

World Vision International Accountability Update

Fiscal Year Ending | September | 2017



World Vision is a Christian relief, development and advocacy organisation dedicated to working with children, families and communities to overcome poverty and injustice. Inspired by our Christian values, we are dedicated to working with the world's most vulnerable people. We serve all people regardless of religion, race, ethnicity or gender.

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President's statement

In many places where World Vision provides services to a community, the last step is a satisfaction survey. Depending on the context, this can be as simple as a series of 'smiley face' icons. Those who have received our support are offered a happy, neutral and sad face to choose from. Each person drops a token in a box under the face which best reflects their response to the survey.

I took part in a distribution of hygiene and household items in Cox's Bazar, Bangladesh, following several refugees from Myanmar through the whole process to see how efficient our systems were, and how dignified I would feel if I was on the recipients' side of the line. The last stage was the smiley-face satisfaction survey. I watched, in increasing puzzlement, as a succession of women dropped their tokens in the sad-face box. I asked our local staff to enquire what the problem was.

'We are very happy with these things, and grateful to those who gave them,' one woman told me through the translator. 'But how can we say we are smiling when we are so far from home, and when everything we once had has been taken from us in violence?'

I admire the spirit of people who take our feedback process and turn it into an opportunity to express their deeper anguish. One of the joys of making ourselves accountable to everyone with whom we work is the probability that you will learn something new. Or, at its simplest, that the people without a voice get an opportunity to express themselves.

As World Vision moves into its second year of implementing our new global strategy, *Our Promise 2030*, significant organisational changes are taking hold. These affect the way we are structured, the way we partner with others, and the way we prioritise vulnerable children and communities for help.

Much of this was informed by the comments, suggestions and even criticisms from a wide range of people with an interest in our work. From our child sponsors and donors, through grant-makers and peer organisations, to the governments and communities with whom we work, we have made a genuine effort to learn lessons and implement necessary changes. We are strategically focused on vulnerable children, especially the 'most vulnerable', and this is leading us to reduce our investment in some countries and environments, in order to increase it in others.

I am aware that we have a vital part to play in helping to rebuild trust in our sector following revelations of sexual exploitation and abuse in some quarters.

World Vision will not tolerate violence or abuse against children or adults in the communities we serve, whether committed by our staff or others connected to our work. We have extensive



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policies and protocols in place to safeguard children and communities against sexual exploitation and abuse. These include a rigorous Code of Conduct, policies on Harassment Prevention and Child Protection, and guidelines covering Protection from Sexual Exploitation and Abuse. (All are available on request.) We train frontline staff in how to recognise and respond to sexual exploitation and the abuse of children, vulnerable groups and our own staff. For nearly 10 years, we have provided a confidential Integrity and Protection ('whistleblower') Hotline. World Vision has been an active contributor to several leading industry accountability and standards-setting bodies. We systematically review our accountability approaches and programmes to ensure they are aligned with best practices.

World Vision believes a better world for children is possible. We will take on board the lessons from the last year and integrate them into discussions with our partners. We welcome efforts to help the aid sector to protect children, vulnerable groups and our own staff from all forms of abuse and exploitation.

This year's Accountability Report is an interim update, as recommended by Accountable Now. I commend it to you, and trust that it will continue to provide insight and reflection on our work.

Kevin J. Jenkins
President and Chief Executive Officer,
World Vision International

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Introduction

World Vision publishes a full accountability report or an update annually as part of our commitment to all those engaged in our work that we will be transparent. We believe that the donors, communities and partners who have placed their trust in us deserve to know about both the positive results of our work and our challenges.

World Vision also believes in learning from all of our stakeholders, including our peers, and we are therefore an active member of Accountable Now, a network of leading international non-governmental organisations. Because of our decade-long record of fulfilling the membership requirement of consistent reporting, and in line with Accountable Now's reporting guidelines, we publish a

full report every two years, with a shorter update report in the interim. This 2017 Accountability Update includes key disclosures and focuses on areas requiring greater attention according to feedback from Accountable Now's independent review panel on our 2016 report.

