



SOS Children's
Villages International

**Interim
Accountability
Report**

2021/2022



**SOS CHILDREN'S
VILLAGES**

Founded in 1949, SOS Children's Villages is the world's largest non-governmental organization focused on supporting children and young people without parental care or at risk of losing it.

Child neglect, abuse and abandonment is everywhere. Families are at risk of separation. Locally led, we work in more than 130 countries and territories to strengthen families who are under pressure so they can stay together. When this is not in a child or young person's best interests, we provide quality care according to their unique needs.

Together with partners, donors, communities, children, young people and families, we enable children to grow up with the bonds they need to develop and become their strongest selves. We speak up for each child's rights and advocate for change so all children can grow up in a supportive environment.



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Cover art: detail of a painting by a 14-year-old girl from Starobilsk, Ukraine, 2018

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Opening statement

I am pleased to present this 2021 accountability report on behalf of SOS Children's Villages International. The purpose of this report is to follow up on the valuable feedback and advice we have received from Accountable Now's Secretariat and the Independent Review Panel.

This past year, we faced a serious organizational crisis that required our full attention but also catalysed change that had been under way for the past several years. We are very thankful to Accountable Now for its willingness to help us improve and for its ongoing guidance and support throughout this challenging time. We are also thankful for its flexibility in allowing us to temporarily depart from the requirements of a full report so that we could concentrate on just a few areas that can make the most impact on our accountability practice today.

This document follows the format of an interim accountability report. Its main focus is on the three major [areas of improvement identified by the Independent Review Panel](#) following our 2019 report: transparency about progress against our strategic indicators; our impact on partner capacity; and accountability of the governing body and management for fulfilling strategic promises. In fact, these areas of feedback validate and reinforce our own assessment of where we want to develop.

This report also discusses some recent developments, big and small, that provide an update on our earlier reporting or are otherwise important to our accountability practice.

In a sense, we can look back on 2021 as the start of a new era for SOS Children's Villages. The Management Team – recently renamed Executive Board – became complete, giving the General Secretariat more stability. In June 2021, the newly elected president and vice president and other members of the International Senate started their four-year term of office. Half of the Senate members, including the president and vice president, joined the Senate for the first time.

In 2021/2022, our work reflected the main themes of safeguarding, organizational culture change, youth participation, governance, and mechanisms for internal and external accountability.

Since the release of the findings of the Independent Child Safeguarding Review in June 2021, our main priority has been learning from and redressing our past failures in safeguarding.

The focus of our work has been on implementing our 24-point Safeguarding Action Plan. In early May 2022, we published our [Safeguarding Action Plan Progress Report](#), which covers our achievements from July 2021 to March 2022 and discusses the gaps where we need to strengthen implementation. The progress report provides a snapshot of our effort to create a cultural change, one that would start with organizational governance and leadership. This report and other materials relevant to safeguarding are available in the "[Safeguarding Info Hub](#)" section on our website.

A crucial shift we want to see in our organizational culture is a more holistic understanding of safeguarding. Traditionally, safeguarding at SOS Children's Villages was understood as pertaining only to children. As a federation, we are developing a shared concept of safeguarding that is broader in scope and includes interconnected elements such as programme quality, asset safeguarding, and the importance of creating a caring and safe environment overall. Safeguarding today extends to everyone who engages with us – be it the children, young people and adults in our programmes, or our staff, community members and partners.

The momentum towards this change has triggered many conversations on governance and accountability, with some of these discussions shaped by reflection within the Accountable Now reporting framework. The recent decision to amend the federation's statutes so that the General Assembly would meet every two years instead of four represents a significant step forward, providing more space for participation, feedback and debate.

These conversations have also led to a growing recognition of the differences in accountability practices between members that provide funding and those that receive it. For example, not all our members contribute the same amount of data for globally aggregated data analysis. These data gaps, as evidenced in some of our strategic indicators (see item A3 below) and in some of the targets set in our Safeguarding Action Plan, are partly due to the coverage of our data systems but are also caused by lack of clear processes and difficulties in communication flows.

It is encouraging that recognition of this problem has brought about more dialogue between internal stakeholders and has already improved communication flows, with more data reaching centralized systems. Resolving this problem fully will take time, and we are committed to continue developing frameworks and mechanisms that would make standards of accountability both clear and equitable for all.

