



GLOBAL
**ACCOUNTABILITY
REPORT** 2022

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

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About this Report



Introduction by World Vision International President and Chief Executive Officer, Andrew Morley

As we support and empower the most vulnerable children in 100 countries around the globe, accountability remains a non-negotiable cornerstone of our mission.

We are accountable, first and foremost, to the girls, boys, families and communities we serve. We are accountable to child sponsors and donors who entrust their hard-earned funds to make this work possible. We are accountable to our valued partners, from local agencies and faith leaders, through to the UN system. And to so many others.

As you will read in this report, we take pride in playing a leading role in the sector and upholding the very highest principles and standards. To this end, in 2022 I began serving as Chair of the Steering Committee for Humanitarian Response (SCHR). This includes leading the Inter-Agency Standing Committee (IASC) Championship on Protection from Sexual Exploitation and Abuse and Sexual Harassment (PSEAH).

World Vision has long recognised that ending abusive and exploitative behaviour is a task that cannot be accomplished alone. As the first non-UN Champion, we sought to bring visibility and leadership to key PSEAH issues both within the IASC and in the broader Humanitarian Community.¹

The goals we pursued included leading the development of a definition of a Survivor-Centred Approach to put the rights of those who have been abused first; establishing a robust administration system to coordinate our responses to exploitation and harassment in fifteen highest risk contexts; and addressing culture issues in the sector, ensuring we demonstrate how we do not and will not tolerate inaction on sexual exploitation, sexual abuse, or sexual harassment.

We approach these topics with humility. We recognise that, with our 33,000 staff and tens of thousands of volunteers across the world, there will be times when behaviour does not meet our high standards. When this does happen, we have a zero-tolerance on inactivity on all areas of safeguarding.

This report plays an important role in demonstrating our commitment to learning, continuous improvement, and transparency, and complements our Annual Report.² This

report shares what we have learned with peers, donors, and other interested individuals, sharing aspects of our work which have accelerated, and others which have held us back.

It opens with a spotlight on our safeguarding work. We also include an annex on how World Vision supports the UN Global Compact, promoting its ten principles on human rights, labour, environment and the prevention of corruption—all of which are aligned to World Vision's mission, vision, and values as we seek hope, joy, and justice for all children. We remain committed to transparency, including disclosures on our revenue, spending, and cases of misconduct that teach us how and where we need to do better in preventing incidents from occurring.

Our work has only become more difficult as widespread fragility, inflation, and disasters threaten the well-being of children, communities, and our own staff. I am humbled at every turn by the strength our staff, volunteers, and partners show in the face of ongoing adversity. They are at the heart of World Vision's mission, and I am grateful each day for their commitment, ensuring every child can reach their God-given potential.



¹ More information available at <https://interagencystandingcommittee.org/iasc-champion-on-protection-from-sexual-exploitation-and-abuse-and-sexual-harassment>

² This report accompanies our Annual Report, which provides a higher-level summary of the impact we have contributed to in 2022. The report covers all of World Vision's operations during the 2022 Financial Year (1 October 2021 – 30 September 2022). Unless otherwise indicated, all references to 2022 are to the financial year, not the calendar year. Further details about our microfinance operations can be found in VisionFund's Annual Report.

Spotlight on Safeguarding

This year marks five years since World Vision’s revised Child & Adult Safeguarding policy came into effect, building on a child protection policy and code of conduct which had been in place since the early 2000s. This brief retrospective recognises the advances made, the resultant learning, and the questions that World Vision continues to examine in order to remain on a path of improvement.

History

World Vision has long instituted policies on the protection and prevention of safeguarding violations, including prevention of sexual exploitation and abuse (PSEA). Our 2018 revised policy established integrated standards and a common approach for prevention of abuse and response to allegations involving children and adults, with rigorous and centralised processes for case management.

Figure 1: The Safeguarding System



Larger sized bubbles require more significant effort. The spectrum represented at the bottom shows how World Vision applies lessons learned: individual learning events and ongoing case management are used to inform prevention efforts.

World Vision’s Safeguarding System, multi-functional and whole of organisation

During 2021, the World Vision International Safeguarding Unit created an infographic (Figure 1) to communicate the organisation’s safeguarding system in a way that encouraged frontline members of staff, office leaders and global-level management to see the interconnectedness of safeguarding efforts. World Vision emphasises the multi-functional approach to safeguarding, including in recruitment, safer programming, procurement policies and volunteer management. Each department has a specific role to play, and each individual—whether employee, volunteer, board or advisory council member—has personal responsibility for keeping children and communities safe as we interact with them.

By sharing ownership and equipping, enabling, and empowering key departments at World Vision, new controls have been put in place that are technically appropriate and sustainable. The organisation remains on a path of continuous improvement. Other parts of the organisation have been empowered to act, resulting in departments – whose principal role is not safeguarding – developing meaningful policies and practices to prevent harm from occurring in their sphere of influence. For example, World Vision International implements the Misconduct Disclosure Scheme as part of our recruitment process to prevent known perpetrators of sexual abuse from moving between organisations undetected.