The report covers all of World Vision's global operations during our 2017 financial year (1 October 2016 to 30 September 2017). All references to 2017 refer to this financial year, not the calendar year. Unless otherwise indicated, 'World Vision' refers to the whole World Vision partnership of offices (World Vision International and its affiliated entities, including VisionFund, World Vision's microfinance subsidiary).



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Update on organisational structure, operations and impact

World Vision's global strategy, Our Promise 2030 (available at www.wvi.org/ourpromise2030), was approved in November 2016. Several strategic initiatives were launched in early 2017. These are summarised, along with our basic organisational structure, in our 2017 World Vision Partnership Overview, which can be accessed online at www.wvi.org/PartnershipUpdate.

Summary of financial and human resources

Table 1 provides updated, aggregate statistics on World Vision's financial and human resources.

Table 1: Summary of 2017 financial and human resources

Total revenue and microfinance portfolio	US\$ amount
Cash revenue	2,189,692,121
Food, food commodity and voucher revenue	372,353,722
Gifts-in-kind revenue	193,009,543
Total revenue	2,755,055,386
VisionFund microfinance loan portfolio	582,875,477
Total costs by category	US\$ amount
Administration	170,111,667
Fundraising	271,851,534
Community education/advocacy programmes	22,071,967
Relief and rehabilitation programmes	708,388,715
Development programmes	1,541,763,348
Total	2,714,187,231
Programme costs by region*	US\$ amount
Africa	1,082,689,225
Asia/Pacific	445,894,260
Australia/New Zealand	10,085,360
Latin America/Caribbean	187,720,831
Middle East/Europe	253,851,495
North America	206,488,802
Other international ministry	85,494,057
Total	2,272,224,029
Yield to programming*+	82.47%
Staff/volunteers	Total
Number of employees (includes VisionFund International)	39,562
Number of volunteers	24,236

- Data is subject to audit adjustment.

* Our allocation methodology was revised in 2017, so data is not directly comparable to the 2016 report.

+ This indicator tracks the proportion of income used for programming activities after subtracting the fundraising and administration costs incurred by fundraising offices and the Global Centre (those elements of World Vision International providing global oversight, coordination and support).

Voluntary disclosure of information (IRS Form 990)

World Vision International is not required to file the United States Internal Revenue Service Form 990 but elects to voluntarily disclose similar information each year. For 2017 there is no change from the disclosure included in Appendix C of our 2016 Accountability Report,¹ with the exception of compensation of the five highest-paid senior executives, as detailed below in Table 2.

Table 2: Compensation (at end of Calendar Year 2016)

Compensation of the five highest paid senior executives plus the Chief Financial Officer and Chief People Officer				
Name and title	Location and status	Base gross salary	Ongoing expatriate allowances (expressed as net tax)	Non-taxable benefits (primarily pension and health)
Kevin Jenkins, International President / Chief Executive Officer	UK expatriate	GBP 278,000	GBP 82,000	GBP 43,686
Andrew Morley, Chief Administration Officer	UK local	GBP 197,193	0	GBP 12,297
Jean-Baptiste Kamate, Partnership Leader, Global Field Operations	UK expatriate	GBP 177,008	GBP 11,449	GBP 22,593
Bonnie Wurzbacher, Chief Resource Development Officer*	UK expatriate	GBP 42,075	GBP 2,813	GBP 4,208
Bonnie Wurzbacher, Chief Resource Development Officer*	US local	USD 196,873	USD 43,468	USD 26,103
Edward Anderson, Chief Information Officer	US local	USD 243,623	0	USD 28,082
Bessie Vaneris, Chief People Officer	UK expatriate	GBP 155,148	GBP 13,665	GBP 17,922
Stephen Lockley, Chief Financial Officer	UK local	GBP 139,700	0	GBP 25,748

* This repeat entry is due to this member of staff being relocated during the year. The two entries taken together represent the total compensation, but since they were paid in different tax dispensations, locations and currencies, they are better reported separately.

Impact

Our biennial child well-being summary report draws from individual child well-being reports in 64 field offices, covering over 1,500 programmes. It analyses World Vision's contribution to improvements in child well-being in these countries and includes lessons on how we can improve our approach. The report can be accessed at <https://www.wvi.org/child-well-being-reports>.

