modern Statutory Framework for the charity sector, which aims to 'ensure accountability and to protect against abuse of charitable status and fraud'.

In Wales, Christian Aid has a Welsh identity, as Cymorth Cristnogol, reflected by operating as a bilingual organisation in Wales. This comes from the fact that Christian Aid has roots in Welsh churches and communities. We produce a range of materials in Welsh, which offers transparency and accountability to our Welsh sponsoring churches and supporters.

We are accountable to host governments in developing countries where we operate or have a registered a presence. Sanctions for non-compliance with local and national legislation and regulations may include local prosecution as well as compromised reputation. In some countries, holding our own southern partners to account can sometimes be made difficult by a lack of such regulatory oversight.

As an incorporated company limited by guarantee, we are regulated by company law, which is overseen by Companies House. In the UK this includes legal obligations deriving from charity, libel and copyright laws, data protection, employment and tax laws, anti-

terrorist and anti-money laundering laws, and health and safety legislation. We are also accountable to international humanitarian law and human rights law. These act as guiding principles in our accountability to beneficiaries.

Such regulation is necessary and beneficial both to Christian Aid and its stakeholders. Requirements for information disclosure from regulators are an essential element of accountability and generally intended to ensure a minimum level of transparency, largely for the purposes of ensuring public trust in our work. Our own efforts to become more transparent with our stakeholders, and collective self-regulation efforts with other NGOs via public information gateways such as GuideStar UK and Intelligent Giving, complement external regulators' accountability mechanisms.

Christian Aid is also regulated in terms of its accountability to employees by the unions to which staff belong and with which Christian Aid has a recognition or procedural agreement. In its agreement with the trade union Association of Clerical/Technical Staff (ACTS), for example, Christian Aid's board is accountable, along with the union, for ensuring 'reasonable solutions' to any problems relating to the terms and conditions of union members, for consulting with the union on matters affecting these, and for following agreed procedure to settle disputes or grievances. These agreements are also subject to compliance with laws on information and consultation in the workplace. Christian Aid is accountable for ensuring both its agreements and their implementation comply with these.



Our sponsoring churches and Board of Trustees

Christian Aid is accountable to the 41 sponsoring churches in Britain and Ireland that own Christian Aid and define its mandate. This happens formally once a year, through our Annual General Meeting at which the chair of the Board of Trustees presents Christian Aid's annual report and accounts, and highlights annual achievements, key issues arising and future plans. These AGMs not only give us feedback but they also provide the churches with an opportunity to help shape our future direction. The board of Christian Aid also has national sub-committees for Wales and Scotland, which play an advisory role to the development of Christian Aid in Wales and Christian Aid Scotland, Christian Aid has established separate charities with their own boards of trustees governing its work in both the Republic of Ireland and in Northern Ireland.

The sponsoring churches are also actively engaged directly in Christian Aid's fundraising and campaigning activities.

Christian Aid's Board of Trustees meets six times a year. Central to its governance role is providing public accountability for the organisation, in holding management to account and monitoring the charity's performance. Trustees are external, unpaid volunteers appointed for their experience and knowledge. They share legal and moral responsibility for ensuring our resources and activities provide the maximum benefit to poor and marginalised people and are used appropriately to further our Essential Purpose. Trustees follow a code of conduct which requires that they report all potential conflicts of interest. They review their performance every two years to ensure they are effectively exercising their governance functions.

The board delegates certain functions to committees of trustees and day-to-day management to the directorate. As a charitable company limited by guarantee, Christian Aid's incorporation provides the organisation with a distinct and separate legal identity from that of its trustees.

Charity law requires the board to prepare annual reports and financial statements that give a true and fair view of Christian Aid's resources, their use during the year, and of the state of affairs at the end of the year. Trustees are expected to ensure compliance with the Charities Act 1993, the Companies Acts 1985-1989, Christian Aid's Constitution, and the **Charities Accounting and Reporting** Regulations, which require details of various financial policies of the organisation, including reserves, investment and grants policies. They are also responsible for safeguarding Christian Aid's assets and for taking reasonable steps to prevent and detect fraud and other irregularities.



Our suppliers and people who work in our supply chain

More than a quarter of Christian Aid's annual expenditure is typically spent on goods, services and works procured from third-party suppliers. Accountable and transparent procurement procedures and relationships with these suppliers are critical to maintaining our public reputation as well as for ensuring consistency with relevant legal, ethical and environmental standards.

Ensuring these also provide value for money is vital for optimising our use of limited resources to achieve our *Essential Purpose*. This is defined broadly to reflect best value over the lifetime of supply and for all parties, including beneficiaries and the environment.