Key Learning from 5 Years of Safeguarding

Key Learning #1: Creating staff awareness and pride in safeguarding through a dedicated campaign is a meaningful action leadership can take to change office culture and increase reporting of violations.

At both local office and global levels, World Vision ran awareness campaigns and deeper training. The tone of these events was positive: being an organisation that safeguards children and communities is a strong statement of our core values, and is worthy of our pride and commitment. World Vision conducted an internal campaign, the Safeguarding Awareness Week, where more than 30,000 staff across all offices spent 15-30 minutes each day on safeguarding learning activities. These were both virtual and in-person, global and local. Individual offices also conducted deep-dive sessions.

Following the campaign, a number of staff came forward to report past allegations, incidents, and rumours of harm caused by World Vision staff and affiliates, which were then promptly investigated, following World Vision's protocols. Staff feedback confirmed that the awareness activities created trust in the system, and helped them understand that appropriate and professional action would be taken. In some cases, staff said they had not realised that what they had witnessed was a violation, due to patterns of abuse common in their culture.

Key Learning #2: Overseeing case management centrally allows for: a direct connection to prevention and mitigation efforts; local-level learning; and higher accountability for controls to be put in place.

By having a specialised team overseeing investigations, we are able to ensure a) consistent quality and approach of investigations, b) perception of and actual independence within investigations, c) standardisation across contexts to ensure a survivor-centred approach, and d) learning between offices managing similar types of cases.

World Vision's procedures dictate that cases will not be closed until all mitigating measures have been put in place. Rather than closing a case at the conclusion of the investigation, this measure ensures that offices take corrective action, apply learning, address gaps in policy or procedure, and take steps to support survivors or other affected individuals. Offices must provide proof that they have taken action before the case is closed.

Key Learning #3: Progress does not prevent relapse.

Offices may make advancements, but changes in context and leadership, or other factors such as staff turnover, mean there

can be a deterioration of protections put in place. While an office may have improved its prevention efforts and handling of exploitation and abuse cases following significant investments, its performance on key safeguarding measures can decline without vigilance and continued investment.

An office's safeguarding system may advance or decline with time. We cannot become complacent, particularly in contexts that we know are evolving, fragile, or prone to emergencies. In order to sustain prevention efforts, ongoing refreshment on safeguarding responsibilities, particularly with frontline staff, and leadership commitment must continue.

Key Learning #4: Organisations can proactively detect policy violations.

While much of the sector relies upon members of the community coming forward to report complaints, violations, or suspicions through "feedback and complaint mechanisms" that are established in communities, this method is insufficient for identifying all cases of abuse, exploitation, and harm. Proactive measures that complement complaint mechanisms can create new pathways for detecting possible violations. World Vision monitors suspected under-reporting and identifies other possible methods to reach out to witnesses and survivors which will allow for targeted enquiries in locations where allegations are not reported as often as might be statistically expected.

In contexts where no complaints had been received through passive mechanisms, World Vision may deploy an investigative team to proactively build relationships and create new methods of outreach (such as distribution of SIM cards to enable reporting by phone). As a result, community members come forward with new reports of safeguarding violations and other reports of misconduct.



Incident Disclosures

The number of substantiated safeguarding incidents increased from 51 in 2020 to 79 in 2021 to 90 in 2022. This comprises 47 substantiated child safeguarding incidents, 43 substantiated adult safeguarding incidents, 14 child and adult injuries during programming and 12 road traffic incidents that injured children. While we know that our efforts to sensitise stakeholders on incident reporting can increase reporting of incidents, we are committed to remaining vigilant in ensuring that behaviour protocols are met and breaches of policy are reported.

a) Child safeguarding incidents

In 2022, there were 72 reports of alleged abuse or exploitation of children perpetrated by our employees or volunteers, or by employees of partners or contractors. Each incident was investigated, and 47 of the 70 cases were found to be substantiated; 18 were unsubstantiated; 1 could not be investigated because it was referred to local authorities; 1 is pending court action; 1 could not be determined; 2 could not be investigated due to sensitivities of the case; and 2 of the investigations are ongoing. Of the 47 substantiated incidents, 21 involved sexual abuse and exploitation; in addition, the 2 ongoing investigations relate to allegations of sexual exploitation and abuse.

Of the 52 perpetrators³ of substantiated incidents

- 10 were World Vision employees
- 4 were contract staff
- 16 were World Vision volunteers
- 14 were employees/affiliates of a partner organisation
- 7 were contractors or employees of contractors
- 1 was a World Vision casual staff member.⁴

The child survivors in the substantiated incidents included 39 child programme participants (23 female and 16 male) and 7 children who were not programme participants (5 female and 2 male); in 5 cases the survivors were groups of child programme participants, and two survivors could not be identified.⁵ In every case we prioritised the survivor's needs, providing or enabling access to medical care, psychosocial care, psychological counselling, legal aid and other interventions as required.