¹ Available at <https://www.wvi.org/publication/2016-accountability-report-0>.

Incident disclosures

Since 2010, World Vision has systematically disclosed incidents of child abuse or exploitation, staff complaints and financial loss. In 2017 we began to include adult exploitation and abuse in our global Integrated Incident Management system² to more systematically report on such incidents as well as those involving children.

Our 2017 disclosures cover five incident categories:

- a) Child safeguarding: harm caused to child beneficiaries by World Vision staff, volunteers, interns, board members or visitors or by staff from our partners, vendors, contractors or sub-contractors
- b) Adult safeguarding: harm caused to adult beneficiaries by World Vision staff or other persons connected to World Vision
- c) Child protection: serious harm caused to children by any perpetrator within the communities we serve
- d) Staff grievance or harassment (against other staff or World Vision in general)
- e) Financial loss as a result of fraud/embezzlement, misappropriation or misuse of assets or theft.

The following is a summary of incidents processed through our global systems and our response.

a) Child safeguarding

As a child-focused organisation, World Vision applies industry-leading standards and protocols to keep children who participate in our programmes and activities safe. We work diligently to ensure that all our offices meet or exceed World Vision's global standards for child safeguarding, and we are continuously improving the system. In 2017, all of our 92 field, fundraising and regional offices assessed their performance in meeting our Child Protection Standards, and they reported plans to strengthen internal child safeguarding processes.

World Vision's work benefits the lives of about 41 million children, and while our safeguarding systems are strong, there are rare occasions when these are breached. In 2017, World Vision received 28 reports of abuse or exploitation of children caused by World Vision employees or volunteers or by employees of partners or contractors. We investigated each incident and found 12 cases to be unsubstantiated. Of the 16 substantiated incidents, 10 involved sexual abuse and exploitation.

Of the 17 perpetrators in the 16 substantiated child protection incidents, 7 were World Vision employees; 3 were World Vision volunteers; 2 were staff or other affiliates of a partner organisation; and 5 were contractors or employees of contractors. Sixteen of the 19 child victims in the substantiated incidents were World Vision beneficiaries. World Vision typically provides or enables access to the immediate and recovery-focused needs of child survivors, such as medical, psychosocial care, psychological counselling, legal aid and other interventions appropriate to each incident. We also took disciplinary action against perpetrators and notified local authorities as appropriate.

An additional five cases involved the physical injury or death of children while participating in World Vision projects. World Vision offered medical assistance and other support to the injured children. Given the size of our global fleet, the risk of children being injured or killed in road accidents involving World Vision vehicles is a continuous concern. In 2017, 18 incidents of children being injured or killed in road accidents involving World Vision vehicles occurred. Two of these resulted in child fatalities. World Vision investigated each incident in cooperation with local law enforcement authorities. In the one case where World Vision's Security Policy was breached, we terminated the driver's employment.

b) Adult safeguarding

In November 2016 (within financial year 2017), World Vision adopted new guidelines on responding to sexual exploitation and abuse of adults by World Vision staff and others (e.g. staff of partners or contractors). These guidelines complement our child protection policies and protocols, Code of Conduct, and policies on Harassment Prevention. Our Child Safeguarding online training module was updated to more explicitly articulate how our principle of causing no harm to vulnerable children also extends to vulnerable adults.

World Vision's definition of 'beneficiaries' includes direct project beneficiaries as well as all children and adults in communities where World Vision operates, recognising the unequal power relationship between a non-governmental organisation's representatives and vulnerable communities.

In 2017, World Vision investigated and substantiated four cases of sexual exploitation or abuse of adult beneficiaries, taking disciplinary action and referring to local law enforcement, as appropriate.