Christian Aid's procurement policy sets out standards to which all suppliers are expected to comply. We are now working to implement this across all our activities. This includes ensuring open competition for major procurement contracts and compliance with international and national laws. It also commits us to purchasing goods, services and works that are produced and delivered under conditions that do not involve the abuse or exploitation of anyone and which have the least negative impact on the environment.

Our ethical and environment standards are supported by a code of conduct for suppliers. This includes a commitment not to enter into any relationship with companies that are involved in the arms trade, tobacco or the gambling or pornography industries.

Our environmental commitments include working with suppliers to ensure waste is minimised and recycled whenever practicable,

controls of ground, air and water pollution are adopted, recycled materials are used whenever possible, scarce resources are conserved, efficient energy use is maximised and harmful emissions minimised.

We aim to strengthen our accountability to our suppliers in terms of clearly and promptly communicating our requirements, understanding their capacity to meet our needs, ensuring budget provision, abiding with contract commitments and prompt payment within the terms of the contract once the transaction is complete. We are also committed to continuously improving our contract negotiation and supplier relationshipmanagement approach to ensure best practice.

We expect all staff involved in procurement to: declare any interest in a supplier to Christian Aid; withdraw from procurement negotiation to avoid any conflicts of interest; refuse any personal gifts or other inducements aimed at influencing procurement decisions; comply with all contractual obligations entered into by Christian Aid.

Christian Aid's 'duty of care' to its supporters and donors includes its commitment to compliance with the **Ethical Trading Initiative** and other codes of practice regarding trading practice and international labour standards. Our membership of the **DEC** and agreements with statutory donors also commit us to ensuring transparent procurement and tendering procedures are followed.



Our supporters, including campaigners and volunteers

More than 5 million people in the UK and Ireland support Christian Aid's work through giving time and money and influencing others. Over eighty thousand regularly campaign on our behalf.

Christian Aid also carries out important advocacy and policy work to ensure that governments and international organisations understand the needs of poor and marginalised people, and work towards improving their lives. Our campaigners help us to convey these messages and to increase awareness of our work.

Christian Aid aims to be open and transparent with all its supporters and campaigners and actively to involve them in reviewing our work, such as through surveys on the effectiveness of our advocacy work and campaigns. In 2007 we introduced an **Open Information Policy** setting out the main areas of information about Christian Aid and its work that can be accessed quickly and easily, either on our website or on request.

We keep supporters and campaigners up-to-date with our work primarily through our quarterly magazine, Christian Aid News, and our corporate website, www.christianaid.org.uk. We also produce a variety of reports for supporters and campaigners including our annual review and our annual report and accounts. We share the results of major evaluations of our work on our website along with our response, showing how we are acting on recommendations and lessons learnt.

We also provide information for independent charity information websites such as **GuideStar UK**, set up to promote greater public understanding of the work of charities. Beyond these channels, and our day-to-day contact with supporters, we rely on supporters to trust that what we are doing is the 'right' way to achieve our *Essential Purpose*.

We strive to keep fundraising and administrative costs low. For each £1 invested in attracting and maintaining financial support, we work to secure at least £5 in income. There is also the challenge to give a clear and inspiring case for spending the money as we do.

We aim to respect the wishes of supporters to opt out of some mailings. We aim to comply with data protection legislation at all times and will not provide supporter details to third parties without the supporter's permission.

Our private funders, whether individual givers or group or church donations, have several ways of holding us to account if they are not happy with how we account for the use of their funds, for example, withdrawing support or sending emails/letters of complaint. Our supporter complaints procedures offer one means of strengthening this by logging all complaints and ensuring that lessons from them inform future fundraising and campaign asks.

Many people regularly volunteer for Christian Aid, for example through our GAP scheme and voluntary groups throughout the UK and

Ireland. In Christian Aid Week, three hundred thousand people volunteer as collectors. All these volunteers are important stakeholders with a right to have their opinions on Christian Aid's policy positioning listened to. This is usually exercised through direct contact with our regional staff and through Christian Aid's biennial volunteers' conference. Christian Aid demonstrates its accountability to volunteers by implementing the guidelines laid down in the Investing in Volunteers standard. Christian Aid received recognition of good practice against this standard in 2009 and will seek re-accreditation in 2012.



Poor and marginalised people and their communities

Our primary accountability is to our *Essential Purpose* – the eradication of poverty and injustice. Exercising accountability to poor and marginalised people is at the root of this. We act *through* our partners on *behalf* of our sponsoring churches and supporters, but we act *in the interests of* poor and marginalised people, precisely because they cannot often act on their own. All our other accountabilities flow from this.

In practice this means rooting our work in the needs, views, aspirations and priorities of poor and marginalised people, and supporting our partners to provide effective evidence and feedback on the difference our work is making. This both ensures our work is effective, and increases trust and confidence among our supporters and other stakeholders, if we can show our goals and activities are closely aligned to, and are meeting, the needs of poor people. We believe it is also morally right.