We also took disciplinary action against perpetrators and notified local authorities as appropriate. Of the 52 perpetrators of substantiated incidents:

- 22 employees, volunteers, or contract staff had their employment or partnership with World Vision terminated or not renewed

- 1 employee and 1 contract staff resigned (one during the investigation; one at the completion of the investigation but before disciplinary measures could be applied)
- 5 contractors or their staff had their contract terminated or their contracts were not renewed
- 6 partner staff had their contract terminated or partnership not renewed
- 7 employees received corrective action and continue to be employed
- 1 contractor and 6 partner staff received corrective action and continue their engagement with World Vision
- 3 staff of a partner/contractor remain employed but will not be engaged on World Vision projects.

Of the 47 substantiated cases, 22 were reported to local authorities, most frequently by the survivor or the survivor's family. The remaining incidents were either not criminal offences under local law, or the survivor did not want to report to local authorities. World Vision will not report to authorities if this is likely to create new risks for the survivor. In this type of case, we take all possible preventative measures, such as ensuring training of staff and affiliates, ensuring effective reporting mechanisms are in place, and providing information to survivors about the actions they can take and available support.

An additional 13 incidents involved children who were injured accidentally while participating in our programmes. In each case we offered medical assistance and other support. Given the size of our global vehicle fleet, the risk of children being injured or killed in road accidents involving our vehicles is a continuous concern. In this reporting period there were 12 incidents of road accidents where children were injured by vehicles driven for World Vision purposes. Two of these tragically resulted in the deaths of children. We cooperated in each case with local law enforcement investigations and provided support to the families.

b) Adult safeguarding incidents

In 2022, we received 67 reports of alleged abuse or exploitation of adults perpetrated by World Vision employees or volunteers, or by employees of partners or contractors. Each incident was investigated, and

- 43 were substantiated
- 23 were unsubstantiated
- 1 could not be determined.

Of the 43 substantiated incidents, 18 were sexual abuse and exploitation cases.

³ One child safeguarding incident involved more than one perpetrator, hence the figure of 51 perpetrators for 46 incidents.

⁴ Casual staff refers to a person who has temporary employment as opposed to permanent or regular employment.

⁵ For example, a class of children or a group of three or more individuals.

The 45 subjects of complaint⁶ involved in the substantiated cases included

- 32 World Vision employees (of whom 2 were short-term contract staff)
- 4 World Vision volunteers
- 4 employees/affiliates of a partner organisation
- 4 contractors or employees of contractors
- 1 casual staff member.⁷

Of the 45 perpetrators

- 25 employees, contract staff, or volunteers had their World Vision employment or partnership terminated or not renewed
- 4 employees, 1 volunteer, and 1 partner staff resigned (3 after an investigation took place but before disciplinary measures could be taken; 3 before the investigation took place)
- 2 contractor staff and 1 partner staff had their contracts terminated or not renewed
- 7 received corrective action or the partner/contractor strengthened its safeguarding protocols to address the gap

- 1 partner staff received a warning but remains employed while a police investigation continues; the individual will not be engaged on World Vision projects
- 1 contractor staff and 1 partner staff received corrective action and continue their engagement with World Vision
- 1 was a security guard of a contractor and was never identified.

The identified adult survivors in the 43 substantiated incidents involved 36 female programme participants, 4 male programme participants, 2 groups of female programme participants; 1 group of male adult programme participants, 7 female adults and 3 male adults who lived where World Vision had a programming presence, and 1 female survivor who could not be identified.

One additional incident involved a group of adult programme participants who were injured at a World Vision construction site in one of our programme areas.

Eight of the 43 substantiated incidents were reported to the police. The other cases were either not criminal offences under local law or the survivor did not want to report to local authorities. World Vision will not report to authorities if it is likely to create new risks for the survivor.



⁶ Two adult safeguarding incidents involved two or more subjects of complaint, hence the figure of 45 perpetrators for 43 incidents.

⁷ Casual staff refers to a person who has temporary employment as opposed to permanent or regular employment.

Advances and Learning



NEW TOOL WILL IDENTIFY WHERE CHILDREN ARE MOST VULNERABLE

World Vision has created a tool to track the combined effects of conflict, climate change, COVID-19, the rising cost of living, urban fragility, social exclusion and gender inequality on children's well-being, in partnership with the Institute for Economics and Peace (IEP). This tool generates heat-maps that highlight national and sub-national pockets of vulnerability, allowing World Vision to identify and address both current gaps and future needs in programming.

INAUGURAL REPORT SHOWS GIRLS AND BOYS FEEL WORLD VISION TAKES THEIR OPINIONS SERIOUSLY

Children across 55 countries engaged in conversations with both programme staff and national office leadership about World Vision's decision-making processes that affect their lives. Girls and boys reported feeling positively about World Vision projects in their communities and that they value the child-led spaces and clubs supported by the organisation. They reported a desire for more opportunities to input, more programming for children with disabilities, and urged us not to slow down our efforts to fight violence against children. The [report is publicly available](#).

DRIVERS OF SUSTAINABILITY INCLUDED IN GLOBAL MONITORING OF IMPACT

As part of the global impact framework, World Vision has integrated a new class of standard sustainability indicators. These indicators, foundational to long-term sustained change for children, are now part of annual field programme monitoring. Last year's report highlighted the Finishing Well criteria for programme closure, which have been folded into these indicators and which ensure communities are planning for child well-being beyond programme periods.



