2017 ANNUAL REPORT



QUALITY. ACCOUNTABILITY. PEOPLE MANAGEMENT

.....

FOREWORD

In 2017 the Core Humanitarian Standard on Quality and Accountability (CHS) has gained significant ground as a common reference for accountability towards affected people and communities. We couldn't have made such progress without the support of each and every one of our members, without their continuous commitment to promote, adopt and verify the degree to which they apply the Standard when delivering humanitarian aid or development work.

Since the World Humanitarian Summit, at which the Secretary-General of the United Nations established a direct link between the adoption of the CHS and greater engagement with affected people and communities, we can proudly say that the uptake of the Standard has been steadily on the increase.

The year closed with a remarkable step forward, namely with the inclusion of the CHS in the Inter-Agency Standing Committee's Commitments on Accountability to Affected People (CAAP). Subsequently, the Standard was also used as a framework in UNOCHA's first annual synthesis report since the Summit, entitled 'No Time to Retreat', and their annual flagship report 'Humanitarian Data and Trends', which provides an evidence base to support policy and operational decisions.

Throughout the year, our sector has been contributing to the revision of the Sphere Handbook, of which the CHS will be an integral part, replacing the Core Standards. Considering the importance of the Handbook for our colleagues on the ground, this is an extremely meaningful development for the CHS. Likewise, the Quality and Accountability COMPASS is in the process of being revamped by Groupe URD in order to align with the Nine Commitments of the CHS.

Besides these essential advocacy achievements, we have continued to deliver training on the CHS and related issues, such as the Protection from Sexual Exploitation and Abuse (PSEA) and Complaints and Response Mechanisms (CRM) across the globe. In total, we have trained 281 professionals this year, and the 95 participants in our Training of Trainers (ToT) workshops have in turn trained 4,200 individuals on the CHS in 36 countries around the globe.

In 2017 we have finalised our 2018-2021 strategy, which centres around three strategic objectives, namely: the sector is commonly using the CHS as a benchmark for quality and accountability; the CHS remains relevant in a changing world; and a stronger and larger membership applies the CHS, and uses the verification scheme to continuously improve its results.

On this note, we would like to congratulate those of you who have undertaken self-assessment, peer review, independent verification or certification in order to assess the degree to which you apply the CHS. Based on the data we have collected within this framework, we can conclude that our sector needs to put more emphasis, collectively, on Commitments 4 and 5. While we generally seem to be providing coordinated and complementary aid (Commitment 6), there is an urgent collective need to better communicate with affected people and communities, and improve our complaint and response mechanisms.

We are increasingly pleased that our members have the necessary organisational high-level policies in place. We all know however that the ongoing challenge remains to ensure

that the policies are implemented on an ongoing basis by staff and volunteers. In the coming year, we would like to do more to assist our members to meet this challenge by ensuring they can translate policy into action and be held accountable.

At the Alliance, we carried out our own self-assessment, and we can confirm that it is not a totally pain-free process! However, we all appreciated the learning from the exercise, and have developed our improvement plan to help us address areas where we can and should do better.

Some of you have found the self-assessment tool to not be user-friendly enough. This especially seems to be the case for non-operational, small organisations that deliver aid by virtue of in-country partnerships. We have launched a consultation process in order to produce a revised, lighter version in the course of next year.

As we are heading into 2018, we need to ensure that we make steady progress towards the achievement of our vision, namely that affected people are at the centre, accessing quality aid, holding us accountable and influencing the decisions that have an impact on their lives.

On behalf of the CHS Alliance Governing Board and the CHS Alliance Secretariat, we thank you for your continuous support!



Robert Tickner Chair, CHS Alliance Governing Board





Judith F. Greenwood CHS Alliance Executive Director

Judin F. Greenwood

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PUTTING PEOPLE AT THE CENTRE

In 2017 we have finalised our 2018–2021 strategy, to which our member organisations provided an input during the General Assembly in November 2016.



Itimately, our vision is that **people and** communities vulnerable to risk and affected by disaster, conflict or poverty are at the centre. In other words, they:

- Access quality assistance;
- Hold organisations accountable;
- Influence the decisions which affect their lives.

In order to turn our vision into reality, we aim to achieve **three strategic objectives**:

- The sector is commonly using the Core Humanitarian Standard on Quality and Accountability (CHS) as the benchmark for quality and accountability;
- The CHS remains relevant in a changing world;
- A stronger and larger membership consistently applies the CHS, and uses the verification scheme to continuously improve its results.

In order to do so, we will play the following **key roles**:

- We use evidence and experience to persuade the sector to adopt the CHS in their policies and practice;
- We periodically revisit the CHS (as a CHS Steering Committee member) and its verification scheme on the basis of evidence, experience and the evolving environment;
- We support organisations to continuously improve their capacity to apply the CHS, and to verify their results.



MAINTAINING A STRONG AND COMMITTED **MEMBERSHIP**

The CHS Alliance is a membership organisation. Our members share a commitment to the key role of quality and accountability, and collectively demonstrate it to affected communities, staff and donors. Together, we form a movement that puts crisis-affected people and communities at the centre of our action.



t the end of 2017, the CHS Alliance had 179 member organisations, of whom 159 are full members and 20 are associate members. Four of the full members are global networks – ActionAid, CARE, Oxfam and Save the Children – and, together, they have 82 affiliates.

MEMBERSHIP STRATEGY, 2018–2021

The new strategy recognises that members of the CHS Alliance are committed to quality, accountability and people management through the application and/or promotion of the CHS, including undertaking verification against the Standard. In this context, the CHS Alliance has a unique offering for its members, above all in providing a structure and support for organisations to measure their achievement and improvement in applying the CHS in their work. The CHS Alliance members, in turn, provide the Secretariat with first-hand feedback from their application of the CHS to provide **continuous learning**, and together we will ensure that CHS remains relevant and fit for purpose, bringing us closer to achieving our collective vision.

The strategy sets out the benefits to members of engagement with the CHS Alliance. Members will be integrally involved in the governance of the CHS Alliance, in order to contribute to, and maintain, the effectiveness, dynamism and responsiveness of the organisation.

From the start of 2018, all members have a named contact at the Secretariat, as a way of improving communication and providing a more responsive service. The services offered by the CHS Alliance will be personalised, and flexible enough to take account of each organisation's different structure, goals and interests.

Members will receive a discount on paid-for services offered by the CHS Alliance, such as conferences and capacity building workshops. Smaller organisations will receive additional discounts on services. Wherever funding permits, support will be offered to facilitate the involvement of smaller organisations, particularly national organisations from the global South, in CHS Alliance activities.

NEW MEMBERS

We were delighted to welcome **20 new members** during the year:

Organisation name	HQ location	Category
Danish People's Aid	Denmark	Full
Nordisk Hjälp	Sweden	Full
Amra Kaj Kory	Bangladesh	Full
Association of Voluntary Actions for Society	Bangladesh	Full
Christian Commission of Development in Bangladesh	Bangladesh	Full
Department of Foreign Affairs and Trade, Australian Government	Australia	Associate
Dushtha Shathya Kendra	Bangladesh	Full
Gana Unnayan Kendra	Bangladesh	Full
Fondation Mérieux	France	Full
People in Need	Czech Republic	Full
Socio-Economic Development and Human Rights (SEDHURO)	Somalia	Full
SOS Sahel Ethiopia	Ethiopia	Full
Dhaka Ahsania Mission	Bangladesh	Full
CCS Italia Centro Cooperazione Sviluppo Onlus	Italy	Full
New Millennium Hope Development Organisation	Ethiopia	Full
Scottish Catholic International Aid Fund (SCIAF)	UK	Full
ShelterBox	UK	Full
Siiqqee Women's Development Association	Ethiopia	Full
Swedish Mission Council	Sweden	Full
Women's Aid Organisation	Malaysia	Full

WHAT ARE YOUR ORGANISATION'S MAIN REASONS TO BE A MEMBER OF THE CHS ALLIANCE?



CHS ALLIANCE COMPLAINTS MECHANISM

The CHS Alliance accepts complaints against its member organisations who fail to apply their own commitments and/or the principles and commitments of the CHS.

Complaints are dealt with according to the CHS Alliance complaints policy, with oversight from our Complaints Committee. The Complaints Committee met twice during the year. We received three complaints in 2017. The first was outside the scope of our complaints mechanism. The second was an emerging situation relating to staff safety and security of one of our member organisations, which was successfully resolved, and then closed. In the third, the anonymous complainant decided not to proceed with the complaint after the initial contact.

UPTAKE OF THE CHS MAKES SIGNIFICANT PROGRESS

In 2017 the uptake of the Core Humanitarian Standard on Quality and Accountability (CHS) has been steadily on the rise. It is fair to say that it has become a common reference point in flagship documents and reports.

n December the Principles of the Inter-Agency Standing Committee (IASC) developed and endorsed a revised version of the Commitments on Accountability to Affected People (CAAP) as to reflect essential developments such as the CHS.

The revised version also reflects the work done by the IASC on community-based complaints mechanisms, including Protection from Sexual Exploitation and Abuse (PSEA), and the importance of meaningful collaboration with local stakeholders, which came out as a priority recommendation from the 2016 World Humanitarian Summit and in the Grand Bargain.

