

WORLD VISION INTERNATIONAL
ACCOUNTABILITY
ACCOUNTABILITY
REPORT
Global **Accountability** Report 2020

World Vision is a Christian relief, development and advocacy organisation dedicated to working with children, families, and their communities to reach their full potential by tackling the root causes of poverty and injustice. World Vision serves all people, regardless of religion, race, ethnicity, or gender.

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Foreword

This past year, with the challenges of COVID-19 looming large across the globe, we have remained so heartened by the incredible loyalty of our donors, partners and supporters. They have stood alongside us throughout, making so many sacrifices to support our work – often in the midst of great personal suffering.

We have supported and empowered a generation of girls and boys through one of the most testing times in our history. The stories of transformation that our teams have achieved amid the heartache keep on coming, and never cease to amaze those who hear them.

This also serves to remind us all, every single day, that we are stewards of the resources entrusted to us. And with this stewardship comes immense responsibility.

Our work is all about duty, trust, and high standards of transparency and accountability. Our Christian faith and calling means this is more than what we do – it is who we are. And it is non-negotiable.

In the following pages, packed with evidence and data, you will read about our commitment to accurately measure and share the impact of our work across 100 countries; and how we listen, learn and evolve. The report sets out how we are following through on numerous **commitments**, including an ambitious policy on environmental stewardship; driving greater diversity, equity and inclusion in our organisation and programming; and ensuring we welcome and respond to feedback and complaints from all those impacted by our operations.

We do not wait for honest feedback; we proactively seek it. Only then can we forge stronger relations with our valued partners – such as the UN, faith leaders, governments and so many others – to achieve even greater impact.

This report also highlights the many rigorous standards which are applied to our work, and how we continue to support the **UN Global Compact** and to promote its ten principles on human rights, labour, environment and the prevention of corruption.

So many hidden heroes are sacrificing so much during this troubling period to ensure children can reach their God-given potential. Thank you for all you do. As you walk alongside us in this mission, you are keeping hope alive for a generation of girls and boys who need us now more than ever.



Andrew Morley
President and CEO,
World Vision International

Trust and accountability are central to World Vision's approach to achieving our vision of life in all its fullness for every child. Our work in communities is founded on a promise that we will do everything in our power to ensure that we and our partners respect, support and keep our teams and those we serve safe.

We seek to fulfil this promise through

- Responsible leadership in global governance through policy, strategy, standard setting and oversight
- Responsive decision-making and processes that prioritise safeguarding and the **Global Standard for CSO Accountability**
- Reflective practice that embeds project evaluation, audits and reporting.

At the core of accountability is listening and responding. For this reason, we have created feedback mechanisms at every level of our governance and operations from field-facing, community-led evaluation processes, to independent whistleblower services and much more, as shown in this report.

During a global pandemic, our commitment to good standards and processes is more important than ever before. As COVID-19 emerged, we saw it as our responsibility to quickly respond, to be innovative in adaptation and to remain trustworthy and accountable in all we do, despite the increased risk and difficulties. To this end we commenced our pandemic response in January 2020 delivering personal protective equipment (PPE) in China and preparing our global World Vision Partnership for a global response that in 2020 reached over 59 million people (including 26 million children).

Our World Vision International board is enormously thankful to our national boards, advisory councils and teams for their steadfast stewardship of our global strategy and the COVID-19 response. This year has required greater resolve than ever before and our boards and teams have been up to the task, displaying greater ingenuity and broader cooperation than ever before.

As we collectively continue to lean into the multiple challenges of disease, poverty, conflict and environmental degradation, World Vision is ever more committed to ensuring that we do our bit to ensure equitable recovery and restoration of the poorest and most vulnerable communities in the world. This is surely the challenge of our generation – to rebuild equitably.

Thank you for joining us in this endeavour.



Donna Shepherd,
World Vision International Board Chair

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Introduction

Our vision of life in all its fullness for every child can be achieved only as we collaborate with children, their families and communities; local, national and global partners; and our supporters and donors. Collaboration is founded on trust and our Accountability Reports (published annually since 2007) are part of our commitment to building trust through being transparent about our operations and contributing to shared standards and learning amongst civil society organisations (CSOs).

This report is structured around the three clusters of commitments within the [Global Standard for CSO Accountability](#): (1) What we have achieved, (2) Our approach to change and (3) What we do internally. We report on our alignment with the 12 Commitments using [guidelines developed by Accountable Now](#), responding to feedback on our previous reports published by [Accountable Now](#) and highlighting how our meeting these commitments is driven by our core values and global strategy (illustrated in Figure 1, below.)

This Accountability Report also fulfils our commitment to voluntarily publish information similar to that covered in the United States Internal Revenue Service (IRS) Form 990 and includes our communication of engagement as part of our membership of the [United Nations Global Compact](#). This report accompanies our [Annual Report](#) which provides a higher-level summary of the impact we have contributed to in 2020.

The report covers all of World Vision's operations during the 2020 financial year (1 October 2019 – 30 September 2020). Unless otherwise indicated, all references to 2020 are to the financial year, not the calendar year. Financial figures are in US dollars with the exception of executive compensation which is in British pounds. The use of 'World Vision' (or the first person plural) refers to the whole Partnership of offices (World Vision International and its affiliate entities, including VisionFund, World Vision's microfinance subsidiary). More details on World Vision's structure are in section [II](#). Further details about VisionFund's operations can be found in its [Annual Report](#).

Figure 1: Global Standard for CSO Accountability and World Vision's core values and global strategy



Section I: What we have achieved

A. The impact we achieve

A1. Mission and theory of change

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 work with the world's most vulnerable people. We serve all people regardless of religion, race, ethnicity or gender.

Our theory of change, including our Global Impact Framework, is outlined in our [2018 Accountability Report](#) (pages 2-4). Since then we have operationalised the framework by integrating it into the Country Strategy Implementation Plan template, which guides field offices in developing quantified implementation plans for their strategies.

A2. Key strategic indicators and involvement of stakeholders in their development

Our global strategy – [Our Promise](#) – was launched in November 2016. During 2020 we developed our second phase, which entailed updating some of the 15 high-level

indicators that the World Vision International board uses to hold management to account. The impact indicators are

1. The proportion of the most vulnerable children reached by our programming among all children reached
2. The number of children reached by our [whole-life programming](#)
3. The number of vulnerable children for whom we contributed to more than one government policy change and/or humanitarian policy change or policy implementation addressing the root causes of vulnerability, and where there is some evidence of implementation of at least one of the policies
4. The number of policies related to allocating, increasing or defending government funding to address ending violence against children, to which the [It Takes a World campaign](#) has made a significant contribution over the last financial year.

The remaining indicators relate to organisational processes, funding and people needed to achieve and sustain impact. The scorecard used to track the indicators and report to the board is presented annually, with targets, baselines and reported actuals for three years.



Each World Vision office contextualises [Our Promise](#) and sets annual targets cascaded from the global scorecard. We are working on core impact indicators, mapped to the Sustainable Development Goals through our Global Impact Framework, and exploring how to set global targets for them, rolled up from targets in Country Strategy Implementation Plans, to better define 'success' in our strategy indicators. The greatest external stakeholder involvement is in this country-level planning; for example, the guidance for World Vision Rwanda's strategy development process highlighted the value of 'critical reflection by World Vision Rwanda staff and key implementing partners, beneficiaries, government institutions ... [and involved] open-ended discussions with various partners; interviews with vulnerable groups, civil society, private sector, officials of government institutions, etc.'

A3. Progress against strategic indicators

The number of children reached in our programming that are categorised as the 'most vulnerable' (our first strategy impact indicator) increased from an estimated 60% in 2019 to 63%¹ in 2020. The second indicator is a new one for the second phase of Our Promise, and our baseline for 2020 is that 4.7 million children were reached by our whole-life programming.

The third and fourth strategy impact indicators are cumulative measures. For the five-year period ending in 2020, we calculated that there were 473 million vulnerable children for whom we 'contributed to more than one government policy change and/or humanitarian policy change or policy implementation addressing the root causes of vulnerability, and where there is some evidence of implementation of at least one of the policies'.² This represents an increase from the previous year's total (covering the five-year period ending 2019) of 414 million. Conversely, there was a small drop in the 'number of policies related to allocating, increasing or defending government funding to address ending violence against children, to which our *It Takes a World* campaign has made a significant contribution'. For the five year-period ending in 2020 this was 57 (compared to 65 for the previous five-year period).

A4. Significant events or changes related to governance and accountability

There were no significant changes to the organisation during the reporting period.

B. Positive results are sustained

BI. Sustainability³

The [goal of all our programming](#) is the 'sustained well-being of children within families and communities, especially the most vulnerable'. In our [2018 Accountability Report](#) (pages 5-7) we outlined how we integrate the five 'drivers of sustainability' into our longer-term development programmes. We monitor how well we integrate these drivers through annual programme quality self-reviews. In 2020, despite tightening up the criteria and the difficulty of engaging communities in the midst of a global pandemic, we saw improvements in key measures. In this report we describe what we are learning about sustainability through ex-post evaluations, particularly about how we can strengthen local capacities and resilience.

World Vision Germany published an [impact report](#) in 2020 which explored the sustainability of impact, drawing from a number of evaluations and ex-post evaluations of programmes with German funding. One example is an independent [ex-post evaluation of our programme in Umarga, India](#), which ran from 1996 till 2015. The conclusion of the evaluation was that families' lives had improved in many important aspects (such as income, health, water and sanitation), both throughout the programme until 2015 and in the three years following its end. It further found that the resilience of the families and the ownership and capacities of local stakeholders had been strengthened effectively during project implementation and are sustainable, and that the cooperation among partners had also improved. For example, the number of local groups working actively to support children and families had grown from 205 in 2016 to 279 in 2019, and of those sampled in the evaluation, 88% had received capacity-building trainings in leadership and management from World Vision and were maintaining good practices, such as 94% of them reporting regular attendance by all members at groups meetings and 68% reporting that they had partnerships with other NGOs and government bodies.