² For more details on this system, identified as good practice by Accountable Now, see our 2016 Accountability Report at <https://www.wvi.org/publication/2016-accountability-report-0>.

c) Child protection

World Vision uses its global Integrated Incident Management System to report serious child protection incidents that occur in communities where we work. The perpetrators may be strangers in the community, teachers, leaders or other adults. World Vision helps child victims and their families access community support and advocates that duty bearers seek justice for victims. In 2017, World Vision staff tracked 2,123 such child protection incidents in communities where we work, improving the accountability of the child protection systems we are helping to strengthen.

d) Staff grievance or harassment

As detailed in our 2016 report, staff members can raise grievances or report any type of harassment through a number of mechanisms.

In 2017, World Vision investigated 48 cases. Of those, 17 were substantiated, 9 were partially substantiated, 21 were unsubstantiated and 1 was neither substantiated nor unsubstantiated, but we considered it credible. World Vision took remedial action for substantiated and partially substantiated cases.

e) Financial loss

Financial loss covers several categories, including 1) embezzlement, 2) misappropriation of assets, 3) misuse of assets. In 2017, 93 allegations were reported in these

categories, and after detailed investigation, the total confirmed losses were US\$319,035 (which represented 0.01% of expenditure), of which US\$143,057 was recovered.

Of these 93 allegations, conflict of interest, bribery, theft of cash, assets and inventory accounted for US\$163,046. Fraudulent disbursements decreased significantly – by 70% (US\$370,154) in 2017 compared to 2016. An increase in misappropriation or misuse of assets made up the majority of losses.

As we reported in our Accountability Report last year, World Vision's former manager of Gaza operations Mohammad El Halabi's trial continues. We are yet to see any material evidence to substantiate the charges.

Another category of financial loss is loan losses in our microfinance operations. In 2017, VisionFund's microfinance institutions reported loan losses of US\$32.7 million, totalling 5.6% of the portfolio. Losses of US\$21.9 million were concentrated in the Azerbaijan operation, which is now in the process of bankruptcy. Loan losses of US\$10.8 million (1.8% of the loan portfolio) relate to ongoing microfinance operations. Fraud losses totalled US\$0.4 million (0.21% of net assets). These relatively low levels of financial loss demonstrate VisionFund's high level of control and quality lending methodology – including appropriate client targeting and service – in comparison with the microfinance sector as a whole. More information can be found in VisionFund's annual and social performance reports, online at <http://www.visionfund.org/2150/documents-and-reports/media/>.



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Feedback from stakeholders

Learning from the Partner Trust Survey

World Vision's global strategy, Our Promise 2030, emphasises greater external focus and collaboration in order to increase child well-being. This includes improved listening to stakeholders and better responding to their concerns.

In our 2016 accountability report, we detailed how we are strengthening mechanisms to receive feedback and complaints from stakeholders in our programmes.

At the global level, World Vision monitors stakeholder trust levels through in-depth interviews with donors, programme partners and researchers. A third-party research agency conducted our 2017 survey, which included 366 interviewees from 85

organisations (23% response rate). The interviewees agreed to respond with their individual perspective, not representing their organisation as a whole. Almost 9 out of 10 said their trust in World Vision aligned with that of their organisations.

Three-quarters of those interviewed agreed with the statement 'World Vision is an organisation that I can trust.' This is a slight (+4%) gain from 2016.

These stakeholders also rated World Vision in a number of areas. The correlation between these responses and their overall trust was analysed in order to identify seven essential trust drivers. These drivers are represented below, in order of strength of correlation.

Table 3: Trust drivers

Ranking	Trust driver	Rated highly (1 or 2 on a 5-point scale)
1	World Vision is a competent organisation.	77%
2	World Vision is an organisation that acts with integrity, accountability, and transparency.	71%
3	World Vision offers programmes, advocacy and services that make a difference.	76%
4	The senior leadership teams at World Vision act in ways consistent with what they say.	65%
5	The people at World Vision get things done.	70%
6	World Vision is an organisation with strong leadership and governance.	62%
7	World Vision is a good global citizen.	64%



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Update on improvement areas

This accountability update focuses on six areas for improvement based on feedback on our 2016 report³ from Accountable Now's independent review panel. These include practices to be improved or questions that were not fully addressed in previous reports. This section addresses these areas, building on our initial response to their feedback.⁴