DEEPENING OUR COMMITMENT THROUGH NEW GLOBAL IMPACT INDICATORS THAT PUT CHILDREN AT THE CENTRE

Data has long been available at local and national level to track progress on indicators that demonstrate child well-being. Some indicators have been tracked at global level as well, but elevating the data to be in alignment with external standards such as the SDGs was a challenge that required leaders and technical experts across World Vision to collaborate and invest. With a global impact framework now in place that looks across all programmes and funding types, World Vision will have timely, quality data consolidated at the organisational level. This will allow us to pivot to address the most critical needs while contributing to the global discourse on results for children.



OPPORTUNITY TO FURTHER SCALE PROGRAMMES ADDRESSING GENDER NORMS

Gender norms – the prevailing ideas in a culture about how men and women, boys and girls, should act – can create inequality and limit children from fulfilling their potential. The number of offices addressing gender norms through programming has increased from 53% in 2020 to 66% in 2022, but remains an area with untapped potential for improving Gender Equality and Social Inclusion (GESI) outcomes. Increasing the use of our [GESI continuum](#) at design level will help staff think through how they address these issues and enable better monitoring of progress in GESI-responsive programming.



WORLD VISION POSITIONED FOR FURTHER EXPANSION INTO FRAGILE CONTEXTS WITH FIELD-FOCUSED STARTER KIT

The [Fragile Context Programme Approach](#) (FCPA) is World Vision's approach to adaptive programming in fragile contexts. Seven offices are now implementing FCPA projects. As more offices confront the realities of moving into new geographic areas that are fragile, the kit operates as a critical tool for addressing immediate survival needs. It provides key components of adaptive programming and a step-by-step guide for implementation. The design process in the kit is informed by the local community through various assessments and a context analysis which are then validated by local, traditional, and government leaders in a design workshop.



DO NO HARM AS SPIRITUAL (TRANS)FORMATION FOR INTERFAITH COOPERATION AND ACTION

World Vision's "[Do No Harm for Faith Groups](#)" tool contributed to [external research](#) on how Do No Harm practices can significantly deepen and expand the work of interfaith cooperation and social action. Drawing on case studies from Kenya, El Salvador, and the Philippines, the authors argue that there is an important overlap between conflict sensitivity, personal growth, and spiritual (trans)formation. Do No Harm for Faith Groups is highlighted as an effective resource for introducing the concept to faith actors in inter- and intra-religious settings.

RELATIONSHIP BETWEEN EMPOWERED WOMEN AND EMPOWERED CHILDREN

World Vision recognises that children's vulnerability is greatly exacerbated by gender inequality. The [Empowered Women, Empowered Children](#) research measures the empowerment of 1,336 women on personal, relational and environmental levels across 10 contexts in the Middle East and Eastern Europe, along with indicators of their children's well-being and the connection between the two.



ADVANCES IN WORLD VISION PROGRAMME QUALITY AS ASSESSED BY COMMUNITIES

Every year, World Vision's sponsorship-funded development programmes carry out self-reviews of their programme quality. Together with a group of local stakeholders, they produce ratings based on whether they are Emerging, Growing or Maturing. The categories assessed include local ownership, partner capacity, social accountability, resilience and transformed relationships. Safeguards help to keep the scoring relatively robust, and we have found that programmes are willing to be quite self-critical and to use the process to reflect on how they can improve their areas of weakness. 63% are rated at Maturing versus 57% in FY21 and 50% in FY20.

COMMUNITY PERCEPTIONS ON COHESION, COLLECTIVE EFFICACY, SOCIAL ACCOUNTABILITY, AND GENDER EQUALITY

Baseline measurement data gathered in 2022 provides useful insight about the current status of communities' capabilities to sustain improvements in child well-being particularly related to cohesion, collective efficacy, social accountability, and gender equality.



PIVOTING TO INCLUDE COMMUNITY PERCEPTIONS OF WORLD VISION PROGRAMMES IN EMERGENCY RESPONSE SURVEYS

Using community surveys to evaluate programme results is common practice. Taking this to the next level, World Vision added questions to the global COVID-19 response evaluation in 2022 aimed at listening to communities about the quality of feedback mechanisms World Vision put in place, and how well World Vision responded to that feedback. Community surveys were conducted in eight countries on the availability of safe feedback and complaints mechanisms; whether feedback was used to improve operations; and how well World Vision provided information and consulted with communities about programme plans. These questions on accountability to affected communities will be more intentionally included in evaluations going forward.



STEP-BY-STEP HANDBOOK TO GUIDE FIELD OFFICES ON ENVIRONMENTAL STEWARDSHIP AND CLIMATE ACTION

This [new guidance](#) integrates environment and climate action activities into the project cycle, programme design, operations and facilities, advocacy, communications and marketing. The coming year will focus on applying the handbook in locations of protracted crises.