This continuing activity by these civil society actors is likely responsible for other positive effects. 91% of families involved in the programme believe that they can overcome difficult situations independently, suggesting high levels of resilience. A number of local stakeholders stated that the economic situation had improved as a result of programme activities. In 2019, 91% of families had access to drinking water, compared to 60% in 2015.

¹ We are treating this figure with some caution as the COVID-19 pandemic has caused an upsurge in several child vulnerability factors and this is unlikely to have been fully captured in the data.

² For details on the development of this indicator see our *2016 Accountability report*, page 17, available at <https://www.wvi.org/accountability/publication/2016-accountability-report> and progress made between 2015 and 2018 is described in our *2018 Accountability Report*, page 5, available at <https://www.wvi.org/publications/annual-report/accountability-report-2018>

³ This section, along with [D3](#), addresses Accountable Now's reporting question E4, on whether 'people and partners you worked with have gained capacities, means, self-esteem or institutional strengths that last beyond your immediate intervention'.

Sustainability is covered in our evaluation guidelines for all programmes, and so this evaluation was just one of many evaluations and research activities we carried out in 2020. It is difficult to aggregate the results of these evaluations because each programme and context was different, and the research methods were largely qualitative and didn't systematically compare with control groups. As a result, measuring sustainability is one of our research priorities, and in 2020 we started planning a collaboration with academia to study the sustainability of development programmes using a 'realist' approach. This approach seeks to better understand why, how and under what conditions outcomes are sustained, not merely whether they have been sustained or not, which can help us refine our programming.

B2. Lessons learned and shared

One of the four mindsets and behaviours we have identified as critical for fulfilling [Our Promise](#) to vulnerable children is 'looking outward', meaning that 'we are open and inquisitive, working with others to grasp opportunities and deal with threats. Learning from and working flexibly with partners, we innovate together to enhance our shared impact'. Together with other civil society, private-sector and government actors working to address poverty, our biggest lessons in 2020 revolve around the impact of COVID-19 on those we serve and on how we respond.

'In World Vision, we care about continuously improving our positive impact on vulnerable children. We are committed to innovating, learning, evaluating and researching which interventions work and doing more of them, while stopping those that do not. I am proud that we go beyond data, hearing from children and communities themselves, to adapt our approaches to local contexts.'

– [Norbert Hsu](#),

Partnership Leader for Global Impact

Within hours of the World Health Organization declaring COVID-19 to be a pandemic, we launched the largest global [emergency response](#) in our 70-year history, responding in every country where we work in one form or another, not only to the immediate health challenges, but also to the 'aftershocks' on education, child protection, food security, and livelihoods. After six months, we conducted a Real-Time Learning exercise to review progress from the perspectives of internal and external stakeholders. This involved online surveys, virtual interviews, and field-office workshops to collect input from over 3,000 staff across 56 countries and

500 external partners. Additional community research was conducted by six field offices with 1,607 participants.

Learning was identified across all of our functions, with an overarching theme being the value of the whole organisation rapidly redeploying resources while creating space for each office to adapt quickly as the pandemic developed in different ways. Two-thirds of partners reported that our response was aligned with local needs, highlighting the critical importance of listening closely to the communities we serve (covered in section [EI](#)). We are sharing these lessons through a [public report](#) and through the various learning networks in which we participate.

VisionFund conducted a survey of about 2,800 clients to understand the impact of COVID-19 on communities and individual households; it shared findings in [one of our 'aftershocks' reports](#) and at [conferences](#). In response, VisionFund has accelerated the use of mobile-based payments, with nine out of the eleven of our microfinance institutions in Africa accepting repayments through mobile money services. Our operation in Uganda converted fully to mobile money in less than five months.

Beyond COVID-19, we have been involved in other collective learning initiatives, including a project hosted by the [Movement for Community-Led Development](#). We joined with about 30 other organisations in pooling our programme evaluation reports to conduct a meta-analysis of the complex relationship between community-led development and development outcomes.

C. We lead by example

CI. Excellence on strategic priorities

We take seriously our responsibility as a global leader in improving and transforming the lives of children and their families and communities. This means we closely monitor our progress towards greater partnering and collaboration, including in how we share our expertise. In 2020 we tracked 185 formal engagements with peers, including working groups and information sharing, and 94 keynote addresses and panels in which we led discussions and suggested actions at regional or global levels. For example, at this year's session of the World Health Assembly, our health and nutrition experts provided [recommendations on the response to COVID-19](#), almost all of which were included in the assembly's resolution. At the regional level, our European Union Representation Office in Brussels joined forces with other child-focused agencies to develop '[6 Asks for the Fulfilment of Children's Rights Worldwide](#)'. In response, the European Parliament approved a resolution that reflected many of our policy asks.

As an active member of Child Rights Connect, we led the establishment of a working group on child participation, recognising it as an opportunity to harmonise the advocacy approach to child participation across organisations and to

mainstream child participation across the United Nations. We are also actively participating in two additional working groups, one on ending violence against children and the other on child rights to a clean environment.

C2. Expertise welcomed by peers

To celebrate the 30th anniversary of the United Nations Convention on the Rights of the Child, the president of the UN General Assembly (UNGA) invited our president/CEO to deliver a [statement](#) on behalf of civil society at the official UNGA commemoration directly from the main UN podium, which is usually reserved for heads of state and member states.

At a more technical level, our social accountability work was recognised by the World Bank's Global Partnership for Social Accountability. Its head used his keynote address at the global partners' forum to highlight how the success of our social accountability model, [Citizen Voice and Action](#), in Indonesia helped the World Bank to understand and map how social accountability strengthens health systems and addresses power asymmetries. Another example of our expertise being welcomed by peers is how the [Food Security Cluster's](#) working group on COVID-19 seconded one of our livelihood and food-security experts to lead the development of its advocacy messaging.

In acknowledgement of our global campaign to tackle violence against children, we were the only NGO invited to consult on the '[Global Status Report on Preventing Violence against Children 2020](#)' published by WHO, UNICEF, UNESCO, the UN Secretary-General's Special Representative on Violence against Children and the Global Partnership to End Violence against Children.

We also received funding support from WHO, UNHCR and UNICEF to collaborate with other faith partners (World Evangelical Alliance, Islamic Relief Worldwide, World Council of Churches, Arigatou) to develop [COVID-19 materials for faith leaders](#), covering health, protection and psychosocial support. We have disseminated this across our network of 450,000 faith leaders.

C3. Inclusive organisation and gender equality

Our commitment to gender equality and social inclusion has been covered in our [2019 Accountability Update](#) (pages 6-7), and in 2020 further work was done to develop our Gender Equality and Social Inclusion Policy and adopt 30 indicators which will be used to track implementation. These indicators underwent initial testing in Kenya, and we also tightened up the requirements for gender disaggregation in our programme management system; this will address some of the gaps that we faced in comprehensively analysing how our impact on

children's well-being is broken down by gender and other dimensions of inclusion.

Our programme quality self-reviews indicated a slight improvement in the proportion of programmes explicitly addressing gender equality (53% in 2020, up from 48% in 2019 were self-assessed as meeting the criteria that the programme 'intentionally seeks to transform gender relations to promote equality through addressing the underlying forces that perpetuate gender inequalities ... [and] routinely disaggregates monitoring data by sex, age and disability to examine its impact on gender equality and social inclusion'). World Vision Malawi conducted a baseline study on the status of children living with disabilities in our sponsorship programmes, incorporating a UNICEF-adapted version of the Washington Group Questions into our Most Vulnerable Children mapping exercise. This then enabled those children with disabilities to be included more intentionally in child sponsorship registration and for programmatic activities to be better targeted to them, working in partnership with local disability groups.

Our Gender Equality and Social Inclusion Policy adopts aspects of the Universal Declaration on Human Rights of 2014, affirming that we will recognise the equal worth, dignity and rights of women, men, girls and boys 'without distinction of any kind, such as race, colour, sex, language, religion, political or other opinion, national or social origin, property, birth, sexual orientation, gender identity or other status'. Our programmes serve all, without discrimination, and section [HI](#) covers how we are promoting inclusion within our own organisation.

'Faith leaders are the invisible heroes in responding to COVID-19; pastors, priests, imams and many others who have been active since day one of this pandemic, indispensable partners and message carriers, increasing awareness, improving uptake of recommended behaviour, and decreasing stigma. As a Christian organisation, we have spent decades building meaningful, trusted relationships with faith leaders who have served on the frontline of responses to HIV and AIDS, Ebola, and Zika. Through this, we have seen mounting evidence of faith leaders' critical role in addressing each health crisis we have fought together.'

— [Esther Lehmann-Sow](#),
Partnership Leader for Faith and Development

C4. Minimising negative impacts

Our focus on serving the most vulnerable children compels us to take seriously the risk that World Vision's interventions could have unintentional negative impacts. In 2020, we strengthened our risk management by completing the roll out across field offices of the risk management software system, Riskonnect. This tool enhances our offices' ability to identify, assess, mitigate and escalate significant and emerging risks while also providing real-time visibility on the organisational risk profile.

As detailed in our [2018 Accountability Report](#) (pages 8-9), we have been strengthening our approach to safeguarding, undergirded by our [Child and Adult Safeguarding Management Policy](#). In addition to the ongoing monitoring of policy compliance by all World Vision offices and microfinance institutions, in 2020 we conducted a thematic safeguarding audit in order to identify gaps and learning. As a result of the global pandemic and the need to adapt many of our operations, we developed guidance to support offices to implement digital and remote programming in a way that is safe for children and adults. We refreshed our Safeguarding in Storytelling and Consent guidance to ensure the protection, dignity and rights of people who choose to share their stories with us. Also in 2020, we mobilised staff in all offices through communications in the lead up to a Partnership-wide Safeguarding Awareness Week which emphasised the importance of a culture of safeguarding.