In 2021, we made progress in developing a comprehensive results-driven management approach across programming, human resources and finance, which will help streamline data collection and resource allocation. Implementation of these processes and the software that supports them is under way this year in the first few dozen locations.

We recognize that to be truly meaningful, our work must be co-shaped by young people. As discussed in our earlier reporting, we have been gradually expanding opportunities for youth to have a say in the development of our programmes, and we are certainly determined to deepen their engagement. For the first time in the organization's history, alongside calls for youth participation broadly across the federation, our governing bodies are creating a framework for youth representation in their own meetings. For additional details, see "Youth Participation in Management Council and International Senate Meetings" below.

We remain committed to the Accountable Now reporting process and the insights it brings. We look forward to hearing the Independent Review Panel's feedback and appreciate Accountable Now's ongoing support in helping us to reflect on and improve our organization's accountability.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Ingrid', with a long horizontal line extending to the right.

Ingrid Maria Johansen
Chief Executive Officer
SOS Children's Villages International

Improvement areas

Progress and challenges against strategic indicators over the reporting period (A3)

[Independent Review Panel Feedback \(accountability report 2019\)](#)

“The response reports on progress and challenges for each of the seven strategic initiatives. Although comprehensive descriptions of progress are provided, for most of the strategic indicators, quantitative data is not provided.”

As referenced in [section A2 of our previous report](#), in June 2021 our General Assembly adopted a set of updated strategic priorities and indicators through to 2024. This revision has reduced the number of our strategic indicators to seven. We are working to improve data collection and to refine our strategic indicators so that they are more informative and more comprehensive. For example, a project is under way to develop additional indicators that would capture the reach of our work in education, advocacy and emergency response.

The table below presents our progress against our current strategic indicators between 2019 and 2021.

	2019 ¹	2020	2021	2024 calculated target ¹	2030 ambition
1 Children and young people in alternative care programmes	65,800	65,600	68,000	71,900	80,000
2 Percentage of young people who are self-reliant when exiting alternative care (excluding reunification) ²	75%	73%	65%	73%	90%
3 Children, young people and caregivers in family strengthening	395,000	347,000	455,400	790,500	1,460,000
4 Percentage of families who are self-reliant when exiting family strengthening ³	33%	45%	54%	64%	85%

¹ While the figures for our 2030 ambition have been formally agreed upon, the 2024 targets listed here are rather the estimated values that have been calculated for reaching our 2030 ambition.

² Data from 101 national associations using the global case management database (out of the total of 137 SOS Children's Villages associations operating at the national level, including 121 formal members and 16 legally dependent entities operated by SOS Children's Villages International). Western Europe and North America are not included.

³ See note 2 above.

5	Total revenue (in EUR million)	1.391	1.391	1.470 ⁴	1.598	2.900
6	International fundraising investments (in EUR million)	6.9	6.5	6.4	24	60
7	Percentage of subsidy-related self-sufficiency ⁵	41%	44%	47%	Under revision	

As discussed in the opening statement of this report, the comprehensiveness of data behind the second and fourth indicators is an area that requires improvement since this data does not include all associations in our federation that operate domestic programmes. We are looking into ways to streamline data collection processes so that all associations can contribute their data for these two indicators. The federation's strategic indicators is a planned topic for discussion at the next General Assembly in June 2023.

In 2021, we saw a significant, 8-percentage-point decrease in the share of young people who are self-reliant when leaving our care compared to the year before; this decrease can be largely attributed to the negative effects of COVID-19. Reversing this trend is the focus of youth development initiatives that are being implemented under the umbrella of the *SOS Care Promise*, our main programme policy.

Finally, regarding the third indicator, most of our associations would like to expand, update and improve their family strengthening programmes but do not have enough funding to sustain the growth and quality improvements. An analysis of the situation is ongoing. The Management Council has taken up the topic and in 2022 will work on removing the impediments to financing of our family strengthening programmes.

⁴ This figure, captured on 12 May 2022, is considered preliminary, as final, audited figures from our member associations are available only as of 30 September 2022.

⁵ This indicator represents the % of targeted national associations (116 in total) that are able to significantly cover their running costs from funds such as local income, public funds and sponsorships, rather than from subsidies received from funding associations in the federation.

