

2018 ANNUAL REPORT

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FOREWORD

The Core Humanitarian Standard on Quality and Accountability (CHS), at times, seems to be everywhere.

In the discussions on the Grand Bargain commitments, in relation to safeguarding in our sector, and to wider and critical efforts on the Protection from Sexual Exploitation and Abuse (PSEA); in the ways in which we measure the impact of humanitarian action and ascertain organisational strengths and weaknesses; in processes and systems relating to the hiring, training and protecting from harm our humanitarian staff. The CHS is making its presence felt.

FOREWORD (continued)

2018 was the year that the new Sphere handbook was launched, consolidating the position of the CHS as a core standard to support and complement other humanitarian standards. As anyone browsing this Annual Report will glean, the effort of the CHS Alliance – its members, partners, donors and its secretariat – has played an enormous role in the CHS becoming a central part of the humanitarian discourse on quality and accountability.

And yet, we have to acknowledge that the expanded reach of the CHS has also been driven by extremely troubling revelations. The sector has long been aware of its capacity to both help and harm those it is entrusted to assist. Reports in 2018 of sexual exploitation and abuse have badly damaged the trust placed in humanitarians. The result, however, is a universal consensus that something radical needs to be done to address this.

The CHS Alliance's work on PSEA has long been at the forefront of tackling this scourge, and the launch of the revision of the CHS-based PSEA Index against which organisations can measure their progress on PSEA is a step forward.

The commitments made by donors and NGOs at the London Safeguarding Conference to the CHS is another. The growth in the number of people undertaking investigations trainings delivered by the CHS Alliance last year demonstrates the determination of organisations to embed PSEA systems in their organisations. Tackling abuse on this scale will take a coordinated and sustained approach from all actors in the sector. The year 2018 was a strong reminder that we cannot let this work be forgotten.

The sector also has a responsibility to continually scan the horizon for other areas of potential lapses of compliance with the CHS and to never shy away from rigorous and courageous debate on areas of risk. We owe nothing short of this to the people we serve.

Our **External Evaluation** conducted in 2018 concluded that "Three years on from the formation of the Interim Governing Board in Nairobi in June 2015, the CHS Alliance has successfully established itself as a leading quality and accountability initiative. It has consolidated its membership and is providing a range of valuable services to members and beyond".

To drive the change we expect to see from the CHS, we have to hold ourselves accountable to

its commitments. Verification against the CHS continues to gain traction and we would like to thank all the members who undertook this very thorough learning process.

At our Learning Event in London in October, we heard how organisations are changing and adapting as a result of this verification process. Verification against the CHS is also helping the sector see its strengths and weaknesses. Weakness in the implementation of complaints mechanisms and participation remains concerning. However, with this evidence, the Alliance can continue to strengthen its training, tools and resources for the sector.

In 2018, after three years at the helm of the CHS Alliance, building the organisation after its merger and implementing a very successful CHS dissemination strategy, Judith Greenwood departed Geneva for the Portuguese sun. I would like to convey my heartfelt thanks and appreciation for the great work Judith did to move the Alliance forward.

It was a pleasure to welcome Tanya Wood as the new Executive Director of the CHS Alliance in September 2018, bringing a strong track record of leading international membership organisations. In her short time at the Alliance, Tanya has already managed to further bolster the organisation's operations and refocus its priorities. I have no doubt that 2019 will be an exciting year ahead.

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

SETTING THE STANDARD: CHS INFLUENCING INTERNATIONAL POLICIES

In December 2018 we celebrated four years since the launch of the Core Humanitarian Standard on Quality and Accountability (CHS). Since that rainy day in Copenhagen when more than 100 humanitarian leaders and decision-makers gathered to officially launch the CHS, much has changed.

Designed to bring coherence to humanitarian standards on accountability, the CHS replaced the HAP Standard and People in Aid Code of Conduct. The commitments from a wide variety of organisations and governments to adopt the CHS at the World Humanitarian Summit triggered a groundswell of support for its widespread application.

In November 2018, a further milestone was reached when the revised Sphere Handbook was launched incorporating the CHS as one of its key foundational chapters, formally replacing the Sphere Core Standards.

There are signs from across the sector that the CHS is now both a key document for a range of accountability to affected populations-related initiatives and is becoming firmly embedded within the fabric of humanitarian discourse.

In 2018, the Overseas Development Institute's Humanitarian Practice Network-commissioned **Grand Bargain annual independent report** noted that organisations driving progress in the Participation Revolution workstream of the Grand Bargain had "established strong links with and capitalised upon" the CHS. In the report, CHS Alliance member ZOA reported that:

"The CHS self- assessment process encouraged fresh learning on beneficiary accountability and participation and the development of new practices, including setting up complaints mechanisms."

THE CHS AND THE GLOBAL DRIVE TO ADDRESS PSEA

In 2017, the Inter-Agency Standing Committee (IASC) endorsed the revised **Commitments on Accountability to Affected People and Protection from Sexual Exploitation and Abuse** (CAAP) to reflect the development of the CHS. In 2018, the IASC Good Practices paper on *Preventing Sexual Exploitation and Abuse and Sexual Harassment and Abuse of Aid Workers* identified the utility of the CHS and the CHS self-assessment toolkit's PSEA scoring facility.

"One tool that exists is offered by the CHS Alliance which enables organisations to conduct a self-assessment against the Core Humanitarian Standard, using one of the four [verification] options (self-assessment, peer review, independent verification and certification)," the paper reads.

In October 2018, the UK Department for International Development (DFID) convened a Safeguarding Summit which brought together more than 500 leaders, decision makers, PSEA experts and victims to address Sexual Exploitation, Abuse and Harassment (SEAH) in the aid sector. The CHS Alliance played a key role in the Summit. In the resulting **Commitments made by donors to tackle sexual exploitation and abuse and sexual harassment in the international aid sector** in Strategic Shift 3, the donors committed to:

"Demonstrate adherence to one or both sets of international minimum standards related to preventing sexual exploitation and abuse (PSEA), namely the Inter-Agency Standing Committee Minimum Operating Standards on PSEA, and/or the PSEA elements of The Core Humanitarian Standard on Quality and Accountability."



AT THE LONDON SAFEGUARDING SUMMIT DONORS COMMITTED TO "Review and strengthen measures of verification of adherence [to one or both of the Minimum Operating Standards on PSEA or the PSEA elements of the CHS], and how the standards could also cover sexual harassment."

Significantly, over the longer term, donors committed to "review and strengthen measures for verification of that adherence, and how the standards could also cover sexual harassment." Since the summit, the CHS Alliance has continued to work with and support those organisations and governments looking to advocate for or undertake one of the four approaches in the CHS verification scheme.

CHS AND THE STATE OF THE HUMANITARIAN SYSTEM

ALNAP's 2018 edition of the **State of the Humanitarian System** (SOHS) was launched at the end of 2018. The report used the aid recipient feedback collected as part of the CHS self-assessment process undertaken by CHS Alliance members. In the areas of accountability to affected populations and participation there was still much work to be done. However, the CHS selfassessment data confirmed the report's general conclusion that concrete progress on this important issue has been made in the last few years.

CHS AND OTHER STANDARDS/REPORTS

The Humanitarian inclusion standards for older people and people with disabilities published by HelpAge International and Humanity and Inclusion (former Handicap International) is developed in line with the CHS's nine commitments. The application of the CHS was also recommended in the International Committee of the Red Cross and the Harvard Humanitarian Initiative report on **engaging with people affected by armed conflicts.**



PUTTING PEOPLE FIRST

AT THE SAFEGUARDING SUMMIT OUR EXECUTIVE DIRECTOR, TANYA WOOD, PARTICIPATED IN A PANEL ON PREVENTING TRANSGRESSORS ENTERING THE AID SECTOR BY LOOKING AT THE EMPLOYMENT CYCLE.