Details of safeguarding incidents reported and investigated in 2020 are covered in section [J3](#). Our discussion of partnering in section [D3](#) also covers how we manage the risk of having a negative impact on local civil society capacity. World Vision has developed a Partnering Capability Framework for field offices to identify potential partners, apply the principles of partnership in their work, and be mutually accountable. We also conduct formal evaluations of partnerships, partner health checks and develop [case studies on our work with local partners](#).

VisionFund adheres to the [Client Protection Principles](#) that are the common standards for financial service providers. These principles are embedded in the operating policies and procedures of all VisionFund microfinance institutions and subject to regular independent audits.

C5. Environmental stewardship

In 2020 we further developed our Environmental Stewardship Management Policy, which commits the whole Partnership to

1. Scaling up programmes that promote positive environmental benefits for children
2. Understanding and reducing our own negative impact on the environment caused by our operations and facilities

3. Advocating for climate justice for children through our external engagement, marketing and communications.

Additionally, the second phase of our global strategy, [Our Promise](#), has embedded an environment/ climate strategic initiative to ensure the effective operationalising and resourcing of key actions that contribute to each of the policy areas outlined above. These actions include programmes, operations and facilities, and advocacy and marketing, described below.

Programmes

- Applying for a partnership agreement with the [United Nations Decade of Ecosystem Restoration](#), which will require specific targets for landscape-regeneration programmes
- Scaling up our award-winning approach [Farmer Managed Natural Regeneration](#), which has been recognised amongst the [UN's top 500 SDG practices](#) and by the [World Economic Forum's 1 Trillion Tree Challenge](#) as one of the top 20 global initiatives to restore degraded landscapes
- Mapping existing programmes funded by our own private resources that have a positive environmental impact. We have identified 560 projects across 33 countries benefitting 14 million people with an investment of approximately \$70 million in just one year. Additionally, we have 36 grant-funded projects in 21 countries benefitting a further 8.4 million people with a total value of grant awards of \$194 million. Some of our Natural Resource Management projects are [Gold Standard Registered](#), and we are aiming to increase this number.

Operations and Facilities

- Monitor our carbon footprint and taking both short-term and long-term actions to offset and reduce our carbon footprint.

'At VisionFund International, we leverage our global footprint of 564 branches in 28 countries to deliver on *Our Livelihoods Promise* to empower communities, households and women to grow their potential by delivering specialised financial services covering loans, savings, and insurance services. I believe everyone deserves to claim their God-given right to life in all its fullness.'

– [Edgar Martinez](#),
President and CEO, VisionFund International

Advocacy and Marketing

- Communicating our position on the impact of the climate crisis on vulnerable children through our [Climate Action Policy](#)
- Contributing to policy development through our [Green Recovery post COVID-19](#) research in partnership with the ODI, '[Ending Violence against Children while Addressing the Global Climate Crisis](#)', and an in-depth child consultation entitled '[Guardians of the Planet: Asia Pacific Children and Youth Voices on Climate Crisis and Disaster Risk Reduction](#)'
- Integrating environmental stewardship messaging for a range of marketing products and audiences.



Section 2: Our approach to change

D. Key stakeholders identified with great care

DI. Key stakeholders (and how they are identified)

Our primary stakeholders are children, reflecting our vision for every child: 'life in all its fullness'. The second half of our vision statement, 'our prayer for every heart, the will to make it so', identifies our secondary stakeholders as all those whose decisions shape the lives of the most vulnerable children. As we progress into the second phase of our global strategy, **Our Promise**, we are guided in our stakeholder identification by a focus on addressing key drivers of vulnerability including fragility, urbanisation, gender inequality and social exclusion, climate change and the impact of COVID-19.

Our **2018 Accountability Report** (pages 4-5) detailed how we define and map the most vulnerable children. By the end of 2020, all field offices had completed this mapping to inform their national strategies. One example is our **mapping in the Lao People's Democratic Republic**. It was based on the four vulnerability factors of abusive or exploitative relationships, extreme deprivation, vulnerability to catastrophe or disaster

and serious discrimination. Mapping enables World Vision, and other actors, to shift programming to where the highest levels of child vulnerability are.

Within each programme location we have approaches to identifying who are the most vulnerable children and which stakeholders to work with in order to address those vulnerabilities.

'The fight against poverty will be won by the world's poor; not the rich and the donors. People who live in poverty have something to offer that donors cannot; they have survived conditions and circumstances that are unimaginable. If you involve them in creating solutions, we will win the fight against poverty; this belief sits at the heart of our work in the field.'

— **Jean Baptiste Kamate**,
Partnership Leader for Global Field Operations.



Our [emergency response programming](#), our Disaster Management standards and the Disaster Management and Conflict Response Policies include commitments to take into account the diversity of communities and to target those who are most in need, in particular the most vulnerable children and disadvantaged and marginalised people who are not immediately visible.

Our [Development Programme Approach](#) outlines how we select and work with local stakeholders to design interventions that build on local knowledge but also explore with the community how to identify and prioritise the most vulnerable children who have previously been excluded.

D2. Reaching out to those affected by our work

In our [2018 Accountability Report](#) (pages 10-11) we outlined the process of stakeholder engagement across our different types of programming, and since then we have been strengthening our practice, including how development programmes support [annual community review and planning meetings](#). Over half of our development programmes now report that this meeting not only involved local stakeholders and was accessible to all abilities, ages and sexes, but that these stakeholders led the process, and in doing so influenced the design and adaptation of programme plans and/or local government's activities.

One of the challenges when working in fragile contexts is how to identify and engage stakeholders where there is greater mobility and displacement. For example, in urban slums and informal settlements there can be barriers due to parallel governance (e.g., gang control). To meet this challenge, in partnership with Johns Hopkins University, we have developed a system dynamic modelling tool to be used in El Salvador and Honduras to help better understand the causes and likelihood of migration and inform the development of tailored response efforts and durable solutions.

COVID-19 exacerbated some of the challenges of supporting the most hard-to-reach neighbourhoods. In our work in Central America we were already operating in dangerous, gang-controlled urban areas, and [we continued to work with local actors](#), including churches, to deliver food aid and vouchers as part of our COVID-19 response. We transitioned our livelihoods trainings online and altered the content to build trainees' skills in areas expected to be in high demand during and after the COVID-19 crisis (for example, the production of personal protection equipment and home delivery of food and other goods). We also implemented virtual soft and technical skills trainings for children and youth on phone applications such as WhatsApp, YouTube and Skype.

D3. Maximising coordination (particularly with national and local actors)

Being more collaborative remains one of our five strategic imperatives, and in our [2018 Accountability Report](#) (pages 11-12) we described our approach to partnering at the national and local levels. During 2020, humanitarian local partnering has been key in responding to the COVID-19 pandemic. For example, in Somalia we worked with local NGOs and community committees to maximise information to communities, to identify need and to analyse feedback, as well as to identify where COVID-19 messaging was not reaching.

In our development programming we continue to track how we coordinate with local actors through our annual programme quality self-reviews. We have tightened the criteria on 'partner capacity' such that programmes reporting the highest 'maturing' level have to demonstrate that they are 'regularly monitoring partner capabilities' and 'using the results to systematically support partners to build their technical and organisational capabilities based on agreed priorities', and that 'monitoring shows a measurable improvement in their capabilities'. This higher standard resulted in a slight drop in programmes getting the highest rating (from 54% in 2019 to 45% in 2020), though we are aiming to increase that through providing greater guidance and learning resources for our programme teams.

One example where this is working well is in our urban programming in India, collaborating with the Tamil Nadu Commission for Protection of Child Rights and the Child Welfare Committee to empower community members and duty bearers (doctors, lawyers, teachers, police) in addressing child protection issues. We have sought to be a strategic facilitator and convenor through bringing together 30 different government organisations, including the Tamil Nadu Slum Clearance Board, the Education and Health departments, the Chennai Municipal Corporation, NGOs, duty bearers and other like-minded partners to discuss and create awareness on child rights and protection and to enhance urban governance. A WASH (water, sanitation and hygiene) committee was established to advocate for better services and the Community Based Organisations that we supported were recognised as peace builders for the part they played in resolving various communal and family disputes.

Our coordination with the private sector is guided by the [10 Principles of the United Nations Global Compact](#) with respect to human rights, labour, environment and the prevention of corruption. [Appendix A](#) includes examples of such partnerships.

E. We listen to, involve and empower stakeholders

E1. Feedback and evidence we are listening and acting

Our approach to collecting and acting on feedback from our primary stakeholders, the children and communities we serve, is summarised in our [Programme Accountability Framework](#). This sets our minimum standards: that feedback mechanisms should be selected in consultation with the community to ensure they are safe and accessible (i.e., different channels are made available to cater to different groups, including the most marginalised, within the community). These channels include voice and text hotlines, social media platforms, suggestion boxes and a variety of face-to-face mechanisms, including help desks, community meetings and encouraging stakeholders to raise complaints in their individual interactions with World Vision and partner staff. We are learning that feedback only really flows when we actively seek it out and so we inform communities that it is their right to provide feedback and complain. In Iraq, we started seeking feedback via phone calls made to the direct beneficiaries through systematic random sampling.

We monitor the implementation of these practices through self-assessments and track whether our feedback and complaints systems enable reporting of serious complaints. The best judges of the effectiveness of these systems are the communities themselves, and in 2020 we added a question into our development programme baselines and evaluations about whether community members perceive that their feedback is used to improve programming.

Feedback from staff is collected in various ways, most notably the annual 'Our Voice' survey, which in 2020 was completed by 89% of staff. More details on what we are learning from that staff survey are covered in sections [E3](#) and [H2](#).

