

# Annual Report 2023

## **Our vision**

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A just, equitable and sustainable world in which every person enjoys the right to a life of dignity, freedom from poverty and all forms of oppression.

## **Our mission**

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To achieve social justice, gender equality, and poverty eradication by working with people living in poverty and exclusion, their communities, people's organisations, activists, social movements and supporters.

## **Our approach**

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Our human rights-based approach aims to ensure that people are drivers of their own change and able to claim the rights they are entitled to. We focus on women and girls because the denial of their rights is a grave injustice and one of the underlying causes of poverty worldwide.

By working directly with communities, women's movements, groups and networks, social movements and other allies, we aim to tackle the structural causes and consequences of poverty and injustice.

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# Welcome from the Co-Chief Executives and Chair of Trustees

In 2023, we witnessed an increasingly unstable world with wars in DRC, Sudan, Ukraine and Israel-Gaza causing untold devastation to the lives and livelihoods of millions. The number of refugees worldwide reached unprecedented levels, whilst the worst drought seen across East Africa in 40 years, induced by climate change, left over 20 million people facing severe hunger.

ActionAid's response – to support community resilience and invest in women's leadership – means that our work is led by partner organisations who live and work within communities, so we can act extremely quickly and access remote areas. Thanks to their leadership and courage, we continued to respond to many serious humanitarian emergencies around the world, whether caused by conflict, the climate crisis or natural disasters. In February 2023, a series of devastating earthquakes hit Türkiye and Syria, causing many people to lose their homes, livelihoods and loved ones. Our presence within the region coupled with the remarkable generosity of our supporters, meant we were able to implement 11 partnerships with women-led and local organisations across Syria and Türkiye. In the aftermath of the earthquakes, ActionAid partners in the area, like Kareemat and Violet, focused their efforts on providing protection for women, safe shelter and mental health and medical support.

We have also witnessed the effects of climate change, which is creating new challenges worldwide, particularly with the rise in flooding, drought and forest fires. ActionAid has been supporting women champions who are helping their communities adapt to this. In Cambodia, for example, we have set up the Women Led Alternatives to Climate Change project, where women have access to training on disaster response, climate change resilience and sustainable farming and are working with fishing and farming communities to adapt to sudden floods, violent storms and prolonged drought,

Elsewhere, ActionAid continues to support women and girls working to end gender-based violence. In Senegal, for example, we are championing those who are educating other women and girls in their communities about their rights. One of the ways we are doing this is by supporting the End Female Genital Mutilation/Cutting campaign, which is helping mobilise more women to stand against the practice.

Of course, we also must acknowledge the dire circumstances for women and girls in Gaza. As the war reached its six-month mark, the UN estimated that 10,000 women were killed, amongst them an estimated 6000 women who left 19,000 orphan children behind. Women who have survived have been displaced, widowed, and face starvation. ActionAid will continue to do everything we can to support those affected by this unprecedented conflict.

We would like to recognise the critical role played by our former Chair of Trustees, Kendi Guantai and our Chief Executive, Halima Begum in putting the rights of women, girls and their

movements at the forefront of our strategic focus. Their knowledge, expertise and passionate belief in our mission will be greatly missed.

The future brings with it a new way of working and feminist leadership with the appointment of three Co-CEOs at ActionAid UK. Our intention is to achieve the greatest impact possible for women and girls by shifting our resources and power to their organisations and movements worldwide. Amid increasing global complexity and change, we see the distributed leadership model supporting the organisation to be increasingly resilient, visionary and impactful.

ActionAid will continue to place the rights, leadership and voices of women, girls and their movements at the forefront of everything we do. We are committed to continuing our anti-racism and decolonisation work to further support and fund women's rights organisations (WROs) and women-led organisations (WLOs) that are helping their communities adapt, respond and succeed.

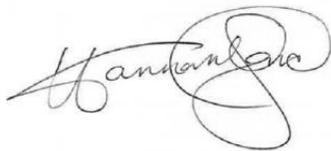
With increasing hostility in the world, it's essential now more than ever that WROs and WLOs are given the right support to carry on with their groundbreaking work. ActionAid continues to stand with them in creating a world that is better, not just for women and girls, but for everyone.



Shade Odupelu Co-CEO



Rajiv Vyas Acting Chair of Trustees



Hannah Bond Co-CEO



Taahra Ghazi Co-CEO

## In Spotlight: Crisis response

- ActionAid has implemented **11** partnerships with women-led and local organisations across Syria and Türkiye, with four new partnerships for the next stage of the response.
- Since the start of the Ukraine response, over **1.8 million** individuals have been reached through activities implemented by ActionAid's partner organisations within Ukraine, Poland and Romania.

### Leading the response to the Türkiye-Syria earthquake

On 6th February 2023, a 7.8 magnitude earthquake hit near the border of Türkiye and Syria. A second earthquake struck the area just hours later, and two weeks after the initial tremor, another earthquake caused further deaths, injuries and additional trauma to those already affected. Over 23 million people are estimated to have been impacted.

The earthquakes further compounded an already dire humanitarian crisis, escalating the urgent need for shelter, medical care, food, clean water and sanitation for displaced people. There is also a growing need for protection services for women and girls exposed to gender-based violence, which sadly tends to increase in times of crisis.

In northwest Syria, ActionAid's local partner, Violet, is reaching thousands of survivors in need of food, water and shelter, as well as providing protection services, mental health support and safe spaces for women and girls experiencing trauma.

Along with individual counselling, the safe spaces are holding awareness sessions on topics such as the prevention of sexual abuse and exploitation, stress and trauma and legal rights for women and girls. Through Mobile Health Units, Violet also provides emergency first aid, including hospital referrals and mental health support for those who can't access safe spaces.

Sujoud has been working with Violet in northwest Syria for a year and has been part of the emergency response.

She works in a newly opened safe space and supports women and girls to partake in those awareness sessions designed to keep them safe from gender-based violence and exploitation.

Speaking about their work at Violet, Sujoud said: "We - as the safe space team - went out with the response team and distributed clothes for the children...Violet has an ambulance team and an ambulance, so we provided first aid to the injured and transported some of them to [a nearby hospital] - the private hospital for women and children - and there are midwives, doctors, nurses and specialists [to help there]."

Violet is just one example of how our partner organisations are leading the response to this humanitarian crisis.



## In Spotlight: Solidarity in Action

- At Latitude Festival, ActionAid UK raised **£4,850** through general donations and My Body Is Mine merchandise sales.
- We launched the new Global Climate Justice report in the UK and mobilised **4029** people to sign a petition to all banks worldwide to divest from fossil fuels and harmful agribusiness.
- ActionAid UK also raised **£0.5 million** for the Moroccan Earthquake and **£532,000** in our Gaza Appeal.

### Asking Parliamentarians to support a fair and feminist economy

ActionAid has been campaigning for a feminist well-being economy that moves away from the relentless pursuit of economic growth and the privatisation of public services. As an organisation, we believe in an economic system that centres on well-being, human rights and the planet.

In June 2023, ActionAid met with Parliamentarians in both Westminster and Holyrood to discuss the need for a major shift in the current economic approach, putting the rights of women and girls at the centre. A vital part of this is recognising, reducing and redistributing women and girls' unpaid care work.

The parliamentary events in Westminster and Holyrood were a chance for ActionAid UK and our colleagues at ActionAid Malawi to share our latest research on this topic.

At Westminster, we partnered with the Women's Budget Group UK, with contributions from Janet Daby MP, feminist political economist Fatimah Kelleher, our colleague from ActionAid Malawi, Tusayiwe Sikwese, and Dr Mary-Ann Stephenson, Director of Women's Budget Group UK.

At Holyrood, we partnered with the Wellbeing Economy Alliance Scotland to speak with MSPs about how they could support a fairer, feminist economy at an event hosted by Maggie Chapman MSP and Emma Harper MSP.

Both meetings hosted discussions on how the pandemic and the climate crisis had exposed failures in the current economic model for women and girls in Malawi.

Jessica Mandanda from the Feminist Macro-economic Alliance Malawi also pointed to the significant role of international financial institutions and how their policy advice was leading to austerity measures that are harming Malawi's public services and further increasing women's unpaid care work.

The clear message from both events was that supporting the shift to a feminist well-being economy is vital if we are to achieve gender equality. Both the UK and Scottish Governments have important roles to play in making this new economy a reality.



## In Spotlight: Public giving support

- ActionAid UK's individual committed givers generously donated a total of **£25.9 million** towards our work on women's and girls' rights.
- More than **5,500** new supporters in the UK signed up to give a regular monthly gift.

### The importance of farming in Ghana, Burundi and Malawi

Around the world, agriculture is not only providing a crucial source of income for women but is offering independence, solidarity and an opportunity to build a more secure future.

In Ghana, women are growing a community of farmers through the Female Extension Volunteers programme. Rafatu is one of the 25 volunteers trained as part of a programme supported by ActionAid to mentor other women farmers and help them form cooperatives. So far, the project has reached 1,250 women farmers and formed 51 cooperatives in Ghana, providing an opportunity for women to share their skills, improve their farming and become financially independent.

Speaking about the Female Extension Volunteers project, Rafatu said: "Training as a volunteer has changed my life, and the standard of living for women farmers in my community is improving."

Farming cooperatives are also helping in Burundi. Josephine is one of the farmers who has benefitted from this after joining a Solidarity Group in her community. Supported by ActionAid, the group operates a loan programme allowing women to borrow capital to start a business at a low interest.

Through this, Josephine was able to buy things like fertiliser, more crops and better tools to improve her farm. She said: "This season, I expect to harvest three times more maize because I could buy fertiliser."

Now, she no longer has to rely on her husband for financial support.

Farmers in Malawi are taking a slightly different approach with the Goat Pass-On Scheme. In Dedza, many women farmers could not afford livestock, but that is changing with the new scheme that ActionAid has supported. When a woman farmer receives a goat through the Goat Pass-On Scheme, they agree to give that goat's first offspring to another woman. As a result, 124 women farmers in the community now own at least one goat.

For Namamvera, the scheme has been life-changing: "I no longer struggle to pay for things. And by using manure as fertiliser, I grow quality vegetables. I sell any excess to pay for things like soap, salt and sugar."



## In Spotlight: Our Partnerships

- In 2023, we received **£3.1 million** from funds raised by players of People's Postcode Lottery to support our work with local women leading the response in an emergency and combatting violence against women and girls. The flexible funds also helped progress our organisational strategy.
- With the generous support of our humanitarian work from the Alborada Trust and many others, we can continue to respond to overlooked crises long after they fall out of the mainstream media and work with communities to strengthen their resilience to future crises.
- In partnership with Ethical Tea Partnership (ETP) and their member companies, Taylors of Harrogate and Lavazza Professional, we supported 153 survivors of sexual and gender-based violence (SGBV) in three tea producing communities in Kenya, and trained 1,876 community members on SGBV prevention laws and policies through our training of trainers approach.

### The Women-Led Community-Based Protection Toolkit

In early 2023, ActionAid rolled out the Women-Led Community-Based Protection Toolkit in collaboration with women in Kenya, Burundi, Rwanda, Ethiopia and Somaliland.

The toolkit provides practical guidance for ActionAid staff, local partner organisations and women from local communities facing humanitarian crises and protection risks.

In practice, this produces user-friendly tools for women working alongside partner groups and organisations and shifts the power back to local women's groups so they can lead against specific challenges faced in their communities.

The toolkit was piloted in Kenya in 2020, and as a result, women have begun advocating for improved government services, including the establishment of an Early Childhood Development Centre.

Following a series of workshops in Burundi, Rwanda, Ethiopia and Somaliland in 2023, we're seeing more positive outcomes from this initiative.

For example, in Burundi, the toolkit has supported a more cohesive movement of women's groups working together to identify and prevent the causes of trauma for women and girls in the area.

In Rwanda, women's protection committees and other women's groups in local districts have started holding bi-monthly meetings to respond to issues affecting women and girls, such as implementing safer mechanisms for survivors of gender-based violence and better access to maternal healthcare.

The toolkit has supported the creation of a women's group network in Ethiopia to advocate for improved gender-based violence services and food security. In Somaliland, the same has been

done to improve programming on Female Genital Mutilation protection, education, financial support for women in small businesses and the creation of women's savings groups.

Our partnership with People's Postcode Lottery has made this work possible. In 2023, we received £3.1million from funds raised by players that have helped us support local women to lead emergency responses and stand against violence in their community.

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## Working together – ActionAid UK within the ActionAid Federation

ActionAid UK is a proud member of the ActionAid International Federation. ActionAid International brings together the work of the ActionAid International Federation, co-ordinated by the Global Secretariat, based in Johannesburg, South Africa.

ActionAid is a global Federation working for a world free from poverty and injustice. The Federation is made up of 45 national organisations, most of which are based in Lower Income Countries. In the UK, our role is to raise funds to reduce poverty in the communities and countries where we work, to take action for long-term change and to act in solidarity with women and girls addressing poverty and injustice. By working in partnership with ActionAid International and member countries around the world, we are able to make a bigger global impact.

We remitted £33.8 million to the ActionAid International Federation in 2023, just under 62% of our total expenditure of £54.7 million. ActionAid UK's total income was £53.3 million, which represents just over 25% of the actual income of the entire Federation for 2023 of £209m.

The international development and humanitarian work highlighted in this report reflects the results achieved by the Federation as a whole in 2023, and the significant contribution that UK supporters made to these successes. While many of ActionAid UK's funds go towards supporting the Federation's humanitarian and development work overseas, this isn't the whole story. We also campaign in the UK in solidarity with people affected by global poverty, for example to ask the British Government to consider the need for a major shift in the current economic approach to recognise, reduce and redistribute women and girls' unpaid care work. Other areas of critical expenditure included fundraising, building understanding of development issues, governance and running costs. ActionAid International's combined financial statements can be found at [www.actionaid.org/publications](http://www.actionaid.org/publications).

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## Our Goals

As an organisation, ActionAid UK has some overarching goals. Our staff, partners and volunteers are working in over 70 countries worldwide to achieve the following:

### **1. Gender transformative climate resilience**

Climate change affects different people in different ways, including women and girls. Climate change is a gender issue because women and girls living in poverty are particularly vulnerable to the effects of climate change due to their given social roles and status in society.

### **2. Significantly reduce the risk of violence against women and girls (VAWG)**

Sadly, gender-based violence remains far too common across the world, with women and girls alike living in fear – even with their very lives under threat – which has serious impacts on their mental and physical health as well as on their independence and opportunities.

### **3. Fight for women’s equal rights to economic opportunities**

Economic inequality is a blight on the lives of too many women and girls across the globe. Women need to have equal access to secure, high-paying jobs. This benefits them, their families and their local and national economies.

### **4. Prioritise women and girls’ rights and their leadership in humanitarian crises**

Time and again, around the world, we have seen the life-saving difference it makes when women participate in crisis response – not only in on-the-ground delivery of aid but in positions of leadership as well. ActionAid is working to ensure that women, who are often worst affected by disasters when they occur, are brought to the centre of planning and response.

In this section, we provide details of our progress in these key areas over the past year.

## Goal One: Support women and girls to be equipped to deal with climate change

Women and girls are often more severely impacted by climate change and climate-induced disasters.

This is because existing gender inequalities lead to women facing more adversity in times of crisis. For example, climate change and disasters harm livelihoods, which increases the burden on women and girls, who are typically responsible for securing water and food and being primary caregivers. Disasters can also create barriers to reproductive healthcare, education and safety from gender-based violence.

That is why ActionAid will continue our gender-transformative climate resilience work going forward.

### Women-Led Alternatives to Climate Change in Cambodia (WLACC)

One of the ways we are doing this is through the Women-Led Alternatives to Climate Change in Cambodia (WLACC) project.

The project has been implemented in four provinces – Kampot, Koh Kong, Pursat and Kampong Thom – with the goal of providing women with training on disaster response, climate change and sustainable farming.

There is also a Women's Champion Network that employs women within the community to carry out the work of the WLACC. Through them, 277 farmers have already committed to learning about agroecology and have received a small amount of money to implement sustainable farming practices.

One of the farmers benefitting from this is Dim Prim, who lives in the Pursat province. The WLACC and Women's Champion Network installed a water pump system in her area, meaning she and 57 other farmers could sustainably access water for their crops, expand their livelihoods and tackle issues like drought.

In the Kampot province, the WLACC project has supported women champions in starting a Resilience Market.

Approximately 70 farmers have been introduced to agroecology concepts through the WLACC in Kampot but have struggled to get their products recognised on the market, as buyers could not distinguish between imported and local products.

So, women champions created a Resilience Market specifically to promote and sell local and natural products supplied by smallholder farmers.

Chan Kanha, the leader of the Women Champion Network in Kampot province, said: “I am really happy and satisfied with the startup of this Resilience Market. This is the initiative of women champions as a response to the communities’ needs, empowering women in earning their own income and promoting climate resilience.”

The WLACC project has established and strengthened the Women Champion Networks that are dedicated to advancing climate change and disaster response in their communities. However, continuing this momentum over the next few years will be important.



## Goal Two: Continue our work to end violence against women and girls worldwide

ActionAid is working to end violence against women and girls. We create change by:

- Supporting women and girls in learning about their rights, developing leadership skills and gaining an education or vocational skills that will enable them to earn an independent livelihood
- Working with women's rights organisations, local leaders, men and boys and the media to shift social attitudes and behaviours
- Increasing the ability and commitment of governments and institutions to prevent and respond to violence against women and girls
- Providing comprehensive services, including safe spaces for women and girls, and helping survivors of violence access emotional, legal and medical support.

We are leading long-term, sustainable change by creating space for women and girls to understand their rights and transforming harmful social norms.

Our support of women's rights organisations and women's groups has resulted in an increased understanding of and support for women and girls who have experienced violence, as well as strengthening mechanisms that enable them to approach their authorities in addressing these. We have also successfully influenced policies at local and national levels so the support systems dealing with cases of violence are resourced and accessible to those who need it most.

### Ending Female Genital Mutilation/Cutting (FGM/C) in Senegal

The practice of Female Genital mutilation/Cutting (FGM/C) is internationally recognised as a violation of human rights and an extreme form of discrimination against girls and women.

