



BARN OCH KVINNOR ORGANISATION

Faith • Action • Results

TRANSPARENCY POLICY

Governing Financial, Governance and Programmatic Openness Toward Donors, Partners and the Public

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BOK-POL-021	1.0	May 2025	May 2026

Barn Och Kvinnor Organisation ("the Organisation") holds that transparency is a fundamental precondition of public trust, sound governance and donor accountability. This Transparency Policy formalises the Organisation's commitment to the proactive and reactive disclosure of information concerning its governance, finances, programmes and performance, and sets out the standards by which that commitment is implemented and monitored.

This Policy has been approved by the Board of Directors and is binding on all staff, volunteers, consultants and board members. It applies to the Organisation's relationships with institutional donors, individual supporters, partner organisations, regulators, beneficiaries and the general public.

1. Purpose and Legal Basis

This Policy is established to:

- embed transparency and open disclosure as binding operational principles across the Organisation's governance, financial management and programme delivery;
- meet the transparency and accountability standards required by institutional donors, including the European Union, United Nations agencies, Sida, and other bilateral and multilateral funding partners active in Sweden, Germany, the Netherlands and the wider European Union;
- support compliance with applicable non-profit governance, charity and financial disclosure legislation in each jurisdiction in which the Organisation is registered or operates;
- provide beneficiaries, donors and the public with a clear and reliable basis on which to assess the Organisation's integrity, effectiveness and use of resources; and
- reinforce and give practical effect to the Organisation's Anti-Corruption, Whistleblowing and Financial Management policies.

2. Scope of Application

This Policy applies to:



- the disclosure of governance documents, including the Organisation's Constitution, Board composition and policies;
- the disclosure of financial information, including audited accounts and donor-funded programme expenditure;
- the disclosure of programmatic information, including programme objectives, beneficiary reach and outcomes;
- communications with donors, partners, regulators, the media and the general public; and
- all staff, volunteers, consultants and board members acting on the Organisation's behalf.

3. Core Principles

- proactive disclosure: information of legitimate public interest is published without waiting for a specific request, wherever doing so does not compromise beneficiary safety, personal data protection, or legal or contractual confidentiality obligations;
- accessibility: information is published in plain language and in formats accessible to donors, partners and the communities the Organisation serves;
- accuracy and completeness: disclosed information is accurate, current and presented without material omission;
- timeliness: information is updated and disclosed within a reasonable period following the event or decision to which it relates;
- consistency: the same standard of disclosure applies irrespective of the size or origin of a donor or partner relationship;
- balance with confidentiality and protection: this Policy operates subject to the Organisation's obligations under the Data Protection and GDPR Policy and the Safeguarding Policy, and disclosure shall never compromise the safety, dignity or privacy of beneficiaries, particularly children and other vulnerable individuals.

4. Governance Transparency

The Organisation shall make publicly available:

- its Constitution and legal registration details;
- the composition of its Board of Directors and the governance structure of the Organisation;
- a summary of its mission, strategic objectives and organisational policies, including this Policy, the Equal Opportunities Policy, Safeguarding Policy, Anti-Corruption Policy and Whistleblowing Policy;
- the process by which this Policy and related governance documents are reviewed and approved.

5. Financial Transparency

The Organisation shall:

- commission an independent external audit of its annual financial statements and publish a summary of audited accounts;
- disclose its principal sources of funding, including institutional donors, grants and major private contributions, subject to any confidentiality requirements of the donor concerned;

- report clearly on how donor funds are allocated and spent against programme objectives, in accordance with the Financial Management and Internal Controls Policy;
- make financial information available to donors and auditors in the specific format and level of detail required by the relevant grant agreement;
- disclose executive and governance-level remuneration policy in general terms, without prejudice to individual staff confidentiality where required by applicable employment law.

6. Programmatic and Impact Transparency

- the Organisation shall publish regular updates on its programmes, including objectives, target populations and geographic areas of operation;
- programme results and impact data shall be reported honestly, including shortfalls against targets, in accordance with the Organisation's Monitoring, Evaluation, Accountability and Learning (MEAL) Policy;
- beneficiary data disclosed in reports, communications or fundraising materials shall be anonymised or presented with informed consent, in accordance with the Data Protection and GDPR Policy and Safeguarding Policy;
- donor reports shall be submitted in the form, content and timeframe required by the applicable grant agreement.

7. Public Disclosure and Access to Information

Members of the public, donors and partners may request information from the Organisation beyond that which is proactively published. In responding to such requests:

- requests shall be acknowledged promptly and responded to within a reasonable period, ordinarily not exceeding thirty calendar days;
- the Organisation shall provide the requested information unless disclosure would breach a legal obligation, compromise beneficiary safety or privacy, disclose personal data unlawfully, or reveal information subject to legitimate commercial or donor confidentiality;
- where a request is declined in whole or in part, the requester shall be informed of the general reason for refusal.

8. Communications and Media

- all public communications, fundraising materials and reports issued by the Organisation shall be accurate and shall not overstate impact, reach or financial efficiency;
- images, stories and testimonials involving beneficiaries, particularly children, persons with disabilities and other vulnerable individuals, shall be used only with informed consent and in a manner that preserves their dignity, in accordance with the Safeguarding Policy;
- official statements to the media or public authorities are made only by personnel authorised to represent the Organisation.

9. Relationship to Other Policies

This Policy operates alongside, and is not intended to override, the Organisation's Data Protection and GDPR Policy, Safeguarding Policy, Whistleblowing Policy, Anti-Corruption Policy and Financial Management and Internal Controls Policy. Where a conflict arises between the presumption of disclosure under this Policy and an obligation of confidentiality, data protection or beneficiary protection under another organisational policy or applicable law, the latter shall prevail.

10. Roles and Responsibilities

Board of Directors

- holds ultimate accountability for the Organisation's transparency practice and approves this Policy and any material amendments.

Senior Management

- ensures proactive publication of governance, financial and programmatic information;
- responds to information requests from donors, partners and the public in accordance with this Policy;
- ensures donor reporting obligations are met accurately and on schedule.

All Staff and Volunteers

- ensure that information they produce or disclose on behalf of the Organisation is accurate and consistent with this Policy.

11. Monitoring and Review

Compliance with this Policy is reviewed by Senior Management on an ongoing basis and reported to the Board annually. This Policy shall be reviewed by the Board of Directors at least annually, or sooner in the event of material changes to donor requirements or applicable law. Amendments shall be documented, dated and communicated to all relevant stakeholders.

This Policy has been formally approved by the Board of Directors of Barn Och Kvinnor Organisation.

Barn Och Kvinnor Organisation • Empowering Women • Protecting Children • Strengthening Communities