"Since the Summit, the Core Humanitarian Standard on Quality and Accountability (CHS) has gained ground as a common reference point for making humanitarian action more responsive to affected people, UNOCHA writes in its first annual synthesis report published since the World Humanitarian Summit and entitled 'No Time to Retreat'.

In the report, 142 stakeholders describe their efforts made from June to December 2016, including with regard to the implementation of the CHS.

The authors of the report call for more progress with regard to the sector's commitment to **put people at the centre of humanitarian action**. Likewise, they recommend that organisations carry out a **CHS self-assessment** in order to ensure that they take into consideration the needs of women and girls in their humanitarian response.

In the report, the CHS is also seen as a key driver to **shift the power to local and national organisations**. As a matter of fact, in adopting the CHS, organisations commit to strengthening the response capacity of affected communities rather than seeking to replace it (Commitment 4).

Similarly, UNOCHA's annual **World Humanitarian Data and Trends** (WHDT) report, launched at the Annual Policy Forum on 13 December, reviews organisations' performance with regard to their application of the CHS. It concludes that the commitment with the lowest average score is Commitment 5, which calls for communities and people affected by crisis to have access to safe and responsive complaint mechanisms - a necessary component of accountable humanitarian action.

NO TIME TO RETREAT

First annual synthesis report on progress since the World Humanitarian Summit



PREVENT AND



CHS FEATURED AND ADVOCATED GLOBALLY

The CHS Alliance participated in the **global forum** of the **CDAC Network** in Bangkok, the Brussels and Nairobi editions of the **Aidex conference**, the **General Assembly** of the **International Federation of the Red Cross and Red Crescent Societies** (IFRC) in Turkey, the **International Civil Society Week** (ICSW) and the **OCHA Policy Forum** in New York.

Together with Groupe URD and Sphere, the other two copyright holders of the CHS, the Alliance participated in **ALNAP's 31st Annual Meeting**, which took place in February in Stockholm and looked at how change occurs in the humanitarian system, and how it can be done better.

Furthermore, the Alliance delivered training, webinars and other contributions for the **NOHA Network on Humanitarian Action, the Food Security Cluster, Evidence Aid and Transparency International**. The CHS Alliance hosted a **workshop about treasury management** for international NGOs in cooperation with **Mango/Humentum**. Additionally, over the past year, the CHS Alliance has been part of three advisory boards, seven working groups and steering committees, and nine other joint projects.

REVISION OF SPHERE HANDBOOK LEADS TO FURTHER UN ENGAGEMENT

The CHS Alliance has played a key role in the revision of the Sphere Handbook, in particular with regard to the **inclusion of the CHS**. The Sphere revision has contributed to further engagement with the United Nations. Contacts with global clusters and other UN bodies include an invitation by the Gender Standby Capacity Project (GenCAP) to facilitate a session on Accountability to Affected Populations (AAP) at their annual meeting.

Earlier in the year the Alliance presented the CHS during a session hosted by the Task Team on Protection Mainstreaming at the annual retreat of the Global Protection Cluster (UNHCR-led). The ongoing discussions to ensure progress in the Grand Bargain participation revolution work stream were leveraged to influence the next round of Humanitarian Response Plan developments.

A UN Engagement Strategy has been developed and approved at the September Board meeting and implementation is underway. At the request of OCHA, the CHS Alliance submitted an expression of interest to write the analytical report for transformation 4.1 (local response) of the WHS self-reports, joining forces with the Start Network and CAFOD. This report has been shared by OCHA and forms part of the WHS +1 synthesis report.

A pilot project with Ground Truths Solution will start in Chad in 2018. It is closely linked to the participation revolution of the Grand Bargain and is designed to include the perceptions of communities into the Humanitarian Response Plans and to provide tailor-made CHS training to the country teams.

QUALITY COMPASS STREAMLINED WITH CHS

In 2017 Groupe URD has started revising the Quality COMPASS and its related tools in order to bring them in line with the Nine Commitments of the CHS. The Quality COMPASS helps steer a project, providing a set of reminders and key questions for each phase of the project cycle, or evaluate a project using the indicators related to each of the Nine Commitments of the CHS.

Due to competing priorities, work on the Humanitarian Accountability Report (HAR) was delayed. At the end of 2017, consultants had been contracted and topics identified. The report will link in with the work of ALNAP on change management in the humanitarian sector.

CHS STEERING COMMITTEE

Composed of the three copyright holders of the CHS – respectively the CHS Alliance, Groupe URD and Sphere – and representatives of two other organisations, the CHS Steering Committee held two meetings in 2017 – one virtual and one face-to-face.

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The Vice Chair, Jules Frost, represented the Alliance during the first face-to-face meeting of the Committee, which took place in October. It was a productive meeting, chaired by Sphere, at which the Terms of Reference and the role of the Committee were discussed.

The CHS Alliance played a significant role this year in the revision of the CHS Guidance Notes and Indicators as part of their integration into the revised version of the Sphere Handbook revision.

CHS TRANSLATED IN 22 LANGUAGES

Thanks to the precious help of our members and the wider humanitarian community, by the end of 2017 the CHS was available in 22 languages, while the Guidance Notes and Indicators were available in ten languages and the CHS e-learning module in three languages.

5 NEW CHS TRANSLATIONS

Ukrainian Vietnamese Spanish Chinese Haitian Creole Japanese Indonesian Arabic Nepali Tagalog Urdu Bengali Turkish Thai Swahili Managana English Portuguese 22 language versions

CHS E-LEARNING

The e-learning module on the CHS, which was released in May 2016 on Kaya, the Humanitarian Leadership Academy's digital learning platform, remained the most successful online course, with the highest completion rate, for a second consecutive year in 2017. In total, 4,997 individuals accessed the course, with a 30.7 percent completion rate.

Course Name	Enrolled but not started	In progress	Completed	Total number of learners	Completed as proportion of total learners
Introduction to the CHS (English)	341	1393	2164	3,898	55.5%
Introduction to the CHS (Arabic)	47	292	199	538	37%
Introduction to the CHS (French)	195	50	179	424	42.2%
Introduction to the CHS (Bangla)	47	11	2	60	3.3%
Introduction to the CHS (Swahili)	38	27	12	77	15.6%
	668	1,773	2,556	4,997	Average 30 7%

CHS VERIFICATION SCHEME: HOW ARE WE ALL PERFORMING?

The CHS is a voluntary and measurable standard. The CHS Verification Scheme, which was developed by the CHS Alliance, allows organisations to assess the degree to which they apply the CHS and live up to its Nine Commitments.

CHS STEERING COMMITTEE

Composed of the three copyright holders of the CHS – respectively the CHS Alliance, Groupe URD and Sphere – and representatives of two other organisations, the CHS Steering Committee held two meetings in 2017 – one virtual and one face-to-face.

he verification process is an important means to support organisational learning, continuous improvement and capacity strengthening.

The Verification Scheme offers four options:

- Self-assessment
- Peer review
- Independent Verification
- Certification

In total, **22 organisations have verified their performance** in relation to the CHS. Whilst **14 organisations undertook self-assessments, nine opted for third-party audits** (one independent verification and eight certifications).

Commitments 4 and 5 are lagging behind, while commitment 6 is strongest.

Based on the data we collected within the framework of our members' verification exercises, we can conclude that our sector needs to better communicate with affected people and communities, and improve complaint and response mechanisms.

Currently, there is only one commitment for which organisations reach the required level of performance and this is commitment 6, which demands that communities and people affected by crisis receive coordinated, complementary assistance. 2017

22

member organisations verified against the CHS:*

14 self-assessments

9 third-party audits (1 independent verification, 8 certifications)

* One member organisation undertook self-assessment and third-party audit as well.

HOW DO MEMBER ORGANISATIONS PERFORM AGAINST THE CHS?

Average score by commitment





KEY ACTIONS SCORE LOWER THAN ORGANISATIONAL RESPONSIBILITIES

The disaggregation of the results by indicator type shows that in eight out of the nine commitments of the CHS, Key Actions score lower than Organisational Responsibility.

This indicates that while the necessary policies, processes and systems seem to be in place to ensure staff provide high-quality, accountable humanitarian assistance, these are not consistently implemented.

Verification helps our members to continuously improve their application of the CHS and build an evidence base. It also generates comparable data allowing our members to assess where they stand compared to the wider community.

We personally assist our members in their self-assessment and peer review undertakings, offering them technical support and checking the quality of their findings. We also help them establish their improvement plans. In the case of independent verification and certification, sometimes referred to as third-party auditing, this is carried out by an independent accredited certification body.



SURVEY: THE CHS SELF-ASSESSMENT - A USEFUL EXPERIENCE?



50% -

agree that the CHS self-assessment triggers an open discussion on policies, procedures and their implementation; reinforces learning on quality and accountability; and enhances staff's motivation to work on those issues.

agree that the self-assessment process reinforces dialogue with affected people and communities.

agree that the self-assessment process and results reinforce the trust that donors and peers have in the quality and accountability of their organisation.

agree that the self-assessment process and results are worth the resources invested by their organisation.

WHAT OUR MEMBERS SAY ...

81.82% -

81.82% →

66 It was the first self-assessment experience for us, a national office. It was a long and detailed process, but it was worth it because it challenged us to think... and re-think. If you do it seriously, it's like a conscience check. We had someone external supporting us, which I think provided us with some balance and objectivity when looking at our work."