In Senegal, nearly 2 million girls have undergone FGM/C, and despite being criminalised in the country since 1999, it remains a considerable issue, with the practice being linked to religion, cultural norms and a lack of education for women and girls.

To tackle the issue, women and girls are working in partnership with ActionAid Senegal to share their stories and gather solidarity around ending FGM/C.

One of the women involved in this is Adja, who lives in the east of Senegal near Koussanar.

Adja has been working to organise weekly meetings within her community to educate other women on their rights when it comes to FGM/C and to stand against the practice. This began after she partnered with ActionAid Senegal to receive awareness training, which has been instrumental to her work.

“Female Genital Mutilation is considered a cultural norm. With the skills acquired, I’m able to advocate for an end to the practice through reformed cutters and survivor-based testimonies,” She explained.

ActionAid Senegal has also set up a women’s movement to tackle FGM/C, which Adja says is beginning to have an impact on neighbouring communities.

She added: “I am proud the Women’s Movement now carries the mantle to end FGM/C for good in Koussanar and to influence other neighbourhoods through community dialogues, strategic media communications and advocacy.”

Adja is part of a wider group of women carrying out this vital work in Senegal, which is helping propel the End FGM/C movement.

However, there are additional challenges. For example, Senegal is surrounded by Gambia, Mali and Guinea, which continue to practice FGM/C. Another emerging issue is cutting girls at a young age secretly, which means very little information gets to the public arena to prosecute perpetrators.

That is why it is vital that ActionAid continues this work in the future.



## Goal three: Advocate for women's rights in the workplace and ensure access to secure jobs in safe working environments

Gender discrimination means that women are more likely to be in insecure, low-wage jobs, be paid less than men for the same work and have limited access to land and loans.

ActionAid supports women to access secure jobs in safe working environments, free from all forms of violence. Women must be paid living wages equal to men's and enjoy social protection such as paid maternity leave. The burden of unpaid care and domestic work that falls to women must also be recognised, reduced and redistributed. This is vital in supporting women to have control over their own lives.

### Women's Economic Rights and the rise of the Gig Economy

The gig economy, where online platforms connect workers with one-off pieces of work, has been growing fast over the past few years. While some women benefit from this work style, it is creating additional barriers for others.

One of the reasons for this is discrimination rooted in patriarchy, race, class, age, geographical location, caste, ethnicity and migrant status that overlap to prevent women and girls from accessing digital technologies. This creates a digital divide that excludes women from potential work opportunities in the gig economy.

International bodies such as the Commission on the Status of Women's Expert Group have highlighted the need to remove structural barriers:

"It is not a matter of 'fitting' women into the current and future world of work, but rather shaping the world of work in a manner that is gender-transformative, benefitting both women and men."

On top of limited access to digital technologies, some women continue to struggle with low and unpredictable pay, long hours, exposure to violence, harassment and lack of corporate accountability. Women's unpaid care and domestic work are also not often considered when it comes to the gig economy.

Despite governments committing to global standards that should cover all workers, legal frameworks remain weak and poorly implemented, with a lack of clarity on how they extend to gig workers.

Within this challenging context, workers are bravely engaging in collective activism and devising new strategies to challenge harmful practices and defend their rights.

The gig economy must be developed and managed in ways that advance and protect the rights of women workers facing intersecting forms of discrimination.



## Goal four: Champion women-led organisations leading the response to humanitarian crises

Women and girls often suffer the most during humanitarian emergencies. Typically, more women than men are killed by rapid-onset disasters like tsunamis and earthquakes.

There are several reasons for this. Firstly, women and girls are less likely to be in positions of power or decision-making roles, so their specific needs can be overlooked. They also face a heightened risk of gender-based violence during and following a humanitarian emergency and things like early marriage, sexual abuse and trafficking tend to increase.

Our approach is to support women leading the emergency response. Women's rights organisations understand best the specific needs of women and girls and know that services to prevent and respond to gender-based violence and sexual health services are lifesaving in a crisis. Local women-led responses are also rooted in the community, along with the understanding, networks and connections to rapidly respond to an emergency.

### Women's leadership during the Türkiye-Syria Earthquake

On 6<sup>th</sup> February 2023, a series of devastating earthquakes hit areas near the Türkiye-Syria border, killing around 55,000 people and affecting an estimated 23 million.

The earthquakes piled on top of an existing humanitarian crisis, with a sharp increase in the need for shelter, medical care, food, clean water and sanitation, as well as protection services for women and girls exposed to gender-based violence.

ActionAid has been working with partners in the region to support women by equipping them with skills to earn a living to support their families. One such partner is a woman-led organisation called Kareemat.

Founded by activist Najlaa Alsheikh, Kareemat supports women's economic empowerment through training and education and promotes peacebuilding between refugees and the local community in Killis, a city in southern Türkiye near the border with Syria. The organisation also provides a safe space for women, particularly those who have been subjected to exploitation, oppression and violence.

Following the earthquakes in 2023, Kareemat mobilised to get resources, aid and mental health support to women and girls living in the affected areas, but it has taken a toll.

Najlaa explained: "Women carried the biggest burden. Our team as women, we carried the biggest part of it. We were suffering from PTSD and were completely shaken. Yet we still needed to care for our families, to support and cook and clean."

It is vital that women-led organisations, like Kareemat, are given the right support to continue their essential work.



## Our Strategic Objectives

In November 2022, we launched a new strategic vision for ActionAid UK following consultation with the global ActionAid Federation, the ActionAid Global Secretariat and other key partners. Collectively, we proposed a new Purpose Statement that articulates our mission and role in the ActionAid Federation and will guide ActionAid UK for the next seven years. We also developed a Bridging Plan that set objectives that take ActionAid UK into the next strategy period (2025 onwards).

The pandemic disrupted the implementation of our previous strategy Together, with women and girls, so the Bridging Plan is intended to 'bridge' us from that strategy to our next operational plan. This Bridging plan will see us carry forward elements of Together, with Women and Girls, while incorporating new elements from the ActionAid Federation's current Strategic Implementation Framework (2021-2024).

The key objectives and focuses of the bridging plan are:

1. **Anti-racism and decolonialisation.** Anti-racism and decolonialisation is an overarching objective for ActionAid UK, which ran through all our work in 2023 and will continue far beyond. It requires a deep understanding of what needs to change and a lifetime's commitment to ensuring that we are truly accountable to women and girls in the countries where we work.
2. **Influencing for Change.** We will continue our work alongside women and girls living in poverty to challenge violence and exploitation, fight for women's equal rights to economic opportunities and support women's leadership in humanitarian crises.
3. **Income.** Our primary contribution to our shared global ActionAid strategy is supporting the ActionAid Federation to generate the financial resources it needs.
4. **Humanitarian.** ActionAid UK will continue to support the delivery of humanitarian work by the ActionAid Federation and the promotion of the Federation's humanitarian signature (accountability, localisation and women's leadership).
5. **Operational effectiveness and sustainability.** Improving our organisational, financial, environmental and technological sustainability remains core to our internal work.

Together, this represents the most effective contribution ActionAid UK can make to the struggle against poverty and injustice, and to the realisation of women and girls' rights.

In this section, we outline our key achievements against our bridging plan in 2023.

### 1. Anti-racism and decolonisation

One of our key anti-racism and decolonisation goals is to support women, girls and their movements to create an equitable independent civil society. We can achieve this by funding trailblazing women-led organisations (WLOs) and women's rights organisations (WROs) worldwide.

However, funding to frontline WROs and WLOs remains at a paltry 0.2% of total bilateral aid and women working in challenging circumstances face a system that is donor-driven, favours international actors and has in place a multitude of requirements that, too often, local actors cannot reasonably meet.

In 2023 we raised this through our advocacy efforts, we advocated with Government, held roundtables, ran workshops with the Foreign Commonwealth Development Office, held an event at the Labour Party Conference and engaged in humanitarian advocacy. We input into sector advocacy to influence donors – including the Labour opposition - to increase flexible funding to WLOs and WROs. This included working with the Scottish Govt on how to improve their funding processes, which was partly reflected in their new Women and Girls Empowerment Fund. We also developed a new grant management system with our partners, to tackle complex and burdensome donor requirements placed on small organisations.

Our anti-racist storytelling work continued to grow. As an organisation ActionAid UK is committed to moving away from traditional charity imagery that depicts people as helpless, desperate and without dignity. Instead, we commission women photographers worldwide to shine a spotlight on their own communities in an authentic way, emphasising humanity, individuality, agency, courage, and hope.

In 2023, we worked with women photographers, videographers and journalists in Bangladesh, Colombia, Gaza, Nepal, Poland, Syria, Turkey and Uganda. The testimony, images and videos provided a platform for women leaders and community partners to tell their own stories. This resulted in widespread coverage of their work and approach, including the incredible midwives and healthcare workers in Syria supporting mothers to give birth six months on from a devastating earthquake, youth changemakers in Nepal on the frontline of climate change and the Women's Cafe in Dhaka, Bangladesh supporting women working in the precarious, low-paid garment industry.

## 2. Influencing for Change

**It's going to take some bold action to overturn the systemic injustices that lock women and girls in poverty. But we're ready for that. Change is needed at all levels of society to challenge the inequality that means women and girls face multiple forms of discrimination. ActionAid cannot achieve this alone. We will work alongside local communities, feminist movements, governments, institutions and multinational agencies to ensure women and girls can claim their rights.**

In 2023, ActionAid UK expanded our work with key influencing targets in the UK and Scottish Governments and parliaments, enabling us to access and influence technical government officials, as well as more senior decision-makers and Ministers. ActionAid UK's new parliamentary newsletter has enabled us to share timely information across parliament, which

we have backed up with a wide range of events for parliamentarians, researchers and government officials.

We built on our Girl Led Research by co-hosting a roundtable for donors and civil society, in Partnership with FRIDA, hosted at the Children's Investment Fund Foundation. 21 donors and grant making organisations participated to discuss how we can best support girl-led change.

We also joined ActionAid Ethiopia to co-deliver a Training of Trainers for ActionAid staff and partners and direct training to girls on girl-led Advocacy. We trained over 35 people, to develop advocacy plans for change. The training was well received, with girls forming groups to undertake advocacy and trainers who will cascade the training in urban and rural parts of the country.

We continued our research and influencing on climate and humanitarian issues with events in parliament and the global climate summit: COP28 in Dubai. Along with the ActionAid Federation, we also launched a global climate campaign, calling on banks to divest from Fossil Fuels. This five-year campaign aims to support the global movements that are pushing against climate destruction and for a climate-just future.

For International Women's Day, we held a parliamentary drop-in where MPs came to speak to ActionAid staff about our work and what they could do to support women and girls' rights. The event was attended by MPs and peers from a range of political parties, enabling us to forge stronger relationships with parliamentarians. We also worked with parliamentarians and governments in Westminster and Holyrood on the development of their feminist international approaches and policies, pushing them to be forward-thinking and intersectional. This work included partnering with other NGOs in an event at the Labour Party Conference.

Working with our AA Malawi colleagues, partners in Malawi and allies in the UK, we took our Women's Economic Justice work around the country with events and meetings in the Westminster and Scottish parliaments focusing on feminist economic alternatives, gig economies and addressing the parallels between international and domestic economic injustice. We worked with partners from across the federation to ensure that UK-based decision-makers heard the impact of economic policies on women, as well as alternatives to ensure justice.

ActionAid UK increased our influencing work on domestic issues, acting in solidarity with women and girls and organisations pushing back on the UK Government's restrictive legislation and policies, such as the Nationalities and Borders Bill and immigration policy to deport asylum seekers to Rwanda. Standing in solidarity with UK women's rights organisations helps root our influencing work in the UK and is an important part of ActionAid's Human Rights Based Approach (HRBA).

Our influencing work included campaigns, advocacy and policy on humanitarian emergencies, specifically to increase funding, calls for ceasefires, and for responses to centre women and girls. We supported Violet, one of our partners responding to the Syria- Türkiye earthquake, to meet with government ministers and officials, King Charles and parliamentarians. We also

worked with our partners in Ukraine to influence the UK-hosted Ukraine Reconstruction Conference, resulting in a side-event on women and girls' rights.

Amid the conflict in Gaza, we worked with parliamentarians, ministers and government officials to call for a Ceasefire, amplifying the impact on women and girls. This included a petition with over 30,000 signatures, a projection on Westminster, briefings for MPs, and meetings with decision makers. On top of this, at Women Peace and Security Week in New York, we hosted an event with UN Women and ActionAid partners highlighting women's leadership in humanitarian emergencies.

In a year where we continued to see a global rollback on women and girls' rights, ActionAid UK worked with partners and the Federation for systemic change and justice, building on strong relationships with decision-makers and movements for a future where women and girls' rights can be realised.

## 3. Income

In 2023, we raised a total of £53.3 million, which is a drop of 10.6% on the previous year which was unusually high, largely driven by huge response to the Ukraine Emergency Appeal.

Across Public Fundraising we raised £40.4 million (£22.7 million unrestricted and £17.7 million restricted) against a budget income of £39.6 million.

Our regular giving income suffered from the ongoing cost of living crisis in the UK, with Child Sponsorship and unrestricted Regular Giving coming in at 94% and 95% of budget, respectively. This was balanced by an increase in other areas of public fundraising, including a 281% uplift against budget in emergency income, off the back of the Türkiye-Syria earthquake and the crisis in Gaza and 26% uplift on our Legacy income, which ended the year at just over £3.3 million.

Philanthropy & Partnerships' total income was up £1 million in comparison to last year. This was largely thanks to the hard work of the team in stewarding relationships and donations towards several emergencies throughout the year. The most important aspect of our fundraising is building long-term personalised and trusting relationships with donors. This has been keenly demonstrated by the Philanthropy team, who have provided excellent donor management.

Our Humanitarian team contracted over £4.4 million to ActionAid UK in 2023 from five different funding streams, including £1.4 million from the Start Fund. We continued to support the Federation to raise humanitarian income. A total of 27 proposals were supported and submitted to donors (UNICEF, WFP, UNHCR, EU), including a successful £2.1 million grant from UNDP for Afghanistan.

We were successful in applying to the FCDO's Global Development Delivery (GDD) Framework with lead partners Chemonics, Montrose and Ecorys.

ActionAid (in consortia) has been successful in winning all of our bids for the FCDO's Global Development Delivery (GDD) Framework. The GDD is the FCDO's new flagship framework – a procurement mechanism expected to channel £3bn of ODA globally via 'call-downs'. The initial term of the agreement is November 2023 to November 2025 (with two potential one-year extension options). The GDD is lotted by both value and theme – with High-Value (£7-100m), and Low-Value (below £7 million) contract call downs.

From a decolonial and feminist perspective, we recognise the urgent need for flexible funding. When an organisation receives flexible funding, it can use those resources for whatever is necessary to achieve its mission, which would be hugely beneficial to our work.

In November 2023, the federation lead a consultation on decolonialisation and found that volunteers and staff across Africa, Latin America and Europe wanted to increase flexible and unrestricted funding and to diversify the donors we use.

Emphasis was placed on reducing our reliance on institutional funders that impose restrictive conditions that were mismatched with our community priorities and contexts. There were also calls for funding to support the development of grassroots organisations, instead of short-term projects. On top of that, our partners in Africa highlighted the need for more autonomy and sustainability so such organisations could better meet community needs.

By working together with our local staff, partners, supporters and donors, we continue our goal of fighting for the rights of women and girls, but with an evolved approach to fundraising.

## 4. Humanitarian

ActionAid takes a holistic and transformative approach to humanitarian preparedness, response and recovery. Our approach links emergency response to resilience-building and long-term sustainable change, including empowering individuals and addressing underlying inequalities.

One of the ways we have displayed this in 2023 is through our continued response to the humanitarian crisis caused by the war on Ukraine. We have been working with partners in the region to provide humanitarian support to affected communities in Ukraine, Romania, Poland and Moldova, including support to excluded and marginalised groups who face disproportionate challenges and barriers to accessing services tailored to their specific needs.

***"ActionAid and Sphere don't just have a donor-grantee relationship, it is a partnership because we can share our concerns, needs and plans and the ActionAid team listens to us." - Sphere***

Another example is our response to the Türkiye -Syria earthquake in February 2023, which devastated communities and added to already dire humanitarian crisis. ActionAid's response has been grounded in the unwavering courage and resilience of local NGOs and volunteer networks, with women and young people at the forefront of the relief efforts, despite facing challenging conditions themselves.

ActionAid has reached over 190,000 people to provide vital aid and support, through 15 partnerships with women-led and local organisations across Syria and Türkiye. Fuad Sayed Issa, founder of our partner organisation, Violet attended an event in November 2023 at Buckingham Palace, to acknowledge those who have supported the United Kingdom's contribution to humanitarianism, as well as recognising 60 years of the Disasters Emergency Committee (DEC).

This year has also seen the increasing humanitarian crisis in Gaza and the West Bank, which ActionAid has been responding to. In the last three months of 2023, 1200 Israelis lost their lives, along with more than 22,000 Palestinians, including 9,000 children and over 6,000 women. ActionAid has been working in Gaza and the West Bank for many years and responded where possible through the dedication of local partner organisations, like Al Awda Hospital and WEFAQ.

Al-Awda, one of the last remaining hospitals still functioning in the north of Gaza, has continued to treat patients and provide maternity services under unimaginably difficult and dangerous conditions. Given the catastrophic circumstances, our partners focused their efforts on helping mothers and children survive through providing hot meals, hygiene and winter kits and emotional support activities. Meanwhile, WEFAQ has been constructing facilities like toilets and shower blocks and offering emotional support hotlines.

In addition, ActionAid has delivered rapid response programmes through the Start Network. A total of nine Start Fund grants were implemented in Colombia, Mozambique, Zimbabwe, India, Somalia, Sierra Leone, Haiti, Nigeria and the DRC to respond to key humanitarian challenges including displacement due to conflict, anticipation of electoral violence, flooding and cyclones.