1. Our focus on the most vulnerable children⁵

World Vision is a child-focused organisation. Our goal is the sustained well-being of children, especially the most vulnerable. To achieve this, we partner with families, communities, civil society and the private sector, as well as with local, national and international governmental agencies. We use various context-mapping tools to identify how we can strengthen systems in our five focus sectors (child protection; health and nutrition; water, sanitation and hygiene; education; and livelihoods). We measure improvements in child well-being across sixteen outcome areas.⁶

World Vision focuses on the most vulnerable children at two levels:

- i) Programme locations – identifying countries and sub-national regions with the highest proportion of most vulnerable children.
- ii) Programme inclusion – ensuring that the most vulnerable children participate in and benefit from each programme.

i) Programme locations

Our first strategic imperative is to 'deepen our commitment to the most vulnerable children', which involves expanding our presence in fragile contexts where children suffer extreme levels of violence, exploitation, abuse and neglect. Political and social pressures make these contexts vulnerable to conflict and have fractured the institutions that should protect children. Fragility can cover many countries or only a few neighbourhoods, and it can change rapidly.

Using our fragility index⁷ and other information, including data on fragile cities kindly shared by the Igarapé Institute, we identified 29 countries where World Vision works that we consider 'fragile'. Ten countries experienced generalised fragility, and another 19 countries experienced fragility in particular regions of their country.

In each country, we use mapping and contextualised definitions of fragility to understand where vulnerable children are concentrated so that we can better reach them with our programmes.

ii) Programme inclusion

World Vision has a number of policies addressing the inclusion of most vulnerable children in our programmes. These children are prioritised when we select which children will be registered for sponsorship. While programmes are designed to include all children in a community, we work to ensure that registered children are benefitting, and this in turn helps ensure that the most vulnerable are included. In addition, our design, monitoring, evaluation, learning and accountability approach clearly directs that each sectoral programme should specifically address the needs of the most vulnerable children.

2. Our approach to managing our environmental impact⁸

Our strategy explicitly includes stewardship of the environment. This is central to our livelihoods programming. World Vision collaborates on numerous climate change initiatives (as covered in our 2016 report), and our country offices work to minimise our environmental impact. World Vision as a whole has decided not to invest in global carbon emissions tracking. However, we can report on expenditure changes in the areas identified as contributing most to carbon emissions: international travel and field-level travel spend.

Expenditure on field-level travel was reduced by about two-thirds between 2012 and 2017, and as a proportion of total project expenditure fell from 5.5% in 2012 to 1.8% in 2017 (see Figure 1).

³ See <https://accountablenow.org/wp-content/uploads/2017/01/World-Vision-International-Improvement-Analysis-October-2017.pdf>.

⁴ See <https://accountablenow.org/wp-content/uploads/2017/01/WV-response-to-IRP-feedback-2016-report.pdf>.

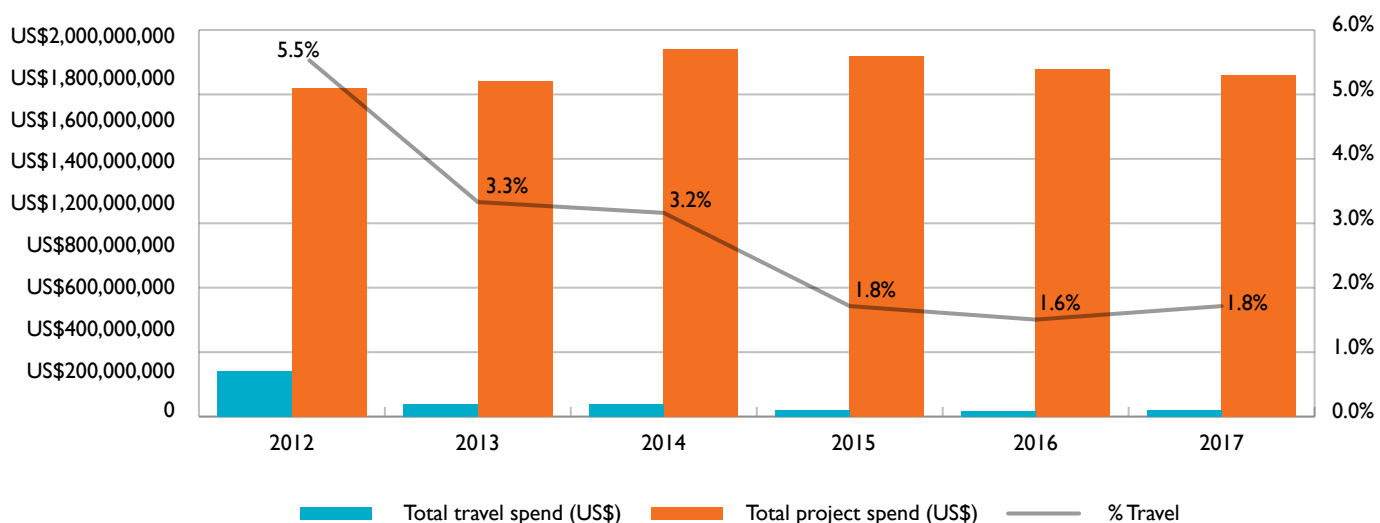
⁵ This covers the 'List of Stakeholders and Basis for Identification' category in Accountable Now's reporting guidelines.