Strengthening our accountability to the poor and marginalised people with whom we work includes:

- ensuring that poor communities are involved in identifying what needs to change, in designing and implementing projects and monitoring what is delivered and in assessing impact
- sharing with people what work planned with them, and resourced and implemented for their benefit. This means providing information about our partners' work and sharing the results of this work with those expected to benefit from it

- working with partners to ensure Christian Aid meets all Humanitarian Accountability Partnership (HAP) international standards, and works towards delivering the SPHERE standards for humanitarian action
- ensuring that when Christian Aid speaks out, we are clear whether it is with, for or on behalf of poor and marginalised people
- If there are problems, enabling people to make a complaint and to know that it will be acted on.

We promote these commitments through dialogue with our partners and through our selection, appraisal, monitoring and evaluation of projects and partners we support. As we develop our programme management information systems, we are continuously looking to strengthen and systematise the ways we capture feedback from communities and partners about the relevance, effectiveness and impact of our work, so we can learn and improve.

Despite some excellent examples of these commitments being realised in some of our programmes, we still have a long way to go. In practice, we know that direct involvement of poor and marginalised people can be difficult, costly and time-consuming. For example, if poor communities we work with find our partners' support inadequate or of low priority, they should rightly complain about it or help us improve it. But we recognise that channels for complaints need to be strengthened, with more space provided to give them greater input into decision-making.

Our ability to exercise accountability to communities in this way largely depends on the ability of our partners to do this, and to tell us how they are doing this, since it is our partners that have direct relationships with poor communities. When our partners are themselves poor people's organisations, carrying out projects for their own members (such as farmers' associations, people's movements, fishing cooperatives), they will similarly need to demonstrate accountability to their members.

We aim to strengthen this by looking more systematically at our partners' engagement with communities and the extent to which they participate in partners' decisions and provide feedback on results. This shift is reflected in Christian Aid's introduction of formal agreements with partners in 2004. As reflected in our membership of the HAP, we are committed to supporting our partners to recognise and improve their accountability to the communities with which they work. We are doing this through a series of pilots across our country programmes, looking particularly at mechanisms to improve information-sharing, participation and complaints mechanisms between communities and our partners.



The natural environment

Christian Aid recognises environmental stewardship as a key factor in its accountability to poor people and to future generations of all key stakeholders. To this end, we are committed to reducing the harmful environmental impacts arising from our operations, including through travel, paper and energy use. In 2006 we publicly committed to reducing our carbon footprint by at least 5 per cent per year. This is particularly important to us given the disproportionate impact of climate change for poor people. It also aligns with our campaign demand of the UK government and big business to commit to reducing UK carbon emissions by 80 per cent by 2050.

We have reduced our carbon footprint by around 12 per cent compared to our base year of 2005/06 and we were the first UK development charity to publicise its **carbon footprint**. We are now continuing to identify ways of reducing this further through implementing a strategy for managing carbonemission reductions as well as improving Christian Aid's overall environmental management.

In the absence of a global cap on carbon emissions, Christian Aid does not offset its carbon emissions. This is because we believe the effectiveness of offsetting schemes remains uncertain in a world in which emissions are still growing rapidly. We are committed to identifying ways of compensating poor communities for the damage caused by the

residual emissions for which we are responsible. We believe the poor, who are already suffering the impact of climate change, are not to blame for the greenhouse gas emissions that are causing it. The responsibility lies with rich countries. This is why our climate change campaign is focused on securing commitments to reducing emissions in rich countries and on calling on those countries to pay compensation for the damage already done.

Our environmental commitments also include working with suppliers to ensure waste is minimised and recycled whenever practicable, controls of ground, air and water pollution are adopted, recycled materials are used whenever possible, scarce resources are conserved, efficient energy use is maximised and harmful emissions minimised.



The wider public and those we challenge

When we make public statements challenging the policies or behaviour or governments, global institutions or companies, and calling for support from the wider public, we are accountable to them for ensuring that what we say is based on our mandate to speak out on poverty issues and is based on our experience and solid research that reflects the experience of people living in poverty.

While our relationships with partners, and the poor and marginalised people they work with, are an essential aspect of this accountability, they are also a source of our expertise and authority since they provide the evidence base that informs our advocacy and campaign work, and justifies the public claims we make on behalf of poor or marginalised people and their communities.

The public and those we challenge are also entitled to know how we arrived at our public policy positions, for whom we speak, and whether or not what we call for can realistically be made to happen and how. We are committed to providing this information on our websites, in *Christian Aid News* or through the media to enable the public or those we challenge to make informed judgements about the veracity of our statements, the legitimacy with which we make them and their likely result. Where concerns are raised that our claims or prescriptions are inaccurate or unfounded, we are ready to investigate and respond to these openly and transparently.