## 5. Operational effectiveness and sustainability

In 2023, we completed our multi-year project on implementing a new Customer Relationship Management system. The new system went live in January 2024 after a tremendous effort from staff and our implementation partners on the largest technology project ever at ActionAid. Alongside this, we worked to move our IT infrastructure to the Cloud to improve the reliability and security of our systems.

Throughout the year, we reviewed several core policies, upholding our commitment to ensuring that efficient and effective governance systems are in place and that the content of our internal policies is in line with our values. We commenced a project to update our extensive suite of HR policies by bringing related policies together, providing greater detail and reviewing them in terms of best and current practice. This work is now complete and the policies are in use.

We continued to implement a strong assurance framework to ensure our legal obligations as a charity are met, and we worked with the ActionAid Global Federation to support the development of revised reporting and risk management systems and processes.

We carried out the regular review of our Environmental Policy, which is available on our website. We also continued our annual carbon footprint measurement and worked with a specialist consultancy to develop a top-line Carbon Reduction Plan for ActionAid. You can read more about our carbon emissions and reporting in our [Carbon Reduction and Energy Reporting](#) section.



# Our Media Work and Influencer Supporters

## Media Work

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In 2023, we witnessed an unprecedented surge in media visibility, marking a significant milestone in our mission. This year, we've seen remarkable achievements, nearly tripling our media reach and increasing article volumes by two and a half times compared to the previous quarter. This robust media profile reflects our unwavering commitment to amplifying our message and impact.

We've made showcasing and providing a platform to local voices a top priority, both within our organisation and among partners. Our increased focus on broadcast coverage, particularly shining a light on Gaza-related issues, led to a substantial 25-percentage-point increase compared to the preceding quarter. Our narratives, including moving accounts highlighting the plight of women and girls in humanitarian crises, gained widespread attention across various media platforms, including Instagram.

According to our media monitoring software, Vuelio, our reach in Q4 of 2023 extended to an impressive 4.9 billion people, with a total of 3,481 articles. Overall, 2024 saw a remarkable uptick, with over 6,000 pieces of coverage—a testament to our growing influence and impact on global discourse. Our strategic engagements in 2023, including prominent interviews on platforms like BBC's Newsnight and Question Time, showcased our dedication to fostering meaningful dialogue. Expanding into new markets, such as DW in Germany and Al Jazeera in the Arab region, underscored our commitment to reaching diverse audiences worldwide.

The media team's efforts resulted in notable achievements, securing coverage for "Women by Women" initiatives across diverse outlets and engaging with new partners like the To My Sisters podcast. During COP28, our strategic approach ensured widespread coverage and support for ActionAid International's press operation. The Christmas campaign, Seeds of Change, featured in the Daily Express to support fundraising efforts.

As we reflect on these achievements and look ahead to 2024, we remain committed to leveraging media engagement for advocacy and impact. We anticipate further success and look forward to sharing these milestones with our wider ActionAid family and our supporters soon.

## Stand Up With Women

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Seven of the best female comedians took part in the second Stand Up With Women comedy event at London's 21 Soho comedy club to raise funds to help ActionAid's work to end violence against women and girls. The night was hosted by Thanyia Moore with performances from Jo Brand, Shazia Mirza, Rosie Jones, Charlie George, Ola Labib and Janine Harouni. The comedians all promoted the event on their social media channels and Shazia Mirza was also interviewed on BBC Asian Network radio.

## **Support for our humanitarian work**

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After an unprecedented year of humanitarian crises, we had yet more outpourings of high-profile support for our emergency appeals in response to the earthquakes in Turkey and Morocco and the crisis in Gaza. High profile supporters including Phoebe Dynevor, Fay Ripley, Giles Paley Phillips, Adrian Lester, Alesha Dixon, David Morrissey, Jen Brister and Nish Kumar - all helped to promote our appeals across their social media channels. Award-winning actresses Nicola Coughlan and Aimee Lou Wood and singer Joy Crookes also joined us and lent their support to our Gaza crisis appeal and calls for a ceasefire. Nicola Coughlan also set up a fundraiser on her Instagram account which raised £13,420.

Actor Adrian Lester attended a special reception at Buckingham Palace hosted by The King and Queen to recognise those who have supported the United Kingdom's contribution to humanitarianism, as well as recognising 60 years of the Disasters Emergency Committee.

## **International Women's Day**

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Celebrities and influencers including actress and ActionAid Ambassador Phoebe Dynevor, comedian Jo Brand and influencer Tova Leigh helped shine a light on women leaders in communities during emergencies and crises by sharing stories of some of those women on their social media channels.

## **Share A Better Period**

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Content creators Courtney Boateng and Renée Kapuku, hosts of the To My Sisters Podcast, interviewed ActionAid's Tasha Burgess on a periods special episode which was broadcast on World Menstrual Hygiene Day and helped to promote our annual Share A Better Period fundraising appeal.

## **My Body Is Mine at Latitude Festival**

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For another year running we reached out to performing artists at Latitude Festival to ask them to show their support for our MyBodyIsMine campaign.

Seventeen artists including Metronomy, Tinariwen, Sindhu Vee, Suzi Ruffell (who also wore our exclusive MyBodyIsMine t-shirt on stage), ITN reporter Nina Nannar and The Proclaimers all pledged their support to help end violence against women and girls.

## **Christmas appeal**

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Singer Joy Crookes and broadcaster Konnie Huq both recorded videos for social media use to help to raise awareness and funds for our Seeds of Change Christmas appeal.



# The Year Ahead

## 1. Anti-Racism and Decolonisation

In 2024 ActionAid UK will develop overarching principles for this work which will guide all operational areas and approaches including our funding models, our brand and identity, our research, policies and partnerships.

We will evaluate the spaces and platforms where we engage in advocacy work and ensure we are effectively supporting the struggles and priorities of women's right organisations. We will collaborate with women's rights organisations and movements on advocacy campaigns.

We will look to diversify our funding base and increase flexible, long-term income for grassroots groups, women-led organisations and women's rights organisations who are championing systematic change in their communities in the most challenging of circumstances.

We will work in partnership across the ActionAid Federation to actively and consciously stop the practise of reproducing images and creating narratives for marketing purposes that are unrepresentative of people's real lives, stereotype individuals, invoke pity, and lead to harmful assumptions about a continent, a country or a particular group of people.

## 2. Influencing for Change

In 2024, ActionAid UK will work to build a strong anti-racist, decolonised and feminist vision for our influencing work with feminist movements and women's rights organisations.

We will increase our work on our global climate campaign, advocate with political parties, push for women's economic justice, stand up for a world free from violence and respond to humanitarian emergencies, while building strong relationships with decision-makers.

ActionAid UK will continue to advocate with the UK government for a ceasefire in Gaza and allocate funding towards recovery, peacebuilding, accountability and justice initiatives. We will work with the UK government to recognise the importance of addressing the root causes of conflict and finding sustainable solutions that prioritise the rights and well-being of all affected communities.

Engagement at COP29 this year in Azerbaijan will focus on climate finance, specifically the New Collective Quantified Goal (NCQG), which will be the main agenda item. ActionAid UK will work with CAN-UK and CAN-International, as well as ActionAid International, to influence decisions around the NCQG, on the inclusion of finance commitments to the transition, to the Loss and Damage Fund, and to the Global Goal on Adaptation. COP29 may also serve as an opportunity to carry an event to promote the new Loss and Damage in FCAS report. ActionAid UK intend to have representation at COP29 for two weeks in November.

### 3. Income

Our 2024 budget is £46.0 million. This includes a budget of £38.8 million for Public Fundraising, and whilst this is lower than 2023's actual income, we have slightly lower expectations of emergency income as well as accounting for the continued impact of the cost-of-living crisis on our individual supporters.

The focus of all fundraising teams is income growth based on our values of anti-racism, feminism and anti-discrimination. Work is being done across all teams to ensure our communications and ways of working reflect our values and represent our rightsholders in a respectful and authentic way. This includes developing a new Regular Giving product and reviewing our Child Sponsorship offering.

Humanitarian income targets for 2024 are to contract £4 million of income directly to ActionAid UK from at least four different funding streams. We are aiming to support the Federation by achieving £2.5 million in humanitarian income through other non-UK funding sources.

### 4. Humanitarian

ActionAid UK will continue to support the delivery of humanitarian work by the ActionAid Federation and the promotion of the Federation's humanitarian signature (accountability, localisation and women's leadership).

We will support ActionAid Federation members and global ActionAid humanitarian programming and response with resource mobilisation for institutional donors - both UK managed and in-country - through technical inputs, programme quality and accountability support.

In Gaza, we will continue working closely with local partners, such as Al-Awda Hospital and WEFAQ, to sustain vital services and support. Looking forward, securing urgent funding remains crucial to address immediate needs and to prepare for potential future challenges in the region. We emphasise the importance of both short-term relief efforts and long-term rebuilding initiatives to support communities in Gaza and the West Bank as they recover from the impacts of the crisis.

We will remain co-leads of the Accountability in Emergencies delegation and alongside ActionAid International Kenya, lead the AA Core Humanitarian Standards (CHS) group, comprising of 16 Federation Members

### 5. Operational effectiveness and sustainability

In January 2024, we embarked on a cost reduction plan with the aim of reducing our cost base by £1.2 million which resulted in changes in structure.

Throughout 2024 we will strengthen the technology infrastructure of ActionAid UK through implementing the Customer Relationship Management system, strengthening cyber security, implementing a new human resources system and automating workflows.

We will ensure our work practices and behaviours reflect our culture and connect our people to the mission. We'll focus on building people managers' capability, improving the employee experience and creating a safe, feminist, anti-racist/inclusive workplace, where our people can flourish and thrive.

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# Statutory Report and Financial Statements

ActionAid is a company limited by guarantee and registered in England and Wales under company number 01295174. ActionAid is registered as a charity with the Charity Commission for England and Wales under charity number 274467, and with the Office of the Scottish Charity Regulator under charity number SC045476.

In this section of the Annual Report 2023, 'ActionAid' refers to the UK-registered charitable company. The Trustees present their statutory report with the financial statements of ActionAid for the year 2023. The Trustees' report has been prepared in compliance with the Charities Act 2011, the Charities and Social Investment Act 2016 and is also a Directors' Report as required by Section 415 of the Companies Act 2006.

# Fundraising Statement 2023

2023 was another year of incredible generosity from our supporters and members of the public. Our fundraising is dependent on building effective and long-lasting relationships with our supporters, guided by our Every Supporter Matters ethos and ActionAid values. This support enables us to continue our work to support women and girls in poverty to change their lives and communities for good.

## How we fundraise

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We work with supporters in a variety of ways. Child Sponsorship remains key for us, with our dedicated supporters building a personal connection to the communities in which we work through their generous, long-term giving. Our Individual Giving programme also supports our donors to make either stand-alone or regular gifts and inspires our supporters and members of the public through direct mail, print, television, outdoor and digital updates and advertising. Our trading products remain popular and enable support via entry into our ActionAid Lottery, or through purchase of Christmas cards or virtual products.

We also inspire supporters to conduct their own fundraising in their communities, supported by our Events & Community Engagement team. Some of this fundraising is related to participation in challenges or events, often sporting related.

We are so grateful to have received over 144 legacy gifts in 2023 from generous supporters who chose to leave us a gift in their Will; these help to make up total legacy income of £3.3m.

Our Philanthropy & Partnerships team works with individuals and organisations able to give at a high level, including businesses, trusts, grant-making organisations and our ActionAid Ambassadors. These individuals and organisations contributed nearly £4.3 million to ActionAid UK's work, we are incredibly grateful to them all. We are also proud to have continued to benefit from income raised by individuals playing the People's Postcode Lottery. In 2023, ActionAid received £3.1 million, thanks to players support, which is supporting a range of vital humanitarian and long-term programmatic work.

We work in close contact with commercial participators to ensure that agreed messaging is used and that any feedback is discussed and swiftly addressed. Our commercial participation agreements cover the requirements from the Fundraising Regulator and Charity Commission to ensure that consumers and the public are informed and protected.

## Maintaining high standards

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At ActionAid we firmly believe that Every Supporter Matters and so we always set high standards across fundraising, not simply to meet our compliance obligations, but because it is the right thing to do. We maintain registration with the Fundraising Regulator, work to the Code of Fundraising Practice and can confirm that we have not been the subject of any investigations

by the Fundraising Regulator. We regularly participate in best practice discussion groups across the sector, networks of other fundraising compliance professionals and the Data & Marketing Association.

We regularly assess our fundraising activity against the code of fundraising practice and maintain a programme of training on fundraising compliance, including an induction for all new staff with our head of team, and specialist training on data protection. All staff in the organisation receive a copy of our Compliance Handbook upon joining, which outlines our standards including template solicitation statements and our approach to marketing consent.

### **Monitoring activity, carried out on our behalf.**

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Our fundraising activity continues to be supported by specialist agencies who can provide telephone or face-to-face services. This is often seasonal work, and so it becomes cost-effective to work in partnership with industry experts who can also share best practice from across the sector. Any new agency is brought on board through our diligent procurement process, and we then maintain monitoring in line with our Working with Agencies Framework.

We work closely with our agency partners on training, monitoring and continuous improvement, to ensure that they consistently operate at a high standard. In 2023 we continued face-to-face fundraising activities and for these campaigns we undertook mystery shopping. We also conduct call listening of our telephone agencies, with this increased for new suppliers, new campaigns or in the event of any concerns. The result of this monitoring is discussed regularly with our partner agencies, with actions agreed and tracked to completion. This is overseen by our Head of Fundraising Compliance, with reporting to our Board of Trustees.

Our Events & Community Engagement supporters work 'In Aid Of' rather than 'On Behalf Of' ActionAid, but we provide them with a Stay Safe & Legal guide to highlight the relevant aspects of the Fundraising Code. This guide is refreshed periodically to ensure that information is current and easily understood.

### **Complaints & Feedback**

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Embracing respectful feedback and learning from mistakes are key to our feminist leadership approach and so we always welcome feedback from our supporters and the public. We believe that complaints present an opportunity to learn and improve.

Our complaints process is readily available [on our website](#) or by post on request, outlining how we address feedback and what a complainant can expect from us, including our timelines for investigation. We always encourage a complainant to contact us so that we can address their concerns directly, but we also provide information on how they can escalate any issue to the Fundraising Regulator if they are unsatisfied with our approach or response. We are gratified that as with previous years, no complainant has chosen this route of escalation in 2023.

We received a total of 58 complaints about our fundraising work in 2023 as reported to the Fundraising Regulator and are pleased to note this is a decrease from the previous year. All complaints are classified according to severity and then addressed in line with our policy, giving a full and open response to the complainant. Should we receive a complaint relating to the work of one of our partner agencies, we discuss this with them as a matter of urgency, and we hold all partner agencies to a contractual obligation to supply us with prompt and thorough investigation results and monitored action plans if appropriate. Our Board of Trustees are given reporting on our complaints including volumes, themes of feedback and actions taken to ensure that they have a good overview of how our work is received by and impacts supporters and the public. We also track positive feedback, and any individual contacting us via email is given the chance to complete a quick survey on their experience. We are delighted that 77% of respondents in 2023 rated they were 'Satisfied' or 'Very Satisfied' with their supporter contact experience.

### **Protecting our supporters and the public**

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We want to ensure that supporting ActionAid is a positive experience for everyone, and we strive to ensure that any interaction is conducted with respect, dignity, and fairness. Our Treating Supporters Fairly policy guides this, ensuring that supporters and members of the public are treated fairly, and that anyone in potentially vulnerable circumstances is protected. We review this policy frequently to ensure that it is in line with industry best practice. All new staff are introduced to this policy via the Compliance Handbook, and we also include it in our training and contracts with partner agencies.

We have a cross-team Supporter Communications group, who meet regularly to ensure that we have a full picture of how and how often we communicate with our supporters. This helps us to manage the number and frequency of communications that any supporter receives. We also offer multiple ways for our supporters to manage their communication preferences, and any requests received via the Fundraising Preference Service (FPS) are swiftly acted upon, usually within three working days.

We are grateful for the generous support that we have seen in 2023, and to every individual who has engaged with us, be that financially, through support for our campaigns, or by giving us feedback to enable us to improve our work.

## Keeping People Safe

As an organisation that works with women and girls living in poverty, we take the risk of harm happening within our organisation very seriously. ActionAid is committed to working with others to end injustice and eradicate poverty, and to build a world which upholds the rights and dignity of all. We recognise that to work with integrity we must 'walk the talk' and ensure that anyone who comes into contact with ActionAid is protected from any form of injustice, discrimination, or abuse. We are committed to safeguarding all people who come into contact with ActionAid from abuse of that power and privilege in any form.

ActionAid is committed to preventing any form of sexual harassment, exploitation and abuse (SHEA) (including child abuse and adult at-risk abuse) and responding robustly when these harms take place.

As part of living out our feminist principles, we champion intersectionality by recognising the diverse and connected experiences of different groups and take action to ensure we do not compound harm. We take action to ensure our approach is anti-racist, inclusive, and safe for all.

In line with ActionAid's Feminist Principle Zero Tolerance, we do not tolerate any form of abuse, exploitation, or harm carried out towards our own employees, people we work with, communities, or anyone we come into contact with through our work. Zero tolerance means we will always respond to a safeguarding harm in a timely, robust, and survivor-centred manner, ensuring that support is offered to all effected, and that the organisation learns from the harm so it does not happen again.

ActionAid's Survivor Centred Approach give survivors the confidence to come forward in the knowledge that they will be listened to, heard and believed. We work with Survivors to ensure they are central to any response; are not further harmed or disempowered by any processes and that they have support that is right for them. ActionAid is committed to upholding the power and dignity of Survivors by respecting their confidentiality and their right to make decisions over what happens to them, where it is safe and appropriate for them to do so. ActionAid's incident management guidelines put the Survivor's needs and wishes at the centre of the process. At ActionAid we recognise how trauma can impact on Survivors and are committed to removing barriers in our systems, policies and approaches which could lead to re-traumatisation.

Our SHEA and Safeguarding policies are embedded into every aspect of our work including working with partners; recruitment and the employee life cycle; programming, including content gathering; creating safe working environments; interaction with people we work with and community members, including Adults at-risk, and fundraising.