People and partners have gained capacities that last beyond your immediate intervention (E4)

Independent Review Panel Feedback (accountability report 2019)

“The response refers to B1 where children and communities are addressed. The panel points out that partner organisations are also expected to be addressed in this question.”

SOS Children’s Villages is a federation of autonomous, interdependent member associations that support each other in a spirit of solidarity.⁶ It works for children and young people in over 130 countries and territories via its network of associations operating at the national level. These national associations are firmly rooted in their communities, with their own local networks. They typically operate as part of the national child protection system, so they work closely with the national government and local authorities; they also coordinate and collaborate with other local service providers, civil society organizations and community-based groups.

Due to this arrangement, SOS Children’s Villages in many cases does not commission external organizations as primary implementers of the projects that it helps fund. It is national SOS Children’s Villages associations that cultivate local networks, share knowledge and resources with others operating in the same space, and help build their local partners’ capacity. Their partnerships may be either long-term or project-specific. The terms and conditions of these partnerships can substantially vary, but they are always defined in a memorandum of understanding or a teaming agreement.

There are regional offices operated by the General Secretariat in Africa, Asia, Europe and Latin America that are oriented towards providing national associations the support they need. National associations also have access to pooled funding that supports their own capacity strengthening.

Longer-term, more secure funding from fundraising associations makes it easier for our implementing associations to develop relationships within their local partnership networks. In fact, SOS Children’s Villages often takes over from other NGOs that operate in a country during a crisis and then leave, so our national associations can have an important role in maintaining service continuity.

Some national associations have developed toolkits to support partner capacity assessment and capacity development with community-based organizations.

As a federation, we have not yet arrived at a unified, systematic approach that would fully guide and standardize this work. Components that focus on developing local partnerships and building partners’ capacity are embedded into our project management guidance. This guidance includes three results-based methodologies for our core types of projects: institutionally funded, internally funded, and emergency response. These methodologies are aligned where possible but also offer specific guidance and tools to suit each of the three scenarios.

Within our project cycle management guidance for institutionally funded projects, we have recently developed the *Due Diligence Checklist for External Partners* as a first step to streamline our assessment of

⁶ [SOS Children’s Villages International Statutes](#).

partners. This tool helps assess the capacity of potential or current local partners and plan (and budget for) capacity development effort, depending on the partner's needs.

Similarly, our RBM methodology provides tools and procedures (such as concept notes, reporting templates and exit strategies) that help gauge and build local partners' capacity, though there is no specific tool for this purpose at this time. The development of partner capacity depends on the local project plans.

As discussed in our previous reporting (see [B1 in our 2019 report](#)), we conduct social impact assessments to understand the long-term effects of our programmes at the individual and community level, which includes community awareness, social support mechanisms, and sustainability of services. In this methodology, progress towards sustainability is defined as follows:⁷

Key implementation partners are able to run interventions without direct involvement of SOS Children's Villages and are able to secure sufficient resources to do so.

Key activities are continuing or would continue if SOS Children's Villages withdrew.

Relevant community stakeholders are involved in the impact assessments, and specific capacity-building support may be provided to the communities where gaps are identified.

Some examples of partnerships in practice are as follows.

In **Kyrgyzstan**, state social services are the main implementation partner of SOS Children's Villages. SOS Children's Villages social workers collaborate with state social workers and share knowledge and experience such as the case management approach, which may contribute to innovation in national social services.⁸

SOS Children's Villages in Kyrgyzstan has established outreach offices that promote civic engagement and strengthen social networks at a community level. The leader of a community served by one of the offices reported that SOS Children's Villages capacity building helped the community understand what vulnerability means and target such situations with preventive actions, which can be expected to have a long-term impact on children's lives.⁹

A remarkable success of the national association's family strengthening work is that active participants of self-help groups have registered their own non-profit and continue supporting other families in their neighbourhood that face vulnerable situations.¹⁰

At the same time, a 2020 social impact assessment suggests a need for a stronger network of local organizations: most activities would continue only to a limited extent if SOS Children's Villages withdrew from the communities, since local organizations would lack resources and technical knowledge.¹¹

A programme to support community child protection is being implemented within a framework agreement by the SOS Children's Villages associations of **Benin, Guinea, Luxembourg, Niger and Senegal**. Its aim is to strengthen the child protection systems at communal, regional, departmental and national level.