THE CHS, A DRIVER OF CHANGE

The CHS Alliance continued to look at the impact of the Core Humanitarian Standard on Quality and Accountability on organisations working with people affected by crisis. This was debated and discussed through two key initiatives in 2018: the publication of the Humanitarian Accountability Report and the CHS Alliance and DEC's London learning event.

THE 2018 HUMANITARIAN ACCOUNTABILITY REPORT

Why do certain changes take place quickly, and in some instances without friction, while other issues stall? Is there a secret to successful change or just a series of traps to avoid?

These were the questions the 2018 Humanitarian Accountability Report was trying to answer.

At a moment when ambitious change agendas are unfolding (three years after the launch of the CHS, two years after the World Humanitarian Summit and the Grand Bargain), the 2018 edition of the Humanitarian Accountability Report was designed to provide a better understanding of the way change happens in individual humanitarian organisations and across the humanitarian system as a whole.

This knowledge will help humanitarian actors to be better prepared to lead these changes more proactively in the future.

HOW COLOUR HINGS OF COLOR

Launched on 1 October, the publication looked at the issue of change in six aspects of humanitarian policy and action, from cash transfer programming to localisation and Protection from Sexual Exploitation and Abuse (PSEA).

The report found that:

- The humanitarian sector has the standards and policies it needs to be effective. Change occurs when humanitarians apply and learn from the standards to which they have committed.
- It is people who drive change. Change occurs when people's motivations and capacities are understood and considered.
- Change occurs when those working in the humanitarian sector transcend existing power dynamics and acknowledge diversity; it happens when humanitarians value the contributions of crisis-affected people and communities.
- Culture is a vector of change. Change takes place when humanitarians are open to new and different approaches, and embrace failure as an opportunity to learn and improve.
- Change occurs through small-scale, concrete actions that are continuously revised and adapted, rather than top-down, large-scale action plans.
- New technologies offer unprecedented opportunities. Change takes place when humanitarians use technology to better engage with each other and with crisis-affected people.

OWNLOAD OR ORDER A HARD COPY OF THE 2018 HUMANITARIAN ACCOUNTABILITY REPORT.



HUMAN

HUMANITARIAN

ICRC

"Change on many of the issues covered in this publication is long overdue and by now urgent [...] This publication gives us vital insights into how we can make this happen more deliberately and successfully."

Yves Daccord, Director General, ICRC

GENEVA LAUNCH EVENT

The CHS Alliance, in partnership with the International Committee of the Red Cross (ICRC), launched the 2018 edition of the Humanitarian Accountability Report in Geneva at the Humanitarium. ICRC Director General Yves Daccord spoke at the event.

© CHS Alliance

LONDON LEARNING EVENT

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In light of the 2018 Humanitarian Accountability Report (HAR) findings, and the experience in applying the CHS and verifying against it, the CHS Alliance decided to explore what collective actions would be needed to drive progress towards meeting the key challenges of organisations and the aid sector.

In November 2018, the CHS Alliance organised a learning event in partnership with the Disasters Emergency Committee (DEC) in London, to continue the theme of the 2018 HAR, to explore the potential of the Core Humanitarian Standard on Quality and Accountability (CHS) as a driver of change. The event gathered almost 90 participants from 50 organisations.

The topics discussed during the event included:

- The CHS verification approaches and the lessons that we can learn from this
- Protection from Sexual Exploitation and Abuse (PSEA)
- Complaints handling and feedback mechanisms
- Participation of crisis-affected people
- Working with and through partners
- Future activities of the CHS Alliance to support its members and the wider sector to effectively apply the CHS

Some of the lessons learned from this event are summarised below.

Complaints and feedback mechanisms

Participants discussed the existing mechanisms, challenges and ideas for the implementation of feedback mechanisms. They highlighted the need for more a more systematic collective approach to complaints mechanisms. There was also a need for stronger advocacy efforts for collective action on complaints as promised in the Grand Bargain's 'Participation Revolution' workstream.

PSEA/Safeguarding

There was much discussion around the linkages between the commitments made at the London Safeguarding Conference and the CHS. Priorities for moving forward included culture changes among senior management, ensuring legitimacy by contextualising the commitments on PSEA, learning better from failures, and incorporating more best practice from the private sector.

Participation of people affected by crisis in humanitarian decision-making processes

Participants discussed how to ensure that affected populations perceive opportunities to impact humanitarian decision-making by increasing participatory mechanisms.

The CHS was seen as a critical tool for installing organisational mechanisms to facilitate better participation.

Generating and disseminating evidence of best practice, and advocating for flexible and multi-year funding so that organisations can modify their programmes in response to participation, were seen as critical.

Working with and through partners

Participants demonstrated that for organisations applying the CHS and working through partners, there is no common approach, and perhaps there needs to be. Suggestions for improving the application of the CHS through partners included more guidance in this area from the Alliance, the creation of communities of practice to share challenges and solutions, and encouraging partners to become members of the Alliance.

Participant feedback

The participants really valued the opportunity to have a safe place to exchange experiences with engaged people from headquarters and the field, learning and challenges, with a focus on practical solutions. Participants also suggested that in future we could have more "southern voices" or regional events, along with more space for experience-sharing.

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READ A FULL REPORT OF THE LONDON LEARNING EVENT

THE CHS VERIFICATION SCHEME

The Core Humanitarian Standard on Quality and Accountability (CHS) was designed so that its application could be verified. Verification is a tool to help organisations learn and improve. The CHS Verification Scheme can show the extent to which accountability best practice has been incorporated into an organisation's work, and highlights areas that they might consider improving.

Given the diversity of organisations operating in humanitarian response and development, to ensure CHS verification is relevant, feasible and fair for all organisations, the CHS Alliance offers four different options for verification: self-assessment, peer review, independent verification, and certification. Each approach systematically assesses the degree to which an organisation has successfully applied the CHS using the 62 indicators outlined in the CHS Verification Framework. The CHS Alliance uses the



CHS verification data to capture the data and identify areas of strength and weakness.

In 2018, 25 organisations undertook one of the approaches offered by the CHS verification scheme, bringing the total number of verified organisations to 59 at the end of December. This figure has remained consistent for the last two years, demonstrating both the desire to assess the application of the CHS and the enduring demand for verification services from the CHS Alliance and our partner HQAI.



Organisations verified against the CHS in 2018

WHAT THE SECTOR WAS FOUND TO BE DOING WELL

The data derived from those organisations undertaking any one of the options to CHS verification, when aggregated, can show us, as a sector, where we are in implementing best practice on accountability to affected populations.

The data gathered thus far has demonstrated that eight of the nine commitments are demonstrating a high degree of widespread compliance, scoring between two (the commitment is reached in many occasions, but the level of consistency in the implementation is insufficient) and three (the commitment is entirely and consistently fulfilled). See graph below.

The most promising results from the sector relate to commitment 6 of the CHS: coordinated and complementary assistance.

WHERE THE SECTOR WAS FOUND WANTING

Conversely, the collective performance on access to secure complaints mechanisms (CHS commitment 5) remains concerning. The failure to adequately consult affected people and communities prior to the establishment of such mechanisms, and the poor functionality of mechanisms once established have resulted in this commitment being the least met of all those in the CHS. Though many reasons exist for why complaints handling is an issue in the sector – low levels of awareness and trust being the most often-cited – the result is that vulnerable people are being deprived of their right to issue a complaint or raise the alarm when things go wrong.

Verification against the Core Humanitarian Standard: Average scores by commitments

Communities and people affected by crisis can expect assistance that...



"Certification increases the credibility of our programme and our reputation within the sector."