E2. Stakeholder participation in activities and decisions

Our comprehensive approach to engaging stakeholders in the design, monitoring, evaluation, adaptation and learning of programmes was detailed in our [2016 Accountability Report](#) (pages 7-9). In 2020 we have

- seen a small increase in the proportion of programmes rating themselves 'maturing' in how they promote ownership; 42% of programmes report that 'plans and activities are mainly developed and managed by the community and partners'

- created a more inclusive annual strategy review process which emphasises external stakeholder involvement in reviewing office level strategies
- tested in two of our offices, Lebanon and Ghana, an approach to collecting feedback from children in ways that enable their perspectives to be aggregated and inform our decision-making at the national and international levels; this is being developed further in 2021 to increase children's participation in our decision-making.

The role of stakeholder input in shaping our advocacy programmes is covered in sections [F1](#) and [F2](#).

E3. Likes and dislikes from key stakeholders (and our response)

While we have a centralised approach to responding to serious complaints (see section [J3](#)), we have a more decentralised approach to documenting and analysing stakeholder feedback, reflecting the scale and diversity of our operations.⁴ However, we also recognise the value of aggregating feedback. Thus, during 2020 we took a step towards analysis of feedback at the global level within our COVID-19 Emergency Response Programme. Each of the 69 World Vision offices responding to COVID-19 reported on the top three community feedback trends and documented adaptations made in response to this feedback. The key themes that emerged are requests for

- more information about our programmes and distribution, and for information to be shared through different channels and languages to avoid confusion and rumours
- more support to enact the COVID-19 preventive behaviour messaging, that is, more personal protection equipment and access to water, sanitation and hygiene facilities; feedback also highlighted the difficulties in following social-distancing advice due to work or family commitments
- additional food security and livelihoods support to respond to the secondary impacts of COVID-19.

We incorporated these insights into our advocacy and adaptation of programmes, working with communities to respond to their feedback. For example, community members in some areas of the Democratic Republic of Congo requested to be more involved in disseminating messages to stop the spread of COVID-19, and we trained 80 young people as community reporters to document and share COVID-19 communications within their communities.⁵

The 'Our Voice' survey gathers employee opinion on their experience of working for World Vision. Scores in 2020 increased on average across all themes, and were particularly high in areas such as positivity about the future of World

⁴ As described in our [2018 Accountability Report](#) (page 14) and on our website at <http://www.wvi.org/accountability>

⁵ For examples, see our response update reports at <https://www.wvi.org/publications/coronavirus-health-crisis->

Vision, satisfaction with having the tools and resources to do their job well, and being able to live out their faith identity, while at the same time being respectful of people of faiths other than Christianity.

Lower scores in other areas indicate that we could be more agile in how we deploy resources and that there is more to do in ensuring a good work/life balance. The survey data shows progress is being made across all these lower-scoring areas.

F. Our advocacy work addresses the root causes of problems

F1. Evidence-based advocacy

Our advocacy strategies and actions rely on evidence gathered through our programmatic experience, research, policy analysis, direct input and participation of communities (particularly children) along with context and external trends analysis. In 2020, our advocacy team created a new unit to focus exclusively on research for policy and trends analysis to continuously update and respond to new developments and better connect field-based evidence with national and global policy debates.

One example of drawing from programmatic evidence is in Bangladesh, where we rapidly scaled up multipurpose cash assistance in response to COVID-19. We used this evidence to inform policy discussions on the role of social accountability at the [Grand Bargain Cash Workstream Week](#) and within the Collaborative Cash Delivery platform, of which we are a co-chair.

To help shape our wider advocacy around COVID-19, at the onset of the pandemic we partnered with 12 young people as co-researchers to consult with 101 children and young people from 13 countries on their [experiences of the pandemic](#) and we also published a [child-friendly version of the report](#). Many of these young people spoke at virtual events to address directly policymakers from Brussels, Geneva and New York. Later, with signs of the increasing secondary effects of COVID-19, we consulted with 763 children across 50 countries to document [the impact of COVID-19 on their lives, their families and communities](#). We drew from an [approach](#) jointly developed and validated with the University of Edinburgh and our ['Becoming Researchers'](#) handbook to guide children to lead rather than just participate in research about the issues that they care most about, for example, the [OUR Research, OUR Rights report](#).

Finally, World Vision relies on strong partnerships with academic institutions to introduce and test new ideas. For example, we are [partnering with Georgetown University](#) to test social and behaviour change tools that identify specific social norm changes as key determinants of violence against children.

F2. Advocacy that is valued and supported by those we work for

Our ambition is to create opportunities for communities and supporters to take part in all aspects of advocacy planning, implementation and evaluation. Currently, 76% of our development programmes support communities to advocate directly to decision makers for changes in policy or practice using our [Citizen Voice and Action](#) approach. In 2020, we also tracked 35,317 occasions when communities engaged in monitoring and dialogue with decision makers on child protection issues in line with our [Child Protection & Advocacy model](#).

'People – children included – need to be part of every decision for change. Embedded in our programmes, in everything we do, is a deep respect for the voices of children and the voices of communities. We have dedicated tools to create social accountability, and to give them visibility in conversations with powerholders. As a lifelong advocate for this work, I believe children see things we don't, and they need to not only be heard but to be part of the solution.'

– [Dana Buzducea](#), Partnership Leader for Advocacy and External Engagement.

Empowering children to advocate for their rights is central to our work. Since 2018, we have engaged 188,880 children and young people to participate meaningfully in actions to end violence against children. We implement a Child Participation Framework that focuses on gathering children in friendly and familiar spaces to identify issues that are important to them. We also work to build their skills in expressing their agency, including in global decision-making spaces. Between the United Nations High-Level Political Forum on Sustainable Development and the General Assembly, we convened three events on the child-sensitive Decade of Action on SDGs, launched two [COVID-19 Aftershocks reports](#) and worked alongside UNICEF and other child-focused agencies to host an intergenerational dialogue with children from six countries.

At local, national and global levels we engage supporters who value our mission and respond to our calls for advocacy actions. In support of the 30th anniversary of the United Nations Convention on the Rights of the Child, we organised or co-led 189 awareness-raising events and initiatives at national, district and local levels; 627,575 people engaged in our events, 22,010 of whom were children. Nineteen of our offices successfully called on their governments to make new pledges or renewed commitments. During 2020, we tracked 5,981,049 advocacy actions taken by supporters.

G. We are transparent, invite dialogue and protect stakeholders' safety

G1. Transparency

Our [Open Information Policy](#) commits us to share information unless there are compelling reasons for withholding it, and our website includes sections on [impact, policies of public interest](#) and our [accounts](#). Using the [International Aid Transparency Initiative](#) standard, we also publish [details of our programming expenditure for all field offices](#). This provides visibility on how we allocate resources, disaggregated by sector and programming type, and enables year-on-year trend analysis. Additionally, several funding offices (United Kingdom, Netherlands and Germany) publish detailed information on institutional grants and how the funding flows through to our field offices.

During 2020, we entered into the independent verification process for the [Core Humanitarian Standard for Quality and Accountability](#) with a focus on our largest emergency responses and building on self-assessments conducted in five of our emergency responses and two of our funding offices. The [initial audit report](#) will be publicly available from June 2021.

World Vision International has consistently published details of top executive remuneration (see section [G2](#)), and we continue our practice of voluntarily disclosing information similar to that covered in the United States Internal Revenue Service Form 990 (see [Appendix B](#)).

G2. Fair pay

Our approach to fair pay, shaped by our Total Rewards and Diversity Management Policies, is described in our [2018 Accountability Report](#) (pages 15-16). We conduct annual data collection on workforce demographics, which includes gender data for all staff in World Vision. We have prioritised the acquisition of a new human resources information system which will help us obtain and analyse potential gender pay gap data in the future. In the meantime, we do have specific practices (such as measures, analysis and actions) in certain countries around gender pay. In 2021, our president and chief people officer have committed to collect, analyse and respond to available gender pay information for World Vision International employees.

Our Total Rewards Policy requires labour market identification criteria, the use of a common approach to job evaluation and the positioning of salary scales, and a description of minimum benefit standards. In most locations pay scales for local employees (recruited in local labour markets) vary from pay scales for international assignees (recruited in a global/international labour market). Our pay scales are market benchmarked for both local and international staff. Our approach to executive salaries is described in detail in our [2018 Accountability Report](#) (page 15) and Table 1 lists the compensation of the five highest-compensated World Vision International executives in 2020.

Table 1: Five highest-compensated World Vision International executives in 2020 (financial year)

Name and title	Location and status	Base gross salary	Local allowances	Ongoing expatriate allowances (expressed as net tax)	Non-taxable benefits (primarily pension and health benefits)
Andrew Morley, President & Chief Executive Officer	UK local	£317,333	£6,667	£0	£44,065
Jean Baptiste Kamate, Partnership Leader - Global Field Operations	UK local	£193,966	£0	£37,434	£20,483
Cameron Bailey, Chief Strategy & Culture Officer	UK expatriate	£193,994	£0	£0	£29,083
Norbert Hsu, Partnership Leader - Global Impact	UK expatriate	£164,646	£0	£15,000	£26,905
Stephen Lockley, Chief Administrative & Finance Officer	UK local	£178,064	£0	£0	£21,832

As of the end of 2020, World Vision International employed a total of 153 employees earning a salary of over \$100,000 per year.⁶

⁶ This is information requested in the United States Internal Revenue Service Form 990, which we choose to voluntarily disclose - see [Appendix B](#).

G3. Ensuring privacy rights and protection of personal data

Our commitment to ensure privacy rights and to protect the personal data of the vulnerable children we serve, our supporters and employees/volunteers was detailed in our [2018 Accountability Report](#) (pages 16-17), founded on our Global Data Protection and Privacy Policy. In 2020, we have further strengthened our practice by

- designing a new chief data officer role to oversee data governance
- building staff awareness, including through an annual online information-security and data-protection course for all our staff handling digital assets; also, we periodically conduct

'dummy' phishing attacks which are used to test and educate employees

- initiating a Cyber Security Management programme that includes the establishment of a Cyber Security Emergency and Breach Response Team and regular vulnerability assessment and penetration testing
- conducting ongoing information security risk assessments: we perform threat, vulnerability, and risk assessments on IT projects, IT systems and individual offices to identify weakness and implement controls or countermeasures.