⁶ See <https://www.wvi.org/development/publication/child-well-being-outcomes-and-aspirations>.

⁷ A composite of three indexes: Maplecroft Global Risk Analytics, the Fund for Peace, and the Institute for Economics and Peace that gives particular weight to political, security and governance considerations and includes some child-specific measures.

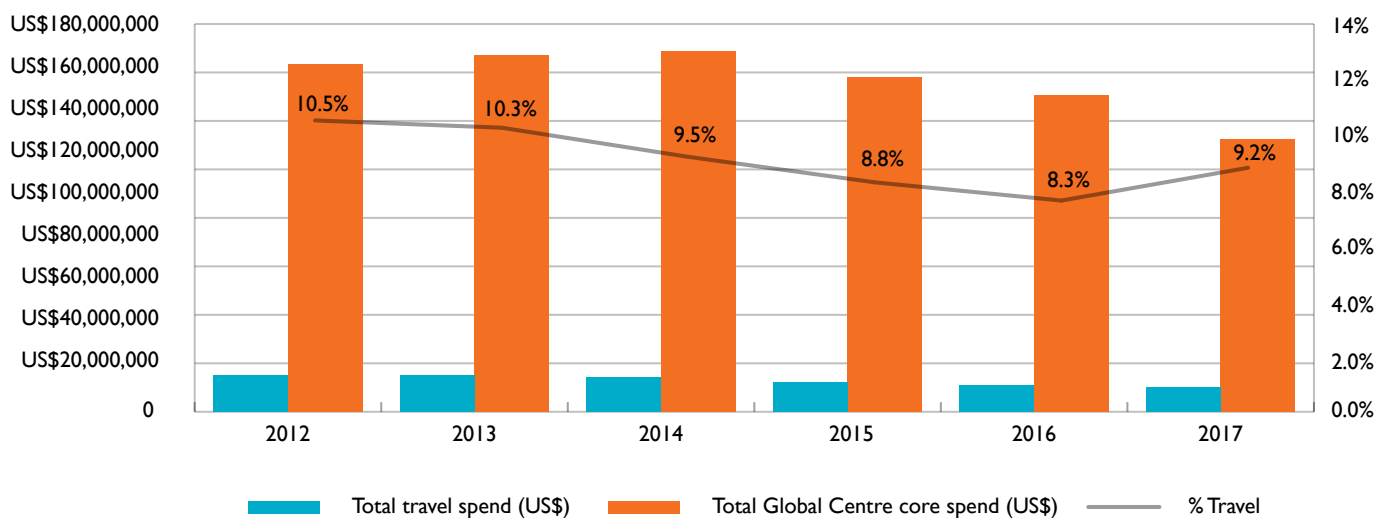
⁸ This covers the 'Environmental Sustainability' category in Accountable Now's reporting guidelines.