Naser Haghamed, CEO Islamic Relief Worldwide

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"The CHS training was the best I have ever attended."

Participant on a CHS Alliance training on the CHS in 2018.

HELP

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STRENGTHENING QUALITY AND ACCOUNTABILITY THROUGH TRAINING



10,000+ PEOPLE TRAINED SINCE 2015 BY CHS ALLIANCE TRAINED TRAINERS

The CHS Alliance is committed to ensuring that all humanitarian organisations have the tools, expertise and confidence to integrate the commitments of the Core Humanitarian Standard on Quality and Accountability (CHS) into their work.

To this end, the Alliance provides a number of training courses both online and in person.

Those offered in person are as follows:

- Introduction to the Core Humanitarian Standard
- Training of Trainers on the Core Humanitarian Standard
- Investigations Workshop
- Investigations Follow-Up Workshop
- PSEA & Investigations for Managers

In 2018, demand for the Alliance's trainings grew significantly. In total, 16 in-person training courses were provided on three continents to 254 humanitarian professionals. Demand for the Investigations workshop was indicative of the renewed vigour with which sexual exploitation and abuse is being tackled by the sector. Investigations workshops were delivered in Bangkok, Dakar, Dublin, East Kilbride (UK), Nairobi, Oxford, and twice in Geneva. In 2018 a total of 156 people passed through the Investigations Workshop, with an additional 17 participants undertaking the Investigations Follow-Up Workshop which was held in Geneva in November 2018.

CHS ALLIANCE TRAINING WORKSHOPS OFFERED 2018



"The simulation exercise gave us the chance to practice in a safe space."

LIANCE Annual Report 2018

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Participant on a CHS Alliance training on Investigations in 2018.

TRAINING OF TRAINERS ON CHS

There continued to be a strong interest in the Training of Trainers on the Core Humanitarian Standard on Quality and Accountability (CHS), with courses taking place in Africa, the Middle East and in Europe. This year, 43 participants undertook the Training of Trainers on the Core Humanitarian Standard.

Together with the figures from the 2016 survey (over 4000) and 2017 (4200), this brings the total trained by Training of the Trainers graduates now to more than 10,000 altogether.

In 2018, the CHS Alliance also contributed to the IOM-IASC Training of Trainers on Inter-Agency Coordination in Community-Based Complaint Mechanisms, which took place in French and was held in Dakar, Senegal in September. 23 participants from Burundi, CAR, Chad, DRC, Haiti, Mali and Niger, along with observers from outside the region) joined the training. The Alliance also contributed to the Community World Service Asia-led Training of Trainers on Enhancing Collective Quality and Accountability to Affected Populations in Bangkok in December.

Impact of Training of the Trainers

Since we started offering Training of Trainers workshops on the Core Humanitarian Standard in 2015, 270 participants have successfully completed the course. Each year, we send out a survey to gauge the impact of this training. In 2018, respondents reported training more than 1800 people in 34 countries on the Core Humanitarian Standard in 2018, delivering more than 80 days of training in total. The vast majority of them drew on the CHS Alliance training materials to help them with this.



FIND OUT MORE ABOUT THE CHS ALLIANCE'S IN-PERSON TRAINING OFFER.

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APPROVED TRAINERS SCHEME

In addition to the CHS Alliance training, and in order to make expert training on these critical issues as widespread and accessible as possible, the Alliance operates an approved trainers scheme. The scheme allows the Alliance to recognise competence in training on subjects relating to quality and accountability.

Those who meet the qualifying criteria may describe themselves as CHS Alliance approved trainers on the following subjects:



At the end of 2018, the scheme has approved 40 trainers on the Core Humanitarian Standard, nine on complaints handling and 37 on Investigations/PSEA.

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Ø	FIND OUT MORE ABOUT THE CHS ALLIANCE'S APPROVED TRAINERS SCHEME.



ONLINE TRAINING MODULES

THE CHS ALLIANCE CURRENTLY OFFERS TWO ONLINE TRAINING MODULES FREE OF CHARGE, AND WHICH ANYONE WITH AN INTEREST IN THE CORE HUMANITARIAN STANDARD CAN COMPLETE.

Course name: Introduction to the CHS	Enrolled but not started	In progress	Completed	Total number of learners
English	420	2274	3421	6115
Arabic	157	595	993	1745
French	214	169	335	718
Bangla	49	91	13	153
Swahili	38	61	15	114
	878	3,190	4,777	8,845



INTRODUCTION TO THE CORE HUMANITARIAN STANDARD (CHS)

This course addresses the history, structure and scope of the Core Humanitarian Standard. The course looks closely at the principles that underpin the standard, its nine commitments, and its links to other humanitarian standards. It discusses how individuals and organisations can apply the CHS.

This course is designed for anyone who wants to use the CHS in their work and takes approximately one hour to complete.

It is currently available in Arabic, Bangla, English French and Swahili. The number of learners that have interacted with this online learning module to the end of 2018 can be found in the table above.

START STUDYING INTRODUCTION TO THE CORE HUMANITARIAN STANDARD

CHS SELF-ASSESSMENT

Self-assessment against the Core Humanitarian Standard is one of the four options to CHS verification. This course consists of three modules which address the structure and scope of the CHS, the different methods of verification, and how to plan, conduct and report on the CHS self-assessment.

This course takes a closer look at how organisations can score their implementation of the standard, and how they can produce an effective summary report.

This course is designed for those planning to undertake the CHS self-assessment. It might also be useful for those looking to better understand the different methods of CHS verification. The course takes approximately four hours to complete and can be studied at your own pace. To start, load the webpage, hit the "I'm ready" button, go to the course button and create a profile.

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START STUDYING CHS SELF-ASSESSMENT CHS Alliance Trainings in 2018



- CHS Alliance delivered Sexual Exploitation and Abuse Investigations Training



"At the Safeguarding Summit in London, NGOs pledged to "deliver a generational change which ensures that safeguarding, and the rights of victims and survivors, are at the heart of all that we do."

From Our commitment to change in safeguarding, Bond

PROTECTION AGAINST SEXUAL EXPLOITATION AND ABUSE

2018 was a depressing and stark reminder that sexual exploitation, sexual abuse and sexual harassment remained problematic in the aid sector. Sexual exploitation and abuse is among the gravest violations of trust placed in humanitarians and development workers by the international community.

Sexual exploitation, abuse and harassment also profoundly contradicts the principles, ethics and codes of conduct by which those working in the aid sector are held to account. The CHS Alliance works across its membership, with the United Nations and with partners and in order to strengthen Protection from Sexual Exploitation and Abuse (PSEA) through training, advocacy and new thinking.

INDEXING PSEA

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PSEA remains a core feature of and is mainstreamed throughout the Core Humanitarian Standard. In order to strengthen organisations' PSEA capacities, in 2018 the CHS Alliance began a process of revising PSEArelevant indicators in the CHS verification framework with the aim of creating a **PSEA Index**. The index is derived from 18 different indicators including those on safe programming, identifying and acting on unintended negative consequences, receiving and dealing with complaints.

To make sure PSEA is easily accessible to all, in 2017 we published the **PSEA Implementation Quick Reference Handbook**, which was promoted widely in 2018. We also developed the websitebased **PSEA tools and resources** section that accompanies the guide, which is among the most comprehensive library of tools and guidance on PSEA available today.

SAFEGUARDING

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The Alliance had good visibility and a strong presence at the **October 2018 Safeguarding Summit** hosted by DFID in London. In addition to co-hosting an exhibition stand with our colleagues at the Humanitarian Quality Assurance Initiative (HQAI), and speaking on a panel on employment processes linked to PSEA, the Alliance promoted the CHS as a key means by which to protect people from sexual exploitation, abuse and harassment.