G4. Largest donors

Table 2 lists the five largest donors in 2020.

Table 2: Five largest donors by expenditure in World Vision's 2020 financial year

Donor name	2020 expenditure
World Food Programme (WFP)	\$541,148,925.90
U.S. Agency for International Development (USAID)	\$206,346,850.56
United Nations High Commissioner for Refugees (UNHCR)	\$76,655,958.48
Global Fund to Fight Aids, Tuberculosis and Malaria (The Global Fund)	\$57,760,019.43
United Nations Children's Fund (UNICEF)	\$34,240,176.22



Section 3: What we do internally

H. Staff and volunteers are enabled to do their best

HI. Recruitment and employment are fair and transparent

People are our most important resource, and so we aim to attract, recruit, hire and retain the most qualified staff, guided by our recruitment and selection policies.

As of the end of 2020, we had 34,950 staff. Table 3 details the types of employees and trends since 2018.

Table 3: World Vision workforce summary

World Vision workforce summary	2018	2019	2020
Total staff (including VisionFund microfinance institutions)	37,587	37,668	34,950
% Full-time staff	97	96	98
% Part-time staff	2	2	2
% Temporary paid staff	1	3	<1
Gender split (% male/% female)	57/43	57/43	57/43
% of staff up to 40 years of age	69	68	64
% growth from previous reporting year	-5	+0.3	-7
Turnover rate (voluntary and involuntary)	22	20	23
Total volunteers *	42,164	103,801	112,828

* These are volunteers associated with World Vision directly; the number does not include community/community-based organisation volunteers.



The percentage of local hires remains at 99%. The gender split has also remained consistent at 57/43. Women in senior leadership roles increased from 179 (37% of 479 roles) in 2019 to 233 (39% of 592 roles) in 2020.

Our recruitment philosophy and practices are defined by the title of a classic book on talent acquisition: *Fair, Square and Legal*⁷:

- Fair, in that positions are posted publicly on our website and open to all qualified internal and, as applicable, external candidates.
- Square, in that recruitments are conducted using standardised selection and screening tools. We strive where possible to ensure that candidate lists have gender and racial diversity represented, and that interview panels are gender and racially diverse. Diversity in hiring is closely monitored and is a priority of both senior leadership and the World Vision International board.
- Legal, in that we ensure that we are in compliance with our own policies and all applicable local employment requirements. Selection processes are also documented in writing.

Our Partnership Policy on Diversity Management outlines how we support diversity, equity and inclusion. All World Vision offices are required to develop and maintain an organisational culture which values diversity, upholds the dignity of all employees and demonstrates fairness and equity in all aspects of the workforce. We are continuing to drive efforts to strengthen diversity, equity and inclusion across the Partnership, in line with our Christian identity and other [Core Values](#). We are increasing our investments, including preparing to implement mandatory training on diversity, equity and inclusion, to build a common understanding of these concepts and why they are important to World Vision's work.

With regard to diversity data, we globally track aggregated age and gender representation within the general employee population and in management and leadership, as shown above.

H2. Investments in staff development

Our approach to staff development is detailed in our [2019 Accountability Update](#) (page 8). We are continuing to build a shared understanding of staff development to encompass all approved learning and development activities that enable and support people to acquire and create skills, knowledge and attitudes so that they can effectively perform and grow in their current or future job roles and contribute to creating a culture of continuous learning within the organisation. This goes beyond structured training courses to also include learning on the job through experience (for example, new work

responsibilities, stretch assignments and participation in projects and working groups) and learning through others (for example, coaching, mentoring, networking and feedback).

'World Vision is one of the most resourceful, resilient organisations I've ever seen. Our people are our greatest asset and greatest blessing. Despite everything 2020 has thrown at us, our staff remain committed to finding ways to improve the lives of vulnerable children, and the People & Culture team are committed to finding ways to best enable and support them in that work.'

– Kristin Anderson, Chief People Officer.

Staff development is closely related to performance management, which starts with robust goal setting aligned to organisational objectives and ongoing conversations between staff and their managers throughout the year about performance, ending with an annual performance review. In 2020, 86% of staff reported in the Our Voice survey that they have regular, helpful conversations about their work with their immediate manager.

In 2020, aligned to [Our Promise](#) and informed by Our Voice staff survey responses related to staff development, we further embedded and socialised core competencies across the organisation. These competencies, which were introduced in 2019, describe the essential self-management, relational, learning and achievement-focused behaviours desired for all staff and leaders. They are aligned to our strategy and values (including the mindsets and behaviours identified in our strategy, which are referenced in performance management and staff development processes).

For the delivery of staff development resources across the organisation, we expanded our online Learning Development System, WVeCampus, for the development of core competencies and technical competencies. WVeCampus is available to all staff, and in 2020 had over 30,000 active users with more than 52,000 course completions. Staff also have access to additional learning management systems, such as Humentum Learning Zone, to provide free or discounted learning from global providers.

H3. Safe working environment

In 2020, to augment our existing [Code of Conduct](#) and Harassment Prevention Policies, we introduced new training to ensure that staff are equipped with the necessary skills to

⁷ D. H. Weiss, *Fair, Square and Legal: Safe Hiring, Managing and Firing Practices to Keep You and Your Company Out of Court*. (AMACOM, 2004).

ensure a safe and harassment-free workplace. We designed and prepared to launch a coordinated compliance programme to bring together and expand all existing mandatory compliance trainings in order to improve the quality, delivery, accountability and effectiveness of these trainings. Topics include code of conduct, anti-corruption, diversity, equity and inclusion, information security, harassment prevention, safeguarding, conflict of interest, and personal security. Some trainings will occur every two or three years, as per policy and/or legal requirements. The programme will also include processes for periodic employee sign-offs on certain policies as required. We are setting an expectation of 100% completion and implementing a robust process for tracking and monitoring completion.

Also in 2020, as a principal member of the Steering Committee for Humanitarian Response, World Vision International began implementation of the [Inter-Agency Misconduct Disclosure Scheme](#). The scheme is aimed at addressing the problem of known sexual abusers moving within and between different humanitarian and development agencies in order to protect the communities we serve and our own staff. Other World Vision entities have also begun implementation with the goal that our whole Partnership implements the scheme.

I. Resources are handled effectively for the public good

II. Resource acquisition in line with values and standards

We raise funds in many countries, which often have specific standards. Our overarching approach to fundraising is shaped by our [Core Values](#), including 'valuing people' and being 'stewards'. These are then translated into standards, approaches and practices. For example, our Child Sponsorship Standards were described in our [2019 Accountability Update](#) (page 8), where we also described how we conduct due diligence with private sector funders (page 9). Our engagement with private sector funders is also guided by the 10 Principles of the UN Global Compact (see [Appendix A](#)).

Our [2019 Accountability Update](#) (page 9) also described the Chosen® approach to child sponsorship, in which children are empowered to choose their sponsors (as opposed to the traditional approach of sponsors choosing the children). This has been well received in multiple countries across different donor groups. We believe that in the time of COVID-19, where the aftershocks and impact on vulnerable children, families and communities are so devastating, this approach is even more important and timely. Of utmost importance is the transformational impact on sponsored children, but we are also seeing, time and again, across the globe, how sponsors

are transformed through Chosen and the relationship created between the sponsor family and the sponsored child and his or her community.

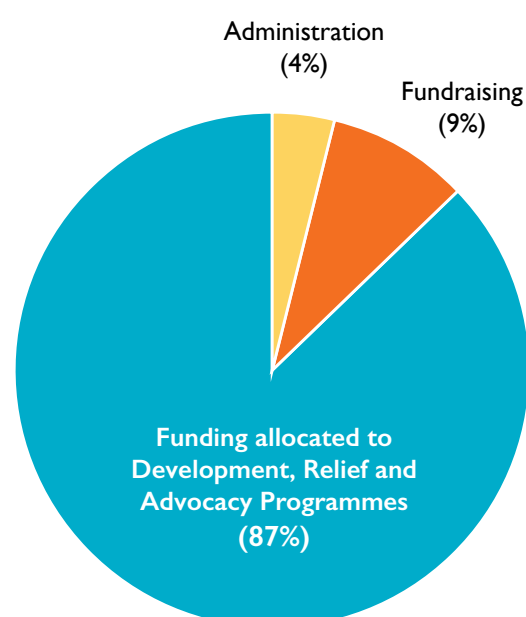
'Our work and impact is only possible because of the trust our donors and supporters place in us. They are the ones carrying us through this pandemic, and their commitment to the world's most vulnerable children at this incredibly difficult time has been amazing to witness and be part of.'

– [Marcus Frost](#), Partnership Leader for Global Marketing and Communications

12. Resource allocation

Total revenue in 2020 increased to \$3,009,697,562.⁸ The proportion of revenue spent on programming work having a direct impact on vulnerable children's lives, including advocacy, campaigning, and technical support was 87%.⁹ In 2020 we reduced the overall amount spent on administration and fundraising by \$57 million. Figure 2 illustrates the allocation of revenue by cost category.