CHILD-FOCUSED ENVIRONMENT AND CLIMATE ACTION PROGRAMME INTERVENTIONS

[The report](#) "Environment and Climate Action: Investing in Sustainable Outcomes for Children", maps World Vision's efforts for child well-being against the SDGs while also providing an overview on the different programming interventions, results, and case studies.

UKRAINE CRISIS RESPONSE REAL-TIME EVALUATION USED TO PLACE FOCUS ON ACCOUNTABILITY TO AFFECTED COMMUNITIES

The evaluation sought to capture how well World Vision communicated key programme updates and set up systems for listening to communities. Based on consultation with communities and staff, the organisation rolled out QR codes, hotlines, websites, complaint boxes, and invited face-to-face interaction with World Vision and partner staff. However, limited staffing and longer time required to set up processes have affected the ability to collect feedback and respond in a timely manner. Learnings from the real-time evaluation will help us adapt operational plans to be more organisationally efficient and responsive to the needs of affected communities.

FOUNDATION FOR BASELINE CARBON EMISSIONS FOOTPRINT ACROSS WORLD VISION PROGRAMMES

World Vision will apply standard conversion factors to establish a baseline footprint, starting with 2019 data. Data will be extracted from: internal systems for fleet management; procurement records of emissions-contributing materials; and a contextualised survey for individual field offices. The baseline examines the most significant emissions-producing factors, and will allow the organisation to compare future survey results against pre-COVID-19 numbers.

Systems for Accountability

Responding to Financial Misconduct

World Vision remains committed to preventing fraudulent activity and responding when irregularities have occurred. In 2022, more than 1,400 staff members participated in fraud awareness and/or investigations training to increase their competency to detect fraudulent behaviour.

From 228 allegations reported during 2022, 123 investigations were opened into financial misconduct (up from 63 in 2021).⁸ By year-end, 105 cases were completed and 70 Process Improvement Memos issued to recommend improvements to controls. Investigations confirmed associated losses of \$2.3 million, a slight increase from \$2.2 million in 2021, however, this could be due to a higher level of awareness and detection as a result of the fraud-related training, rather than an actual increase in funds lost. Ten employees were reported during the year to law enforcement agencies.

World Vision seeks to be transparent with donors with regards to financial misconduct. Representatives from WFP and the Global Fund's Office of the Inspector-General were invited to attend World Vision's Global Internal Investigations Unit's (GIU) annual training and attested to the high professional standard of GIU's financial misconduct investigations and training.

Global Internal Audit (GIA) provides Partnership Boards, donors and other stakeholders with independent assurance and recommendations to improve governance, risk management and controls. GIA fully complies with the Professional Standards of the Institute of Internal Auditors and focuses on areas of highest risk to the Partnership as well as cross-cutting systemic issues. Audit findings are shared with management and remedial action is tracked, independently verified by GIA and reported quarterly to the World Vision International and local Boards.

VisionFund, World Vision's microfinance services provider, empowers rural entrepreneurs with small loans and other financial services to unlock the potential for their small businesses to grow. VisionFund manages the risk of fraud through standardised operational controls, structures of governance within the microfinance institutions (MFIs), and oversight by regional leadership. All MFIs are subject to both internal and external audit. The total reported fraud in VisionFund's network in 2022 was \$0.33 million (0.22% of net assets), a decrease from \$1.72 million in 2021 and \$0.48 million in 2020. The 2021 figures were larger than average due to two cases with significant losses. This year's totals better reflect the trend seen in VisionFund. We have seen an increase in client and third-party fraud, detection of which is well embedded in the culture of VisionFund's microfinance institutions.



Reinforcing in light of Economic Insecurity

World Vision's systematic financial reporting, analysis and forecasting includes assessment of potential impact linked to economic conditions, such as inflation and the fluctuation of the US dollar against other currencies. Hedging strategies are core to the organisation's funding process and cash management. Short-term financial forecasts are updated and reviewed monthly and comprehensive multi-year forecasts for revenue, expenses, and field funding are updated every six months. When funding reductions are under consideration, our established protocol allows World Vision to minimise impact through internal dialogue between field and fundraising offices, along with the global finance and operations teams. Reserves also mitigate against foreign exchange risk, significant inflation and fundraising fluctuations. Further risk mitigation is enabled by World Vision's balanced funding mix between private and public, and cash and non-cash. Reserves are governed by a global operating reserve policy.

An analysis of impact from foreign currency movement over the past year, including inflation and purchasing power, revealed that some field offices saw financial benefit from the strength of the US dollar while others did not.

Despite the concerns of the current global economic situation and the general strengthening of the US dollar against other currencies in 2022, World Vision did not have any funding commitment reductions in 2022 and does not anticipate any in the coming year. However, we remain ready to respond should the situation change. The current economic and foreign exchange volatility shines a spotlight on what World Vision has been aiming to achieve year on year: greater stewardship of funding by eliminating waste and simplifying processes wherever possible.

⁸ These investigations meet a minimum threshold for investigation by World Vision's Global Internal Investigations Unit and do not include small-value investigations conducted at local level.