INVESTIGATIONS

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The CHS Alliance is committed to meeting the high demand for training on PSEA and SEA, with a total of 173 participants undertaking either the Investigations Workshop or the Investigations Follow-Up Workshop, which were held in six countries across three continents last year. "The majority of affected people feel treated with respect by humanitarian staff, but do not know what rules of conduct apply to aid workers."

From the first *Strengthening Accountability in Chad* report.

STRENGTHENING COLLECTIVE ACCOUNTABILITY TO AFFECTED PEOPLE IN CHAD

While the importance of Accountability to Affected Populations is widely recognised, its implementation in the context of humanitarian response remains a challenge. More needs to be done, at the collective level, to ensure that information collected through the involvement of the affected population is used to effectively influence strategic decision-making throughout the humanitarian programme cycle.

Since the end of 2017, the CHS Alliance has partnered with Ground Truth Solutions (GTS), with financial support from the Swedish Development Cooperation Agency (SIDA), to support the Humanitarian Country Team in Chad in its efforts to improve AAP at organisational and collective levels.

Thanks to its collaboration with the Chad Humanitarian Country Team, the project enabled the inclusion of perception indicators into the Humanitarian Response Plan to monitor how the 2017-2019 strategic objectives are reached from the perspective of the affected population. While GTS collects data about people's satisfaction with the humanitarian response every four to six months, the CHS Alliance uses the data to support humanitarian actors in improving the quality and accountability of the response, using the Core Humanitarian Standard on Quality and Accountability (CHS) as a framework.

The first survey report on the findings, Strengthening Accountability in Chad, was issued by Ground Truth Solutions in August. While the surveyed population felt they had good level of information available to them, they said they did not have enough opportunity to contribute to the design of programmes that affected them; and while they shared feeling safe in reporting a complaint, only one third said they would know how to do so.

The survey results mirror the CHS verification results, which indicate that the CHS requirements regarding complaints handling (commitment 5) and participation and feedback (commitment 4), so critical to the realisation of accountability to affected populations, appear to be the hardest for organisations using the CHS to meet.

The CHS Alliance has worked with Ground Truth Solutions and humanitarian actors in Chad to develop ways to meet the commitments of the CHS.

Together we are working to ensure that affected populations have a tangible say in the way humanitarian aid is delivered in Chad, and that people have access to secure means by which they can complain should any issues arise.

The second report was issued by Ground Truth Solutions in the first quarter of 2019.

Several findings from the Chad project first report

87%

Percentage of affected people who feel comfortable reporting cases of abuse, mistreatment, or harassment by humanitarian staff

CHS COMMITMENT:



32%

Percentage of affected people know how to make suggestions or complaints to aid providers

CHS COMMITMENT:





Percentage of affected people who feel informed about the different services available to them

CHS COMMITMENT:



fliction

"Invest further in national staff and their capacity to be mobilised for surge response in-country, and in neighbouring countries."

Recommendation from The Future of Humanitarian Surge

PEOPLE MANAGEMENT

People are at the centre of everything the CHS Alliance does. While the Core Humanitarian Standard on Quality and Accountability (CHS) places communities and people affected by crisis at the centre of humanitarian action, it recognises (in commitment eight) the necessity for excellence in people management.

The Alliance supports its members and other organisations in their endeavours to realise such excellence, providing tools, manuals and other resources on people management, Human Resources management, safeguarding and duty of care. We also host events, webinars and coordinate communities of practice for those working in this area.

During the first half of 2018, the Alliance continued to provide people management support to its members, including technical advice on future thinking around issues linked to key sectoral agendas such as localisation. This included international taxation for NGO staff, Project FAIR (fairness in aid remuneration), national staff development and competency-based approaches.

TRANSFORMING TALENT DEVELOPMENT

The final report of the 2014-2018 **Talent Development** project (funded through the Start Network) was produced and disseminated in 2018. CHS Alliance led on two strands including **Coaching** and revising the **Core Humanitarian Competency Framework** (CHCF). **A CHS Alliance coaching toolkit was published**. The CHS Alliance also contributed technically to *The Future of Humanitarian Surge* report, which is the culmination of the **Transforming Surge Capacity** project.

PROMOTING DUTY OF CARE

Throughout 2018, duty of care was increasingly recognised as a key issue of people management in the aid and development sectors, with clear links across the CHS. To respond to this growing demand, the Alliance produced a **dedicated duty of care section of its website**, which contains a wealth of resources to help organisations to ensure the health, safety and well-being of others, including affected communities and humanitarian staff.

REALISING LOCALISATION

In March, as part of the **Shifting the Power** project, the CHS Alliance hosted 55 humanitarian actors representing local and national NGOs, INGOs, UN agencies and the Red Cross/Crescent Movement in 13 countries to present and discuss the project's key findings. The aim of the **workshop** was to share good practice in strengthening the capacity, voice and influence of local and national organisations, and to generate recommendations on how to sustain and build on Grand Bargain commitments on localisation.

PEOPLE MANAGEMENT NEW THINKING

The CHS Alliance issued a number of blogs on critical aspects of people management, including on surge response and **How can mindfulness improve humanitarian aid?** In addition, the CHS Alliance provided inputs on the European Interagency Security Forum – EISF's **Guide to Managing the Security of Aid Workers with Diverse Profiles** and RedR UK's **Urban Competency Framework**.

The Alliance hosted four webinars on various aspects of people management including joint webinars with ActionAid on **Tracking humanitarian surge response: from the Nepal earthquake to the Rohingya crisis** and on **Current NGO practices in on-boarding and off-boarding of staff**. A webinar for the Working Group on Taxation led by CHS Alliance continued discussions around complex issues related to the differentiated taxation of local and international staff, including those on surge, and identified potential avenues for a collective way forward.

The Alliance presented at the second annual **Borderless Conference** in London to introduce the CHS to participating NGOs and stakeholders working in the field of travel risk mitigation. The conference brought together travel risk experts and the humanitarian sector to discuss the safety and wellbeing of humanitarian staff, and to learn about services and solutions that are currently being offered.

151 MEMBER ORGANISATIONS

2

133 FULL MEMBERS, INCLUDING FOUR GLOBAL NETWORKS WITH 82 AFFILIATES

18 ASSOCIATE MEMBERS





Let **FULL MEMBERS** ASSOCIATE MEMBERS GLOBAL NETWORK AFFILIATES Find a full list of CHS Alliance members on page 36

MAINTAINING A STRONG AND COMMITTED MEMBERSHIP

The CHS Alliance is driven by the belief that change is most effective when we work together. The CHS Alliance has 151 member organisations from across the globe, from all regions, and of all sizes.

Some of our members are among the largest humanitarian actors in the world working across several continents; others work locally and might be among the smallest. But all are committed to putting people in crisis at the heart of what they do by implementing the Core Humanitarian Standard.

At the end of 2018, the CHS Alliance had 151 member organisations, of whom 133 are full members and 18 are associate members. Four of the full members are global networks – ActionAid, CARE, Oxfam and Save the Children – and, together, they have 82 affiliates.

NEW MEMBERS IN 2018

The CHS Alliance welcomed the following members in 2018:

Fast Rural Development Program Pakistan, Full member

Œuvre d'Orient France, Full

RISDA-Bangladesh Bangladesh, Full

SKT Welfare UK, Full

Solidar Suisse Switzerland, Full

Stichting Vluchteling Netherlands, Full

'Taawon' Welfare Association OPT, Full

UNRWA Spain Spain, Full

War Child Holland Netherlands, Full

JOIN US!

By joining the CHS Alliance you will be joining a community of organisations working to improve humanitarian action by making it more accountable.