66 The CHS self-assessment can be a very effective way for organisations to review their humanitarian work in policy and practice. It encourages openness, dialogue and wide participation. It provides a constructive platform to plan improvements."



HOW DO WE PERFORM IN OUR OWN APPLICATION OF THE CHS?

As we keep encouraging our members to verify their application of the CHS, it is key to assess our own achievements with regard to the Nine Commitments. Although we are much smaller than most of our member organisations, we figured that going through the selfassessment process ourselves would allow us to **better tailor the assistance and guidance we provide.** Since we are not an implementing agency, and considering that some of our member organisations have similar mandates, we first adapted the CHS Self-Assessment tool to make it more relevant to our line of work. A tailor-made CHS Self-Assessment tool for Secretariats is now available online.



WHAT WE FOUND OUT

We have developed quite a number of policies and processes in 2016 and our members have been consulted on several occasions. Here is an overview of the scoring:

Our services (1) and their timeliness (2) are considered relevant by members, as is the level of **communication** between the Secretariat and our members, and opportunities by members to contribute to our work (4). We realised, however, that we did not have a policy on data protection and that our ambition does not always match our resources, and we do feel that we can enhance communication with our members (4). There is no negative effect associated with our services (3). We have a complaint mechanism and, although it could be readvertised, members reported that they would feel **comfortable** contacting us in order to report an issue (5). We do make a point to work in **collaboration** with other stakeholders on quality and accountability initiatives (6). While it is early to tell whether we are a learning organisation, we do contribute to innovation in the sector (7). Staff is perceived as being professional

and two staff surveys carried in 2015 and 2016 have shown improvement in staff **satisfaction**, despite limited resources (8). We have set up comprehensive **financial policies** and procedures, which are well followed, and we understand that **value for money** on membership fee is an important point in how members perceive us (9).

HOW WE COULD IMPROVE

Some of the actions included in our **improvement** plan include: increase the use of **webinars** to reach out to our members in a meaningful yet cost effective way; develop a **network of champions** to communicate more closely with our members and promote the CHS in line with our newly adopted communication strategy; develop **key messages** together with Groupe URD and Sphere, the other two copyright holders of the CHS, on tools and possibilities around the use of the CHS at policy and field levels, and the complementarity of our respective services; develop a **data protection policy**; review the features of our **internal database** for more effective tracking of communication with members etc.

STRENGTHENING QUALITY AND ACCOUNTABILITY THROUGH TRAINING

In 2017 the demand for training on the Core Humanitarian Standard on Quality and Accountability (CHS) and related topics continued to be high. We travelled to ten countries, from Sierra Leone to New Zealand, delivering training to 176 professionals. Their enthusiasm towards quality and accountability has been both encouraging and inspiring.

 Purce Narayana - Training session about competency-based

@Uma Narayanan - Training session about competency-based recruitment, selection and development of staff in Bangladesh

To ensure that the knowledge and understanding of the CHS is as widely disseminated as possible, we offer a range of introductory and specialised training workshops. During the year we delivered training on Complaints and Response Mechanisms (CRM), Sexual Exploitation and Abuse (SEA) investigations, and held introduction to and Training of Trainers (ToT) on the CHS workshops.

Individuals who are interested in going further with their training on the CHS can pursue CHS Alliance approved trainer status upon completion of the ToT workshop. At the end of 2017, we had **50 CHS Alliance approved trainers**, of whom 18 were consultants, based in Asia, Africa, Europe, and the United States.

WHAT THEY SAID ABOUT THE TOT WORKSHOP ON THE CHS...



66 Having participated in this workshop, I feel that I will be much more grounded, that I will be able to connect the CHS much better to our daily work, and to assist our partners in making the Nine Commitments functional, also in a development context."

Christine Achieng, Head of Programme, DanChurchAid, UgandA

WHAT THEY SAID ABOUT THE TOT WORKSHOP ON THE CHS...



6 The CHS is highly needed in the Middle East. As there are very few Arabic-speaking trainers on the CHS, I signed up immediately when I heard about the workshop. [...] There are many standards, but the CHS is the only standard that guides human resources and strategic management. I would definitely recommend to human resource professionals in the humanitarian sector to participate in this session."

Dr Mahmoud Almadhoun, Deputy CEO, Islamic Relief Deutschland



It is not always easy to convince colleagues about the added value of implementing the CHS in the field. Since May this year we are CHS certified and this has been a big leap forward in winning my colleagues over to the cause. This workshop has been a great opportunity to learn from other humanitarian aid practitioners and organisations."

Kjell Magne Heide, Advisor: Accountability & Administration, Norwegian Church Aid



TRAINING

6 Training of Trainers (ToT) workshops on the Core Humanitarian Auckland and Århus Standard on Quality and Accountability (CHS), Bochum, Dublin, Freetown, Geneva, Istanbul and London



ToT graduates delivered

263 days of training on the



2 Introduction to the CHS workshops,





1 Sexual Exploitation and Abuse (SEA) investigations workshop, Geneva

PARTICIPANTS

The Core Humanitarian Competency

more than **20**

organisations

Framework is now used by



1 Complaints & **Response Mechanisms** workshop, Amman



PARTICIPANTS

4 CHCF training events, Nairobi, Amman, Manila and Dhaka

PROTECTING CRISIS-AFFECTED PEOPLE AND COMMUNITIES FROM SEXUAL EXPLOITATION AND ABUSE

Sexual exploitation and abuse by aid workers is unacceptable. It means that people who are already vulnerable through conflict or disaster are hurt by those who are supposed to be there to help them. The same is true for sexual harassment directed at colleagues.

umanitarian and development agencies have the tools to protect from sexual abuse and exploitation, it is rather a matter of **applying** these available tools. Protection from Sexual Exploitation and Abuse (PSEA) is **mainstreamed throughout the CHS**.

Organisations completing verification against the CHS receive a **PSEA score** showing how they perform on the CHS requirements relating to the Protection from Sexual Exploitation and Abuse (PSEA). This index score indicates a weak performance on PSEA.



The score comprises **18 different indicators**, including those on safe programming, identifying and acting on unintended negative consequences, receiving and dealing with complaints and codes of conduct. Amongst them are the only two indicators for which our membership scores lower than 2 (out of 5): 5.1, on the consultation of communities during the design, implementation and monitoring of the mechanism and 5.6, on the awareness about the existing complaint and response mechanisms within the affected communities.

The CHS Alliance supports organisations to improve their work on PSEA, through the provision of **guidance** and **training**. To provide an easily accessible single reference capturing the key issues that organisations should think about in relation to PSEA, we published a **PSEA Implementation Quick Reference Handbook** in January 2017, with a linked web page providing additional resources.

In addition to this, we delivered one **training workshop** on investigating allegations of SEA, in Geneva, in November 2017, with 20 participants from 12 different organisations.

Updated materials for this workshop included new sessions on chain of custody and the standard and burden of proof.

PROMOTING GOOD PEOPLE MANAGEMENT FOR EFFICIENCY, WELL-BEING AND RESILIENCE

In 2017 we continued to lead improvements in people management and engagement by providing support and good practice to managers and Human Resources (HR) staff.

CORE HUMANITARIAN COMPETENCY FRAMEWORK

Ollowing a review of the Core Humanitarian Competency Framework (CHCF) in 2016, activities to promote its use continued throughout 2017. This was funded by the Humanitarian Leadership Academy (HLA) through the Humanitarian Passport Initiative and the Start Network's Talent Development Programme.

During the year, the CHCF was revised and supporting material produced. The Framework was also translated into Arabic, Bangla, French, Swahili and Tagalog. We developed a guide to competency-based HR management, along with a summarised version. We have also produced an introductory video and readymade training modules that can be used to support organisations with the implementation of the CHCF.

Finally, we produced ten case studies that support this work and now have a dedicated webpage on the CHCF.

Promotion of the CHCF and training took place in the following countries:



TAFF MEMBER

DRGANISATIONS



DHAKA





STAFF MEMBERS





A GUIDE TO THE

SUPPORTING HUMANITARIANS TO WORK EFFECTIVELY



WHAT THEY SAID ABOUT THE CHCF...

6 The core behaviours are not new, most of these behaviours are relevant for our work and we observe these in the organisation. However, we do not have a 'structured framework' such as the core humanitarian competencies framework, where all the core behaviours are systematically captured."

Moni Sankar Halder, Mukti Foundation (Asroy Foundation)

66 I learned that a job description should be based on the position and not on the individual. One of my personal commitments is to improve my behaviour in a pressured and changing environment, specifically to adapt calmly to changing situations and constraints."

Mahmud Hossain, Sector Specialist, BRAC.

WHAT THEY SAY ARE THE MOST IMPORTANT COMPETENCIES...

66 A humanitarian worker needs to be resilient because [...] sometimes there's intense pressure that will require you to work with tight schedule

there's intense pressure that will require you to work with tight schedules and handle issues as they emerge. You also need to be very proactive, foresee scenarios and have contingency plans to mitigate the issues that affect our stakeholders."

Asa Lelei, Action Against Hunger, Kenya.

66 What I am looking at when I am recruiting people is an attitude and flexibility more than skills and a set of experience. With a willing and open attitude, you can move mountains and acquire any skill you need for any type of situation."