Figure 1: Travel expense trends at project level for 2012-2017



Travel expenses within World Vision's Global Centre (those elements of World Vision International providing global oversight, coordination and support) have decreased every year from 2013 to 2017, with an overall 32% decrease from 2013 to 2017. The slight increase in travel as a percentage of total Global Centre core expenses in 2017 is due to the even more significant reduction in 2017 total Global Centre core expenses.

Figure 2: Global Centre travel expense trend for 2012-2017



3. Impact on local labour markets⁹

Across WorldVision, approximately 99% of staff are local, meaning they are nationals of the country in which they are employed. This is because WorldVision normally gives priority to filling positions with local individuals.

Wider consideration of our impact on local labour markets is covered in our Total Rewards Policy, which guides offices to, on the average, pay at midpoint of the range based on the local labour market.

Our Recruitment and Selection Policy also guides hiring managers in effective processes.

4. Approach to staff development¹⁰

WorldVision's Staff Development Policy sets out our approach to staff members' professional development. This approach promotes and supports a workplace culture of learning and development in which all staff are motivated to improve their capacity to achieve organisational results and personal job satisfaction. Ongoing conversations about performance enable employees to identify strengths and weaknesses. Each office then analyses overall training needs and arranges appropriate training. Monitoring the effectiveness of such training is the responsibility of individual offices.

Additionally, WorldVision International provides all offices with core training programmes that focus on leadership development and the 'WorldVision way'. These training programmes (both online and via other approaches) are regularly evaluated and adapted on an ongoing basis.

5. Succession planning, staff reviews and staff survey¹¹

WorldVision uses a succession planning approach, in which key positions have successors identified and developed. This approach includes an annual organisation-wide talent review process that reviews the readiness of identified successors at the local and global levels.

WorldVision's performance management approach, 'partnering for performance', brings together staff and managers to partner through open, ongoing conversations about performance rather than through performance review forms once a year.

This process includes performance-goal setting, regular performance conversations, quarterly and half-yearly reviews and an end-of-year review. It allows staff and their managers to regularly identify and address areas of high competence that need to be maintained and areas of weakness that need to be strengthened.

WorldVision monitors the 'completion of the annual review process' as an indicator of the implementation of the 'partnering for performance' approach. The most recent data available (2016) shows that 96% of staff completed this process.

We also undertake an annual partnership-wide staff engagement survey covering both staff and organisational well-being. This is also monitored and acted upon locally and globally. As communicated in previous reports, while we do not publish these results, they inform our strategic direction, which is a public document.

6. Managing diversity¹²

WorldVision values and embraces the personal and organisational benefits of diversity. In an organisation which operates in almost 100 countries, WorldVision has the opportunity to embrace the skills, competencies and gifts of our staff. Supported by our Diversity Management Policy and our People and Culture Policy, we strive to provide equal opportunities including areas of age, gender, local vs expatriate staff, work and educational background, race and nationality.

The goals of diversity management vary at the global and local levels. At the global level, our goal is to embrace the richness of our diverse staff to provide for individual and organisational excellence and performance. In our annual demographic survey, WorldVision centrally monitors gender and age as indicators of a diverse workplace culture.

At the local level, we work to identify areas of greatest need and target these areas for action planning. In line with our Diversity Management Policy, offices develop diversity plans with targets relevant to their specific context.

At the leadership level, we undertake succession planning and pooling seeking to maximise the diversity in these plans and maximise our development opportunities.

Recognising the long-term nature of these plans, the next organisation-wide review process will take place in 2019.

⁹ This covers the 'Procedures for local hiring' category in Accountable Now's reporting guidelines.

¹⁰ This covers the 'Workforce training' category in Accountable Now's reporting guidelines.

¹¹ This covers the 'Global Talent Management' category in Accountable Now's reporting guidelines.

¹² This covers the 'Diversity of workforce' category in Accountable Now's reporting guidelines.

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World Vision is a Christian relief, development and advocacy organisation dedicated to working with children, families and communities to overcome poverty and injustice. Inspired by our Christian values, we are dedicated to working with the world's most vulnerable people. We serve all people regardless of religions, race, ethnicity or gender.



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