The approach to implementation is based on a situation analysis that involved community members, local authorities and state child protection bodies. The local authorities and child protection bodies also helped align the programme responses with national policies and action plans. The project spans actions at the community level (implement functional community mechanisms such as child

⁷ For more background, see Rosalind Willi, Douglas Reed, and Germain Houedenou, "An Evaluation Methodology for Measuring the Long-Term Impact of Family Strengthening and Alternative Child Care Services: The Case of SOS Children's Villages," *International Journal of Child, Youth and Family Studies* 11, No. 4.1 (2020): 7–28, <https://doi.org/10.18357/ijcyps114202019936>.

⁸ Marta Russo and Tommaso Iannelli, *Social Impact Assessment Report Kyrgyzstan* (ARCO, 2020).

⁹ Russo and Iannelli, *Social Impact Assessment Report Kyrgyzstan*.

¹⁰ SOS Children's Villages Kyrgyzstan, national annual report 2021.

¹¹ Russo and Iannelli, *Social Impact Assessment Report Kyrgyzstan*.

protection committees and children's clubs, support income-generating activities, support parent-teacher associations, and educate families on positive parenting), at the regional and departmental level (e.g., strengthen child protection committees and improve data collection), and at the national level (e.g., strengthen the national mechanism for coordination, monitoring and evaluation of child protection services, and strengthen cooperation between the states benefitting from the project).

This programme has helped the state bodies to recognize the lack of frameworks on national child protection indicators and made them aware of gaps in child protection systems, and they are unanimous in saying the approach will contribute to improving child protection. Roles and responsibilities are defined based on partnership agreements with the ministries for human rights, child protection and women's affairs.

The programme involves a capacity-building component to create spaces for practice sharing.

In **Niger**, the national association's work to set up or strengthen community child protection mechanisms has resulted in child protection cases being identified and reported by the communities themselves (before the project, SOS Children's Villages rather than the communities themselves would follow up on reports by community volunteers, which was not received well by the communities). Implementation of the practice has helped the community bodies to take over responsibility for managing child protection cases and assume ownership of the case management approach.

In 2014 SOS Children's Villages in **Bolivia** partnered with the city of El Alto to run a community centre – an educational hub providing day care for children and workshops for their parents on topics such as nutrition and positive parenting. The plan was for the community to take over within seven years. The municipal government, families and community representatives were involved in managing the centre since its inception, and in February 2022 the municipal government took over its management, which it does in coordination with SOS Children's Villages. The centre's success has inspired the city to set up ten more community centres replicating the model.

The governing body and management are held accountable for fulfilling strategic promises (K1)

Independent Review Panel Feedback (accountability report 2019)

“Annual objectives are set for the CEO, COO and CFO by the President based on recommendations by the Leadership Selection Committee who conducts annual appraisals, although this has not happened in 2019.

The International Senate does not have a formal performance appraisal and the response does not mention any plan bridging this gap.

The panel requests that in the next report a reflection on the risk of not formally assessing the performance of the Senate, is provided. The panel would also appreciate more details on the lack of appraisals for the management in 2019.”

As discussed in our [extended response letter](#) in October, strengthening governance frameworks has been a major focus area for leadership. In the Office of the President, we have introduced and formalized the position of a governance advisor. The permanent governance advisor joined the organization in December 2021, taking over from the temporary external expert who supported the president in 2021. The governance advisor has the following role:

- support the president, vice-president and the International Senate in strengthening overall governance and ensuring adherence to the federation’s statutes and rules of procedure
- advise the presidency and the International Senate on promoting accountability and transparency at all levels of governance within the federation

Since our response letter, our 2019 accountability report and improvement analysis have been discussed with the Office of the President. The president and the International Senate are working to integrate the recommendations of the improvement analysis into their work plan.

The topic of International Senate self-assessments was discussed at the Senate’s meeting in April 2022. The Senate welcomed the introduction of such self-assessments, and its members shared good practices from their own, national-level boards. Based on their suggestions, the Office of the President will draft a tool and submit it for Senate approval. We expect to reach agreement on methods for self-assessment in November 2022 and to use the system before the end of 2023.