ActionAid UK Trustees have a duty to ensure that we do not cause harm to those we seek to support, employ, or work with. This means assuring themselves that there is a zero-tolerance approach to safeguarding violations wherever UK funds are being spent overseas or within the organisation itself. As a result, every concern is looked into, irrespective of whom the person of

concern is. To enable the Board to maintain oversight of safeguarding matters both in the UK and overseas, Trustees receive a quarterly report of all cases within the UK organisation, and where UK funding is involved, as well as a more general update on progress with implementing the safeguarding strategy in ActionAid UK and its legal branches.

One member of the Board acts as a designated Board Safeguarding Focal Person, who receives more regular updates and additional information on the progress of individual cases. This is Rajiv Vyas.

ActionAid UK has a SHEA and Safeguarding Focal Person (SFP) who works closely with the Global SHEA and Safeguarding Team to build capacity and share learning. They work with the SHEA and Safeguarding Stakeholder Panel and others to create a safe environment where everyone is able to raise concerns and everyone is committed to SHEA and Safeguarding. The SFP delivers training and awareness raising sessions to all staff on the SHEA and Safeguarding policies, and works with HR and Line Managers to ensure all new staff receive inductions on this topic. The SFP supports with the management of SHEA and Safeguarding concerns by raising all concerns to the Global SHEA and Safeguarding Team, working with the global team to address the concern, ensuring all actions taken are in line with the global policies and local laws, that survivors are supported, and that donor reporting is managed in line with the Donor Reporting SOPs.

ActionAid UK's SHEA and Safeguarding Stakeholder Panel works closely with the SFP to build capacity on SHEA and Safeguarding, embed safe practices across the organisation, and manage incidents. The Panel works with the SFP Point and Global Team to address concerns relating to sexual harassment, exploitation, and abuse, and ensure incident management is carried out in line with ActionAid's SHEA and Safeguarding approach, within agreed timeframes, and always adheres to ActionAid's feminist and survivor centred approach.

During 2023, ActionAid UK took a number of steps to further strengthen safeguarding across the organisation, particularly in relation to safer recruitment process for anyone to work or volunteer for ActionAid UK. This included:

- Risk assessing and mapping safeguarding responsibilities for all roles across the organisation
- Developing a Recruitment of Ex-Offenders Policy
- Rolling out Disclosure and Barring Service checks as part of the recruitment process and conducting retrospective checks for identified roles
- Joining ActionAid's Misconduct Disclosure Scheme Working Group to develop plans for roll out, monitoring and compliance of The Interagency Misconduct Disclosure Scheme for ActionAid

## Safeguarding Cases 2023

ActionAid's Code of Conduct states that it is the duty and the responsibility of all staff and other representatives to report any suspicions or incidences of sexual harassment, exploitation and abuse. If a staff member or other ActionAid representative does not report an incident or suspicion, they will be in breach of the safeguarding policy and may face disciplinary proceedings. This does not apply to survivors who can decide if, when and how to report.

Although we are deeply saddened that anyone associated with us has experienced any form of harassment, exploitation or abuse, or has concerns, we are very grateful to those who have come forward over the past year. Thanks to them, we have continued to improve our practices around safeguarding to ensure that we are and continue to be survivor-centred.

In 2023, 15 reports were made to ActionAid. It is important to note that these figures do not relate to the entire ActionAid International Federation, but rather cases relevant to ActionAid UK (the England and Wales-registered charity). This includes any incident where the complainant and/or the person of concern is an ActionAid UK staff member, or other individuals acting as representatives of ActionAid UK. These figures also include cases in countries where any work is funded from the UK.

These reports raised concerns about breaches of ActionAid's SHEA and Safeguarding Policies. These reports are categorised as incidents and were responded to in line with ActionAid's SHEA and Safeguarding Incident Management Guidelines. This includes offering the survivor and/or complainant ongoing support.

**8** of the incidents reported included concerns about breaches of the SHEA (Sexual Harassment, Exploitation, and Abuse) at Work Policy, which covers behaviour from staff and representatives of ActionAid towards other staff and representatives.

- 6 related to allegations of Sexual Harassment
- 1 related to allegations of risk of Sexual Exploitation
- 1 related to allegations of Sexual Abuse

**3** of the incident reports related to breaches of the PSEA (Protection Against Sexual Exploitation and Abuse) Policy, which covers the behaviour of ActionAid Staff and representatives towards rights holders and communities.

- 1 related to allegations of Sexual Exploitation
- 1 related to allegations of Sexual Abuse
- 1 related to allegations of Domestic Violence

**4** of the incident reports related to breaches of the Child Safeguarding Policy.

During the year 2023, **19** incident management processes were closed.

- 3 of these were incidents raised in 2020

- 2 were raised in 2021
- 10 were raised in 2022
- 4 were raised in 2023

**11** reports have been carried over into 2024.

The subjects of concern in these incident management processes were made up of:

- **11** ActionAid Staff
- **2** Partner Staff
- **7** Other representatives of ActionAid

A formal investigation was possible, with the consent of the survivor, in **16** of these processes. In 13 cases disciplinary action was taken. In 3 of these cases, the subject of concern was dismissed and measures were put in place to prevent rehiring.

ActionAid was unable to investigate **3** reported incidents due to:

- lack of knowledge about the identity of the survivor and the Subject of Concern.
- a Survivor withdrawing consent.
- a Survivor wishing for ActionAid to take action; but they did not wish for ActionAid to investigate the concerns.

Where we cannot carry out a full investigation, we will always look at ways of using the complaint to identify areas of focus, including changing behaviours, culture and abuse of power through training and awareness-raising, improvements to policies and procedures and enhancing the way in which we support Survivors.



## Carbon Reduction and Energy Reporting

The Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 ("the 2018 Regulations") implement the UK Government's policy on Streamlined Energy and Carbon Reporting (SECR). ActionAid falls within the scope of the SECR as a large unquoted company. Below reporting includes the mandatory elements ActionAid are required to report.

### UK energy use disclosure

Unit	Metric	2021	2022	2023
Kilowatt-hours (kWh)	<b>Electricity<sup>1</sup></b>	216,157	216,908 <sup>2</sup>	218,173
	<b>Gas combustion<sup>3</sup></b>	27,623	27,119	29,224
	<b>Travel/Transport</b> (purchased fuel inc. company fleet and employee-owned vehicles i.e. 'grey fleet')	569	3,134	2,477
Carbon dioxide equivalent in tonnes (tCO <sub>2</sub> e)	<b>Electricity<sup>4</sup></b>	49.9	45.6 <sup>5</sup>	49.1
	<b>Gas combustion</b>	5.0	4.9	5.3
	<b>Travel/Transport</b> (purchased fuel inc. company fleet and employee-owned vehicles i.e. 'grey fleet')	0.136 (136 kg)	0.757 (757 kg)	0.576 (576 kg)
	<b>Business Travel<sup>6</sup></b> (voluntary under SECR)	2.7	134.8	159

### Carbon disclosure and intensity ratio

	Metric	2021	2022	2023
Carbon dioxide equivalent (tCO <sub>2</sub> e)	<b>Full carbon footprint<sup>7</sup></b>	1,792	2,075	932
£million funds raised	<b>ActionAid UK income</b>	£49.6m	£59.6m	£53.3m
Grams of carbon per £1 raised	<b>Carbon intensity</b>	36.2 gCO <sub>2</sub> e	34.8 gCO <sub>2</sub> e	17.5 gCO <sub>2</sub> e

<sup>1</sup> The purchase of electricity by the company for its own use, including for the purposes of transport.

<sup>2</sup> Figure differs from 2022 report. Previous figure overreported electricity kWh, here revised.

<sup>3</sup> Natural gas for property heating: standard natural gas received through the gas mains grid network in the UK.

<sup>4</sup> Includes electricity transmission and distribution losses. Location-based reporting per SECR requirements. Market-based total is lower (2023: 18.9 tCO<sub>2</sub>e) due to purchase of renewable energy (REGO).

<sup>5</sup> Figure differs from 2022 report. Previous figure overreported electricity kWh, here revised.

<sup>6</sup> Includes organisational travel for business purposes (air, rail, car) and hotels. Excludes employee commuting.

<sup>7</sup> Excludes emissions from money held in business bank accounts.

## **How our carbon footprint and energy consumption are calculated**

We use the Greenhouse Gas (GHG) Protocol as the methodology for measuring our carbon emissions, applying UK Government-approved greenhouse gas conversion factors. For certain elements of the full carbon footprint calculation, we use operational data (electricity bills, air travel bookings, etc.) whereas for some elements (purchased goods and services) we have used spend levels as the data source. We measured our carbon footprint in 2020-2022 with support from Positive Planet Ltd. For our 2023 measurement, we partnered with Zero Bees Ltd.

When calculating energy consumption from transport activities, as reported in the energy use disclosure above, we use data available from employee expense and mileage claims for private car use. We then use the relevant GHG emission factors to calculate energy consumption in kWh and carbon emissions in CO<sub>2</sub>e, respectively.

We report using an operational control approach to define our organisational boundary, reporting on sources of environmental impact over which we have operational control and have the authority to introduce and implement operating policies.

## **Carbon reduction and energy efficiency actions**

ActionAid acknowledges that our own operations, especially the use of renewable and non-renewable resources, the use of goods and services and our international and domestic travel, directly and indirectly, impact the environment. Given we know first hand the devastating effect climate change has on the women and girls we work with, we can't stand aside from playing our part in reducing our own carbon footprint.

We are committed to achieving Net Zero emissions by 2040. To achieve this, we will be aiming to reduce emissions in line with the latest science-based targets (SBTs). They are defined as “science-based” when they align with the scale of reductions required to limit global temperature increases to 1.5°C compared to pre-industrial temperatures. For ActionAid, this means that we must reduce our absolute carbon emissions by at least 90% from our baseline year 2020, or achieve (and maintain) a carbon intensity metric of <1 tonne CO<sub>2</sub>e per employee, whichever comes soonest.

Overall, in 2023 we saw a welcome decrease in our full carbon footprint compared to the previous year. Using a revised, more detailed methodology played a part in this as we have improved the accuracy of our data, relying less on estimates. However, the key driver for our reduced footprint was purchases.

Not only did our purchased goods and services expenditure decrease in 2023, but we were also able to integrate corporate sustainability data from our major suppliers to our measurement. This provides more accurate emissions figures, which are often lower than when using generic conversion factors. In addition, the standard emissions factors used are adjusted according to inflation; 2023 spend factors are ~8% lower than 2022 for every £ spent. An area we saw a

slight rise in however was business travel, with 9% increase in international air miles compared to 2022.

Energy consumption across our UK offices has remained fairly steady. In 2023 our London office electricity was 100% from renewable sources, our Chard office electricity was 50% renewable energy. Note that in the above table we have revised the electricity kWh figure for 2022 from the previous report, as we had accidentally overreported consumption. This error will have also slightly inflated our total carbon footprint for the year in question.

Purchased goods and services still make up the majority of ActionAid's scope 3 emissions (approx. 70%). In 2023 we implemented a new Supplier Code of Conduct with a renewed emphasis on sustainability. We prefer to purchase environmentally preferable products and/or services (EPP) and our supplier selection process includes criteria such as energy efficiency, recycled content and recyclability in addition to price and quality.

In 2024, we will conduct a Sustainability Audit/Survey of our main suppliers according to categories of spend and supplier type. This data collection will support ActionAid's carbon reduction journey by gathering important data for future footprint measurements and encourage supply chain integration towards Net Zero. As an international organisation, our procurement processes have also been adapted to minimise travel by using suppliers and service providers based in the country of need wherever possible (for example, procuring local photographers and journalists for content gathering).

Similarly, we continue to minimise organisational overseas air travel with only accepting business critical travel or travel with a humanitarian imperative. Air travel within the UK is discouraged. However, and importantly, exceptions to best practice guidance on the basis of accessibility and personal health and safety always apply.

A copy of our full carbon footprint report can be found on the ActionAid website.

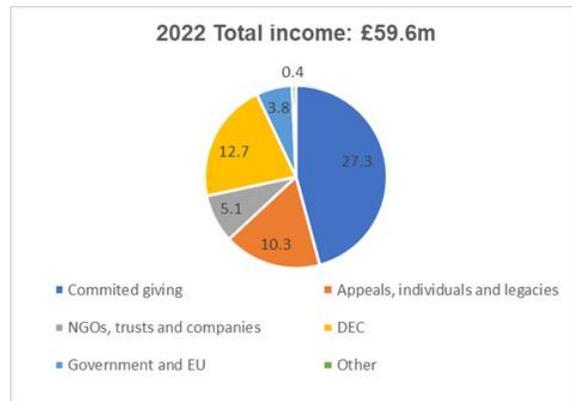
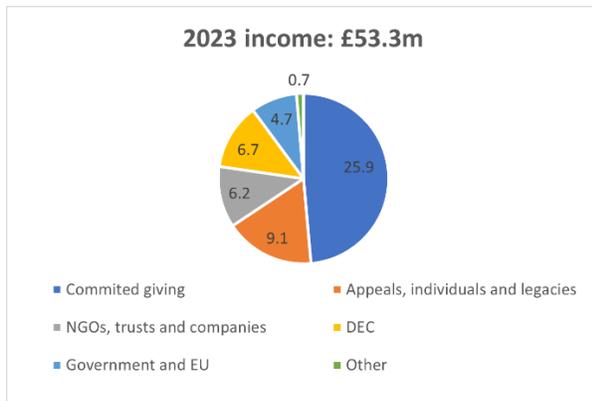
# Financial Review

## Income

In 2023, income of ActionAid fell by 10.6% from £59.6million to £53.3 million, following an increase of 20.3% in 2022. The decrease in income was primarily as a result of a fall in income from DEC of £6 million in 2023 compared to 2022, but also due to the impact of the cost of living crisis on our fundraising activity.

Whilst income from DEC did fall, we still received allocations of £4.5m for the Turkey/Syria appeal and a further allocation of £2.1 million for Ukraine. Also, even though our supporters continued to feel the impact of the cost of living crisis in the UK, they continued to show their incredible generosity as we raised £2.8 million on the emergency appeals that we ran during the year for the humanitarian crises in Turkey/Syria, East Africa, Morocco and Gaza. Supporting and fundraising for humanitarian crises continues to be a key part of our strategy.

In line with previous years, the majority of our income, more than 78% (2022: 84%), was in the form of donations and legacies. We continue to be immensely thankful of the commitment and loyalty of our financial supporters, especially with the continuing cost of living crisis and rising prices. However, the impact of this crisis saw income from committed giving, donations, appeals and legacies fall from £37.6 million in 2022 to £35.0 million in 2023, despite achieving the second highest level of legacy income that we have ever raised. The impact of the cost of living crisis that we had started to see in the second half of 2022 continued throughout 2023 such that Committed giving income fell from £27.3 million to £25.9 million in 2023. We also saw a drop in Child sponsorship and regular giving supporters for the first time in several years in 2023.



As part of our institutional funding work in 2023, we were again pleased to collaborate with many key donors and partners including UK Aid, The Belgian Government, Disasters Emergency Committee, Start Network, People’s Postcode Lottery, Hewlett Foundation, and Options.

Grant and contract income increased by just under £2 million for the year to £10.9 million (2022: £8.9 million), in large part due to an increase in grants from trusts, foundations and corporates of £1 million, and income from the ALM-FGM contract increasing by £1 million to £1.6 million (2022: 0.6 million). We continued to have success with Start Fund application submissions of £1.4 million (2022: £1.1 million), where we received funding for humanitarian projects in the DRC, Somaliland, Sierra Leone and Mozambique, among others.

Grants received from the People’s Postcode Lottery International Trust increased by £0.1 million to £3.1 million (2022: £3.0 million), and we chose to allocate much of these funds to development programmes being implemented in Jordan and Zimbabwe, and humanitarian projects being implemented across the ActionAid Federation, including in Ethiopia. The People’s Postcode Lottery continues to be an important supporter of ActionAid UK.

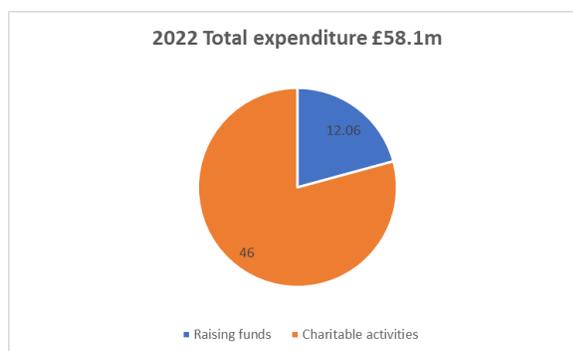
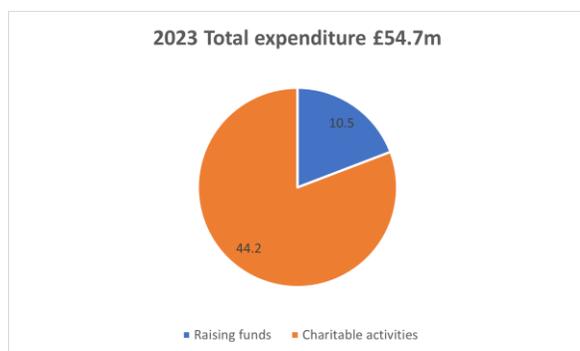
In addition, grant funding for our campaigns and policy work fell by £0.25 million to £0.8 million (2022: £1.05 million), with the William and Flora Hewlett Foundation being a key donor for the Bretton Woods Project and other ActionAid UK teams.

ActionAid UK also increased the grants and contracts income from FCDO by £1.5 million to £2.3 million, due to an increase in ALM-FGM income, a new grant in Afghanistan and the continuation of the Cambodia UK Aid Match grant. ActionAid UK is also the grant signatory for European Commission grants implemented by some members of the ActionAid Federation, and these decreased to £0.5 million in 2023.

## Expenditure

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Overall, expenditure decreased in 2023 from £58.1 million to £54.7 million as a result of a decrease in fundraising costs of £1.6m and a decrease in grants remitted of £2m to £36.3 million. Of these, £8.3 million related to DEC funded programmes supporting those affected by regime change in Afghanistan, affected by the war in Ukraine and those impacted by the Turkey/Syria earthquake.