Staff Diversity, Well-Being, and Safety

World Vision's People and Culture (P&C) team continues in its aim to enable a culture where our staff fulfil their potential as they contribute to our shared mission.

As with all global organisations, World Vision is experiencing the changing nature of work following the COVID-19 pandemic and is internally responding by making adjustments such as prioritising mental well-being and building resilience. In order to strengthen the physical and mental well-being of staff and leaders, World Vision launched a Staff Care Toolkit. The Toolkit helps individuals and teams to understand the link between mental well-being and work design.

The annual staff survey, "Our Voice", had a 91% response rate in 2022. In this survey, a Team Index was introduced as a baseline for measuring and improving manager and team effectiveness. To further support the "Our Promise" strategy, a new manager training programme called "Promising Leaders" covers key management skills required to embed World Vision's mindsets and behaviours⁹ in every team.

In 2022, P&C has continued to give priority to digitalising our human resource management and has started implementation of Workday as the human resources information system for all of World Vision. We have started to introduce tools and analytics to equip staff and managers in areas such as

recruitment, compensation, performance management, talent optimisation and learning. This system will also provide data and analytics to better measure progress in meeting World Vision's strategic objectives, including Diversity, Equity and Inclusion objectives.

The World Vision Compliance programme continued in 2022, according to a multi-year calendar. Last year's courses included Child and Adult Safeguarding, Conflict of Interest, and Information Security and Data Protection Awareness.

World Vision is committed to investigating and taking action on all allegations of harassment, including sexual harassment, in the workplace. The number of allegations has increased year on year, which we attribute to the awareness efforts undertaken at both local office and organisational level. Staff are more willing to report suspicions, which may or may not be substantiated, but all reported allegations are investigated and corrective measures applied where necessary.

Table 1: Number of cases and outcomes

Type of Case/Outcomes	2021	2022
Grievance/Harassment, Sexual Harassment cases	104	124
Substantiated, Partially Substantiated, Credible	26%	17%

Table 2: World Vision workforce summary

World Vision workforce summary	2019	2020	2021	2022
Total staff (including VisionFund microfinance institutions)*	37,668	34,950	34,301	33,189
% full-time staff	96	98	98	98
% part-time staff	2	2	2	2
% temporary paid staff	3	<1	<1	<1
% male/% female**	57/43	57/43	56/44	56/44
% of staff up to 40 years of age	68	64	64	61
% growth from previous reporting year	+0.3	-7	-2	+0.7
% of staff who are locals (nationals of the country in which they are employed)	99	99	99	99
Turnover rate (voluntary and involuntary)	20	23	25	22
Total volunteers***	103,801	112,828	87,888	76,418****

* The headcount figures do not include VF Ethiopia. World Vision has not collected VF Ethiopia data since FY15 due to local restrictions.

**Confirmed for 93% of staff, remaining 2,449 staff records still being updated in the Workday system.

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

****This is the minimum number of confirmed volunteers; actual number is likely higher as offices confirm figures.

⁹ World Vision's mindsets and behaviours are: Unity and Trust, Wise Stewardship, Looking Outward, and Timely Truth Telling with Love.

Accountability in Global Digital Expansion

The digital era has arrived and its impact is expanding. We collect, analyse, process and store more data than ever before. Much of this data is about the people and communities with whom we work, many of whom are living in vulnerable and tenuous situations. World Vision follows country-specific data privacy laws and has a team dedicated to cyber security, but as our use of data and technology evolves, additional protections must be put in place.

As World Vision seeks to use technology to reach more and more people in the most fragile parts of the world, our values demand that we consider hard questions about how digital transformation supports or detracts from the well-being of the communities we serve:

- What does it mean to put 'people at the centre of data management', instead of organisations?
- Where is the balance between human rights, awareness of the people whose data we collect, access to data and technologies, and appropriate use of power?
- Where should World Vision limit its collection and use of technologies and data, as part of both ethical and risk-based approaches?

World Vision is considering four principles when making decisions about data at the field level:

Two-way communication and fulfilling our

commitments: If we tell communities we won't share certain information about them with other parties, then we don't.

Providing Access: How to enable individuals to access the information held about them.

Creating awareness: Why we need the data we collect, what we do with it, with whom we will share it, etc. Additionally, and perhaps most importantly, creating awareness about their rights with regards to data.

Creating alternatives: A people-centred approach to data management fundamentally must create choice for the person or household affected. What options can we provide to persons who have a right to assistance but who do not wish to share biometric or other types of personal information?

As World Vision, we do need information and we have preferred means of gathering it. A people-centred approach to data management acknowledges it is not only about the needs of the organisation: it is about the person affected by the crisis or in a position of lesser power. While we do not have all the answers, World Vision remains committed to asking the hard questions and preserving the rights of those we serve.

Community Feedback and Complaints

World Vision's Programme Accountability Framework summarises our commitment across all programmes to provide information, consult, promote participation, and collect and act on feedback and complaints.

In 2022, World Vision placed a particular focus on the importance of collecting and acting on feedback and complaints so children and communities can voice their ideas and concerns, enabling our work to be more relevant, effective and safe. Multiple policies and standards at World Vision require the establishment of contextualised feedback and complaint mechanisms.