Gael Rennesson, Oxfam GB



TRANSFORMING SURGE CAPACITY

Throughout the year we have provided technical advice and support to Transforming Surge Capacity, a project implemented by the Start Network with the aim of boosting surge capacity across the humanitarian sector. At the beginning of 2017 we organised a **conference on HR good practice**, focusing on staff welfare, national perspectives, and what more could be done before the end of the project.

We have also maintained the project's **HR platform**, which provided resources for HR professionals and people managers on surge response. We also developed a set of **six guidelines**, which we presented at a webinar.

- Guidelines for Establishing a HR Co-ordination Network during Surge Responses
- Ethical Recruitment Guidelines
- Guidelines for the Role of HR in Supporting Staff Care
- Monitoring and Measuring the Impact of HR Support in Surge Responses
- Safer Recruitment Guidelines
- Supporting the Development of HR Capacity in Partner/ National Organisations

In addition, we published **five tracking reports** on activities around surge, along with the project's final **learning report**.



COACHING NETWORK

As part of Start Network's Talent Development Programme (TDP), which sought to build the capacity and competencies of over 1,000 national humanitarian workers, we have developed an in-house coaching cohort and a network of locally- and regionally-based coaches. A Coaching Toolkit was also developed to provide support to coaches and is freely available to download.

In total, **115 coaches** delivered coaching sessions to **416 participants** in Bangladesh, the Democratic Republic of Congo, Ethiopia, Jordan, Kenya and Lebanon.

WHAT PROJECT PARTICIPANTS SAY:

66 I am not where I was at the beginning of 2017. I find that I am able to remind myself more often of the 'tools in my store': constant communication with my team and senior management, mapping out strategies with my team, sharing experiences, delegation, strategic collaborations and use of the protection principles in all our work. I now use such tools in each and every situation when managing my vibrant team. I also have a clearer plan of what we want to achieve together."

Ndindi Ng'ang'a, Refugee Consortium of Kenya (RCK)

66 I consider my certificate as a commitment, as a responsibility to continue looking inward and improve my way of working. If I know myself I can plant something."

Obaidul Islam Munna, Bangladesh

PROJECT FAIR

Together with the University of Edinburgh, the University of Massey and Birches Group, we continued to support Project FAIR (Fairness in Aid Remuneration). The project examined the differences between the pay and benefits scales within the socalled **dual salary system of international and national staff**.

During 2017, we ran a **workshop** and **two webinars** to share the findings of the research and to engage participants in further discussion. **Six case studies** were produced as part of the research to present some of the approaches taken on reward practices.

ORGANIZATIONAL RESILIENCE

DUTY OF CARE

Duty of care and well-being have been identified as increasingly important issues across our sector. Being conscious of the clear linkages throughout the CHS, we set up a webpage featuring a collection of resources on well-being, staff care and compliance.

HUMANITARIAN HR CONFERENCES

We organised two Humanitarian HR conferences, commonly referred to as HHRs. The first one took place in **Helsinki** in **September 2017** and focused on the implications of the Grand Bargain and its localisation agenda for HR professionals. Hosted by our member Finn Church Aid, the conference gathered 71 participants. The **report** can be downloaded from our website.

The second conference took place in **Bangkok** in **November 2017**. As Asia is among the most disaster-prone regions in the world and the humanitarian sector is currently undergoing numerous changes, the conference focused on organisational resilience and sustainability. Supported by our member organisation CWS Asia, the conference gathered 48 participants. The **report** is available online.

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berney associés

Geneva, March 22, 2018

REPORT OF THE INDEPENDENT AUDITOR ON THE STATUTORY EXAMINATION TO THE GENERAL ASSEMBLY OF ASSOCIATION CHS ALLIANCE, GENEVA

Dear Sirs,

berney & associés sa société fiduciaire

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berneyassocies.com

As statutory auditor, we have audited the accompanying financial statements of ASSOCIATION CHS ALLIANCE, which comprise the balance sheet, the income statement, the cash flow statement and notes for the year ended December 31, 2017.

Board of Directors' Responsibility

The Board of Directors is responsible for the preparation of these financial statements in accordance with the requirements of Swiss law, the association's articles of incorporation, Swiss GAAP fundamentals and Swiss GAAP 21. This responsibility includes designing, implementing and maintaining an internal control system relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The Board of Directors is further responsible for selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Swiss law and Swiss Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control system relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control system. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements for the year ended December 31, 2017 comply with Swiss law, the association's articles of incorporation, Swiss GAAP fundamentals and Swiss GAAP 21.

berney associés

Report on Other Legal Requirements

We confirm that we meet the legal requirements on licensing according to the Auditor Oversight Act (AOA) and independence (article 728 Code of Obligations) and there are no circumstances incompatible with our independence.

In accordance with article 728a para. 1 item 3 CO and Swiss Auditing Standard 890, we confirm that an internal control system exists, which has been designed for the preparation of financial statements according to the instructions of the Board of Directors.

We recommend that the financial statements submitted to you, disclosing total Association's Funds of CHF 711'526, be approved.

BERNEY ASSOCIES SA Société Fiduciaire

Frédéric BERNEY

Licensed Audit Expert

C2

Cosimo PICCI Licensed Audit Expert Auditor in charge

Enclosures : financial statements (balance sheet, income statement, cash flow statement and notes)

BALANCE SHEET AS AT DECEMBER 31ST, 2017 (WITH COMPARATIVE FIGURES FOR 2016)

(IN SWISS FRANCS)

ASSETS	NOTES	2017	2016
Current assets			
Cash & cash equivalents	4	1,404,501	105,044
Grants receivable	6a	66,668	89,644
Provision for loss on grants receivable	6a	(14,824)	-
Membership fees receivable	6b	111,396	60,507
Provision for loss on membership fees	6b	(110,071)	(60,507)
Services receivable	6c	40,061	41,867
Provision for loss on services	6c	(25,432)	(16,109)
Other current assets	5	13,848	25,246
People In Aid current account		-	27,483
HAP International current account		-	134,712
Total current assets		1,486,147	407,887
Non-current assets			
Tangible & intangible assets	7	12,156	15,846
Financial assets	8	15,294	3,637
Total non-current assets		27,450	19,483
Total assets		1,513,597	427,370
LIABILITIES Short-term liabilities			
Payable	10	97,188	97,967
Contributions received in advance	11	10,040	14,161
Accrued expenses	9	87,608	70,284
Funds to be returned	12	51,846	7,551
Total current liabilities		246,682	189,963
Restricted funds			
Funds restricted to projects		555,389	177,690
Total restricted funds		555,389	177,690
		000,000	177,000
Funds of the Association			
General reserve	13	59,717	-
Merger result	14	378,941	-
(Loss) / Income for the year		272,868	59,717
Total Funds of the Association		711,526	59,717
Total liabilities & funds		1,513,597	427,370

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED DECEMBER 31ST, 2017 (WITH COMPARATIVE FIGURES FOR 2016) (IN SWISS FRANCS)

INCOMENOTES20172017Contributions restricted15928,097424,4Contributions unrestricted16978,8631,051,3Membership fees533,839404,2Cost recovery - Training services17167,857168,74Cost recovery - Consultancy46,6244Cost reimbursed by HAP & People In Aid-428,64Cost reimbursed by third parties1880,879Other income21,22134,64Loss on debtors6b, 6c(72,229)(76,66Restricted funds to be returned to donor12(48,292)(7,5Total income2,636,8592,427,74
Contributions unrestricted16978,8631,051,3Membership fees533,839404,23Cost recovery - Training services17167,857168,7Cost recovery - Consultancy46,624-428,60Costs paid by HAP & People In Aid-428,60-Cost reimbursed by third parties1880,879-Other income21,22134,60-Loss on debtors6b, 6c(72,229)(76,60Restricted funds to be returned to donor12(48,292)(7,5)Total income2,636,8592,427,75
Membership fees533,839404,21Cost recovery - Training services17167,857168,71Cost recovery - Consultancy46,62446,624428,61Costs paid by HAP & People In Aid-428,61Cost reimbursed by third parties1880,87946,624Other income21,22134,61Loss on debtors6b, 6c(72,229)(76,66Restricted funds to be returned to donor12(48,292)(7,5Total income2,636,8592,427,74
Cost recovery - Training services17167,857168,70Cost recovery - Consultancy46,62446,624Costs paid by HAP & People In Aid-428,60Cost reimbursed by third parties1880,879Other income21,22134,60Loss on debtors6b, 6c(72,229)Restricted funds to be returned to donor12(48,292)Total income2,636,8592,427,75
Cost recovery - Consultancy46,624Costs paid by HAP & People In Aid-Cost reimbursed by third parties180ther income21,221Loss on debtors6b, 6cRestricted funds to be returned to donor1212148,292)1317,5142,636,8592,427,75
Costs paid by HAP & People In Aid-428,60Cost reimbursed by third parties1880,879Other income21,22134,60Loss on debtors6b, 6c(72,229)Restricted funds to be returned to donor12(48,292)Total income2,636,8592,427,75
Cost reimbursed by third parties 18 80,879 Other income 21,221 34,61 Loss on debtors 6b, 6c (72,229) (76,61 Restricted funds to be returned to donor 12 (48,292) (7,51 Total income 2,636,859 2,427,75
Other income 21,221 34,61 Loss on debtors 6b, 6c (72,229) (76,61 Restricted funds to be returned to donor 12 (48,292) (7,51 Total income 2,636,859 2,427,75
Loss on debtors 6b, 6c (72,229) (76,6) Restricted funds to be returned to donor 12 (48,292) (7,5) Total income 2,636,859 2,427,75
Restricted funds to be returned to donor 12 (48,292) (7,5 Total income 2,636,859 2,427,75
Total income 2,636,859 2,427,75
OPERATING EXPENDITURE
Staff costs 19 1,303,006 1,180,9
Meeting & travel costs 20 190,173 307,9
Consultancy fees 231,909 261,7
Publication & marketing costs 53,878 134,7
Communication, admin & IT costs 21 62,929 109,9
Office premises 130,759 145,
Depreciation 7 13,410 17,0
Total operating expenditure 1,986,064 2,158,3
Operating result 650,795 269,4
Non-operating result, net 22 9,365 7
Financial expenses / (income), net 23 (32,445) 18,9
Income Tax 24 23,308 12,3
Intermediate result before change in funds 650,567 237,4
Attribution to restricted funds (879,805) (416,88
Use of restricted funds 502,106 239,1
Change in restricted funds (377,699) (177,69
Result for the financial year 272,868 59,7