As a result of the decrease in grants being remitted, expenditure on Charitable activities fell from £46.0 million in 2022 to £44.2 million in 2023. This represented over 81% of our total expenditure (2022: 79%). Our charitable activities include grants to the ActionAid Federation, emergency and humanitarian work, campaigning and policy influencing in the UK and overseas and education work in the UK on our charitable objects. The focus of these activities is to enable people living in poverty to hold governments and companies to account, to improve the quality of public education, respond to emergencies and to promote the rights of women and girls.



Total fundraising expenditure fell significantly to £10.4 million (2022: £12.1 million) as a result of a reduction in investment in DRTV donor acquisition and also the impact of the cost of living crisis creating a difficult environment to acquire new donors. Fundraising costs include an allocation of £3 million of support and governance costs, down from £3.1 million in 2022. Not included in these figures is £0.87 million of costs relating to the development of the new CRM which have been capitalised. These costs were due to be released and amortised when new system went live in February 2024. Whilst this demonstrates our commitment to investment in fundraising, it also demonstrates that we are carefully monitoring the long-term effectiveness and income returns of these investments to ensure that they offer best value to maximise income for ActionAid UK and the Federation.

Support and governance costs are allocated to Fundraising and Charitable activity expenditure based on the number of staff employed working in each of these areas. Support and governance costs have decreased from £6.0 million in 2022 to £5.8 million due to a decrease in legal and professional fees as a result of finalising of project to transfer the country programmes to ActionAid International. It is also reflective of a decrease in support staff and the completion of the IT security project in the year.

## Reserves

Reserves are funds that we are yet to spend. Our supporters and donors expect that their money will help us to realise our vision in an appropriate timeframe and for this reason we do

not desire to hold excessive reserves. Our restricted reserves represent funds received for specific project work which we will complete in the future.

Our restricted reserves decreased from £9.1 million in 2022 to £6.9m in 2023. This is due to the allocations of funds for the DEC programmes in Afghanistan being fully utilised in the year and significant utilisation for both the Ukraine and Turkey/Syria earthquake appeals such that the year end reserve balances for DEC funds fell by £1.6 million to £3.3 million. These reserves will be spent in the next 12 months in line with our programme of work in those regions. In addition, utilisation of our People's Postcode Lottery funds has been more timely in 2023 such that we carry forward a balance of £0.9 million, £0.6 million less than 2022. We continue to be committed to reducing the level of restricted reserves down to much lower levels in the future and ensure that all restricted committed giving is remitted to the Federation within a month of it being received.

Our policy for General fund reserves is to retain a minimum of 2.6 months of planned annual expenditure (equivalent to £4.5 million). Our Trustees believe that this balances the need to apply funds to our mission whilst at the same time ensuring there are sufficient funds to run our day-to-day business, to pre-finance some projects and to protect us from unanticipated shocks. Our general reserves grew slightly to £7.83 million at the end of 2023 (£7.81 million in 2022), which represents 4.5 months of planned annual expenditure (4.5 months in 2022). We believe this is an acceptable level due to uncertainty about the impact of the rising cost of living, high inflation and the war in Ukraine on the future economy. It will also allow us to complete the CRM project and make planned investments over the next three years to 2026 in new product development and Child Sponsorship modernisation. Whilst we expect to make an unrestricted deficit in 2024, we are working to break even in 2025 and beyond. Our current forecasts show that the general reserve will fall in 2024 but will remain above the policy level. During this time, funds will continue to be invested in new systems, anti-racism and decolonisation activities and fundraising investments, required to deliver our future plans.

ActionAid Trustees have established designated reserves that relate to our holding of tangible fixed assets £0.136 million; Intangible fixed assets £2.065 million, Emergency & Humanitarian Fund £50k; Exchange rate movement fund £0.3 million; and FGM-ALM Contract £120k. The Intangible fixed asset fund will start to be written down in 2024 with the go live of the new CRM system and we plan to amortise this over the next five years.

## **Grant-making policy**

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We grant our funds to ActionAid International for wider disbursement to the Federation's country programmes and their partners, according to the management agreement that exists between ActionAid and ActionAid International. We also grant funds directly and bilaterally to other ActionAid Federation members. On occasions we make grants to other carefully selected charities where it is deemed that this is the most effective way of delivering our charitable aims. We have signed bi-lateral agreements with all Federation member to which we remit Committed giving and institutional grants.

## AA International's Finances

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These accounts reflect the performance of the UK charity which is a member of the ActionAid International Federation. To find out more about ActionAid International's work or finances, visit [www.actionaid.org](http://www.actionaid.org).



## Principal Risks and Uncertainties

ActionAid operates in a rapidly changing environment where it is critical to identify and mitigate the principal risks faced by the organisation. The Board of Trustees has ultimate responsibility for risk management within ActionAid, including risks related to the use of funds in ActionAid countries in receipt of UK funds. Operational responsibility for managing risks on a day-to-day basis is delegated to the Chief Executive and the UK Leadership Team.

Trustees are satisfied that appropriate internal control systems are in place within ActionAid to manage the key strategic and operational risks that are identified. The following framework provides the Trustees with assurance that systems are in place to manage risks:

- The Board of Trustees receives regular reports on performance against the board-approved strategy and annual plans and budgets. Trustees also review the work of its respective committees and the UK Leadership Team on the oversight and management of significant risks and consider the adequacy and effectiveness of mitigating actions to reduce the impact of identified risks.
- The Board of Trustees has oversight of our public communications strategy. It ensures that we are fundraising in a manner which is in line with both our legal obligations and public expectations of charities, and that associated risks are identified and managed appropriately.
- The Performance, Risk and Audit Committee has oversight of organisational risks and the internal controls framework within which we operate. The committee approves the ActionAid risk-based internal audit plan, the UK Leadership Team reviews the significant organisational risks on a regular basis and ensures that the internal control system within which ActionAid operates is effective in managing identified risks. The UK Leadership Team considers new and emerging risks, reviews internal audit and risk management reports, and assesses progress on implementing mitigating actions.
- We recognise both our legal obligation and moral duty to safeguard funds entrusted to us and have zero tolerance towards fraud, bribery, corruption and terrorist financing. In addition to policies and procedures for raising complaints and grievances, there is also a whistleblowing policy whereby members of staff or volunteers can raise suspicions of wrongdoing, risk or malpractice within the organisation.
- There are operational, communication and reputation management plans in place to help ensure effective and timely management of risks associated with the increasing scrutiny of the charity sector, including fundraising practices and the efficient use of resources. Our most significant risks and mitigating actions, covering our work in the UK and our work in support of ActionAid International, are reviewed on an annual basis by senior management and our Trustees. These are set out in the following table.

Risks and Uncertainties	Mitigating actions
<b>Operational</b>	
<p><b>Safeguarding rightsholders:</b> We fund programmes that work with marginalised adults and children. A failure in our safeguarding practice could contribute to harm to marginalised adults or children.</p> <p>We continue to focus on safeguarding and build it into all aspects of our work.</p>	<p>ActionAid receives assurances from the Global Secretariat through an annual due diligence questionnaire completed by ActionAid Federation members on their safeguarding policies. Any concerns are identified and followed up through the Global Secretariat and directly with branches.</p> <p>A global safeguarding lead coordinates the ActionAid Federation's work on safeguarding including its policies, systems, processes and training. Across ActionAid countries there are staff who act as safeguarding focal points.</p> <p>Please review the <a href="#">'Keeping People Safe'</a> section for a fuller explanation of ActionAid's safeguarding approach.</p>
<p><b>Anti-Racism:</b> ActionAid's progress towards being an anti-racist organisation has begun. This process of course creates a risk of harm to staff of colour and continued work is needed to strengthen the relationship between staff, senior management and the board of trustees.</p>	<p>ActionAid has worked to mitigate the impact on staff, particularly staff of colour by engaging specialist staff wellbeing services, undertaking a roundtable process to promote healing and trust, and developing an action plan to address shortfalls identified within the organisation.</p> <p>Other work in this area has seen good progress during 2023 (see more on this in our <a href="#">Strategic Objectives Update</a> section).</p>
<p><b>Cyber Attack:</b> ActionAid may be subject to a cyber-attack. This could disrupt our operations, lead to financial loss, data theft and reputational damage.</p> <p>A data breach or leak of information relating to supporters, partners or rightsholders caused by either cyber-attack or staff negligence could cause harm to those affected, reputational damage to ActionAid, regulatory action against ActionAid and financial loss.</p>	<p>ActionAid operates on MS Office 365 which includes a high degree of cyber security, and we purchase additional screening services. We aim to have all our core IT Infrastructure cloud-based before the end of 2024.</p> <p>We have successfully renewed our Cyber Essentials Plus certification for another 12 months. Cyber security training is mandatory for everyone in ActionAid.</p> <p>Our suite of Information Security and Data Policies outlines how we protect, classify, control information, how we remain compliant with legislation and how we would respond in the event of a breach.</p>

<b>Environmental / External</b>	
<p><b>Increased cost of living and innovating in a challenging environment:</b> UK household living standards have fallen and the amount of disposable income available has dropped. This creates a challenging environment for innovation and may affect our public fundraising which could affect our ability to undertake out vital work.</p> <p>ActionAid is primary source of public fundraising income to the ActionAid Federation and a significant fall in income could cause challenges in the wider Federation as well as the UK. Failure to develop a new fundraising model could impact our reputation, staff morale and future income.</p>	<p>We have a diverse fundraising portfolio and will work to target income sources that are less affected by current challenges.</p> <p>We continue to innovate to identify new income sources. We are reviewing our fundraising products and scaling back or pausing some activities to free capacity for innovation.</p>
<p><b>Adverse Publicity:</b> ActionAid may experience negative publicity, particularly as we take stances on potentially divisive issues related to our values and work. This could lead to financial loss, reputational damage and harm to staff answering to hostile responses.</p>	<p>We have developed a crisis management approach, and assigned roles and responsibilities.</p> <p>We regularly review and update media lines and messages. We work closely with the media to mitigate potentially challenging coverage to ensure ActionAid is rebutting inaccurate stories.</p> <p>If negative feedback on social media is likely to cause harm to our staff or others, we turn off the 'comments' facility.</p> <p>We have updated our complaints procedure to better support internal resolution of complaints arising from value positions taken by ActionAid.</p>
<b>Governance</b>	
<p><b>Loss of organisational focus:</b> To ensure the financial sustainability of ActionAid UK a cost reduction exercise was completed in Q1 2024. There is a risk that this will disrupt the organisation and distract from core objectives.</p>	<p>The process has now been completed resulting in a smaller, more agile management structure. A programme will be put in place to bring the organisation around common goals. Most vacant senior management positions have been filled and a change programme initiated.</p>



# Directors' Duties

How ActionAid Directors have complied with their duties in regard to the following:

## **The likely consequences of any decision in the long term.**

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All key decisions that will have an impact on the long-term future of the charity are discussed at the relevant sub-committee and board. For major and long running projects, the board receives regular updates to ensure that there is appropriate oversight and that appropriate action is taken where necessary.

## **The interest of the company's employees.**

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The impact of major decisions on staff are discussed by the board who also receive regular updates on staff pay; health and safety; and safeguarding.

The board receives a summary of the annual engagement survey which highlights both strengths and areas for potential improvement on employment matters and how these will be mitigated through specific actions.

## **The need to foster the company's business relationships with suppliers, customers and others.**

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The board receives regular updates on supporters' complaint levels and any underlying themes. In addition, a survey is undertaken with key partners annually, feedback from which is shared with the board. The board regularly discusses the nature of the relationships it wants with key stakeholders and there are clear processes for engagement with suppliers and donors.

## **The impact of the company's operations on the community and the environment.**

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ActionAid's key objective is to have an impact on the lives of women and girls living in poverty. The board receives regular updates on the work that funds raised in the UK are being used for, to ensure funds are used efficiently and effectively. In addition, an assurance framework is in place with the rest of the ActionAid Federation to ensure compliance requirements for funding are met and the expected impact is delivered.

## **The desirability of the company maintaining a reputation for high standards of business conduct.**

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The nature of ActionAid's work as a charity makes the maintenance of its reputation for keeping high standards of particular importance. Appropriate systems and processes are in place to ensure the highest standards in business conduct. The senior leadership team will also update the board with any matters that may have given rise to a reputational risk including any mitigating actions being taken.

## **The need to act fairly between members of the ActionAid Federation.**

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While an independent entity, ActionAid UK is a member of an International Federation and as such has a common strategy with fellow members. ActionAid board members work to ensure the work of ActionAid UK is well aligned with the rest of the ActionAid Federation and its work is influenced by its fellow members working in the global south.



# Governance, Leadership and Trustee Declaration

Our accountability is to people living in poverty and injustice, and to our supporters here in the UK, to ensure that they have confidence in how we use our resources.

ActionAid is a full affiliate member of ActionAid International (AAI), an association registered in The Hague (Netherlands), and with its global secretariat and head office in Johannesburg, South Africa.

Financial statements have been prepared in accordance with the accounting policies and comply with the charitable company's Memorandum and Articles of Association, applicable laws and requirements of Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS102).

ActionAid is an England & Wales and Scotland-registered charity and a company limited by guarantee. We are governed by a Board of Trustees who are also considered directors under company law.

ActionAid has a wholly-owned subsidiary – ActionAid Enterprises Limited (company number 05011412). The company did not trade in the year ending 31 December 2023.

## **Public benefit**

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Full details of how ActionAid provides a benefit to a sufficient section of the public in line with our charitable purposes is set out in the Strategic Review section of this report. ActionAid has made grants of just over £33.8 million to the ActionAid Federation in 2023 to assist country programmes to deliver against our ambitious strategy and strengthen our Federation. Please refer to note 7 in the accounts for the detail.

The Trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

## **The ActionAid Board of Trustees**

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ActionAid's Board of Trustees is charged with ensuring a sharp focus on our mission and values. We set the strategic direction, ensure that we are financially sound and answerable to people living in poverty and injustice around the world and to our supporters in the UK, and make certain that we are compliant with all the relevant laws and regulations. We take seriously our responsibility to safeguard funds entrusted and have a zero-tolerance policy on fraud, bribery and corruption.

The Board delegates day-to-day decision-making and operations to the Co-Chief Executives. The Board meets formally four times a year and holds an annual away-day to consider ActionAid's strategic direction given the changing context in which international development charities operate.

There are four committees of the Board:

**The Performance, Risk and Audit Committee** is responsible for assurance oversight of the highest standards of integrity, financial reporting and internal control. In addition to reviewing organisational performance and results against the Annual Plan, the committee also makes certain that ActionAid's systems of financial control comply with legal requirements and provide reasonable assurance against material misstatement or loss.

**The Governance and Relationships Committee** has responsibility for good governance across the organisation including overseeing governance reviews and managing the Board Development Plan, which sets clear objectives for the Board's work plan and development. It acts as a nominations committee for appointments to the Board's committees, as well as having oversight of the recruitment and induction of new Trustees.

The Governance and Relationships Committee has oversight of safeguarding across our organisation. It also focuses on the relationships between ActionAid, ActionAid International and other countries within the ActionAid Federation, as well as leading our input into international policy, principles and governance structures, especially the General Assembly of AAI. Lastly, the Committee has oversight of remuneration, setting overall salary policy for ActionAid and making recommendations to the Board regarding the salary of the Chief Executive.

A new **Decolonisation Committee** was established in 2023 to oversee the implementation of recommendations from the anti-racism work being done by the organisation. The Committee is chaired by Trustee Amina Folarin, a HR professional with extensive experience in diversity, equality and inclusion at global scale and who has recently been appointed as the CEO of Oliver.

The Board and the Committee chairs meet regularly at an informal meeting known as the Chairs' Group to provide strong cohesive leadership and effective coordination.

The ActionAid Board plays an active role in the ActionAid International General Assembly, the top-level decision-making body within the ActionAid Federation.

Trustees, including the Chair, are recruited by open selection and are appointed for a four-year term, renewable for a further four years. Following the resignation of Chair Dr Kendi Guantai to take up a new post, Rajiv Vyas has become acting chair.

All new Trustees will receive a tailored induction. The Board took part in additional training throughout 2023 to ensure they continue to develop their skills as Trustees and are aware of relevant legislative changes.

Skills audits allow us to maintain Board diversity and skills that are appropriate to current and future challenges. Indemnity Insurance is in place for ActionAid Trustees.

### **Trustee responsibilities for reporting and financial statements**

The Trustees (who are also directors of ActionAid for the purposes of company law) are responsible for preparing the report of the Trustees including the Strategic Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. These statements must give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware there is no relevant audit information of which the charitable company's auditor are unaware; the Trustees have taken all steps that they ought reasonably to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### **Internal control**

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The Trustees have overall responsibility for ActionAid's systems of internal control. Trustees recognise that systems of control can only provide a reasonable and not complete assurance against inappropriate or ineffective use of resources, or against the risk of errors or fraud.

Trustees remain satisfied that ActionAid's systems provide reasonable assurance that the charity operates efficiently and effectively, safeguards its assets, maintains proper records and complies with relevant laws and regulations.

ActionAid operates a comprehensive accountability system. This includes an annual plan and budget, both of which are approved by the Board. Trustees consider actual results compared with plans and forecasts, and non-financial performance data. Other controls include delegation of authority and segregation of duties. The internal audit function reviews the effectiveness of internal controls and submits reports to the Performance, Finance and Audit Committee.

### **Members' guarantee**

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Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2023 was 7 (2022: 11).

### **Auditor**

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Crowe U.K. LLP was appointed as the charitable company's auditor during the year.