Figure 2: Allocation of revenue by cost category



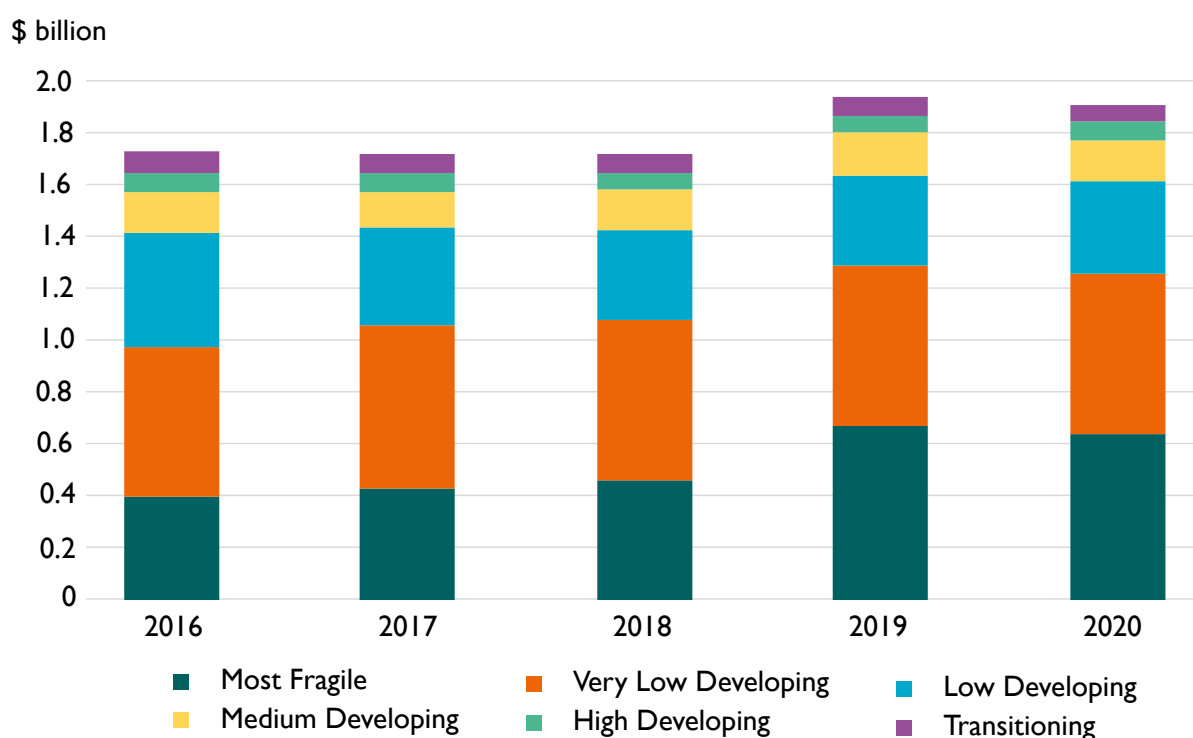
⁸ All financial data for 2020 is subject to audit adjustment.

⁹ These figures are aggregate numbers for all World Vision entities. The numbers for individual entities may differ.

[Our Promise](#) entails allocating a greater proportion of resources to the most fragile contexts, where the most vulnerable children are concentrated. In our [2018 Accountability Report](#) (page 20) we outlined the role of the Partnership Resource Allocation Committee and our categorisation of countries (from 'most fragile' as the

highest priority for international funding, that is, transfers from funding offices, to 'transitioning', where international funding is being phased out and the office is dependent on local fundraising). As shown in Figure 3, field office expenditure in the most fragile contexts increased by 59% between 2016 and 2020.

Figure 3: Field office expenditure by country category



Within these broad strategic directions, individual programme funding decisions are negotiated between field and funding offices. The degree of flexibility to reallocate resources in response to changing needs depends on the funding source and the promise made to the donor. Child sponsorship funds are tightly designated geographically but can allow flexibility in how they are best used for the well-being of the children we serve; field offices may reallocate a pre-agreed percentage to respond to emergencies without prior permission, and by agreement with the funding offices may reallocate larger amounts. In 2020, greater flexibility was agreed, with funding offices undertaking to communicate this to sponsors. This allowed rapid redeployment of resources to address the COVID-19 pandemic.

As part of our voluntary disclosure of information covered in United States Internal Revenue Service Form 990 (see [Appendix B](#)), Table 4 lists the five independent contractors with the highest value payments, which were amongst 40 who were paid over \$100,000 for services during 2020.

'Every dollar entrusted to us matters, and needs to contribute to our goal of achieving hope, joy and justice for all children, especially the most vulnerable. COVID-19 has inevitably presented many challenges for us but, I am pleased with how quickly our teams and offices have adjusted with agility to the new reality, achieving record levels of income, and expense reduction.'

— [Stephen Lockley](#),
Chief Administrative and Finance Officer.

Table 4: Five independent contractors with the highest value payments (2020 financial year)

	Supplier	Address	Total	Types of services
1	Cognizant Technology Solutions	500 Frank W. Burr Blvd. Teaneck, NJ 07666 United States	\$4,058,537	IT developer and consultancy services
2	KPMG LLP	P.O. Box 120939 Dallas, TX 75312 United States	\$660,737	Audit services
3	ABTO Software Inc.	347 Fifth Avenue, Suite 1009 New York, NY 10016 United States	\$577,057	IT developer and consultancy services
4	Global Parametrics Holding Company Limited	1 Fore Street London, EC2Y 9DT United Kingdom	\$514,902	Consultancy services to develop index for flood inundation for VisionFund clients
5	RJB Systems Inc.	2200 East 104th Ave. Suite 209 Thornton, CO 80233 United States	\$485,711	Software development, project management, and user support services for VisionFund

13. Anti-corruption

Our extensive financial controls were detailed in our [2018 Accountability Report](#) (page 21), including how our internal-control self-assessment tool helps us identify weaknesses in internal control so we can strengthen them. When these controls fail, we monitor incidents in our Integrated Incident Management System, and they are referred to our internal audit team or our dedicated investigations unit. In 2020, our internal audit function received the [top level of conformance rating from the Institute of Internal Auditors](#).

There were 105 cases of financial misconduct opened by World Vision International in 2020 (up slightly from 102 in 2019) responding to 263 allegations, the number of which has been growing in recent years as we strengthen reporting mechanisms.¹⁰ Investigations confirmed associated losses of \$1,538,004, almost double that of 2019. We believe this figure reflects greater levels of detection rather than higher underlying losses. In addition to disciplinary action taken, investigations also generate process improvement memos which are used to strengthen internal controls. The investigations unit is initiating more proactive investigations into what we have learnt are risk areas. For example, in 2020 a thematic investigation was conducted into our vehicle fleet and use of fuel.

The total reported fraud in VisionFund's network in 2020 was \$470,000 (0.34% of net assets) – a 43% decrease from

\$830,000 in 2019. There was no major fraud case (more than \$50,000) reported in 2020.

As noted in section [H3](#), anti-corruption training is part of the compliance training programme, with a target of reaching 100% of staff in 2021.

J. Governance processes maximise accountability

J1. Governance structure and board recruitment

World Vision's governance structure, and the process of board recruitment, is detailed in our [2018 Accountability Report](#) (page 21). In summary, World Vision has a federal structure with 55 national offices being members of the World Vision Partnership. Of these national offices, 37 are separate legal entities with their own governing boards. The remaining 18 national offices have advisory councils.¹¹ The World Vision International board consists of members from these national boards and advisory councils, that are comprised predominantly of nationals of that country. International board members are elected by seven regional forums to ensure the board represents the diversity of the members of the Partnership.¹²

One of the critical success factors for national boards concerns composition and diversity, with the standard being that the 'board has an acceptable range of relevant skills, composed of

¹⁰ The number of allegations is normally higher because a number of allegations may relate to the same case.

¹¹ The World Vision Partnership is constituted of the 37 legally separate national offices, together with World Vision International, which consists of the 18 national offices with advisory councils, plus 37 programme & response offices and 10 offices which function as part of the Global Centre (those elements of World Vision International that provide global oversight, coordination and support). Finally, there are 28 microfinance institutions (each with its own governing board) coordinated by VisionFund International. Further details about World Vision International's governance are included in [Appendix B](#).

¹² The international board is composed of 24 members, 23 being independent/non-executive. See <https://www.wvi.org/about-us/our-leadership>. [The VisionFund International board](#) is accountable to, and its members approved by, the World Vision International board.

members with diverse skills, experience, gender, geographical (when possible) and denominational representation'. In 2020, all but two of the 55 offices met standards (this means that 'all diversity requirements are met in direct correlation to the office's constituency'). Currently, 31% of national boards are chaired by women; as is the World Vision International board.

J2. Board oversight of adherence to policies, resource allocation, potential risks and processes for complaints and grievances

The World Vision International board's role in overseeing policies and resource allocation is detailed in our [2018 Accountability Report](#) (page 22). In this section we update on the board's role in overseeing risks and processes for complaints and grievances.

The Audit and Risk Committee of the World Vision International board reviews and provides feedback on a bi-annually produced Partnership Risk Profile, as well as periodically reviewing the policy governing the Enterprise Risk Management programme that all offices align to. This committee also receives a bi-annually updated report on key trends and significant incidents or issues related to the operation of our [Integrity & Protection \(whistle-blower\) Hotline](#). This is intended to ensure the effectiveness of the Hotline, and to provide independence in reporting any high level matters requiring board oversight.

Other board committees provide oversight of responses to complaints and grievances. They receive reports on significant incidents, trends and related issues. For example, the People Committee monitors staff grievance issues, and the Ministry Committee monitors safeguarding issues.

J3. Responding to safeguarding complaints

Our overall approach to responding to external complaints is described on our [website](#). As described in section [EI](#), complaints related to programmatic choices are dealt with by programme teams and national offices. Safeguarding and fraud related complaints are managed by our Global Centre to ensure objective, consistent and timely responses. In this section we continue our practice of detailing our response to complaints that relate to child or adult safeguarding.