As a member of the alliance, you will have access to a range of services designed to help you implement the Core Humanitarian Standard across your organisation. You will also have access to tools and processes by which you can verify the extent to which that implementation has been successful.

In addition, you will be part of one of the largest networks of learning in the humanitarian sector. By using data collected from the verification process, and solutions sourced from the membership, you will become a part of a community of practice dedicated to making humanitarian work more accountable and effective.

FIND OUT MORE ABOUT CHS ALLIANCE MEMBERSHIP

THE 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 two complaints in 2018. One of these related to alleged abusive behaviour by an employee of a CHS Alliance member, and issues with the way the matter was then handled by the organisation. The organisation which was the subject of this complaint took remedial action, and the complaint was then closed. The second complaint alleged bullying within a country office of a member organisation, as well as diversion of earmarked funds. The investigation of this complaint is ongoing.



"The CHS self- assessment process encouraged fresh learning on beneficiary accountability and participation and the development of new practices, including setting up complaints mechanisms."

ZOA, CHS Alliance member



FINANCIAL STATEMENTS 2018

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Berney Associés

Geneva, March 28, 2019

Report of the statutory auditor to the general meeting of Association CHS Alliance, Vernier

Report of the statutory auditor on the financial statements

As statutory auditor, we have audited the accompanying financial statements of Association CHS Alliance, which comprise the balance sheet, the statement of financial performance, the cash flow statement, the statement of changes in funds and the notes for the year ended December 31, 2018.

Governing Board responsibility

The Governing Board 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 Governing Board 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.

Corporate finance

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Berney Associés

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, 2018 comply with Swiss law, the association's articles of incorporation, Swiss GAAP fundamentals and Swiss GAAP 21.

Report of 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 Governing Board.

We recommend that the financial statements submitted to you, disclosing total Association's Funds of <u>CHF 987'069</u>, be approved.

Berney Associés Audit SA

Vincent DUCOMMUN Licensed Audit Expert Auditor in Charge



Cosimo PICCI Licensed Audit Expert

Enclosures : financial statements (balance sheet, statement of financial performance, cash flow statement, statement of changes in funds and notes)

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BALANCE SHEET AS AT DECEMBER 31ST, 2018

(WITH COMPARATIVE FIGURES FOR 2017) (IN SWISS FRANCS)

ASSETS	NOTES	2018	2017
Current assets			
$\operatorname{Cash} \&$ cash equivalents	4	1,178,295	1,404,501
Grants receivable	6a	7,457	66,668
Provision for loss on grants receivable	6a	-	(14,824)
Membership fees receivable	6b	169,005	111,396
Provision for loss on membership fees	6b	(169,005)	(110,071)
Services receivable	6с	26,553	40,061
Provision for loss on services	6с	(10,658)	(25,432)
Other current assets	5	39,523	13,848
Total current assets		1,241,170	1,486,147
Non-current assets			
Tangible & intangible assets	7	4,050	12,156
Financial assets	8	11,390	15,294
Total non-current assets		15,440	27,450
Total assets		1,256,610	1,513,597
		1,230,010	1,515,557
LIABILITIES			
Short-term liabilities			
Account payable	10	51,528	97,188
Contributions received in advance	11	36,622	10,040
Accrued expenses	9	100,888	87,608
Funds to be returned	12	18,173	51,846
Total current liabilities		207,211	246,682
Restricted funds			
Funds restricted to projects		62,330	555,389
Total restricted funds		62,330	555,389
		02,000	
Funds of the Association			
General reserve	13	332,585	59,717
Merger result	14	378,941	378,941
Income for the year		275,543	272,868
Total Funds of the Association		987,069	711,526
Total liabilities & funds		1,256,610	1,513,597

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED DECEMBER 31ST, 2018 (WITH COMPARATIVE FIGURES FOR 2017)

(IN SWISS FRANCS)

INCOME	NOTES	2018	2017
Contributions restricted	15	-	928,097
Contributions unrestricted	16	1,148,317	978,863
Membership fees		723,745	533,839
Cost recovery – Training services	17	190,900	167,857
Cost recovery – Consultancy		635	46,624
Cost reimbursed by third parties	18	5,503	80,879
Other income		27,408	21,221
Loss on debtors	6b, 6с	(102,657)	(72,229)
Restricted funds to be returned to donor	12	-	(48,292)
Total income		1,993,851	2,636,859
OPERATING EXPENDITURE			
Staff costs	19	1,252,227	1,303,006
Meeting & travel costs	20	210,020	190,173
Consultancy fees		120,347	231,909
Publication & marketing costs		105,729	53,878
Communication, admin $\&$ IT costs	21	112,058	62,929
Office premises		127,408	130,759
Depreciation	7	8,106	13,410
Projects implemented by partners	22	230,144	-
Total operating expenditure		2,166,039	1,986,064
Operating result		(172,188)	650,796
Non-operating result, net	23	(20,372)	9,365
Financial expenses / (income), net	24	49,137	(32,445)
Income Tax	25	16,563	23,308
Intermediate result before change in funds		(217,516)	650,568
Attribution to restricted funds			(879,805)
Use of restricted funds		493,059	502,106
Change in restricted funds		493,059	(377,699)
Result for the financial year		275,543	272,868

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31ST, 2018

(WITH COMPARATIVE FIGURES FOR 2017) (IN SWISS FRANCS)

OPERATING ACTIVITIES Intermediate result before change in funds ./. Depreciation of fixed assets ./. Increase/(Decrease) of provisions Operating cash flow before change in working capital	NOTES 7 6a, 6b, 6c	2018 (217,516) 8,106 29,335 (180,075)	2017 650,567 13,410 73,711 737,688
(Increase)/Decrease in grants receivable (Increase)/Decrease in prepayments and other receivables	6a 5, 6b, 6c, 7	59,211 (69,776)	22,976 (37,685)
(Increase)/Decrease in HAP International current account (Increase)/Decrease in People In Aid current account Increase in payables & accruals (Decrease)/Increase in contribution received in advance (Decrease)/Increase in funds to be returned Net cash flow from operating activities	14 14 9, 10 11 12	- (32,380) 26,582 (33,672) (50,035)	273,801 267,335 16,545 (4,121) 44,295 583,146
INVESTING ACTIVITIES Acquisition of IT items, soft & hardware (Increase)/Decrease in financial assets Cash flow from investing activities	7 8		(9,720) (11,657) (21,377)
FINANCING ACTIVITIES Cash flow from financing activities			
Total cash flow		(226,206)	1,299,457
Cash & cash equivalents, beginning of year Cash & cash equivalents, end of year Net increase in cash & cash equivalents	4	1,404,501 	105,044 1,404,501 1,299,457

STATEMENT OF CHANGES IN FUNDS FOR THE YEAR ENDED DECEMBER 31ST, 2018 (IN SWISS FRANCS)

	Un	restricted	ted 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 2018	Total funds 2018
SITUATION AS AT JANUARY 1 ST , 2018	59,717	378,941		-	172,256	-	349,447	2,629	-	31,057	555,389	994,047
ALLOCATION TO THE GENERAL RESERVE	272,868	-		-	-	-	-	-	-	-	-	272,868
CHANGE IN FUNDS OVER THE YEAR	-											
Intermediate result	-	-	(217,516)	-	-	-	-	-	-	-	-	(217,516)
Allocation to restricted funds	-	-	-	-	-	-	-	-	-	-	-	-
Use of restricted funds	-	-	493,059	-	(172,256)	-	(287,117)	(2,629)	-	(31,057)	(493,059)	-
Funds to be returned to donor	-	-	-	-	-	-	-	-	-	-	-	-
NET CHANGE IN FUNDS	-	-	275,543	-	(172,256)	-	(287,117)	(2,629)	-	(31,057)	(493,059)	(217,516)
SITUATION AS AT DECEMBER 31 ST , 2018	332,585	378,941	275,543	-	-	-	62,330	-	-	-	<u>62,330</u>	1,049,399

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

	Un	restricted	l funds	ds 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 1 ST , 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 NET CHANGE IN FUNDS	-	- 378,941	- 272,868	(18,061) (25,791)	- 51,206	(3'997) (11'717)	- 349,447	- (4,910)	(26,233) (11,593)	- 31,057	(48,292) 377,699	(48,292) 1,029,508
SITUATION AS AT DECEMBER 31 st , 2017	59,717	378,941	272,868	-	172,256	-	349,447	2,629	-	31,057	555,389	1,266,915

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 155 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 and corporate donors, by providing training services, by membership revenue and by selling 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 2018 CHS Alliance annual financial statements on 28 March 2019.