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST, 2017 (WITH COMPARATIVE FIGURES FOR 2016)

(IN SWISS FRANCS)

OPERATING ACTIVITIES	NOTES	2017	2016
Intermediate result before change in funds		650,567	237,407
./. Depreciation of fixed assets	7 Ca Ch Ca	13,410	17,093
./. Increase/(Decrease) of provisions	6a, 6b, 6c	73,711 737,688	76,616 331,116
Operating cash flow before change in working capital		/3/,000	331,110
(Increase)/Decrease in grants receivable	6a	22,976	(89,644)
(Increase)/Decrease in prepayments and other receivables	5, 6b, 6c, 7	(37,685)	(127,620)
(Increase)/Decrease in HAP International current account	14	273,801	(134,712)
(Increase)/Decrease in People In Aid current account	14	267,335	(27,483)
Increase in payables & accruals	9, 10	16,545	168,251
(Decrease)/Increase in contribution received in advance	11	(4,121)	14,161
(Decrease)/Increase in funds to be returned	12	44,295	7,551
Net cash flow from operating activities		583,146	(189,496)
INVESTING ACTIVITIES			
Acquisition of IT items, soft & hardware	7	(9,720)	(1,503)
Acquisition of website & visual identity	7	-	(31,436)
(Increase)/Decrease in financial assets	8	(11,657)	(3,637)
Cash flow from investing activities		(21,377)	(36,576)
FINANCING ACTIVITIES			
Cash flow from financing activities			
Total cash flow		1,299,457	105,044
Cash & cash equivalents, beginning of year		105,044	-
Cash & cash equivalents, end of year	4	1,404,501	105,044
Net increase in cash & cash equivalents		1,299,457	105,044

STATEMENT OF CHANGES IN FUNDS FOR THE YEAR ENDED DECEMBER 31ST, 2017 (IN SWISS FRANCS)

	Unrestricted funds Restricted funds											
	General Reserve	Merger Result	Net surplus/deficit for the financial year	HPI Secretariat	Irish Aid	SDC Great Lakes	SIDA	START Surge	START Talent	Humanitarian Leadership Academy	Total restricted funds 2017	Total funds 2017
SITUATION AS AT JANUARY 1ST, 2017	-	-	59,717	25,791	121,050	11,717	-	7,539	11,593	-	177,690	237,407
ALLOCATION TO THE GENERAL RESERVE	59,717	-	(59,717)	-	-	-	-	-	-	-	-	-
CHANGE IN FUNDS OVER THE YEAR												
Intermediate result	-	378,941	650,567	-	-	-	-	-	-	-	-	1,029,508
Allocation to restricted funds	-	-	(879,805)	48,650	144,525	(7,720)	349,447	71,447	212,727	109,021	928,097	48,292
Use of restricted funds	-	-	502,106	(56,380)	(93,318)	-	-	(76,357)	(198,086)	(77,964)	(502,106)	-
Funds to be returned to donor	-	-		(18,061)	-	(3,997)	-	-	(26,233)	-	(48,292)	(48,292)
NET CHANGE IN FUNDS	-	378,941	272,868	(25,791)	51,206	(11,717)	349,447	(4,910)	(11,593)	31,057	377,699	1,029,508
SITUATION AS AT December 31st, 2017	59,717	378,941	272,868	-	172,256	-	349,447	2,629	-	31,057	555,389	1,266,915

STATEMENT OF CHANGES IN FUNDS FOR THE YEAR ENDED DECEMBER 31ST, 2016 (IN SWISS FRANCS)

		estricted funds		Restricted funds									
	General Reserve	Net surplus/deficit for the financial year	Australian Mission	DEC	Geneva Canton Subsidy	HPI Secretariat	Irish Aid	SDC Great Lakes	Solidarité Internationale	START Surge	START Talent	Total restricted funds 2015 - 2016	Total funds 2015 – 2016
SITUATION AS AT JUNE 9TH, 2015	-	-	-	-	-	-	-	-	-	-	-	-	-
ALLOCATION TO THE GENERAL RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	-
CHANGE IN FUNDS OVER THE YEAR													
Intermediate result	-	237,407	-	-	-	-	-	-	-	-	-	-	237,407
Allocation to restricted funds	-	(416,880)	29,660	29,262	46,107	39,420	137,966	38,600	19,300	22,215	61,901	424,431	7,551
Use of restricted funds	-	239,190	(29,660)	(29,262)	(46,107)	(13,629)	(16,916)	(26,883)	(11,749)	(14,676)	(50,308)	(239,190)	-
Funds to be returned to donor NET CHANGE IN FUNDS	-	- <u>59,717</u>	-	-	-	- 25,791	- 121,050	- 11,717	(7,551) -	- 7,539	- 11,593	(7,551) 177,690	(7,551) 237,407
SITUATION AS AT December 31st, 2016	-	<u>59,717</u>	-	-	-	25,791	121,050	11,717	-	7,539	11,593	<u>177,690</u>	237,407

1. PRESENTATION

The Association CHS Alliance (hereinafter, The Alliance) is an international non-governmental and non-profit organisation dedicated to improving the effectiveness and impact of assistance to crisis-affected and vulnerable people, by working with humanitarian and development actors on quality, accountability and people management initiatives. Formed in 2015 by the merger of HAP International and People In Aid, the Alliance brings more than two decades of experience supporting the sector in applying standards and good practices. Creating a truly global enterprise, it has a membership of 182 organisations and 82 affiliates that are headquartered in 55 capitals and operate in more than 160 countries worldwide. The Alliance was established as an association within the meaning of Articles 60 et seq of the Swiss Civil Code.

The Alliance headquarters is based in Geneva, with the support of a branch office located in London. The Alliance is financed by voluntary contributions received from governments, nongovernmental organisations, corporate donors, training services, membership revenue and the sale of publications.

2. ACCOUNTING PRINCIPLES

a. Basis for preparing the financial statements

The Alliance's financial statements have been prepared in accordance with the articles of association of the Alliance and the applicable provisions of the Swiss Code of Obligations, the Swiss Civil Code (art. 69a), the Swiss accounting principles Swiss GAAP FER/RPC fundamentals and the norm Swiss Gaap FER/RPC 21. The financial statements are presented in Swiss francs. The Board of Directors approved the 2017 CHS Alliance annual financial statements on 22 March 2018.

For the purpose of a better comparison between both years, some amounts have been reclassified.

b. Scope of the financial statements

The financial statements of the Alliance includes:

- The accounts of the Association CHS Alliance, an association governed by Swiss Law;
- The accounts of the CHS Alliance Branch office in London.

c. Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are converted into Swiss francs at the rate of exchange as at year-end. Transactions in foreign currencies are translated in Swiss francs using the rates prevailing at the date of the transactions.

d. Fixed assets

Fixed assets held by the Alliance and included in the balance sheet are recorded at the cost of acquisition. Items are considered fixed assets when:

- Unit cost is CHF 500 or above, and
- They are held for use in the supply of goods or services, or for administrative purposes, and
- They are expected to be used over a period exceeding one year.
- Only acquired Intangible asset are capitalised.

e. Depreciation

Depreciation is calculated on a linear basis over the expected useful lives of capital assets as follows:

 Office furniture and equipment 	5 years
 Website & visual identity 	3 years
 Computer equipment and software 	3 vears

f. Revenue recognition

Core fund donations, which are not project specific, are considered as unrestricted funds contributed against a core funding proposal and annual workplan. Unrestricted funds are recognised on an accrual basis: the part of the grant related to the year is recognised as revenue; those committed to subsequent years are not presented in the balance sheet.

Earmarked fund donations, which are project specific or include a specific restriction, are considered as restricted funds. Restricted funds are entirely recognised in the statement of financial performance once the contract starts. Restricted funds that have not been used at the end of the year are presented in a separate section of the balance sheet.

3. TAXATION

The Alliance has requested an exemption from local and federal income tax and wealth tax. However, since the Alliance is a membership based organisation providing services to its members, the exemption request has been rejected.