While World Vision's safeguarding systems are comprehensive and robust, there are occasions when protocols are breached and incidents occur. There was an expected overall increase in substantiated safeguarding incidents, from 39 in 2019 to 51 in 2020. The total of 51 is made up of 38 substantiated child safeguarding incidents and 13 substantiated adult safeguarding incidents. Factoring in the scale of our work (we reach tens of millions of children with our programming each year) and the

efforts made to sensitise stakeholders on incident reporting, our analysis indicates that this is due to increased reporting of incidents, which is not necessarily an indication of increases in breaches of our behaviour protocols.

a) Child safeguarding incidents

In 2020, there were 73 reports of abuse or exploitation of children perpetrated by our employees or volunteers, or by employees of partners or contractors.¹³ Each incident was investigated, and 38 of the 73 cases were found to be substantiated; 31 were unsubstantiated; and 4 could not be investigated because they were referred to local authorities. Of the 38 substantiated incidents, 19 involved sexual abuse and exploitation.

Of the 43 perpetrators¹⁴ of substantiated incidents

- 16 were employees/affiliates of a partner organisation
- 9 were World Vision employees
- 6 were contractors or employees of contractors
- 4 were World Vision volunteers
- 4 were employees at a hotel with which World Vision had an Agreement
- 2 were individuals who impersonated our staff but were not affiliated with us in any way
- 1 was staff of another agency
- 1 could not be identified.

The child survivors in the substantiated incidents included 25 child beneficiaries and nine children who were not beneficiaries; in five cases the survivors were groups of child beneficiaries.¹⁵ In three of the 38 substantiated incidents, no survivors could be identified. In every case we prioritised the survivor's needs, providing or enabling access to medical care, psychosocial care, psychological counselling, legal aid and other interventions as required.

We also took disciplinary action against perpetrators and notified local authorities as appropriate. Of the 43 perpetrators involved

- 23 had their employment or partnership with World Vision terminated
- 8 received corrective action, such as verbal or formal warnings
- 6 had their contract terminated or their contracts were not renewed
- 3 resigned

¹³ Two of the 73 reports of abuse or exploitation of a child also included allegations of abuse or exploitation of an adult beneficiary. In each of these two cases there was both a child and an adult survivor.

¹⁴ Three incidents involved more than one perpetrator; hence the figure of 43 perpetrators for 38 incidents.

¹⁵ For example, a class of children or another group of more than 10 children.

- 2 were arrested and the police investigation is ongoing
- 1 perpetrator could not be identified.

Of the 38 substantiated cases, 18 were reported to local authorities, most frequently by the survivor or the survivor's family. The remaining incidents were either not criminal offenses under local law or the survivor did not want to report to local authorities. World Vision will not report to authorities if this is likely to create other risks for the survivor. In this type of case, we take all possible preventative measures, such as ensuring training of staff and affiliates, ensuring effective reporting mechanisms are in place, and providing information to survivors on actions they can take.

An additional seven incidents involved children who were injured accidentally while participating in our programmes. In each case we offered medical assistance and other support. Due to a construction accident, one child tragically died. Given the size of our global vehicle fleet, the risk of children being injured or killed in road accidents involving our vehicles is a continuous concern. In this reporting period there were 30 incidents of road accidents where children were injured by vehicles driven for World Vision purposes. Eleven of these resulted in the deaths of children. We investigated each incident in cooperation with local law enforcement authorities and provided support to the families.

b) Adult safeguarding incidents

In 2020, we received 41 reports of abuse or exploitation of adults perpetrated by World Vision employees or volunteers, or by employees of partners or contractors. Each incident was investigated, and

- 14 were substantiated
- 26 were unsubstantiated
- 1 could not be investigated because it was referred to local authorities

Of the 14 substantiated incidents, 11 were sexual abuse and exploitation cases. The 21 perpetrators¹⁶ involved in these cases included

- 13 World Vision employees
- 6 employees/affiliates of a partner organisation
- 1 former World Vision employee (not employed by World Vision at the time of the incident)
- 1 casual staff.¹⁷

Of the 21 perpetrators

- 14 had their World Vision or partner agency employment terminated

- 4 contracts ended or the contracts were not renewed
- 2 resigned
- 1 individual who was no longer employed with World Vision had an appropriate notation made in that individual's personnel file.

Three of the 14 substantiated incidents were reported to the police, and the other 11 were either not criminal offenses under local law or the survivor did not want to report to local authorities. World Vision will not report to authorities if it is likely to create other risks for the survivor.

J4. Responding to employee relations complaints

Our functional teams respond to internal employee relations complaints through our Integrated Incident Management System, or by a committee of senior leaders for all cases reported through our [Integrity and Protection \(whistle-blower\) Hotline](#). In 2020, 90 employee relations cases were investigated and closed by our People & Culture team. Of these, 32 were fully substantiated, 22 were partially substantiated, and 36 were not substantiated. World Vision took remedial action for substantiated cases and took action as needed for partially substantiated cases. Additionally, 53 employee relations cases received through our Integrity and Protection Hotline were investigated. Of these, 10 were substantiated or partially substantiated, 19 were unsubstantiated, and 24 were either resolved by management or did not require further investigation.

We have been learning how best to strengthen our whistle-blower hotline as well as our approach to investigations. Our [2018 Accountability Report](#) (page 24) provided a snapshot in time of how our hotline operates, and in 2020 we conducted a multi-year root-cause analysis of hotline reports and investigation reports to understand the common causes of substantiated reports. This highlighted several controls that require strengthening to aid in the prevention of future complaints. Additionally, for the past three years we have included questions in the 'Our Voice' staff survey to gain insight into (1) level of awareness of the hotline, and (2) confidence in reporting concerns of misconduct and/or policy violations without fear of retaliation. The resulting data has been used to strengthen communications to employees and managers and has resulted in steady improvements in response to both questions. Communications related to the hotline have also been improved through integration into several virtual employee training programmes (for example, Anti-Corruption and Safeguarding) and through annual communications efforts. An increasing volume of complaints over the past three years and the aforementioned survey data has evidenced a notable improvement in employee awareness and confidence in the reporting mechanism.

¹⁶ Two incidents involved four or more perpetrators, hence the figure of 21 perpetrators for 14 incidents.

¹⁷ Casual staff refers to a person who has temporary, as opposed to permanent or regular, employment.

In 2020, World Vision International brought together a cross-functional investigations working group to analyse current processes, tools, resources and infrastructure and to identify and agree on actionable recommendations to improve organisational capability, transparency and capacity to conduct investigations.

J5. Confidentiality or anonymity of complainants

Our commitment to confidentiality is outlined in our [Integrity and Protection \(whistle-blower\) Hotline Policy](#), which states that 'confidentiality, with respect to the (i) identity of the Reporter and (ii) the data revealed by the Reporter, will be maintained through the Integrity and Protection Hotline (IPH) process to the fullest extent practicable. Anonymous reports are discouraged, as they have a greater potential for abuse, can make investigation of the allegations more difficult, and are subject to legal limitations in some countries. If a Reporter wishes to remain anonymous, the IPH system will accept the report, and the anonymity of the Reporter will be a factor evaluated by the IPH team in assessing how to handle the allegations'. The hotline policy and a number of other policies reinforce our commitment to protecting good-faith reporters from any sort of retaliation. The hotline policy and related procedures are also designed to protect the reputation and safety of anyone implicated in a report to guard against malicious or false reporting.

K. Leadership is dedicated to fulfilling the 12 Commitments

K1. Board and management accountability

The World Vision International board's role is to provide governance oversight for the operations of all offices directly managed by World Vision International and to provide oversight to the World Vision Partnership in terms of setting strategy and establishing Partnership policies. It also assesses the performance of the Partnership in terms of its strategic objectives, ensuring financial integrity, effective internal controls and risk management.

The highest governance body is the World Vision International Council, which meets every three years (the most recent in 2019, and the next in 2022). It brings together voting and non-voting representatives from boards and advisory councils, Global Centre executives, national directors, VisionFund International board members and senior leaders from around the World Vision Partnership.

National boards hold each other accountable through peer reviews, as detailed in our [2018 Accountability Report](#) (page 22), and their effectiveness is monitored through an annual scorecard and biennial self-evaluation on seven critical success factors: (1) composition and structure, (2) role clarity, (3) chair effectiveness, (4) quality processes and meetings, (5)

knowledge of the organisation, (6) board relationships, and (7) evaluation and development. Actions are then taken to strengthen in key areas. For example, in 2020 a webinar was organised for boards in our Asia region to develop their expertise in supporting local fundraising.

K2. Staff engagement on strengthening accountability

Strengthening accountability in practice by staff is driven by the four mindsets and behaviours identified as critical to fulfilling [Our Promise](#).

1. 'Unity, inclusion and trust' and 'timely truth telling with love' promote greater mutual accountability within the World Vision Partnership. In 2020 our staff survey indicated that 84% see 'people collaborating across different teams/departments/functions to help achieve Our Promise' (an increase from 73% in 2019).
2. 'Wise stewardship' and 'looking outward' promote better accountability to our external stakeholders, and our drive to simplify and be more agile in our internal operations frees us up to be more responsive and collaborative.

'We take the trust bestowed upon us by our donors very seriously and are committed to being good stewards of our resources. We are mutually accountable to our partners and focused on empowering children and communities, by listening to and being responsive to their voices. This report is a demonstration of this commitment. I am proud of our dedication to continually find ways to improve, adapt, respond and do everything in our power to change the world for vulnerable children. My prayer is that they will grow up to be everything God desires them to be.'

– [Jemimah Muturi](#), Partnership Leader for Global Governance and Compliance

The Accountability Report is one way of engaging staff in strengthening accountability. Our Global Centre teams draft their respective sections, drawing from data and engagement across their functions. They are guided by the feedback from previous reports along with the best-practice examples identified by Accountable Now. The report is reviewed by World Vision International's Executive Leadership team, shared with board members and disseminated to leaders across the World Vision Partnership as a resource for learning and external engagement.

K3. Scope of coverage

This report is prepared by World Vision International on behalf of the World Vision Partnership (World Vision International and its affiliated entities, including VisionFund, World Vision's microfinance subsidiary). It draws on routine

reporting by World Vision offices to the Global Centre, and publication and sharing of the report internally reflects our commitment to mutual accountability within the World Vision Partnership.