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

b. Scope of the financial statements

The financial statements of the Alliance include:

- 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 2,500 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 assets 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 years.

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 13,063 (GBP 10,000) for 2018 and CHF 13,298 (GBP 10,000) for 2017. A provision of the same amount has been booked for each of the fiscal years ending 31st December 2017 and 31st December 2018.

For further details, see note n°9.

4. CASH AND CASH EQUIVALENTS

Cash & cash equivalents (in Swiss francs)	2018	2017
Petty Cash and Paypal account	464	2,062
Bank account in CHF	601,948	803,471
Bank account in EUR	254,007	450,449
Bank account in GBP	93,606	53,066
Bank account in USD	50,201	95,471
Bank account in DKK	2,498	(10)
Bank account in SEK	21	(8)
Bank account in AUD	175,549	-
Total Cash & cash equivalents	1,178,295	1,404,501

5. OTHER CURRENT ASSETS

Other current assets (in Swiss francs)	2018	2017
Inventory usb keys	4,004	1,029
Maternity leave receivable	8,154	-
Suppliers paid in advance	27,365	12,819
Social charges paid in advance	8,771	-
Geneva income tax paid in advance	3,998	-
Total Other current assets	39,523	13,848

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 2018 period (and, comparatively, the 2017 period).

Grants receivable (in Swiss francs)	2018	2017
Short Term		
PHAP (GBP 38,986)	-	51,844
Birches (USD 7'500)	7,457	14,824
Total Grants receivable	7,457	66,668

Since Birches' contributions have been paid early in the year 2019, the corresponding provision has been released.

Provision on grant receivable (in Swiss francs)

Value, as at 31.12.2017	(14,824)
Increase in provision	-
Release of provision	14,537
FX variation	287
Value, as at 31.12.2018	-

b. Membership fees receivable - CHF 169,005 (2017: CHF 111,396)

In 2018, more than 86% of Membership fees were paid to the Alliance (88% in 2017). Given the significant 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 31.12.2017	(110,071)
Increase in provision	(100,559)
Release of provision	41,745
FX variation	(120)
Value, as at 31.12.2018	(169,005)

c. Services receivable

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, doubtful debtors have been identified and that risk has therefore been covered with a provision of the same amount.

Services receivable (in Swiss francs)	2018	2017
Short Term		
Training services receivable	21,000	14,370
Consultancy services receivable	5,238	15,363
Costs reimbursed by third party receivable	315	10,328
Total Services Receivable	26,553	40,061
Provision on training services receivable	(5,730)	(11,669)
Provision on consultancy services receivable	(4,613)	(4,863)
Provision on costs reimbursed by third party	(315)	(8,900)
Total provision for loss on services	(10,658)	(25,432)

The provision variation between 2018 and 2017 is explained in the following table. The increase in provision for costs reimbursed by third party, compared to last-year's provision, is due mostly to coaching costs incurred by the CHS Alliance for a partner which were not reimbursed by the partner at the end of the year.

Provision on services receivable (in Swiss francs)

	Training services		Costs reimbursed by third party	Total
Value, as at 31.12.2017	(11,669)	(4,863)	(8,900)	(25,432)
Increase in provision	(1,530)	-	(296)	(1,826)
Release of provision	7,544	-	9,109	16,654
FX variation	(75)	250	(228)	(54)
Value, as at 31.12.2018	(5,730)	(4,613)	(315)	(10,658)

7. TANGIBLE & INTANGIBLE ASSETS

Tangible & intangible assets

(in Swiss francs)

Fixed Assets	Intangible assets	IT Equipment	Total
Gross value, as at 31.12.2017	41,156	1,503	42,659
Acquisitions 2018	-	-	-
Disposals 2018	-	-	-
Gross value, as at 31.12.2018	41,156	1,503	42,659
Accumulated depreciation as at 31.12.2017	(29,501)	(1,002)	(30,503)
Depreciation 2018	(7,605)	(501)	(8,106)
Accumulated depreciation as at 31.12.2018	(37,106)	(1,503)	(38,609)
Net value, as at 31.12.2017	11,655	501	12,156
Net value, as at 31.12.2018	4,050	-	4,050

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

8. FINANCIAL ASSETS - CHF 11,390 (2017: CHF 15,294)

Financial assets consist of rental deposits for the Head Office. The decrease is due to the fact that the Alliance has moved offices in June 2018, therefore the London Branch Office rental deposit has been released.

9. ACCRUED EXPENSES

Accrued expenses (in Swiss francs)	2018	2017
Provision vacation not taken	26,115	19,703
Geneva Audit Provision	18,000	18,000
UK Provision Corporation Taxes (GBP: 30,000 / 20,000)	37,849	26,597
UK Provision Audit (GBP: 15,000 / 10,000)	18,924	13,298
Geneva Provision Income Taxes	-	10,010
Total Accrued expenses	100,888	87,608

10. ACCOUNTS PAYABLE

Payable (in Swiss francs)	2018	2017
Suppliers payable	40,448	34,238
Social Charges Payable Geneva	8,629	53,716
Social Charges Payable London	-	9,820
Employees (receivable) payable	2,452	(586)
Total Payable	51,528	97,188

In December 2018, the debt towards the Swiss Pension institutions amounted to CHF 739.65 (compared to CHF 9,159 in 2017). The debt towards the UK Pension institution amounted to CHF 0, equivalent of 0 GBP (CHF 1,783 equivalent of GBP 1,341 in 2017).

11. CONTRIBUTIONS RECEIVED IN ADVANCE

Contributions received in advance (in Swiss francs)	2018	2017
Credit notes	1,336	1,336
Training services received in advance	35,286	8,704
Total Contributions received in advance	36,622	10,040

12. RESTRICTED FUNDS TO BE RETURNED TO DONOR

Restricted funds to be returned to donor (in Swiss francs)	Total to be returned as at 31.12.2017	Funds returned during the year	to be returned	Total to be returned as at 31.12.2018
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)	-	-
FX variation	-	-	-	112
Total Restricted funds to be	51,846	(33,785)	-	18,173

returned to donor

Funds to be returned in the face of the Balance Sheet as at 31st December 2018 (CHF 18,173) are comprised only of funds to be returned to *HPI Secretariat*.

13. GENERAL RESERVE

At the end and for the year 2018, the Alliance's activity generated a surplus of CHF 275,543 (CHF 272,868 at the end of 2017). This surplus, resulting from membership fees received, 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 in 2017.