The report of the Trustees including the Strategic Report was approved by the Trustees on 21 June 2024 and signed on their behalf by:

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

**Anne Tutt**  
(Treasurer)



# Corporate Directory

## Board of Trustees

Name	Office	Date of Appointment / End of Term / Resignation
Rajiv Vyas	Vice Chair	Appointed on 08 December 2022 Appointed as Vice Chair from 31 March 2023  Appointed Acting Chair 05 October 2023
Anne Tutt	Honorary Treasurer	Appointed on 16 September 2022
Sophie Healy-Thow		Appointed 10 March 2016
Abdul Shiil		Appointed 24 March 2020
Amina Folarin		Appointed on 08 December 2022
Fik Woldegiorgis		Appointed on 08 December 2022
Stella Abani		Appointed on 23 March 2023
Faraz Tasnim		Appointed 21 March 2024
Dr Kendi Guantai	Chair	Appointed on 16 September 2022  Resigned as a Trustee on 5 October 2023 to accept a new role.
Shantha Sinha	ActionAid International Representative	Appointed 14 June 2019  Stepped down at the end of term of office as a Trustee on 23 March 2023
Catharine Brown		Appointed 12 March 2015  Stepped down at the end of term of office as a Trustee on 31 January 2023
Paul George		Appointed 24 March 2020  Resigned as a Trustee on 15 March 2023

Caleb Stevens		Appointed 23 September 2021 Resigned as a Trustee on 30 June 2023
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### Governance and Relationships Committee

Name	Office	Date of Appointment / End of Term / Resignation
Rajiv Vyas	Chair	Appointed as Member and Chair on 30 May 2023
Sophie Healy-Thow		Appointed 01 January 2018
Abdul Shiil		Appointed 03 September 2020
Stella Abani		Appointed on 23 March 2023
Shantha Sinha		Appointed 14 June 2019 Resigned as a Trustee on 23 March 2023
Caleb Stevens		Appointed as Member and Chair 24 May 2022 Resigned as Chair of GRC on 20 May 2023

### Performance, Risk and Audit Committee

Name	Office	Date of Appointment / End of Term / Resignation
Anne Tutt	Chair	Appointed as Chair from 16 September 2022
Rajiv Vyas		Appointed on 08 December 2022
Amina Folarin		Appointed 08 December 2022
Fik Woldegiorgis		Appointed on 08 December 2022
Faraz Tasnim		Appointed 21 March 2024
Paul George		Appointed 14 September 2020 Resigned as Trustee 31 March 2023
Caleb Stevens		Appointed 23 September 2021 Resigned as a Trustee on 30 June 2023

Further information about the Trustees is available on the ActionAid website:  
[www.actionaid.org.uk/about-us/our-trustees-and-directors](http://www.actionaid.org.uk/about-us/our-trustees-and-directors)

## Senior Leadership Team

- Shade Odupelu, Co-CEO (Appointed 8<sup>th</sup> March 2024) and Director of People and Culture (appointed 19 June 2023)
- Hannah Bond, Co-CEO (Appointed 8<sup>th</sup> March 2024) and Director of Advocacy and Influence (appointed 1<sup>st</sup> March 2024)
- Taahra Ghazi, Co-CEO (Appointed 1<sup>st</sup> March 2024) and Director of Innovation and Impact (appointed 8<sup>th</sup> March 2024)
- Halima Begum, Chief Executive (appointed 21 August 2023, resigned effective from 22<sup>nd</sup> March 2024)
- John Good, COO (appointed 21 August 2023 having previously held the role since 2016) and Interim Chief Executive (appointed 30 June 2022 to 20 August 2023)
- Susan Wilders, Interim Co-Director of Fundraising (appointed 1 February 2023 to 29 February 2024)
- Elizabeth Mickel, Interim Co-Director of Fundraising (appointed 25 January 2023, left 29 February 2024)
- Mike Noyes, Interim Co-Director of Policy, Advocacy and Programmes (appointed 22 September 2022, left 29 February 2024)
- Orla Fee, Director of Communications and Public Engagement (left 29 February 2024)
- Martha Adam Bushell, Interim Chief Operating Officer (appointed 12 September 2022 to 20 August 2023)

## Legal and Administrative Information

Crowe U.K. LLP  
55 Ludgate Hill  
London  
EC4M 7JW

Solicitors  
Bates Wells  
10 Queen Street Place  
London  
EC4R 1BE

Bankers  
Lloyds Banking Group  
25 Gresham Street  
London  
EC2V 7HN

Registered Office  
33–39 Bowling Green Lane  
London  
EC1R 0BJ  
Tel: 020 3122 0561  
Email: [mail@actionaid.org](mailto:mail@actionaid.org)  
Web: [www.actionaid.org.uk](http://www.actionaid.org.uk)

Company Secretary  
Vacant (effective 31 January 2024)

# Remuneration Statement 2023

## 1. Summary

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This is ActionAid's annual governance statement for remuneration. The Co-Chief Executives confirm that the organisation has complied with its salary policy during 2023.

This year ActionAid made 0 ex-gratia payments to staff relating to employment or remuneration matters.

## 2. Governance Arrangements for Remuneration

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The Governance and Relations Committee is a subgroup of the Board of Trustees that oversees ActionAid's salary policy. The Committee consists of the Chair of the Board, the Treasurer and at least one other Trustee, with expertise in Human Resources issues.

The Governance and Relations Committee:

- Ensures there is a formal, transparent policy and process for setting the remuneration of staff so that ActionAid can attract, retain and motivate staff of the right quality while ensuring that salaries are affordable and comparable with other similar organisations;
- Sets the remuneration of the Chief Executive;
- Sets the remuneration for Directors' salaries, upon the recommendation of the Chief Executive;
- Sets and oversees principles and policy for staff remuneration;
- Makes recommendations to the Board on the level of annual pay increases.

## 3. Remuneration Policies (salary and benefits)

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ActionAid UK reviewed its salary policy and shared it with all staff in 2023. The policy sets out the principles upon which salaries are determined and ensures that ActionAid possesses and utilises a grading and pay structure that is fit for purpose and in line with our chosen market (not-for-profit and public sectors).

The policy establishes ActionAid's commitment to equal pay for all employees and the ways in which a fair and transparent pay system, based on objective criteria and free from gender bias will be maintained; mainly by conducting annual audits, preparing gender and ethnicity pay gap reports, monitoring the job evaluation scheme and implementing a complaints procedure.

ActionAid continues to be a Living Wage Employer and a member of an International Aid Charities Pay Club which allows us to share remuneration data and benchmark salaries against other organisations that match our work, size and demographic. In addition to independent specialists we also take data from a range of other benchmarking sources, such as XpertHR and Croners, enabling us to produce a robust picture of the market in which we and our comparators operate.

Another key reference point (although not formally encapsulated in our salary policy) is the ratio between the highest and lowest-paid employee. In 2023 this ratio was calculated as the difference between our lowest assistant salary and CEO pay and was 5.0:1. (4.0:1 in 2022).

A summary of our salary policy is available on request.

#### 4. Review of the Year

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Remuneration is overseen by the Board's Governance and Relationships Committee, which meet three times a year. It ensures that our Remuneration Policies (Salary and Benefits) are adhered to, and also that we remain compliant with the recommendations of the NCVO guidelines on senior pay.

#### 5. Senior staff pay

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As per the NCVO guidelines this table shows the numbers of senior members of staff at each of the relevant pay bands. The amounts are different to what is quoted in Note 8 of the accounts, as they reflect the range in the salary bands, which may be lower than what each employee actually earned in 2023.

Pay bands:	Number of staff members in band during 2023:
£120,000 to 130,000	1
£110,000 to £119,000	0
£100,000 to £109,999	1
£90,000 to £99,999	1
£80,000 to £89,999	1
£70,000 to £79,999	1
£60,000 to £69,999	13

Our CEO was paid £126,000 as at December 2023.

Members of our senior leadership team (excluding the Chief Executive) were paid a total of £579,285 for 2023. This figure comprises of Gross salary plus Employer pension contribution but does not include Employer's National Insurance contribution and so is different to the figure disclosed in note 8 as a result.

#### 6. Future plans

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In 2023 we began the preliminary work of reviewing our existing pay structure, benchmarking salaries and benefits against similar organisations in order to develop an updated framework and sustainable approach to managing pay; based on our principles of fairness, consistency and transparency. The pay review and new pay scheme will be implemented in 2024/2025.

# Independent Auditor's report

## Opinion

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We have audited the financial statements of ActionAid ('the charitable company') for the year ended 31 December 2023 which comprise Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

## Basis for opinion

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We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

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In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## Other information

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The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other

information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

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In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

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In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

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As explained more fully in the trustees' responsibilities statement set out on pages 53 to 54, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

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We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a

whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

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Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, Charities Act 2011 and The Charities and Trustee Investment (Scotland) Act 2005 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charity's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charity for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation, Anti-fraud, bribery and corruption legislation and taxation legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit, and the Performance, Risk and Audit Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited

procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

### **Use of our report**

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This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Dipesh Chhatralia  
Senior Statutory Auditor  
For and on behalf of  
Crowe U.K. LLP  
Statutory Auditor  
London

24 June 2024

# Statement of Financial Activities

for the year ended 31 December 2023 incorporating an income and expenditure account.

	Notes	Restricted funds £'000	Unrestricted funds £'000	Total 2023 £'000	Restricted funds £'000	Unrestricted funds £'000	Total 2022 £'000
<b>Income</b>							
Income from							
Donations and legacies	2a	19,145	22,620	41,765	26,967	23,411	50,378
Investment income	2c	3	244	247	1	32	33
Income from charitable activities:							
Grants	2b	9,235	-	9,235	8,305	-	8,305
Contracts	2b	-	1,616	1,616	-	588	588
Income from other trading activities	2d	-	434	434	8	323	331
<b>Total Income</b>							
		28,383	24,914	53,297	35,281	24,354	59,635
<b>Expenditure on:</b>							
Raising funds:							
Raising funds	4	1,161	9,276	10,437	1,299	10,756	12,055
Fundraising trading: costs of goods sold and other costs	4	-	4	4	-	7	7
Charitable activities							
	6	29,510	14,715	44,225	31,152	14,849	46,001
<b>Total Expenditure</b>							
		30,671	23,995	54,666	32,451	25,612	58,063
<b>Net income / (expenditure)</b>							
		(2,288)	919	(1,369)	2,830	(1,258)	1,572
<b>Net income / (expenditure) for the year before other recognised gains and losses</b>							
		(2,288)	919	(1,369)	2,830	(1,258)	1,572
Exchange rate (losses) / gains							
		33	(38)	(5)	(7)	67	60
<b>Net movement in funds</b>							
		(2,255)	881	(1,374)	2,823	(1,191)	1,632
<b>Total funds brought forward at 1 January</b>							
		9,142	9,616	18,758	6,319	10,807	17,126
<b>Total funds carried forward at 31 December</b>							
		6,887	10,497	17,384	9,142	9,616	18,758

The notes on pages 68-92 form part of these financial statements. There are no recognised gains and losses other than those shown above. Movements in funds are disclosed in notes 14 & 15 to the financial statements.

All income and expenditure derives from continuing activities

# Balance Sheet

as at 31 December 2023

	Notes	2023 £'000	2022 £'000
Fixed assets			
Tangible assets	11a	137	242
Intangible assets	11b	2,065	1,195
Total Fixed assets		2,202	1,437
Current assets			
Debtors	12	6,816	6,514
Cash equivalent on deposit		8,307	10,519
Cash at bank		3,991	4,188
		19,114	21,221
Liabilities			
Creditors: amounts falling due within one year	13	3,932	3,900
Net current assets		15,182	17,321
Net assets		17,384	18,758
Funds			
Restricted funds	15		
Income funds		6,887	9,142
Unrestricted funds			
Designated funds	14	2,663	1,806
General funds		7,834	7,810
Total funds		17,384	18,758

Approved by the Trustees and signed on their behalf by:



**Anne Tutt**  
(Treasurer)



**Rajiv Vyas**  
(Acting Chair of Trustees)

**Date:** 21<sup>st</sup> June 2024

Incorporated in United Kingdom - company no. 01295174

# Statement of Cash Flows

For the year ended 31 December 2023

Cash flows from operating activities	2023 £'000	2022 £'000
Net cash provided by / (used in) operating activities	(1,781)	(3,914)
Cash flows from investing activities		
Interest received	247	33
Purchase of tangible fixed assets	-	(37)
Purchase of intangible fixed assets	(870)	(1,158)
Net cash provided by / (used in) investing activities	(2,404)	(5,076)
Change in cash and cash equivalents in the year	(2,404)	(5,076)
Cash and cash equivalents at the beginning of the year	14,707	19,723
Change in cash and cash equivalents due to exchange rate movements	(5)	60
Cash and cash equivalents at the end of the year	12,298	14,707
Reconciliation of net income / (expenditure) to net cash flow from operating activities	2023	2022
	£'000	£'000
Net movement in funds	(1,374)	1,632
Depreciation	105	105
(Increase) in debtors	(302)	(2,250)
Increase / (Decrease) in creditors	32	(3,308)
Interest receivable	(247)	(33)
Exchange rate movements	5	(60)
Net cash (used in) operating activities	(1,781)	(3,914)

Analysis of cash and cash equivalents				
	At 1 January 2023 £'000	Cashflows £'000	Other non- cash changes £'000	At 31 December 2023 £'000
Cash at bank	4,188	(192)	(5)	3,991
Cash Equivalent on deposit	10,519	(2,212)	-	8,307
<b>Total cash and cash equivalents</b>	<b>14,707</b>	<b>(2,404)</b>	<b>(5)</b>	<b>12,298</b>
Loans falling due within one year	(63)	-	-	(63)
<b>Total</b>	<b>(63)</b>	<b>-</b>	<b>-</b>	<b>(63)</b>

# Notes forming part of the financial statements

For the year ended 31 December 2023

## 1. Accounting policies

---

### Statutory Information

ActionAid is a charitable company limited by guarantee and is incorporated in the United Kingdom (England and Wales). The registered office address and principal place of business is 33 - 39 Bowling Green Lane, London EC1R 0BJ.

### Basis of accounting

These financial statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) - (Charities SORP FRS102), the Financial reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements, including income recognition and capitalisation of own assets such as the CRM, are detailed within the relevant accounting policy below.

### Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

### Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have made this assessment for a period of at least one year from the date of approval of the financial statements. The trustees have concluded that there is a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future and continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

## 1. Accounting policies (continued)

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### Trading Subsidiary

There was no activity in the subsidiary undertaken in the year and therefore the accounts are not consolidated.

### Country Programmes

ActionAid maintains legal ownership of a number of overseas country programmes which are no longer included in these financial statements. This treatment reflects the operational organisation of the programmes as their activities, assets and liabilities are under the direction of ActionAid International and are deemed to be 'controlled' by the ActionAid International board following internationalisation. Although assets may revert to ActionAid in the highly unlikely event that the internationalisation process is halted, the economic rights and obligations connected with country programmes have been transferred to ActionAid International under the terms of various formal agreements between the entities.

### Fund accounting

All funds raised by ActionAid are used in the furtherance of its charitable objects. There are three types of funds as follows:

Restricted funds are raised on the basis of an agreement or understanding with the donors that their use will be restricted to certain specified projects, activities or areas of operation. These restricted funds are accounted for separately.

Unrestricted funds are those that are spent at the discretion of ActionAid's trustees for use on any of the charity's general charitable purposes. With the consent of the relevant donors, tax recovered through Gift Aid is generally treated as unrestricted.

Designated funds are unrestricted funds that have been set aside by the trustees for a specific purpose.

The accounting for sponsorship and other committed giving income is in accordance with the information provided to supporters. For all child sponsorships commencing after 2003 income is restricted as follows: 20% is unrestricted. Of the balance, 70% is restricted to benefit the community in which the child lives, 10% can be spent on wider activities in the same country, 10% can be applied to international activities with the remaining 10% available to cover local sponsorships administration and information gathering.

ActionAid aims to make its income more flexible by encouraging supporters to transfer from child sponsorship to less restricted forms of giving over time such as Next Step. In January 2015 Next Step income was derestricted such that 100% of income from those donors that were contacted became unrestricted. Of those not contacted, 20% of Next Step income is also unrestricted and of the balance, 90% spent within the selected country, while 10% may be applied to international activities.

## 1. Accounting policies (continued)

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### Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken for pecuniary legacies as the date when the charity is made aware that probate has been granted, and for residuary legacies as the date when the estate has been finalised, final accounts have been issued and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition has not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Gifts in kind are recognised when they relate to something that ActionAid would have paid for had they not been received for free and for which there is a particular benefit. When this is the case, if the benefit to the charity is reasonably quantifiable and measurable, the gift in kind will be credited to income and debited to expenditure on the basis of the lower of a market-price valuation or the gross value to ActionAid and the corresponding expenditure is taken to the appropriate heading on the SOFA or is capitalised.

### Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

### Expenditure

All expenditure is accounted for on an accruals basis. Costs reported under each heading in the statement of financial activities reflect the allocation of activities directly attributable to that heading and an apportionment of support and governance costs (see below).

Where the costs of direct activities fall under more than one of the headings, they are apportioned on a consistent basis by senior management.

## 1. Accounting policies (continued)

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The cost of raising funds represents expenditure incurred in the UK on raising funds from committed giving supporters, institutional donors, and other members of the public, as well as keeping them informed as to how their donations are being spent.

Charitable activities comprise:

- Grants from ActionAid to ActionAid International and Federation members to be spent on managing and delivering the long-term development and rehabilitation projects in ActionAid International country programmes worldwide. This includes expenditure of funds received from the European Union for projects in country programmes.
- Grants from ActionAid to ActionAid International and Federation members to be spent on managing and delivering the emergency relief and humanitarian relief projects in ActionAid International country programmes worldwide.
- Policy-influencing and campaigning work carried out in the UK and internationally.
- Education work carried out in the UK and internationally.

Governance costs are the costs associated with the governance arrangements of the charity. The costs included in this category relate to organisational administration and compliance with constitutional and statutory requirements. Costs are allocated across the categories of the costs of raising funds and charitable expenditure. The basis of the cost allocation is staff numbers.

Support costs include expenditure on general management, payroll administration, budgeting and accounting, information technology, property management, communications, human resources and financing. Costs are allocated across the categories of the costs of raising funds and charitable expenditure. The basis of the cost allocation is staff numbers.

### Grants Payable

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

### Indirect cost recovery

Indirect cost recovery is treated as an allocation out of unrestricted support cost expenditure to restricted support cost expenditure against the appropriate restricted Funding Source code.