To track our progress, the Global Accountability Unit initiated monitoring of these practices in 2019 using several data sources available internally. Analysis derived from these direct and proxy measures shows significant improvement in the availability of contextualised mechanisms and across quality measures for being child-friendly, gender-sensitive, and accessible for persons with low literacy or with disabilities.

A new initiative in 2022 focused on the digital transformation of community feedback and complaints intake and management. Four offices are in the pilot phase of two platforms which include an automated notification system and tracking of response to feedback and complaints. This workflow is designed to ensure that the right people in an office can take action and that management can analyse the nature and amount of feedback and complaints across different themes.



Responsible Leadership

Governance

Mutual accountability within our federal governance structure¹⁰ continues to underpin the governance that enables our Partnership to pursue our mission.

The governance of the World Vision Partnership reflects its federal structure. The World Vision International board comprises members from national office boards and advisory councils, who are nationals of the country they represent. The international board members are elected by seven regional forums to ensure the board represents the diversity of the members of the Partnership.¹¹

In previous Accountability Reports we have detailed our processes for holding executives, national boards, and advisory councils to account, including through our peer-review process¹² and the national annual scorecard and biennial self-evaluations.¹³

In 2022, we sought to sustain the gains we had made in increasing the diversity, equity, and inclusion on our national boards and advisory councils. As of publication, across all our national boards and advisory councils, females made up 44% of members (same as 2021) and 30% of chairs (-2% from 2021). The percentage of board leadership positions held by women is 42%, a metric that World Vision began tracking in 2022.

Our intent is to continue seeking gender diversity of 50/50 in board and advisory council membership as well as in leadership, as stated in the Partnership Governance Guidance which was updated in 2021.

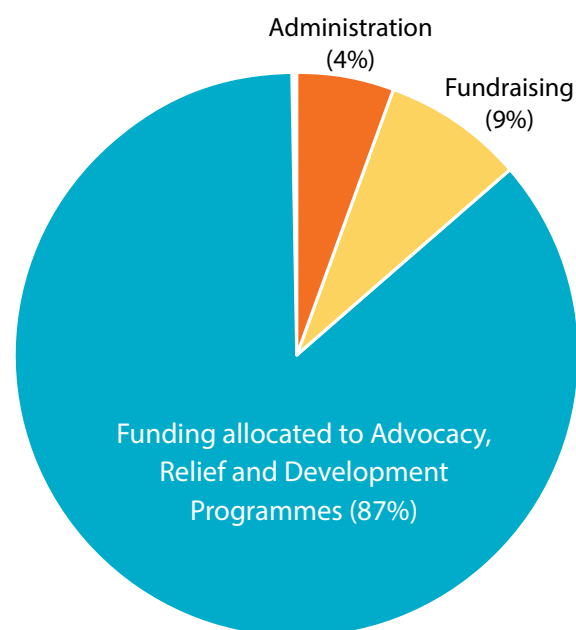
Financial Stewardship

We continue to be grateful for the trust donors and partners have shown by contributing toward our mission in ever more challenging economic times.

Our revenue increased in 2022 to \$3.25 billion,¹⁴ and we remain committed to strong financial management and sustaining the proportion of funds going to programming.

The proportion of revenue going to programming that has

Figure 2: Allocation of revenue by cost category in 2022



a direct impact on vulnerable children's lives (including advocacy, campaigning, and technical support) is 87.0%, up from 86.4% in 2021 and identical to 2020 figures. Administrative costs were reduced to 4.2% (from 5.7% in 2021) while fundraising increased to 8.8% (from 7.9% in 2021) due to the re-opening of certain fundraising channels which were temporarily closed due to COVID-19. Figure 2 illustrates the allocation of revenue by cost category.

We publish information about how our [programming spend is distributed by year, country, and sector](#) using the International Aid Transparency Initiative standard.

Disclosures related to the US IRS Form 990

World Vision voluntarily publishes information similar to the information that most other US registered non-profits are required to report using the United States Internal Revenue Service (IRS) Form 990. Additional disclosures relevant to the Form 990 are available at wvi.org/accountability, or by clicking [here](#).

¹⁰ The World Vision Partnership comprises: 38 national offices that are separate legal entities with their own governing boards; 18 national offices that have advisory councils and are part of the World Vision International structure; and 37 programme and/or response offices that are part of the World Vision International structure but do not have their own governance body. We have 10 offices which function as part of the Global Centre (those elements of World Vision International that provide global oversight, coordination and support). Additionally, there are 28 microfinance institutions (each with its own governing board) coordinated by VisionFund International.

¹¹ For more information on the international board see our [website](#) and [disclosures related to the US IRS Form 990](#). The [VisionFund International board](#) is accountable to, and its members approved by, the World Vision International board.

¹² [2018 Accountability Report](#)

¹³ [2020 Accountability Report](#)

¹⁴ All financial data for 2022 is subject to audit adjustment. This is aggregated financial data from all World Vision entities. For more financial information about World Vision International, visit wvi.org/accountability.