The Alliance is not VAT registered and therefore VAT incurred on expenses is charged to the statement of operations.

The Alliance is registered as an Overseas Company in the UK and therefore will be subject to UK corporation tax. The UK branch is providing services to the Alliance. In a typical scenario these would be funded by the parent charity, so there would be no source of income. HMRC would require tax to be paid on a mark-up ranging from 5 to 15% of the costs. A reasonable provision for the accounts would be on the basis of a mark-up of 10%. An estimate calculation would give a tax liability of CHF 13,298 (£10,000) for 2017 and CHF 12,993 (£10,000) for 2016. A provision of the same amount has been booked for each of the fiscal years ending 31 December 2016 and 31 December 2017.

4. CASH AND CASH EQUIVALENTS

Cash & cash equivalents (in Swiss francs)	2017	2016
Petty Cash and Paypal account	2,062	2,443
Bank account in CHF	803,471	62,304
Bank account in EUR	450,449	64
Bank account in GBP	53,066	3,308
Bank account in USD	95,471	36,925
Bank account in DKK	(10)	-
Bank account in SEK	(8)	-
Total Cash & cash equivalents	1,404,501	105,044

5. OTHER CURRENT ASSETS

Other current assets (in Swiss francs)	2017	2016
Inventory usb keys	1,029	2,649
Maternity leave receivable	-	16,904
Suppliers paid in advance	12,819	5,693
Total Other current assets	13,848	25,246

6. RECEIVABLES

a. Grants receivable

The amount under Grants receivable reflects the total amount of funds still to be received for all grants covering the 2017 period (and, comparatively, the 2015 – 2016 periods).

Grants receivable (in Swiss francs)	2017	2016
Short Term		
Cooperation Suisse en R.D.Congo	-	7,720
Cigna	-	5,000
START Talent (GBP 47,601)	-	61,900
PHAP (GBP 38,986)	51,844	
Birches (USD 15,000)	14,824	15,024
Total Grants receivable	66,668	89,644

Since Birches' contributions have now been due for more than a year, an equivalent amount has been provisioned against the receivable.

Provision on grant receivable (in Swiss francs)

Value, as at 31.12.2016	-
Increase in provision	(14,824)
Release of provision	-
FX variation	-
Value, as at 31.12.2017	(14,824)

b. Membership fees receivable - CHF 111,396 (2016: CHF 60,507)

In 2017, more than 88% of Membership fees were paid to the Alliance (85% in 2016). Given the potential risk of not recovering the remaining receivable amounts, the Finance Risk & Audit Committee took the decision to cover the risk with the provision of the same amount.

Provision on membership fees receivable (in Swiss francs)

	Total
Value, as at 31.12.2016	(60,507)
Increase in provision	(63,379)
Release of provision	15,081
FX variation	(1,266)
Value, as at 31.12.2017	(110,071)

c. Services receivable

Total provision for loss on services

The services receivable can be divided in three main categories: training services receivable, consultancy services receivable (consultancy by CHS Alliance staff members to other organizations) and costs reimbursed by third party receivable. For each category, we identified some doubtful debtors and therefore we covered that risk with a provision of the same amount.

Services receivable (in Swiss francs)	2017	2016
Short Term		
Training services receivable	14,370	15,711
Consultancy services receivable	15,363	4,532
Cost reimbursed by third party receivable	10,328	21,624
Total Services Receivable	40,061	41,867
Provision on training services receivable	(11,669)	(11,311)
Provision on consultancy services receivable	(4,863)	(4,532)
Provision on cost reimbursed by third party	(8,900)	(266)

The provision variation between 2017 and 2016 is explained in the table below. The increase of provision for the cost reimbursed by third party versus last year is mostly due to coaching costs incurred for a partner but paid by the CHS Alliance that were not reimbursed by the partner at the end of the year.

(25,432)

(16,109)

Provision on services receivable (in Swiss francs)

	Training services		Cost reimbursed by third party	Total
Value, as at 31.12.2016	(11,311)	(4,532)	(266)	(16,109)
Increase in provision	(472)	-	(8,635)	(9,107)
Release of provision	_	-	_	_
FX variation	114	(331)	1	(216)
Value, as at 31.12.2017	' (11,669)	(4,863)	(8,900)	(25,432)

7. TANGIBLE & INTANGIBLE ASSETS

Tangible & intangible assets

(in Swiss francs)

Fixed Assets	Intangible assets	IT Equipment	Total
Gross value, as at 31.12.2016	31,436	1,503	32,939
Acquisitions 2017	9,720	-	9,720
Disposals 2017	-	-	-
Gross value, as at 31.12.2017	41,156	1,503	42,659
Accumulated depreciation as at 31.12.2016	(16,592)	(501)	(17,093)
Depreciation 2017	(12,909)	(501)	(13,410)
Accumulated depreciation as at 31.12.2017	(29,501)	(1,002)	(30,503)
Net value, as at 31.12.2016	14,844	1,002	15,846
Net value, as at 31.12.2017	11,655	501	12,156

The fire insurance value of the fixed assets is CHF 80,000.

8. FINANCIAL ASSETS - CHF 15,294 (2016: CHF 3,637)

Financial assets consist of rental deposits for the Head Office and the London Branch Office.

9. ACCRUED EXPENSES

Accrued expenses (in Swiss francs)	2017	2016
Provision vacations not taken	19,703	21,398
Geneva Audit Provision	18,000	16,686
UK Provision office rent (GBP: - / 10,982)	-	13,611
UK Provision Corporation Taxes (GBP: 20,000 / 10,000)	26,597	12,393
UK Provision Audit (GBP: 10,000 / 5,000)	13,298	6,196
Geneva Provision income Taxes	10,010	
Total Accrued expenses	87,608	70,284

Payable (in Swiss francs)	2017	2016
Suppliers payable	34,238	51,355
Social Charges Payable Geneva	53,716	15,530
Social Charges Payable London (GBP: 23,751)	9,820	29,435
Employees (receivable) payable	(586)	1,647
Total Payable	97,188	97,967

In December 2017, the debt towards the Swiss Pension institutions amounted to CHF 9,159 (CHF 3,069 in 2016). The debt towards the UK Pension institution amounted to CHF 1,783, equivalent of 1,341 GBP (CHF 15,315 equivalent of GBP 12,358 in 2016).

11. CONTRIBUTIONS RECEIVED IN ADVANCE

Contributions received in advance (in Swiss francs)	2017	2016
Credit notes	1,336	1,336
Training services received in advance	8,704	12,825
Total Contributions received in advance	10,040	14,161

12. RESTRICTED FUNDS TO BE RETURNED TO DONOR

Restricted funds to be returned to donor (in Swiss francs)	2017	2016	Funds Returned during the year	Total to be returned
Cooperation Suisse en R.D.Congo	3,997	-	(3,997)	-
HPI Secretariat (USD 18'275.61)	18,061	-	-	18,061
Solidarité Internationale	-	7,551	-	7,551
START Talent (GBP 19,727.02)	26,234	-	-	26,234
Total Restricted funds to be	48,292	7,551	(3,997)	51,846

returned to donor

Funds to be returned in the face of the Balance Sheet as at 31 December 2017 (CHF 51,846) comprise funds to be returned to *HPI Secretariat, Solidarité Internationale and START Talent.*

13. GENERAL RESERVE

At the end and for the year 2017, the Alliance has a surplus of CHF 272,868 (CHF 59,717 at the end of 2016). This surplus, resulting from membership fees, will be transferred to the already existing General reserve.

14. MERGER RESULT

HAP International & People In Aid have ceased their activities in 2017. Therefore following the merger agreement, the excess of funds in both entities have been transferred to CHS Alliance reserve as a merger result.

15. CONTRIBUTIONS RESTRICTED

Contributions restricted (in Swiss francs)	2017	2016
Australia – DFAT	-	29,660
Cooperation Suisse en R.D.Congo	(7,720)	38,600
DEC	-	29,262
HPI Secretariat	48,650	39,420
Irish Aid	144,525	137,966
PHAP	109,021	-
République et canton de Genève	-	46,107
SIDA – GTS	349,447	-
Solidarité Internationale		19,300
START Surge	71,447	22,215
START Talent	212,727	61,901
Total Contributions restricted	928,097	424,431

16. CONTRIBUTIONS UNRESTRICTED

Contributions unrestricted (in Swiss francs)	2017	2016
Australia - DFAT	190,100	186,100
CIGNA	5,546	-
Department for International Development	-	220,908
Federal Republic of Germany	303,226	-
Luxembourg Ministry of Foreign Affairs	54,325	54,725
Ministry of Foreign Affairs Denmark	102,500	102,862
Sida	167,541	236,720
Swiss SDC	150,000	250,000
University of Edinburg	5,625	_
Total Contributions unrestricted	978,863	1,051,315

17. COST RECOVERY – TRAINING SERVICES - CHF 167,857 (2016: CHF 168,703)

In 2017 the Alliance trained 195 aid workers in Denmark, Germany, Ireland, Jordan, New Zealand, Sierra Leone, Switzerland, and Turkey on the Core Humanitarian Standard and associated topics.