## 1. Accounting policies (continued)

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### Tangible fixed assets and depreciation

Tangible fixed assets costing more than £5,000 are capitalised and included at cost, including any incidental expenses of acquisition.

Depreciation is calculated on a straight-line basis for the following categories of fixed assets:

#### Office equipment:

Computers	3 years
Other equipment	5 years
Leasehold improvements	15 years / remaining life of the lease

### Intangible fixed assets and amortisation

Intangible assets are stated at cost less accumulated amortization.

Where intangible assets are internally generated, only the costs of the development phase of the asset generation are recognized as intangible assets. Costs of the research phase of the asset generation are expensed as incurred. Amortisation for internally generated assets will begin when the asset is available for use.

Amortisation for all intangible assets is calculated on a straight-line basis over their estimated useful lives as follows:

CRM system – 5 years

### Investments in subsidiaries

Investments in subsidiaries are at cost.

### Operating leases

Rentals applicable to operating-lease contracts, where substantially all the benefits and risks of ownership remain with the lessor, are charged to the statement of financial activities on a straight-line basis over the lease term.

### Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

### Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## 1. Accounting policies (continued)

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### Cash equivalent on deposit

Cash equivalent on deposit includes cash held in medium term highly liquid investments with a maturity of between three months to twelve months from the date of acquisition.

### Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### Pensions

ActionAid contributes to a defined contribution pension scheme in the UK and contributions for the year are charged in the Statement of Financial Activities as they become due.

### Foreign currencies

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of transaction. All foreign currency balances have been translated at the exchange rate prevailing at the balance sheet date. Gains and losses on translation are included in the Statement of Financial Activities.

### Taxation and irrecoverable VAT

As a registered charity, ActionAid is potentially exempt from tax on income and gains falling within Sections 466 to 493 of the Income and Corporation Taxes Act 2010 as its income is charitable and applied towards charitable purposes.

In common with many other charities, ActionAid is unable to recover the majority of VAT that is incurred on purchases of goods and services in the UK. The amount of VAT that cannot be recovered is included within the appropriate underlying cost.

### Related party disclosures

Related party transactions are detailed in note 18.

## 2. Income

<b>2 (a) Donations and legacies</b>	Restricted £'000	Unrestricted £'000	2023 Total £'000	Restricted £'000	Unrestricted £'000	2022 Total £'000
Committed giving	9,101	16,815	25,916	9,759	17,565	27,324
Appeals & Individual donors	3,222	2,592	5,814	4,406	3,096	7,502
Disasters Emergency Committee (DEC) appeals - see below	6,733	-	6,733	12,740	-	12,740
Legacies	89	3,213	3,302	62	2,750	2,812
<b>Total</b>	<b>19,145</b>	<b>22,620</b>	<b>41,765</b>	<b>26,967</b>	<b>23,411</b>	<b>50,378</b>
Disasters Emergency Committee (DEC) Appeals income						
Cyclone Idai Appeal	(24)	-	(24)	-	-	-
Coronavirus Appeal	(11)	-	(11)	133	-	133
Afghanistan Appeal	123	-	123	1,083	-	1,083
Ukraine Appeal	2,121	-	2,121	11,524	-	11,524
Türkiye/Syria earthquake appeal	4,524	-	4,524	-	-	-
<b>TOTAL</b>	<b>6,733</b>	<b>-</b>	<b>6,733</b>	<b>12,740</b>	<b>-</b>	<b>12,740</b>

DEC is the umbrella body for the 15 leading charities in the UK responding to major international disasters. Its aim is to raise money cost effectively in the UK from the general public. The monies raised are distributed to the charities on the basis of an agreed formula reflecting the charities' capacity and expertise.

All Emergency/ Non-emergency income by type	Emergency income £'000	Non-emergency income £'000	2023 Total £'000	Emergency income £'000	Non-emergency income £'000	2022 Total £'000
Income from:						
Donations and legacies	9,859	31,906	41,765	16,091	34,287	50,378
Investment income (note 2c)	-	247	247	-	33	33
Income from charitable activities:						
Grants and contracts (note 2b)	1,678	9,173	10,851	1,962	6,931	8,893
Income from other trading activities (note 2d)	-	434	434	-	331	331
	<b>11,537</b>	<b>41,760</b>	<b>53,297</b>	<b>18,053</b>	<b>41,582</b>	<b>59,635</b>

**2. Income (continued)**

<u>2 (b) Income from charitable activities</u>	Restricted £'000	Unrestricted £'000	Total 2023 £'000	Restricted £'000	Unrestricted £'000	Total 2022 £'000
<i>Grants and contracts from governments and other public authorities:</i>						
<b>CHARITABLE GRANTS TO AAI &amp; FEDERATION MEMBERS</b>						
UK Government (Note 17)	2	1,616	1,618	22	590	612
European Commission Directorate-General for International Partnerships	458	-	458	648	-	648
Other grants from governments and other public authorities	9	-	9	-	-	-
Government of Guernsey	-	-	-	27	-	27
Grants from People's Postcode Lottery	3,100	-	3,100	3,000	-	3,000
Other grants from companies, trusts and NGOs	1,637	-	1,637	644	(2)	642
	5,206	1,616	6,822	4,341	588	4,929
<b>EMERGENCY &amp; HUMANITARIAN RESPONSE</b>						
ECHO	20	-	20	36	-	36
UK Government (Note 17)	643	-	643	161	-	161
Other grants from governments and other public authorities	1,931	-	1,931	2,361	-	2,361
Other grants from companies, trusts and NGOs	660	-	660	373	-	373
	3,254	-	3,254	2,931	-	2,931
<b>CAMPAIGNS &amp; POLICY WORK</b>						
Other grants from companies, trusts and NGOs	775	-	775	1,033	-	1,033
	775	-	775	1,033	-	1,033
<b>TOTAL Grants and contracts from governments and other public authorities:</b>	<b>9,235</b>	<b>1,616</b>	<b>10,851</b>	<b>8,305</b>	<b>588</b>	<b>8,893</b>
<b>2 (c) Investment income</b>						
Interest on deposits	3	244	247	1	32	33
Total investment income	3	244	247	1	32	33
<b>2 (d) Income from other trading activities</b>						
Office rental income	-	387	387	-	312	312
Other	-	47	47	8	11	19
Total Income from other trading activities	-	434	434	8	323	331

### 3. Support costs

	Restricted	Unrestricted	Total 2023	Restricted	Unrestricted	Total 2022
	£'000	£'000	£'000	£'000	£'000	£'000
Support costs comprise the following items:						
Communications	2	178	180	-	186	186
General management	70	237	307	5	364	369
Finance	8	647	655	33	539	572
Human resources	26	726	752	41	767	808
Information technology	146	506	652	125	612	737
Office administration	-	298	298	-	306	306
Performance and Accountability	109	331	440	-	345	345
Property costs	-	1,517	1,517	-	1,572	1,572
Supporter administration	21	626	647	-	599	599
Indirect Cost Recovery	834	(834)	-	1,340	(1,340)	-
	1,216	4,232	5,448	1,544	3,950	5,494

Indirect cost recovery reflects the reallocation of support costs from unrestricted funds to various restricted grants in line with budgets agreed with the respective donors in line with our policy set out in Note 1.

Support and governance costs have been allocated to the categories below on the basis of employee numbers working in each relevant area.

	Restricted	Unrestricted	Total 2023	Restricted	Unrestricted	Total 2022
	£'000	£'000	£'000	£'000	£'000	£'000
Costs of raising funds (note 4)	616	2,143	2,759	802	2,052	2,854
Charitable activities (note 6)	600	2,089	2,689	742	1,898	2,640
	1,216	4,232	5,448	1,544	3,950	5,494

#### 4. Raising Funds

Costs of raising funds	Restricted	Unrestricted	Total 2023	Restricted	Unrestricted	Total 2022
	£'000	£'000	£'000	£'000	£'000	£'000
Committed giving	40	4,258	4,298	9	5,723	5,732
Other Appeals, Legacies & Individual donors	346	2,112	2,458	388	2,171	2,559
Grants	105	609	714	99	540	639
	491	6,979	7,470	496	8,434	8,930
Support costs allocated (note 3)	616	2,143	2,759	802	2,052	2,854
Governance costs allocated (note 5)	54	154	208	1	270	271
Total costs of raising funds	1,161	9,276	10,437	1,299	10,756	12,055
Trading	-	4	4	-	7	7
Total costs of raising funds	1,161	9,280	10,441	1,299	10,763	12,062

Based on the above information and the income in note 2, the ratio between direct fundraising costs (excluding support costs allocated) and the income generated for each major area of donated income is as follows:

	Total 2023 %	Total 2022 %
Committed giving	17%	21%
Other income from Donations & legacies	16%	11%
Overall income from Donations & legacies	16%	16%

#### 5. Governance Costs

5. Governance costs	Restricted £'000	Unrestricted £'000	Total 2023 £'000	Restricted £'000	Unrestricted £'000	Total 2022 £'000
External audit fees	-	57	57	-	51	51
Legal & professional fees	100	(64)	36	-	172	172
Board (including trustee expenses)	-	21	21	-	27	27
Apportionment of staff time	6	291	297	2	271	273
Internal Audit	-	-	-	-	-	-
Total governance costs	106	305	411	2	521	523
External audit fees above include only the costs related to the external audit of ActionAid, inclusive of VAT. Full information of remittances made to our external auditors (exclusive of VAT) can be found in note 10.						
Governance costs have been allocated to the categories below on the basis of employee numbers working in each relevant area.						
	Restricted £'000	Unrestricted £'000	Total 2023 £'000	Restricted £'000	Unrestricted £'000	Total 2022 £'000
Charitable activities (note 6)	52	151	203	1	251	252
Costs of raising funds (note 4)	54	154	208	1	270	271
	106	305	411	2	521	523

## 6. Charitable Activities

<b>2023</b>	Grants (note 7) £'000	Direct costs £'000	Staff costs £'000	Support cost allocation £'000	Governance cost allocation £'000	Total 2023 £'000
Grants to AAI & Federation members	22,766	188	1,122	698	53	24,827
Emergency and Humanitarian response	13,314	173	628	427	32	14,574
Campaigns & policy work	207	227	1,126	721	54	2,335
Education work	-	702	880	843	64	2,489
<b>Total 2023</b>	<b>36,287</b>	<b>1,290</b>	<b>3,756</b>	<b>2,689</b>	<b>203</b>	<b>44,225</b>

Of the Charitable activities set out above £29,509,678 was funded from restricted funds and £14,715,626 from unrestricted funds.

<b>2022</b>	Grants (note 7) £'000	Direct costs £'000	Staff costs £'000	Support cost allocation £'000	Governance cost allocation £'000	Total 2022 £'000
Grants to AAI & Federation members	24,635	57	1,045	599	57	26,393
Emergency and Humanitarian response	13,393	214	592	439	42	14,680
Campaigns & policy work	226	164	1,089	681	65	2,225
Education work	-	1,016	678	921	88	2,703
<b>Total 2022</b>	<b>38,254</b>	<b>1,451</b>	<b>3,404</b>	<b>2,640</b>	<b>252</b>	<b>46,001</b>

Of the Charitable activities set out above £31,151,131 was funded from restricted funds and £14,849,609 from unrestricted funds.

**7. Grants to ActionAid International and ActionAid Federation members**

<i>Restricted funds:</i>	Total 2023 £'000	Total 2022 £'000
<b>Africa</b>		
Burundi	362	413
Democratic Republic of Congo	285	459
Ethiopia	650	911
Ghana	949	913
Kenya	1,038	1,345
Liberia	289	753
Malawi	264	276
Mozambique	926	703
Nigeria	563	706
Rwanda	393	596
Senegal	140	255
Sierra Leone	894	893
Somaliland	544	761
Tanzania	192	174
Gambia	395	570
Uganda	513	570
Zambia	110	192
Zimbabwe	781	474
	9,288	10,964
<b>Asia</b>		
Afghanistan	1,353	1,398
Bangladesh	752	361
Cambodia	986	686
India	839	1,079
Indonesia	5	13
Myanmar	681	336
Nepal	574	456
Palestine	115	128
Thailand	41	-
Philippines	-	2
Vietnam	474	396
Arab Regional Initiative	820	340
	6,640	5,195
<b>Latin America and the Caribbean</b>		
Brazil	149	137
Colombia	45	-
Guatemala	556	578
Haiti	340	266
United States	-	5
	1,090	986

**7. Grants to ActionAid International and ActionAid Federation members (continued)**

<i>Restricted funds (continued):</i>	Total 2023 £'000	Total 2022 £'000
ActionAid International - projects involving more than one country	4,143	1,597
Remittances to country programmes for EU projects	289	540
Remittances for Ukraine emergency appeal	3,278	9,646
<b>Total restricted funds</b>	<b>24,728</b>	<b>28,928</b>
<b>Unrestricted funds:</b>		
ActionAid International (cash grants)	7,610	7,998
Country Programmes (including-People's Postcode Lottery)	124	408
Contract payments to Country programmes (ALM-FGM)	1,363	593
<b>Total unrestricted funds</b>	<b>9,097</b>	<b>8,999</b>
<b>Total grants to ActionAid International and ActionAid Federation members</b>	<b>33,825</b>	<b>37,927</b>
<b>Grants to partner organisations:</b>		
<b>Remittances for Türkiye/Syria appeal:</b>		
Action for Humanity	275	-
Freedom Jasmine	216	-
Horan	79	-
JAFRA	296	-
Karimat	99	-
Space for Peace	268	-
Violet	1,009	-
	2,242	-
Disaster Emergency Commission	63	103
GADN	93	91
IRAW	66	-
LatinDad	6	70
Restricted grants (individually under £50,000)	17	33
<b>Total restricted grants to partner organisations</b>	<b>2,487</b>	<b>297</b>
Unrestricted grants	6	30
<b>Total grants</b>	<b>36,318</b>	<b>38,254</b>

There are grants related to non-charitable activities that are included in the total grant in this note.

The total of these grants are £30,665 in 2023 (2022: £nil) of which £15,425 relate to fundraising activities, and £15,240 relate to support costs.

## 8. Particulars of employees

	Total 2023	Total 2022
The average number of employees (head count based on number of staff employed) during the year was:		
Charitable activities	77	72
Fundraising	79	78
Support staff	53	59
Total	209	209
The average number of full time equivalent staff in the year was	195	192

	Total 2023 £'000	Total 2022 £'000
Total remuneration of employees (full-time and part-time) was:		
Gross wages and salaries	8,940	8,282
Redundancy and termination costs	-	67
Social security costs	926	909
Employer's contributions to defined pension schemes	610	561
Total	10,476	9,819

The number of staff whose emoluments (excluding employer NI and employer pension contributions) are greater than £60,000 are shown below		
	2023 Number	2022 Number
£60,001 - £70,000	5	8
£70,001 - £80,000	4	1
£80,001 - £90,000	-	1
£90,001-£100,000	-	-
£100,001 - £110,000	1	2
£110,001 - £120,000	-	1
£120,001 - £130,000	1	-
	11	13

In August 2023, Halima Begum joined as Chief Executive Officer of ActionAid. Until that time, and until the end of August 2023, John Good acted up as the interim Chief Executive Officer. As a result, the aggregated remuneration of those who were in the ActionAid Chief Executive Officer post in 2023, effectively covering a 13 month period due to handover, was £120,246 (2022: £183,608) and £2,782 (2022: £3,809) was paid into a defined pension contribution scheme on their behalf.

Trustees consider the key management roles at ActionAid to be the Chief Executive and the four department directors. During the year, a number of these roles were also filled on an interim basis. The cost of these key management personnel, inclusive of gross salaries, employer's pension contributions and employer's national insurance contributions was £780,728

in 2023 (2022: £742,629) of which £38,347 (2022: £29,067) was paid into defined contribution pension schemes. These costs relate to 9 individuals in 2023 (2022: 10 individuals).

Of those employees who earned £60,000 or more during the year (as defined above) employer contributions were made to defined contribution pension schemes in respect of Nine (2022: eleven) employees. During the year this amounted to £50,940 (2022: £51,051).

Of the expenditure included as Redundancy and termination costs of £nil (2022: £67,120) relates to redundancy costs and were fully paid in the year.

ActionAid has an expenses policy in place which controls what can and cannot be claimed by trustees, staff and volunteers. Expenses can only be claimed if they have been incurred for valid and necessary business purposes. They will only be paid if they are on the approved list of allowable expenses, have been authorised and have supporting documentation. Inevitably, ActionAid incurs significant costs on overseas trips but travel must always be by the most cost effective method and using public transport where possible. All trips are for valid business reasons and ActionAid is constantly seeking new ways to avoid overseas travel and find alternative ways to communicate and manage the business. In 2023, those performing the Chief Executive role incurred costs of £3,130 (2022: £3,901).

For more information on the principles and implementation of our remuneration policies, please see the Annual Remuneration Statement for 2023 (pages 59-60).

## 9. Trustees' remuneration

In 2023, 4 trustees incurred a total of £5,717 (2022: 5 trustees incurred a total of £9,599) through expenses reimbursed and costs incurred by ActionAid on their behalf. No remuneration or other payments have been made to the trustees of ActionAid for their services as board members or for other services provided to the organisation in 2023 or 2022. The most significant element of trustees' expenses is the cost of visits to country programmes but also includes attendance at board meetings (both ActionAid and ActionAid International).

## 10. Net income / (expenditure)

	2023 £'000	2022 £'000
Net income / (expenditure) are stated after the following charges / (credits):		
Depreciation	105	105
Operating lease rentals Payable – property	1,092	1,046
Operating lease rentals Receivable – property	(315)	(202)
Auditor's remuneration - statutory audit current year	47	42
Auditor's remuneration - other services	4	1

**11a. Fixed assets**

11a. Tangible fixed assets	Leasehold improvements £'000	Office equipment £'000	Total £'000
<b>Cost</b>			
At 1 January 2023	717	812	1,529
Additions	-	-	-
Disposals	-	(168)	(168)
At 31 December 2023	717	644	1,361
<b>Depreciation</b>			
At 1 January 2023	(569)	(718)	(1,287)
Charge for year	(55)	(50)	(105)
Disposals	-	168	168
At 31 December 2023	(624)	(600)	(1,224)
<b>Net book value</b>			
At 31 December 2023	93	44	137
At 31 December 2022	148	94	242

All tangible fixed assets held are for furtherance of charitable objectives and not for investment purposes.