Appendix A. UN Global Compact communication of engagement

The private sector has an essential contribution to make towards ending poverty. Therefore, World Vision calls for strategic engagement of companies towards implementing the Sustainable Development Goals (SDGs). In line with this, we continue to support the [10 Principles of the UN Global Compact](#) as we focus specifically on the sustained well-being of children, especially the most vulnerable.

In line with SDG Goal 17, World Vision believes that partnerships with organisations from all sectors of society, including the business sector, are critical. This is especially true at the country level. Our country offices have therefore been investing to become 'institutionally fit for partnering'. A publication, '[Fit for Partnering: An Organisational Development Approach to Becoming a Partner of Choice](#)', co-developed with [The Partnering Initiative](#), describes this work across 12 countries.

Some examples of our engagements with the private sector, in line with the goals of the UN Global Compact, are:

- World Vision is an active member of [The Connecting Business initiative \(CBI\)](#), launched at the World Humanitarian Summit in May 2016, which engages the private sector strategically before, during and after emergencies. World Vision has participated in various ways, for example, [in the 2019 Connecting Business initiative Annual Event panel discussions with the private sector](#); co-facilitation of workshops with ODI, the global and local private sectors, and humanitarian actors in Kenya, East Africa, with a focus on fragile context/conflict and displacement challenges; and substantively contributing to the development of CBI's '[Engaging Companies in Manmade Disasters – A Guidance Toolkit for Private Sector Networks](#)'.
- Linked to the work of CBI, World Vision continues to play a leadership role in the East Africa Humanitarian Private Sector Partnership Platform, which promotes inclusion of the private sector as an integral participant in government-led disaster management.
- Joining Forces for Last Mile Nutrition is a partnership with the global company [DSM](#) and [Sight and Life](#). The partnership now operates on three continents and is ready to be scaled up across more countries to provide better nutrition for more children and adults. Since 2018 the partnership has focused on (1) transformation of the maize value chain in Rwanda with benefits to livelihoods and better access to nutritious foods for the poorest pregnant women and for children over six months; (2) innovations in the poultry sector in Indonesia which have led to greater supply and demand for eggs and therefore heightened the standard of nutrition in poor communities whilst also developing a local, sustainable economy; and (3) a pilot in Brazil with the aim of transforming the distribution of micronutrient-enriched products by cultivating and encouraging entrepreneurship within 'last mile' communities.
- World Vision's partnership with Mastercard is multifaceted, ranging from joint fundraising for our global COVID-19 response to boosting livelihood and financial inclusion through complementary asset and know-how leveraging. In 2020, the partnership saw through a successful COVID-19 response in Indonesia through cash transfers and in Brazil through support kits. Cause marketing campaigns and technology platforms have been established and launched in the US, UK, Australia and Colombia. Exploration of digital solutions for 'last mile' financial inclusion targeting Ethiopia and Uganda are under way.
- In support of our global campaign to end violence against children, It Takes a World, [Baker McKenzie and World Vision have been partnering since 2018 to produce legal guides to FAQs](#) in connection with child trafficking, physical violence and sexual violence across a number of countries in Asia. These legal guides are being used by frontline World Vision child protection staff (as well as staff from other organisations and from governments) to support their work in communities.
- In 2020, as a response to the COVID-19 pandemic, World Vision ramped up its partnership with Bingo d.o.o. – the largest retail chain in Bosnia and Herzegovina. Previously the partnership had focused on reaching the most vulnerable children with basic necessities during Christmas and New Year festivities. When the pandemic hit, the partnership pivoted, enabling specific 'at risk' families to access supermarkets in 17 communities and directly choose food and hygiene items up to an agreed value, making our response critical-needs oriented, swift and far reaching. Within a week, 600 families were served in this way, enabling them to get through the initial phase of the crisis. By the end of July 2019, with the inclusion of the Organisation for Security and Cooperation in Europe as a financing partner, the partnership reached an additional 481 families.

Appendix B. Disclosures related to US IRS Form 990

World Vision International is not required to file the United States Internal Revenue Service Form 990 'information return' filed by most US-registered tax-exempt organisations, but elects voluntarily to disclose similar information in this report. Note that our microfinance subsidiary, VisionFund International, does file a Form 990, and our US fundraising affiliate, World Vision Inc., voluntarily files a Form 990 for the benefit of its US donors.

Governance

Q. What is the total number of voting members of the governing body at the end of the tax year? Are there material differences in voting rights among members of the governing body, or did the governing body delegate broad authority to an executive committee or similar committee? How many voting members are independent?

A. There are 24 board members, 23 of whom are independent. The World Vision International (WVI) board has delegated broad authority to its Executive Committee to handle routine matters between regular full-board meetings and to provide flexibility if the full board, with members from many countries, cannot be quickly assembled. But in practice the Executive Committee rarely uses its full authority, and all of its actions are visible to and under the ultimate oversight of the full board.

Q. Did any officer, director, trustee or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?

A. Not to our knowledge.

Q. Did the organisation delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees or key employees to a management company or other person?

A. No.

Q. Did the organisation make any significant changes to its governing documents since last year?

A. No.

Q. Did the organisation become aware during the year of a significant diversion of the organisation's assets?

A. See page 18 for a summary of fraud losses including microfinance entities affiliated with VisionFund International (WVI's microfinance subsidiary). As the Form 990 is not filed on a consolidated basis, a Form 990 will not include diversions of assets that occurred in affiliated entities outside of the corporate entity WVI (or

VisionFund International for VFI's Form 990). Some of the incidents reported in the main report occurred in such affiliated entities.

Q. Does the organisation have members or stockholders?

A. Yes, the voting members of the World Vision International Council are the members of WVI.

Q. Does the organisation have members, stockholders or other persons who had the power to elect or appoint one or more members of the governing body?

A. Yes.

Q. Are there any governance decisions of the organisation reserved to (or subject to approval by) members, stockholders or persons other than the governing body?

A. Yes, World Vision's International Council must approve certain high-level amendments to the Bylaws and Articles of Incorporation.

Q. Did the organisation contemporaneously document the meetings held or written actions undertaken during the year by (a) the governing body and (b) each committee with authority to act on behalf of the governing body?

A. Yes.

Q. Are there any officers, directors, trustees or key employees who cannot be reached at the organisation's mailing address?

A. No.

Compensation

Q. Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data and contemporaneous substantiation of the deliberation and decision: CEO, executive director, top management, other officers or key employees?

A. Yes.

Q. Was a loan to or by a current or former officer, director, trustee, key employee, highest-compensated employee or disqualified person outstanding as of the organisation's tax year?

A. No.

Q. Were any employees or independent contractors paid over \$100,000?

- A. Yes. For each category, the total number, and top five, are listed in Table 1 (page 12) and Table 4 (page 18).

Policies and practices

Q. Does the organisation have local chapters, branches or affiliates?

- A. No. However, it does have affiliated national entities in various countries around the world. For more information, please see Footnote 1 to the 'World Vision International and Consolidated Affiliates Financial Statements'.

Q. Does the organisation have a written conflict-of-interest policy?

- A. Yes.

Q. Are officers, directors or trustees, and key employees required by the policy to disclose annually interests that could give rise to conflicts?

- A. Yes.

Q. Does the organisation regularly and consistently monitor and enforce compliance with the policy?

- A. Yes. Annual disclosure forms are reviewed, and employees are reminded of the policy. Potential conflicts are disclosed and addressed when they arise.

Q. Does the organisation have a written whistle-blower policy?

- A. Yes. The Integrity and Protection (whistle-blower) Hotline Policy is available at <https://www.wvi.org/publications/world-vision-partnership-policies/integrity-and-protection-hotline-whistleblower>

Q. Does the organisation have a written Document Retention and Destruction Policy?

- A. WVI has various policies and standards for document and information management but does not have a single comprehensive document retention and destruction policy that covers both hard documents and electronic information.

Q. Did the organisation invest in, contribute assets to or participate in a joint venture or similar arrangement with a taxable entity during the year? And if so, has the organisation adopted a written policy or procedure requiring the organisation to evaluate its participation in joint-venture arrangements under applicable US federal tax law and taken steps to safeguard the organisation's exempt status with respect to such arrangements?

- A. Most of the World Vision-affiliated and World Vision-supported microfinance institutions in other countries are considered taxable entities under the laws of their respective countries. WVI considers support for such microfinance institutions to be consistent with WVI's US exempt purposes and status, as affirmed by the IRS's recognition of 501-c-3 exempt status for WVI's microfinance supporting subsidiary, VisionFund International (VFI). WVI and VFI have policies and procedures to help ensure that the activities of World Vision-affiliated microfinance institutions remain within WVI's exempt purposes. Other than with these affiliated microfinance entities, there are no joint ventures or similar arrangements with taxable entities.

Q. Does the organisation engage in lobbying activities?

- A. No, not as lobbying activities are defined under US federal tax law, although WVI does engage in general advocacy activities.

Q. Describe whether – and if so, how – the organisation makes its governing documents, conflict-of-interest policy and financial statements available to the public.

- A. They are provided upon request.

Disclosure

The organisation's books and records are under the supervision of Chief Administrative and Finance Officer, Stephen Lockley, and are assembled primarily in the following offices:

- World Vision International, 800 West Chestnut Avenue, Monrovia, CA 91016, USA
- World Vision International Executive Office, 1 Roundwood Avenue, Stockley Park, Uxbridge, Middlesex UB11 1FG, UK

Financial statements

The World Vision International consolidated financial statements for the year ended 30 September 2020 are available at <http://www.wvi.org/accountability>. These financial statements were audited by independent accountants. The amounts presented in the financial statements differ from those in this report because certain World Vision-branded entities are not consolidated in the World Vision International financial statements for accounting purposes but are included here. For more information about consolidated entities, see Footnote 1 of the 'World Vision International and Consolidated Affiliates Financial Statements'.



World Vision

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