In 2017, the Alliance also held two conferences on Humanitarian Human Resources. HHR Europe was held in September in Helsinki, Finland, with 71 participants, and discussed the theme of 'As local as possible; as international as necessary. The role of HR in enabling aid response.' HHR Asia was held in November in Bangkok, Thailand, with 46 participants, and explored the topic of 'Building Resilient Organisations in a Changing Humanitarian Sector'.

18. COST REIMBURSED BY THIRD PARTIES

Costs reimbursed by third parties (in Swiss francs)	2017	2016
Coaching invoices rebilled to third parties	66,873	-
Sub rental revenues	13,601	-
Other	405	_
Total costs reimbursed by third parties	80,879	-

Through the coaching network, the Alliance was able to provide coaches to various talent development initiatives across the Talent Development project. In total, 75 of these coaches were in-house coaches and were available when requested to deliver sessions to programme participants. No charge was made for these coaching sessions. However, to provide additional support to the programme, a further 40 independent coaches were recruited and the Alliance was responsible for invoicing participatory organisations and subsequently making payments directly to the independent coaches for their services.

19. STAFF COSTS

Staff costs (in Swiss francs)	2017	2016
Geneva Salaries & Social charges	932,534	868,918
London Salaries & Social charges	342,633	287,461
Recruitment	343	5,475
Other Staff costs	27,496	19,119
Total Staff costs	1,303,006	1,180,973

The Alliance team has decreased by the end of 2017 to 13 employees (in 2016: 14 employees) with a total of 11.90 full-time equivalent positions (in 2016: 13 full-time equivalent positions).

20. MEETING & TRAVEL COSTS

Meeting & travel costs (in Swiss francs)	2017	2016
Accomodation & meals	96,647	97,990
Transportation costs & other travel expenses	46,296	92,889
Conference expenses	29,663	87,979
Board meeting & travels	17,567	29,135
Total Meeting & travel costs	190,173	307,993

21. COMMUNICATION, ADMIN & IT COSTS

Communication, admin & IT costs (in Swiss francs)	2017	2016
Phone	7,789	8,130
Postage	2,049	9,820
Audit & legal fees	24,541	26,271
IT maintenance	21,949	51,391
Other administration or support costs	6,601	14,290
Total Communication, admin & IT costs	62,929	109,902

22. NON-OPERATING RESULT, NET

Non operating result, net (in Swiss francs)	2017	2016
HRMC residual costs for PIA	2,981	-
UK Pension - due interests on previous year	1,937	-
Other operational / prior year expenses	4,447	707
Total non operating result, net	9,365	707

Non-operating result is mostly explained by residual social charges incurred by the CHS Alliance in order to close down PIA (CHF 2,981), past interests on the UK pension plan (CHF 1,937) and other prior expenses lately submitted after last-year closing.

23. FINANCIAL (EXPENSES) / INCOME, NET

Financial (expenses) / income, net (in Swiss francs)	2017	2016
Bank charges	2,507	3,929
(Exchange gain) / loss	(34,952)	15,018
Total Financial (expenses) / income, net	(32,445)	18,947

24. INCOME TAX

Income Tax (in Swiss francs)	2017	2016
Provision Geneva Taxes	10,010	_
Provision London Taxes (GBP: 10,000)	13,298	12,393
Income Tax	23,308	12,393

25. COMMITMENTS & CONTINGENCIES

The Alliance has commitments regarding operating leases for the Geneva Office. The rental expense for the Geneva Office in 2017 was of CHF 68,841 (CHF 98,044 in 2016). Obligations to make future minimum lease payments on 31 December 2017 are presented in the table below:

Leasing Commitments

(in Swiss francs)

2018	72,033
2019	6,003
Total minimum lease payments	78,036

26. REMUNERATION OF DIRECTORS & MANAGERS

In accordance with the articles of the association, the Board representatives work on a voluntary basis and as such can only be reimbursed for their actual expenses and travel costs related to the work of the Board.

The Executive Director's compensation is in accordance with market compensation levels for similar positions.

During the year 2017, the Alliance undertook the revision of its salary scale through a comparative salary survey (for Geneva and London). Following this survey, several salaries were adapted to the market level.

27. SUBSEQUENCE EVENTS

There have been no significant events impacting the 2017 annual accounts between the balance sheet date and the date of final approval by the Board of the financial statements.

BOARD MEMBERS

Robert Tickner (Chair), Independent, Former Acting Under Secretary General, Partnerships - International Federation of Red Cross and Red Crescent Societies and Former CEO, Australian Red Cross

Jules L. Frost (Vice-Chair), Medair, International Director

Dr. Samah Bassas, Independent, CEO, Syria Relief Network

John Edward Beverley (Treasurer), Independent/Retired¹

Rezaul Karim Chowdhury, COAST Trust, Executive Director¹

Osama Ezzo, Independent/Doctor, Former volunteer Syrian Arab Red Crescent Society

Nick Guttmann, Christian Aid, Head of Humanitarian Division¹

Jacqueline Heany, CAFOD, Head of People and Performance²

Loretta Hieber-Girardet, Chief, Inter-Cluster Coordination Section Programme Support Branch United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA) – co-opted member

Prof. Dorothea Hilhorst, Independent, Wageningen University, Netherlands, Special Chair Humanitarian Aid and Reconstruction, Secretary and Founding Member of the International Humanitarian Studies Association

Sayeda Tahya Hossain, BRAC, Chief People Officer, Human Resource and Learning Division

Takeshi Komino, Community World Service, Asia, Deputy Director, Regional Programs and Resource Mobilisation

Jacqueline Koster, World Renew, Regional Programme Manager, Central, East and Southern Africa

Bijay Kumar, ActionAid International, Kenya, Executive Director³

Ariadna Pop, First Secretary, Humanitarian Affairs Section, Swiss Permanent Mission to the UN – co-opted member¹

Robert Sweatman, British Red Cross, Head of Performance and Accountability²

Martha Nemera Woyessa, Women Support Association (WSA), Executive Director³

THE CHS ALLIANCE BOARD STANDING COMMITTEES

Membership and Nominations Committee (MNC)

In addition to Board members indicated above, these persons were members of the MNC in 2017: Dr. Mahmoud Almadhoun, Islamic Relief Germany, Human Resources and Operations Director Eunice Ndonga-Githinji, Refugee Consortium of Kenya, Executive Director

Finance, Risk and Audit Committee (FRAC)

In addition to Board members indicated above, these persons were members of the FRAC in 2017: Pierre-Henri Pingeon, KPMG, Partner, Sector Head Non-for-profit organizations

Complaints Committee (CC)

In addition to Board members indicated above, these persons were members of the Complaints Committee in 2017: Leslie Alfonso, Community World Service Asia Coleen Heemskerk, Church of Sweden Sayeda Tahya Hossain, BRAC Aarno Lahtinen, Finn Church Aid Christine Lipohar, Independent Karin Oswald, Independent

STAFF

Executive Director Judith F. Greenwood

People Management

Julius Kaberere, Senior Project Manager (until October 2017) Lauren McWilliams, Project & Events Officer Gemma Prescott, Project Manager for the Core Competency Framework (from February 2017) Samantha Wakefield, HR & People Management Thematic Lead

Policy, Advocacy & Learning

Geneviève Cyvoct, Senior Quality & Accountability Officer David Loquercio, Head of Policy, Advocacy & Learning Adrien Muratet, Programme Officer

Membership & Training

Karen Glisson, Membership Services Manager

Communications

Balint Hudecz, Communications Officer (from January 2017) Ann Vaessen, Senior Communications Officer (from June 2017) Cristina Zogg, Senior Communications Officer (from January to June 2017)

Finance & Administration

Patrick Hartmann, Head of Finance & Administration Sophie Jordi, Finance Officer (until February 2017) Hélène Maillet-Maghdessian, Human Resources (HR) & Administration Officer Audrey Rudny, Finance Manager (from March 2017)

¹ Member of the Finance, Risk and Audit Committee (FRAC)

² Member of the Membership and Nominations Committee (MNC)

³ Member of the Complaints Committee

CHS ALLIANCE MEMBERSHIP AT THE END OF 2017

Founding members of the CHS Alliance (those that attended the Constitutive General Assembly) are marked with an asterix (*).