**11b Intangible fixed assets**

11b. Intangible fixed assets	CRM system £'000	Total £'000
<b>Cost</b>		
At 1 January 2023	1,195	1,195
Additions	870	870
Disposals	-	-
At 31 December 2023	2,065	2,065
<b>Depreciation</b>		
At 1 January 2023	-	-
Charge for year	-	-
Disposals	-	-
At 31 December 2023	-	-
<b>Net book value</b>		
At 31 December 2023	2,065	2,065
At 31 December 2022	1,195	1,195

In 2020 the Trustee board approved the commencement of a project to develop a new CRM. Work has been ongoing on this project and in the final quarter of 2021 the development phase of the project started. This is due to be completed in Qtr1 2024. The above cost relates to work in progress on the development phase of the project as at 31 December 2023. Depreciation will only be charged when the CRM has been completed and is being used. In the year ended 31 December 2023, costs related to the research or training phase of the project and that were directly expensed were £199,303 (2022: £99,124).

## 12. Debtors

	2023 £'000	2022 £'000
<i>a. Debtors recoverable in more than one year:</i>		
Debtors that in the normal course of events would be recoverable in more than one year:		
Prepayments	3	9
	3	9
<i>b. Debtors recoverable within one year:</i>		
Accrued income	5,175	4,953
Other debtors	526	527
Prepayments	690	588
Tax recoverable	419	436
Amounts due from employees	3	1
	6,813	6,505
<b>Total debtors</b>	<b>6,816</b>	<b>6,514</b>

Amounts due from employees represents floats for overseas visits forming part of the employee's role and season ticket loans.

## 13a Creditors

	2023 £'000	2022 £'000
Amounts falling due within one year:		
Interest-free loans	63	63
Trade creditors	450	511
Accruals	1,331	793
Other creditors	58	54
Amounts due to ActionAid International	1,582	2,172
Taxation and social security	338	307
Deferred income	110	-
<b>Total creditors</b>	<b>3,932</b>	<b>3,900</b>

## 13b Deferred Income

	2023 £'000	2022 £'000
Deferred income brought forward	-	62
Less: amount used in the year	(393)	(241)
Resources deferred during the year	503	179
	110	-

All deferred income recognised above relates to tenancy agreements for the Bowling Green Lane office in London.

The amount deferred at the end of the year relates to rental income for the first quarter of 2024.

## 14. Designated funds

<i>i) Designated funds</i>	Balance as at 1 January 2023	New designations	Utilised in the year	Balance as at 31 December 2023
	£'000	£'000	£'000	£'000
Designated funds:				
Tangible fixed assets fund	242	-	(106)	136
Intangible fixed assets fund	1,195	870	-	2,065
Emergency & Humanitarian fund	50	-	-	50
Exchange rate movement fund	297	-	(5)	292
FGM-ALM Contract	22	1,616	(1,518)	120
	1,806	2,486	(1,629)	2,663

**Designated tangible fixed assets fund:** The fund for fixed assets represents the net book value at the balance sheet date of unrestricted tangible fixed assets. This fund is not therefore available for current expenditure, as the assets are used in the day to day operation of the charity.

**Designated Intangible fixed assets fund:** The fund for intangible fixed assets represents the net book value at the balance sheet date of unrestricted intangible fixed assets. The fund is therefore not available for current expenditure.

**Designated Emergency & Humanitarian fund:** This fund represents funds that have been ring-fenced to allow ActionAid to spend funds for fundraising in the event of a DEC fundraising appeal in a country in which the ActionAid Federation currently operates. The ability to utilise these funds is at the discretion of the Senior Leadership team. The balance on this account will be maintained and topped up when necessary.

**Designated Exchange rate movement fund:** This fund represents unrealised gains and losses that have been suffered by ActionAid. These funds are not available for normal operational use and will be used against future exchange rate movements.

**FGM-ALM Contract:** This is Phase 2 of the 'Support to the Africa-led Movement to End FGM' contract held with Options Limited that is funded by FCDO. It is a 5 year contract and as such is treated as unrestricted for accounting purposes but has been designated to ensure that any current surplus is ringfenced to help support the delivery of the entire project over its full life.

**Designated People's Postcode Lottery funds for overseas programmes:** These are funds received from People's Postcode Lottery that are designated for use in programmes overseas and as such will be remitted to other ActionAid Federation members.

**Designated Strategic Investment Pot (SIP):** Strategic Investment pot are funds that are kept separate from the core budget and are used for specific and chosen strategic projects within ActionAid in the UK. Projects must satisfy set criteria and be aligned to the current strategy.

Notes forming part of the financial statements for the year ended 31 December 2023

	Balance as at 1 January 2022	New designations	Utilised in the year	Balance as at 31 December 2022
	£'000	£'000	£'000	£'000
<i>ii) Designated funds - comparative</i>				
Designated funds				
Tangible fixed assets fund	309	38	(105)	242
Intangible fixed assets fund	37	1,158	-	1,195
Emergency & Humanitarian fund	490	-	(440)	50
Exchange rate movement fund	237	-	60	297
People's Postcode Lottery funds for overseas programmes	207	17	(224)	-
Strategic investment pot (SIP)	77	-	(77)	-
FGM-ALM Contract	110	590	(678)	22
	1,467	1,803	(1,464)	1,806

## 15. Restricted Funds

	Balance as at 1 January 2023 £'000	Income and gains £'000	Expenditure and losses £'000	Balance as at 31 December 2023 £'000
Africa	5	11,034	(10,506)	533
Asia	2,135	11,297	(11,404)	2,028
Latin America and the Caribbean	19	1,064	(1,080)	3
Ukraine	3,469	2,168	(3,579)	2,058
International projects and other funds	3,514	2,820	(4,069)	2,265
<b>Total restricted funds – 2023</b>	<b>9,142</b>	<b>28,383</b>	<b>(30,638)</b>	<b>6,887</b>

	Balance as at 1 January 2022 £'000	Income £'000	Expenditure £'000	Balance as at 31 December 2022 £'000
Africa	1,650	10,248	(11,893)	5
Asia	1,804	5,725	(5,394)	2,135
Latin America and the Caribbean	-	1,000	(981)	19
Ukraine	-	13,115	(9,646)	3,469
International projects and other funds	2,865	5,193	(4,544)	3,514
<b>Total restricted funds – 2022</b>	<b>6,319</b>	<b>35,281</b>	<b>(32,458)</b>	<b>9,142</b>

**Restricted funds:** Restricted funds held by ActionAid at the start and end of the year include funds for European Union funded projects. ActionAid also holds funds for a small number of projects or activities which are managed by ActionAid directly. All other incoming resources are granted to ActionAid International on receipt as ActionAid International is the entity within the ActionAid family which holds and manages the vast majority of restricted funds.

The expenditure in the table above includes direct payments made to country programmes for EU funded projects. At the year end date some funds sent directly to country programmes may not have been entirely spent.

	Balance as at 31 December 2023	Balance as at 31 December 2022
The balances on restricted funds at the year end are made up:	£'000	£'000
EU and ECHO funded projects	153	149
Other projects managed by ActionAid	6,734	8,993
<b>Total restricted funds</b>	<b>6,887</b>	<b>9,142</b>

Projects funded by the European Commission are generally development projects intended to run for several years; projects funded by the European Commission Humanitarian Aid Office are short term emergency relief projects. Projects may be based in one country or may be initiatives spanning a number of countries internationally.

Fund balances may be negative when expenditure is made on a project that is expected to be reimbursed by a government or other agency, but where, at the end of the financial year, not all the conditions have been met that would justify this income being recognised within the accounts. This results in an excess of expenditure over income on some project funds at the year end point. The total deficit fund balances at the year end amounted to £0.24m (2022: £0.21m). The trustees consider that the likelihood of reimbursement is sufficient to justify carrying the deficit fund balances at the end of the year for all projects in deficit.

## 16. Analysis of net assets between funds

<i>i) Analysis of net assets between funds</i>	Unrestricted			Total 2023 £'000
	Restricted £'000	Designated £'000	General £'000	
Fund balances at 31 December 2023 are represented by:				
Fixed assets	-	2,202	-	2,202
Current assets	8,040	793	10,281	19,114
Current liabilities	(1,153)	(332)	(2,447)	(3,932)
	6,887	2,663	7,834	17,384

<i>ii) Analysis of net assets between funds - comparative</i>	Unrestricted			Total 2022 £'000
	Restricted £'000	Designated £'000	General £'000	
Fund balances at 31 December 2022 are represented by:				
Tangible fixed assets	-	1,437	-	1,437
Current assets	10,438	369	10,414	21,221
Current liabilities	(1,296)	-	(2,604)	(3,900)
	9,142	1,806	7,810	18,758

## 17. Grants received

	2023 £'000	2022 £'000
<b>Grants received in 2023 from the FCDO:</b>		
Leave No Girl Behind	2	18
Speak out! Addressing SRHR and GBV in Rwanda	-	4
Women led alternatives to climate change in Cambodia	315	161
Driving Action for Wellbeing to Avert Mortality	328	-
Total grants received from the UK Government	645	183
<b>Contracts received in 2023 from FCDO</b>		
Support to the Africa-led Movement to End FGM: PH2 (contracted with Options)	1,616	590
<b>Total received from FCDO in 2023</b>	<b>2,261</b>	<b>773</b>
<b>Grants received in 2023 from Belgian Government were as follows:</b>		
Addressing the root causes of fragility and strengthening youth resilience" in Cabo Delgado, Mozambique.	214	635
	214	635
<b>Grants received in 2023 from the United Nations Development Programme were as follows:</b>		
Strengthening the Agency of Young Women in Peacebuilding	285	691
	285	691

Notes forming part of the financial statements for the year ended 31 December 2023

	2023 £'000	2022 £'000
<b>Grants received in 2023 from The START Fund were as follows;</b>		
Start Fund Alert 655 - Displacement due to conflict in Ethiop	-	300
Start Fund Alert 620 - Conflict Displacement in Kaduna State	-	275
Start Fund Alert 661 - India Floods Assam	-	130
Start Fund Alert 598 - Somaliland Fire	-	100
Start Fund Alert 578 - DRC Flood Response in Kindu City	-	80
Start Fund Alert 368 - Flood Response in Nigeria	-	60
Start Fund Alert 577 - Tropical Storm Ana Response	-	60
Start Fund Alert N-04 Anticipation of Cold Wave in Nepal	-	40
Start Fund Alert 007 - Anticipation Tool Development in Colom	-	35
Start Fund Alert N-11 – Response to Cold Wave in Nepal	6	-
Start Fund Alert 687 - Flooding in Mozambique	197	-
Star Fund Alert 710 - Displacement due to Conflict in India	110	-
Start Fund Alert 717 - 7 Anticipation of Electoral Tensions in Sierra Leone	247	-
Start Fund Alert 721 - Flooding in Haiti	105	-
Start Fund Alert 732 - Displacement due to conflict in Nigeria	150	-
Start Fund Alert B045 – Flash Flooding and Landslides in Bangladesh	30	-
Start Fund Alert 746 - Flooding in DRC	198	-
Start Fund Alert 707 - Flooding in Somalia	299	-
Start Fund Alert 688 - Anticipation of Cyclone in Zimbabwe	90	-
	1,432	1,080

	2023 £'000	2022 £'000
<b>Grants received in 2023 from The Alborada Trust were as follows;</b>		
East Africa Food Crisis Response and Recovery	130	-
Improving WASH for forcibly displaced Myanmar nationals to Bangladesh	125	-
Building resilience in Zimbabwe and Mozambique	150	-
	405	-

	2023 £'000	2022 £'000
<b>Grants received in 2023 from Guernsey Overseas Aid Commission were as follows;</b>		
East Africa Drought Response Somalia	-	50
Supporting sustainable small fisheries in Zambia	-	27
	-	77

	2023 £'000	2022 £'000
<b>Grants received in 2023 from Ethical Tea Partnerships were as follows:</b>		
Empowering Tea Communities in Kenya	276	306
	276	306

	2023 £'000	2022 £'000
<b>Grants received in 2023 from GSMA were as follows:</b>		
Mobile for Humanitarian Innovation	50	-
	50	-

	2023 £'000	2022 £'000
<b>Grants received in 2023 from Education Above All (Reach Out To Asia) were as follows:</b>		
Engaging youth as global citizens in Vietnam	209	122
	209	122

	2023 £'000	2022 £'000
<b>Grants received in 2023 from the People's Postcode Lottery were as follows:</b>		
People's Postcode Lottery International Trust 2023/2024 grant	3,100	-
People's Postcode Lottery International Trust 2022/2023 grant	-	3,000
	3,100	3,000

## 18. Related Party Transactions

ActionAid recognises ActionAid International and other members of the ActionAid group as related parties. Material transactions between the entities are shown below.		
	2023 £'000	2022 £'000
Grants to ActionAid International	21,308	22,047
Grants direct to ActionAid Federation members	12,517	15,880
	33,825	37,927

See note 7 for details of grants to ActionAid International.

See note 13 for creditor balances owed to ActionAid International at the balance sheet date.

As noted in the constitution and governance section of the report of the board of Trustees, ActionAid International is entitled to appoint one trustee to ActionAid's board. This designated trustee was Shantha Sinha, who is a member of the Board of ActionAid India, until she resigned in March 2023. Since her resignation, there has not been a replacement appointed by ActionAid International. During 2023, a total of £938,500 (2022: £1,079,164) was granted to ActionAid India. All of these grants were in line with the normal course of our charitable activities. She received no remuneration for her work as trustee of ActionAid.

Halima Begum was a Trustee of the Disaster Emergencies Committee (DEC). During the course of the year, ActionAid received and recognised income from DEC as set out in Note 2a.

No donations from trustees received during the course of the year had restrictions that were outside of our normal charitable activities.

## 19. Subsidiary undertakings

ActionAid has one subsidiary undertaking:

ActionAid Enterprises Limited

A wholly owned subsidiary incorporated in the United Kingdom (No. 5011412).

The total investment in the subsidiary is £1 (2022: £1).

There was no activity undertaken in the subsidiary in 2023 or 2022.

## 20. Obligations under operating leases

	2023	2022
	£'000	£'000
The charity had non-cancellable commitments at the year end under operating leases for land and buildings expiring as follows:		
Within one year	1,105	1,105
In two to five years	572	1,677
	1,677	2,782

## 21. Future income under operating leases

In late 2021, the charity sub-let the second floor of its rented premises in Bowling Green Lane, London.

In 2018, the charity sub-let the ground floor of its rented premises in Bowling Green Lane, London.

The future minimum lease payments under non-cancellable operating leases are:

	2023	2022
	£'000	£'000
Within one year	218	315
In two to five years	72	510
	290	825

## 22. Contingent assets and liabilities

ActionAid originally set up most of ActionAid International's Country Programmes and as such may still legally own some of the assets of those entities that have not subsequently become affiliates. Country programmes are now managed by ActionAid International rather than ActionAid. ActionAid is currently in the process of transferring the country programmes that it

legally owns to ActionAid International. It is expected that these transfers will start to take place in 2024.

Country Programme assets are no longer included in the accounts of ActionAid (since 2007). However, ActionAid retains the legal right to take back management of its Country Programmes from AAI under a termination clause incorporated into the legal agreements in place over management of Country Programmes. Therefore ActionAid has contingent assets in the form of the assets held by those Country Programmes which were originally set up by ActionAid.

No situation exists, or is anticipated to occur, whereby ActionAid would exercise its right to terminate the agreements with ActionAid International, however the legal position is stated here to give a full picture of the assets of ActionAid. It is not practical to estimate the value of assets which would revert to ActionAid control and would be included in the accounts. For accounting purposes the depreciated value of these assets is nil (2022: nil).

There also exist potential contingent liabilities for ActionAid relating to the country programmes which are legally owned by ActionAid. Such a liability would only impact ActionAid if ActionAid International had insufficient funds in hand to discharge the obligations of a country programme. ActionAid believes such a circumstance is improbable and any notional exposure cannot be reasonably estimated.

As at the year end there were a number of projects on which funds are outstanding from the donor pending finalisation of donor audits. Amounts disallowed are generally insignificant as a proportion of overall project budgets and in any event these amounts are considered to be fully recoverable as they are covered by ActionAid International.

**Residual legacies:**

At the end of the year, we have been notified that we are entitled to funds from a total of 37 (2022:30) residual legacies. However, as at 31 December 2023, we have not been notified as to the value of our entitlement or when this will be received. As such we are not able to recognise these funds in the financial statements for the year, but we include the existence of these as a contingent asset.

## Glossary

ActionAid UK is part of the ActionAid International Federation and raises funds to support the Federation's development and humanitarian work overseas, campaigns in solidarity with people affected by poverty and injustice, and builds understanding of development issues.

**ActionAid International** brings together the work of the ActionAid International Federation, coordinated by the Global Secretariat based in Johannesburg, South Africa. The Federation is made up of 45 national organisations, most of which are based in Lower Income Countries who manage their own programme delivery but are united by shared values, vision and mission.

ActionAid on pages 1-31 of this report refers to the collective work of the ActionAid International Federation. On pages 32-93 of this report, ActionAid refers to ActionAid UK, the UK-registered charity.

**Disasters Emergency Committee (DEC)** brings together 15 UK international NGOs working in times of crisis, including ActionAid UK. The DEC launches appeals to raise money to help those impacted by disaster, making sure that funds reach those who need them most.

**The Foreign, Commonwealth and Development Office (FCDO)** is a UK ministerial department which leads the UK's work to represent UK foreign policy objectives. Since 2020, it includes the UK's development and humanitarian work which should aim to reduce poverty and tackle global challenges with its international partners.

**Official Development Assistance (ODA)** is the overseas budget for countries to provide assistance to other nations.

**People's Postcode Lottery** is a subscription lottery which raises money for charities. Players' support for ActionAid UK is helping transform the lives of women and girls living in poverty.

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