Appendix: UN Global Compact communication of engagement

World Vision calls for strategic engagement of companies towards implementing the Sustainable Development Goals (SDGs). Indeed, the private sector's contribution is essential if ending poverty is to be achieved. We therefore continue to support the 10 Principles of the UN Global Compact as we work with communities around the globe focusing on the sustained well-being of the most vulnerable children.

Partnerships with organisations from all sectors of society, including the business sector, are a critical means of implementation of the SDGs. This is underlined in SDG 17. As such, World Vision country offices continue to invest across their organisations in becoming 'fit for partnering' through the Partner of Choice programme.¹⁵ The first three examples of engagements with the private sector listed below are from country offices who are part of this programme, and are in line with the goals of the UN Global Compact:

In Vietnam, the World Vision country office has been collaborating since 2018 with Mavin Group, a large agriculture business with a 'farm-to-table' supply chain. Through provision of high-quality livestock (ducklings), animal feed, veterinary medicines, and both technical and marketing advice, Mavin Group are currently collaborating with World Vision and vulnerable families in the 'Sustainably Develop Agribusiness' project. This project is a joint effort to improve livelihoods for vulnerable households and living conditions for local children. In the last year of operation, the collaboration provided 12,000 ducklings, more than 40 tons of animal feed, veterinary medicine, and training to 120 disadvantaged households in Thường Xuân and Như Xuân districts, Thanh Hoá province. More information is available [here](#).

The World Vision Vietnam and Mavin Group partnership contributes to six SDGs (1. No Poverty; 2. Zero Hunger; 3. Good Health and Well-being; 8. Decent Work and Economic Growth; 12. Responsible Consumption and Production; and 17. Partnerships for the Goals).

In Malawi, World Vision has a long-time, broad partnership with National Insurance Company (NICO). It focuses on pension fund management, fleet insurance management and joint emergency response. Under joint emergency response, NICO channels its corporate social responsibility funds to rural, vulnerable communities in partnership with World Vision Malawi. For example, when Cyclone Anna hit in January 2022, NICO and World Vision worked together to co-design a food distribution response in two of the worst hit districts of Chikwawa and Phalombe. In January 2023, the partners responded to a cholera outbreak by procuring and co-distributing emergency medical supplies to six health centres in three of the districts affected. World Vision in Malawi is also partnering with Ecobank, a pan-African bank, on a

COVID-19 prevention initiative. Their collaboration has provided COVID-19 hygiene kits to five community health centres and has undertaken COVID-19 awareness campaigns in Dedza, Lilongwe and Mchinji districts of Central Region of Malawi.

In Thailand, Citi Foundation has been partnering with World Vision since 2016 to empower marginalised and impoverished youth in Thailand who are also at risk of abuse and exploitation, drug addiction, human trafficking and forced labour. In this programme, which Citi Foundation and World Vision designed together, youth are given opportunities to achieve higher levels of education and access to life skills development including vocational and entrepreneurship training to secure jobs with adequate income. The investment in the youth development programme has resulted in the increase of employability as well as the emergence of youth leaders who can promote social changes in their communities. Through another project with Citi Foundation launched in 2022, youth leaders were mobilised to lead the environment and sustainability programme in their communities and transform community and household waste into products with monetary value. World Vision Thailand has also partnered with Pfizer Thailand Foundation since 2006 with the Young Leadership Programme as its first initiative. The initiative, which ran until 2017, focused on developing the life skills of children and youth in the South of Thailand. From 2019 to the present, Pfizer Foundation has established ten first-aid in nine provinces of Thailand. These centres enable the community to learn first-aid care through training designed by Pfizer. They also serve as healthcare knowledge hubs for students, healthcare practitioners, and members of the community.

World Vision and Mastercard continue to have a broad global partnership, ranging from alleviating the impact of COVID-19 on vulnerable communities that World Vision serves around the world, to joint fundraising to benefit smallholder farmers and providing micro, small and medium enterprises with digital solutions to link markets, and access to finance (e.g. in the 'Northern Triangle': El Salvador, Guatemala, Honduras). In response to COVID-19, in Indonesia, for example, a US\$350,000 Mastercard grant in 2020 provided support to 31,000 vulnerable people in 7,500 households through cash transfers. And a US\$1.2 million Mastercard grant in Brazil enabled the World Vision-Mastercard Partnership to deliver 12 million meals and 31,000 food baskets benefitting 150,000 vulnerable people between 2020 and 2022. Cause marketing campaigns and technology platforms have been established and launched in the US, UK, Australia and Colombia. The Colombia platform delivered 250,000 food rations in both 2020 and 2021. Digital solutions for 'last mile' financial inclusion have been focused on Kenya, Tanzania, and Uganda to date, with a plan to benefit 100,000 smallholder farmers in 2023. Expansion is scheduled to include Senegal, Guatemala and Myanmar starting in 2024.

¹⁵ See, 'Fit for Partnering: An Organisational Development Approach to Becoming a Partner of Choice', co-developed with [The Partnering Initiative](#)