Since September 2021, Senate members have been more involved in setting the agenda of their meetings through pre- and post-meeting surveys. Senate meetings overall are now more structured, with matters being pre-sorted as: for information, discussion or decision. All documents are shared in time for the meeting, and a one-page summary is provided for each document.

The International Senate has three permanent committees that lead on specific topics: the Programme Audit Committee (responsible for audit of programme quality reports, tracking of programme quality development, and discussion of issues and measures with COO); the Leadership Selection Committee (responsible for identification and suggestion of candidates for Executive Board, and preparation and review of performance appraisal of Executive Board); and the Finance & Audit Committee (responsible for oversight of federation finances and financial risks, and review of financial reports and audits).

Three working groups have also been recently established: on the revision of statutes and the rules of procedure (in November 2021), on cyber security (in September 2021), and on support for the Independent Special Commission on safeguarding (in July 2021).

Regarding the lack of appraisals for management, as referenced in our extended response letter, in 2019 there was a different federation leadership team in place. Performance management has been significantly reinforced since election of the new leadership in June 2021.

The performance management is based on the following process:

The members of the Executive Board develop a collective annual plan and their individual ones, and the plans are then approved by the Senate's Leadership Selection Committee.

At the end of the year, each Executive Board member is expected to undergo a performance appraisal based on their annual plans and job profile.

The Leadership Selection Committee approved the Executive Board's individual work plans in March 2022 and the annual performance appraisal will take place in February/March 2023.

Other developments

Youth participation in Management Council and International Senate meetings

In November 2021, the International Senate approved the participation of young people in the Management Council. At the inaugural meeting of the newly appointed Management Council in March 2022, four members of the International Youth Coalition, our youth advisory body, ran a two-hour session on meaningful youth participation. Both the members of the Management Council and the youth representatives provided very positive feedback, and they will now be defining the specific topics on which they want to work together.

During the April 2022 Senate meeting, representatives of the International Youth Coalition participated in a session on how to more regularly include young people's voices and ensure their representation in the Senate. After the session, the Senate adopted a resolution that calls for better child and youth participation across the federation. The Senate also invited young people to participate in its next meeting in November 2022, to discuss young people's mandate in the Senate.

In addition, the Senate has called for continuous national action and has suggested developing a federation-wide project to strengthen youth participation both at the programme level and at the management and governance levels of the federation.

Amended SOS Children's Villages International Statutes

In June 2021, the General Assembly adopted several amendments of the SOS Children's Villages International Statutes, which introduced a number of changes such as more frequent General Assembly meetings. However, the new version could not enter into force, as the competent Austrian authorities requested that the document include several additional clarifications, for example regarding the term of office of the Executive Board, the role of auditors and the minority rights of one-tenth of members to call for an extraordinary general assembly. To remedy these issues and ensure that the 2021 version can enter into force, the Executive Board, with the approval of the International Senate, has convened a circular vote on 23 June, where members will vote on the additional amendments. If a two-thirds majority approves the amendments, the new statutes will be registered by July.

The 2021 update of the statutes represents a significant step forward for SOS Children's Villages since the more frequent General Assembly meetings will strengthen all members' participation in guiding the federation's development and accountability.

Measuring pay equity

In our [response letter](#) to the Independent Review Panel, we discussed our commitment to measuring fairness and equity in compensation and benefits. The recent introduction of Microsoft Dynamics 365 to manage our human resources data will make it easier for us to perform salary analyses. We expect to be able to run the first analysis at the end of 2022. The analysis will focus on the gap between the highest- and lowest-earning employees within the General Secretariat and will appear in our next accountability report.

In our response letter, we reported that the Senate had created a working group to examine executive remuneration. The working group last met in March. It is conducting a benchmarking analysis against similar international NGOs, our own fundraising associations, and comparable small- and medium-sized companies. The working group is also looking into the accountability framework for the Executive Board. Another item on

the agenda of the group's most recent meeting was a review of compensation and benefits for the staff of member associations, especially caregivers.

Details of our offices on our website

As announced in our 2019 report, we have revised our website to include a page with the contact details of all SOS Children's Villages International offices. The page is available at <https://www.sos-childrensvillages.org/our-offices>. We hope that has made our organizational structure more transparent and our contact details easier to find.