15. CONTRIBUTIONS RESTRICTED

Contributions restricted (in Swiss francs)	2018	2017
Cooperation Suisse en R.D.Congo	-	(7,720)
HPI Secretariat		48,650
Irish Aid	-	144,525
PHAP	-	109,021
SIDA – GTS	-	349,447
START Surge	-	71,447
START Talent	-	212,727
Total Contributions restricted	-	928,097

16. CONTRIBUTIONS UNRESTRICTED

Contributions unrestricted (in Swiss francs)	2018	2017
Australia – DFAT	189,325	190,100
CIGNA	-	5,546
Federal Republic of Germany	330,711	303,226
Luxembourg Ministry of Foreign Affairs	117,920	54,325
Ministry of Foreign Affairs Denmark	182,300	102,500
SIDA	178,061	167,541
Swiss SDC	150,000	150,000
University of Edinburgh	-	5,625
Total Contributions unrestricted	1,148,317	978,863

17. COST RECOVERY – TRAINING SERVICES - CHF 190,900 (2017: CHF 167,857)

In 2018 the Alliance trained 250 aid workers in Denmark, Ireland, Kenya, Lebanon, Malawi, Senegal, Switzerland, Thailand, Uganda, United Kingdom and Zimbabwe on the Core Humanitarian Standard and associated topics.

18. COSTS REIMBURSED BY THIRD PARTIES

Costs reimbursed by third parties (in Swiss francs)	2018	2017
Coaching invoices rebilled to third parties	-	66,873
Sub rental revenues	-	13,601
Disaster Emergency Committee – Learning Event 2018	4,430	-
Other	1,073	405
Total costs reimbursed by third parties	5,503	80,879

The CHS Alliance's 2018 London Learning Event was co-hosted with DEC. In this framework, a MoU was signed between the CHS Alliance and the DEC, whereby DEC committed themselves to participate financially in covering the costs of the Learning Event, in supporting the logistics (including the making of visual content for the event) and in supporting participants from the Global South to attend.

19. STAFF COSTS

Total Staff costs	1,252,227	1,303,006
Other Staff costs	42,047	27,496
Recruitment	4,118	343
London Salaries & Social charges	221,885	342,633
Geneva Salaries & Social charges	984,177	932,534
Staff costs (in Swiss francs)	2018	2017

By the end of 2018, the Alliance team has decreased to 10 employees (*compared to 13 employees in 2017*) with a total of 9.30 full-time equivalent positions (*11.90 full-time equivalent positions in 2017*).

20. MEETING & TRAVEL COSTS

Meeting & travel costs (in Swiss francs)	2018	2017
Accomodation & meals	80,178	96,647
Transportation costs & other travel expenses	43,020	46,296
Conference expenses	64,867	29,663
Board meeting & travels	21,955	17,567
Total Meeting & travel costs	210,020	190,173

21. COMMUNICATION, ADMIN & IT COSTS

Communication,	admin & IT	costs
$(\cdot, c, \cdot, c, \dots)$		

Total Communication, admin & IT costs	112,058	62,929
Other administration or support costs	26,992	6,601
IT maintenance	43,355	21,949
Audit & legal fees	25,289	24,541
Postage	8,630	2,049
Phone	7,792	7,789
lin Swiss francsJ	2018	2017

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22. PROJECTS IMPLEMENTED BY PARTNERS

Since January 2018, the Alliance has a joined project with Ground Truth Solutions funded by SIDA: "Strengthening accountability to affected populations and applying the CHS in Chad". The Alliance's costs related to this project are spread across and included in all operating expenditures.

This line shows only the cost incurred by Ground Truth Solutions on this project as at 31^{st} December 2018.

23. NON-OPERATING RESULT, NET

Total non operating result, net	(20,372)	9,365
Prior year income	(24,743)	-
Other operational / prior year expenses	4,371	4,447
UK Pension – due interests on previous year	-	1,937
HRMC residual costs for PIA	-	2,981
Non operating result, net (in Swiss francs)	2018	2017

Non-operating result is mostly explained by reversal of provision, income tax correction for the year 2016, which gives a prior year income of CHF 24,743. The prior year expenses are explained by the income tax for the

year 2017 which was not provisioned (CHF 2,330) and other prior expenses lately submitted after last-year closing.

24. FINANCIAL EXPENSES / INCOME, NET

Financial expenses / income, net (in Swiss francs)	2018	2017
Bank charges	1,649	2,507
(Exchange gain) / loss	47,488	(34,952)
Total Financial expenses / income, net	49,137	(32,445)

25. INCOME TAX

Income Tax (in Swiss francs)	2018	2017
Provision Geneva Taxes	3,500	10,010
Provision London Taxes (GBP: 10,000)	13,063	13,298
Income Tax	16,563	23,308

26. COMMITMENTS & CONTINGENCIES

The Alliance has commitments regarding operating leases for the Geneva Office. The rental expense for the Geneva Office in 2018 was of CHF 70,039 (CHF 68,841 in 2017). Obligations to make future minimum lease payments on 31^{st} December 2018 are presented in the table below:

Leasing Commitments (in Swiss francs)	Rent	IT	Total
2019	72,316	10,055	82,371
2020	72,316	10,055	82,371
2021	72,316	10,055	82,371
2022	72,316	6,703	79,020
2023	72,316		72,316
2024	12,053		12,053
2025	_		
Total minimum lease payments	373,634	36,868	410,502

27. 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.

28. SUBSEQUENT EVENTS

There have been no significant events impacting the 2018 annual accounts between the balance sheet date and the date of final approval by the Board of financial statements.

GOVERNANCE

BOARD MEMBERS

Dr. Samah Bassas, Independent, Syria Relief Network, CEO¹ John Edward Beverley (Treasurer), Independent/Retired¹ (Chair of FRAC)

Allan A. Calma, Lutheran World Federation, Regional Program Coordinator and Global CHS Focal Point – from December 2018

Matthew Carter, CAFOD/Caritas, Humanitarian Director³ – from May 2018

Rezaul Karim Chowdhury, COAST Trust, Executive Director¹, (member of the FRAC until July 2018)

Osama Ezzo, Independent/Doctor, Former volunteer Syrian Arab Red Crescent Society²

Jules L. Frost (Vice-Chair), Medair, International Director – until September 2018

Nick Guttmann, Christian Aid, Head of Humanitarian Division¹

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

Takeshi Komino, Community World Service, Asia, Deputy Director, Regional Programs and Resource Mobilisation – until May 2018

Jacqueline Koster, World Renew, Regional Programme Manager, Central, East and Southern Africa³ (Chair of Complaints Committee from September 2018)

Bijay Kumar, ActionAid International, Kenya, Executive Director³ – (Chair of the Complaints Committee) until September 2018

Shama Mall, (Vice-Chair from December 2018), Community World Service Asia, Deputy Regional Director, Programs & Organizational Development² – from May 2018

Makena Mwobobia, ActionAid International, Kenya, Executive Director – from December 2018

Ariadna Pop, First Secretary, Humanitarian Affairs Section, Swiss Permanent Mission to the UN – co-opted member¹ – until April 2018

Anne de Riedmatten, Permanent Mission of Switzerland to the United Nations and other International Org. in Geneva, First Secretary, Deputy Head of Section, Humanitarian Affairs Section – co-opted member – from August 2018

Anne Cathrine Seland, Norwegian Church Aid, Country Director Mali – from May 2018

Marina Skuric Prodanovic, United Nations Office for the Coordination of Humanitarian Affairs (OCHA), Chief, System-wide Approaches and Practices Section, Coordination Division – co-opted member – from August 2018

Robert Sweatman, British Red Cross, Head of Performance and Accountability² (Chair of MNC)

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

 $\ensuremath{\textit{Martha Nemera Woyessa}}$, Women Support Association (WSA), Executive Director^2

1 members of the FRAC

- 2 members of the MNC
- 3 members of the Complaints Committee

THE CHS ALLIANCE BOARD STANDING COMMITTEES

Finance, Risk and Audit Committee (FRAC)

In addition to Board members indicated on the left, these persons were members of the FRAC in 2018: *Pierre-Henri Pingeon*, KPMG, Partner, Sector Head Non-profit organizations