FULL ACT Alliance* Act for Peace Action Against Hunger UK Aga Khan Foundation Afghanistan Agence d'Aide à la Coopération Technique et au Développement (ACTED)* Agency for Co-operation and Research in Development* Aiming Change for Tomorrow Al Khair Foundation All India Disaster Mitigation Institute Amel Association American Refugee Committee Amra Kaj Kory Associacao Crista da Mocidade / Kuanza-Sul Association Najdeh Association of Voluntary Actions for Society Australian Red Cross Australian Volunteers International BØRNEfonden BRAC Brighter Communities Worldwide British Red Cross* CAFOD* Caritas Maralal Caritas Zimbabwe Archdiocese of Harare Catholic Diocese of Marsabit **CBM** International CCS Italia Cesvi Christian Aid* Christian Children's Fund Christian Commission of Development in Bangladesh Church of Sweden International Mission Church's Auxiliary for Social Action (CASA)* Cinfo Coastal Association for Social Transformation Trust (COAST Trust)* Community and Family Services International (CFSI)* Community Development Centre (CODEC) Community World Service Asia* Concern Worldwide* Consortium of Christian Relief and **Development Associations** Cooperation Committee for Cambodia (CCC) Coordination of Afghan Relief (CoAR) Cord DanChurchAid, Denmark* Danish People's Aid Danish Refugee Council* Department for International Development Dhaka Ahsania Mission Diakonia* Dushtha Shathya Kendra **Dwelling Places** Dwip Unnayan Songstha (DUS) Educo **Emergency Nutrition Network** Evangelical Fellowship of India Commission on Relief (EFICOR) FilmAid Finn Church Aid* Fondation Mérieux Fred Hollows Foundation Fundación Acceso Gana Unnayan Kendra GOAL* Greenpeace International Habitat for Humanity Great Britain Habitat for Humanity International* Health and Nutrition Development

Switzerland Australia United-Kingdom Afghanistan

France

Kenya Pakistan United-Kingdom India Lebanon United States of America Bangladesh Angola Lebanon Bangladesh Australia Australia Denmark Bangladesh Ireland United-Kingdom United-Kingdom Kenya , Zimbabwe Kenya Germany UK Italy . United-Kingdom Canada Bangladesh Sweden India Switzerland Bangladesh Philippines Bangladesh Pakistan Ireland Ethiopia Cambodia Afghanistan United-Kingdom Denmark Denmark Denmark United-Kingdom Bangladesh Sweden Bangladesh Uganda Bangladesh Spain United-Kingdom India United States of America Finland France Australia Costa Rica Bangladesh Ireland Netherlands United-Kingdom United States of America Society (HANDS) Health Works HelpAge International* Human Appeal International Human Relief Foundation Humanitarian Initiative Just Relief Aid (HIJRA)* International Aid Services* International Federation of Red Cross and Red Crescent Societies (IFRC) International Medical Corps (IMC)* International Rescue Committee UK Islamic Relief Deutschland Islamic Relief Worldwide* J/P Haitian Relief Organization Johanniter-Unfall-Hilfe e.V. Joint Aid Management Khwendo Kor* KinderUSA Leprosy Mission International Liberia Red Cross Society Lumos Foundation Lutheran World Federation, Department for World Service (LWF)* Lutheran World Service India Trust (LWSIT)* Malaria Consortium Malteser International Marie Stopes International . Mavi Kalem* Medair* Médecins sans Frontières Belgium Medica Mondiale Medical Aid for Palestinians (MAP) Medical Teams International Mercy Malaysia Mines Advisory Group Mission Aviation Fellowship International Mission East Muslim Aid Muslim Hands Naba'a (Developmental Action without Borders) Network for Information, Response nd Preparedness Activities on Disaster New Millenium Hope Development Organisation New World Hope Organization Nigeria Network of NGOs Nordisk Hjälp Norwegian Church Aid (NCA)* Office Africain pour le Développement et la Coopération (OFADEC) Pakistan Fisher Folk Forum People in Need Plan International PMU InterLife* Qatar Red Crescent Refugee Consortium of Kenya* Réseau National de Défense des Droits Humains (RNDDH) Rupantar Rural Development Project* Saibaan Development Organisation SCIAF (CARITAS Scotland) ShelterBox Sierra Leone Red Cross Society Siiqqee Women's Development Association Society for Safe Environment and Welfare of Agrarians in Pakistan (SSEWA-PAK) Society for Training and Rehabilitation (STAR) Socio-Economic Development & Human Rights (SEDHURO) SOS Sahel Ethiopia Strengthening Participatory Organisation (SPO) Sungi Development Foundation*

Pakistan Netherlands United-Kingdom United-Kingdom United-Kingdom

Kenya Sweden

Switzerland United States of America United-Kingdom Germany United-Kingdom Haiti Germany South Africa Pakistan United States of America United-Kingdom Liberia United-Kingdom Switzerland India United-Kingdom Germany United-Kingdom Turkev . Switzerland Belgium Germany United-Kingdom United States of America Malaysia United-Kingdom United-Kingdom Denmark United-Kingdom United-Kingdom

Lebanon

Bangladesh Ethiopia Pakistan Nigeria Sweden Norway

Senegal Pakistan Czech Republic United-Kingdom Sweden Qatar Kenya

Haiti Bangladesh Pakistan UK UK Sierra Leone Ethiopia

Pakistan Bangladesh

Somalia Ethiopia Pakistan Pakistan

Sustainable Environment & Ecological **Development Society (SEEDS)** Swedish Mission Council **TEAR** Australia Tearfund* The Border Consortium The Brooke The Donkey Sanctuary Tilganga Institute of Ophthalmology TPO Uganda Tribal Society International Trócaire Uganda Red Cross Society War Child Welthungerhilfe* Wishes Alliance Womankind Worldwide Women Support Association (WSA)* Women's Aid Organisation Women's Refugee Commission World Relief World Renew* World Vision International* Yakkum Emergency Unit (YEU) ZOA

GLOBAL NETWORK

ActionAid International CARE International* Oxfam International Save the Children International*

AFFILIATES

ActionAid Australia ActionAid Bangladesh ActionAid Brazil ActionAid France ActionAid Gambia ActionAid Ghana ActionAid Greece ActionAid Guatemala ActionAid India ActionAid Ireland ActionAid Italy ActionAid Kenya* ActionAid Malawi ActionAid Mozambique ActionAid Nepal ActionAid Nigeria ActionAid Sierra Leone ActionAid Sweden ActionAid Tanzania ActionAid Thailand ActionAid Uganda ActionAid UK ActionAid USA ActionAid Zambia CARE Australia CARE Austria CARF Canada CARE Danmark CARE France CARE Germany CARE Japan CARE Nederland CARE Norway CARE Thailand - Raks Thai CARE UK CARE USA MS ActionAid Denmark Niza I.S.M. ActionAid Oxfam America Oxfam Australia Oxfam Canada

India Sweden Australia United-Kingdom Thailand United-Kingdom United-Kingdom Nepal Uganda Philippines Ireland Uganda United-Kingdom Germany Ghana United-Kingdom Ethiopia Malaysia United States of America United States of America Canada United States of America Indonesia Netherlands

South Africa Switzerland United Kingdom United Kingdom

Australia Bangladesh Brazil France Gambia Ghana Greece Guatemala India Ireland Italy Kenya Malawi Mozambique Nepal Nigeria Sierra Leone Sweden Tanzania Thailand Uganda United Kingdom USA Zambia Australia Austria Canada Denmark France Germany Japan Netherlands Norway Thailand United Kingdom USA Denmark Netherlands USA Australia Canada

Oxfam Deutschland Oxfam France Oxfam GB* Oxfam Hong Kong Oxfam Intermón Oxfam Ireland Oxfam Japan Oxfam Mexico Oxfam New Zealand Oxfam Novib Oxfam Québec Oxfam-Solidarité Belgium Save the Children Australia Save the Children Canada Save the Children Denmark Save the Children Dominican Republic Save the Children Fiji Save the Children Finland Save the Children Germany Save the Children Guatemala Save the Children Honduras Save the Children Hong Kong Save the Children Iceland Save the Children India Save the Children Italy Save the Children Japan Save the Children Jordan Save the Children Korea Save the Children Lithuania Save the Children Mexico Save the Children Netherlands Save the Children New Zealand Save the Children Norway Save the Children Romania Save the Children South Africa Save the Children Spain Save the Children Swaziland Save the Children Sweden Save the Children Switzerland Save the Children UK Save the Children USA

ASSOCIATE

Australian Council for International Development (ACFID) Bioforce Institute Centre for Peace and Development Initiatives (CPDI) Centre for Safety and Development Christian World Service Aotearoa Comhlámh Department of Foreign Affairs & Trade, Government of Australia Disasters Emergency Committee Institute of Rural Management Japan Association for Refugees Japan NGO Center for International Cooperation (JANIC)* Keeping Children Safe Kohsar Welfare & Educational Society (KWES)* Lutheran World Relief (LWR) National Society for Earthquake Technology (NSET) Poorvanchal Gramin Vikas Sansthan Royal Danish Ministry of Foreign Affairs (DANIDA) Swedish International Development Cooperation Agency (SIDA) Transparency International (TI) Women's Rights Association Multan

Germany France United Kingdom Hong Kong Spain Ireland Japan . Mexico New Zealand Netherlands Canada Belgium Australia Canada Denmark Dominican Rep Fiii Finland Germany Guatemala Honduras Hong Kong Iceland India Italv Japan Jordan Korea Lithuania Mexico Netherlands New Zealand Norway Romania South Africa Spain Swaziland Sweden Switzerland United Kingdom USA

Australia France

Pakistan Netherlands New Zealand Ireland

Australia United Kingdom Pakistan Japan

Japan United Kingdom Pakistan USA

Nepal India

Denmark

Sweden Germany Pakistan

CHS ALLIANCE DONORS IN 2016

We would like to thank our members, Board and partners for their continuous commitment to the Core Humanitarian Standard (CHS). We would also like to thank the following governments and organisations for their generous support.



CHS ALLIANCE ANNUAL REPORT 2017

Since the [World Humanitarian] Summit, the Core Humanitarian Standard on Quality and Accountability (CHS) has gained grouned as a common reference point for making humanitarian action more responsive to affected people."

'No Time To Retreat', UNOCHA, December 2017.



QUALITY. ACCOUNTABILITY. PEOPLE MANAGEMENT