Membership and Nominations Committee (MNC)

In addition to Board members indicated on the left, these persons were members of the MNC in 2018: *Dr. Mahmoud Almadhoun*, Islamic Relief Germany, Human Resources and Operations Director

Complaints Committee (CC)

In addition to Board members indicated on the left, these persons were members of the Complaints Committee in 2018:

Leslie Alfonso, Community World Service Asia - until September 2018

Coleen Heemskerk, Church of Sweden

Sayeda Tahya Hossain, BRAC – until September 2018 Aarno Lahtinen, Finn Church Aid

Christine Lipohar, Independent- until September 2018 *Asmita Naik*, Independent – from September 2018 *Karin Oswald*, Independent – until September 2018 *Richard Powell*, Independent – from September 2018

STAFF

Executive Director

Judith F. Greenwood – until September 2018 Tanya Wood – from September 2018

Policy, Advocacy & Learning

Geneviève Cyvoct, Senior Quality & Accountability Officer *Adrien Muratet,* Programme Officer *Bonaventure Sokpoh,* Head of Policy, Advocacy & Learning

Membership & Training

Karen Glisson, Membership Services Manager

Communications

Balint Hudecz, Communications Officer Ann Vaessen, Senior Communications Officer

People Management

Lauren McWilliams, Project & Events Officer – until August 2018

Gemma Prescott, Project Manager for the Core Competency Framework – until January 2018 *Samantha Wakefield*, HR & People Management Thematic Lead – until August 2018

Finance & Administration

Patrick Hartmann, Head of Finance & Administration Hélène Maillet-Maghdessian, Human Resources (HR) & Administration Officer

Nadia Michel, Finance Officer (maternity cover) – from September 2018

Audrey Rudny, Finance Manager

CHS ALLIANCE MEMBERSHIP AS AT DECEMBER, 2018

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

FULL		Dhaka Ahsania Mission	Bangladesh
ACT Alliance*	Switzerland	Diakonia*	Sweden
Act for Peace	Australia	Dushtha Shathya Kendra	Bangladesh
Action Against Hunger UK	UK	Dwelling Places	Uganda
Aga Khan Foundation Afghanistan	Afghanistan	Educo	Spain
Agence d'Aide à la Coopération Techniqu	0	Emergency Nutrition Network	UK
et au Développement (ACTED)* Agency for Co-operation and	France	Evangelical Fellowship of India Commission on Relief (EFICOR)	India
Research in Development*	Kenya	Fast Rural Development Program	Pakistan
Aiming Change for Tomorrow	Pakistan	FilmAid	USA
Al Khair Foundation	UK	Finn Church Aid*	Finland
All India Disaster Mitigation Institute	India	Fondation Mérieux	France
Amel Association	Lebanon	Fred Hollows Foundation	Australia
American Refugee Committee	USA	Gana Unnayan Kendra (GUK)	Bangladesh
Amra Kaj Kory	Bangladesh	GOAL*	Ireland
Association Najdeh	Lebanon	Habitat for Humanity Great Britain	UK
Association of Voluntary		Habitat for Humanity International*	USA
Actions for Society	Bangladesh	HelpAge International*	UK
Australian Red Cross	Australia	Human Appeal	UK
BØRNEfonden	Denmark	Human Relief Foundation	UK
BRAC	Bangladesh	Humanitarian Initiative Just	
Brighter Communities Worldwide	Ireland	Relief Aid (HIJRA)*	Kenya
British Red Cross*	UK	International Aid Services*	Sweden
CAFOD*	UK	International Federation of Red Cross and Red Crescent Societies (IFRC)	Switzerland
Caritas Maralal	Kenya	International Medical Corps (IMC)*	USA
Catholic Diocese of Marsabit	Kenya	International Rescue Committee	USA
CBM International	Germany	Islamic Relief Deutschland	Germany
CCS Italia Centro Cooperazione Sviluppo Onlus	Italy	Islamic Relief Worldwide*	UK
Cesvi	Italy	J/P Haitian Relief Organization	Haiti
Christian Aid*	UK	Johanniter-Unfall-Hilfe e.V.	Germany
Christian Children's Fund	Canada	Joint Aid Management	South Africa
Christian Commission of	Cuntuu	Khwendo Kor*	Pakistan
Development in Bangladesh	Bangladesh	KinderUSA	USA
Church of Sweden International		Leprosy Mission International	UK
Mission and Diaconia* Church's Auxiliary for Social Action (CASA)	Sweden * India	Lutheran World Federation, Department for World Service (LWF)*	Switzerland
Coastal Association for Social Transformation Trust (COAST Trust)*	Bangladesh	Lutheran World Service India	
Community and Family Services	0	Trust (LWSIT)*	India
International (CFSI)*	Philippines	Malteser International	Germany
Community Development		Mavi Kalem*	Turkey
Centre (CODEC)	Bangladesh	Medair*	Switzerland
Community World Service Asia*	Pakistan	Medical Aid for Palestinians (MAP)	UK
Concern Worldwide*	Ireland	Medical Teams International	USA
DanChurchAid, Denmark*	Denmark	Mercy Malaysia	Malaysia
Danish People's Aid	Denmark	Mines Advisory Group	UK
Danish Refugee Council*	Denmark	Mission Aviation Fellowship Internationa	IUK

Mission Fact	Demmeral
Mission East	Denmark
Muslim Aid	UK
Muslim Hands	UK
Naba'a (Developmental Action without Borders)	Lebanon
Network for Information, Response and Preparedness Activities on Disaster (NIRAPAD)	Bangladesh
New Millenium Hope Development Organization	Ethiopia
New World Hope Organization	Pakistan
Nordisk Hjälp	Sweden
Norwegian Church Aid (NCA)*	Norway
Oeuvre d'Orient	France
Office Africain pour le Développement et la Coopération (OFADEC)	Senegal
People in Need	Czech Republic
Plan International	UK
PMU InterLife*	Sweden
Qatar Red Crescent	Qatar
Refugee Consortium of Kenya*	Kenya
Réseau National de Défense des Droits Humains (RNDDH)	Haiti
RISDA-Bangladesh	Bangladesh
Scottish Catholic International Aid Fund	UK
ShelterBox	UK
ShelterBox Siiqqee Women's Development Association	UK Ethiopia
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Siiqqee Women's Development Association	Ethiopia UK
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War Child Holland
Welthungerhilfe*
Womankind Worldwide
Women Support Association (WSA)*
Women's Aid Organisation
World Relief
World Renew*
World Vision International*
Yakkum Emergency Unit (YEU)
ZOA

GLOBAL NETWORK

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

AFFILIATE

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 Niza I.S.M. ActionAid Netherlands MS ActionAid Denmark CARE Australia CARE Austria CARE Canada

Netherlands Germany UK Ethiopia Malaysia USA Canada USA Indonesia Netherlands

South Africa
Switzerland
UK
UK

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

CARE Danmark CARE France CARE Germany CARE International UK CARE Japan CARE Nederland CARE Norway CARE Thailand – Raks Thai CARE USA Oxfam America Oxfam Australia Oxfam 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

Denmark France Germany UK lapan Netherlands Norway Thailand USA USA Australia Canada Germany France UK Hong Kong Spain Ireland Japan Mexico New Zealand Netherlands Canada Belgium Australia Canada Denmark Dominican Republic Fiji Finland Germany Guatemala Honduras Hong Kong Iceland India Italy Japan Jordan Korea Lithuania Mexico 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

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New Zealand Norway Romania South Africa Spain Swaziland Sweden Switzerland UК United States

Pakistan Netherlands New Zealand Switzerland Ireland Australia

Denmark

Sweden Germany

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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.

Thank you to DEC for their support of the London Learning event





"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.

www.chsalliance.org