



# **2023 Annual report & financial statements**

**Action Against Hunger UK**

# ABOUT ACTION AGAINST HUNGER

Action Against Hunger is building a world where no one dies from hunger. Life-threatening hunger is predictable, preventable and treatable, so a world without it is possible. We tackle it where it hits and lead research to stop it and work relentlessly to save lives.

## Our vision

Our vision is of a world free from hunger.

## Our mission

No one needs to die from hunger. We predict and prevent it. Where it exists, we treat it. We stop life-threatening hunger in its tracks. By training parents and healthcare workers to spot the signs, we get life-saving care to people who need it.

Our research drives forward understanding of how to predict, prevent and treat life-threatening hunger. With unbeatable knowledge and unstoppable determination, we're taking action against hunger.

## Our values

Three values encapsulate all that we do:

- We work in partnership
- We are trusted experts
- We are unstoppable changemakers

## Our global network

Action Against Hunger UK is part of a global network that operates under the name of Action Against Hunger, with head offices in Canada, France, Germany, India, Spain, the UK and the USA. It also has a fundraising office in Italy. Each Action Against Hunger member is legally independent but all members share a common mandate, values, operating principles, quality standards, and strategy.

The narrative sections of this report refer to those activities for which Action Against Hunger UK has management responsibility, unless otherwise stated.

# WELCOME FROM THE CHAIR AND THE EXECUTIVE DIRECTOR

This year Action Against Hunger responded to several major humanitarian crises, from conflict-related emergencies in Ukraine and Gaza to cyclones in Madagascar, the devastating earthquake in Turkey, and complex emergencies where crises including armed conflict, disease, and climate disasters combine to put the population at risk of hunger, such as in Ethiopia and Afghanistan.

Our membership of the Disasters Emergency Committee (DEC) enabled us to work in partnership in some of these settings, and to receive £4.6 million in DEC funding to support our emergency response. This year we also received £14.7 million from the UK Government's Foreign, Commonwealth & Development Office (FCDO).

Action Against Hunger UK continued to provide high-quality and holistic expertise on nutrition this year. In the UK we advocated for the prevention of malnutrition through increased aid for nutrition and provided evidence in the battle to push hunger and its causes further up the agenda in the UK Government's new White Paper on International Development.

Our nine-year partnership with the Innocent Foundation to promote the use of community health workers to diagnose and treat severe acute malnutrition culminated in the World Health Organisation updating its global guidelines on the management of wasting and nutritional oedema – a tremendous endorsement of our work.

Meanwhile, the UK aid budget maintained at 0.5 per cent of GNI this year, and the global cost-of-living crisis meant food poverty in the UK required more of our attention. To this end, we built on existing partnerships with local organisations and continued to work towards scaling-up much-needed food pantries in London and Somerset.

Against this backdrop of financial pressure, Action Against Hunger's private fundraising nonetheless did exceptionally well this year, with the Love Food Give Food campaign raising an amazing £373,000 from 167 restaurants, and the Fine Wine and Art auction dinner seeing its second-most successful event in its 17-year history, raising a fantastic £461,000 in unrestricted income. We also successfully recruited over 4,329 new individual donors. We must also thank players of People's Postcode Lottery for continuing to be long-standing allies and donating a very generous £1 million for our fight against hunger.

This year, for example, in the Central African Republic (and with FCDO support) we helped reduce premature death and illness from hunger. This shows that while tackling life-threatening hunger and malnutrition is an onerous task, it can be done. We are proud of achievements in 2023, and are also proud to present this report, which gives a snapshot of our year.

Paul Wilson  Jean-Michel Grand 

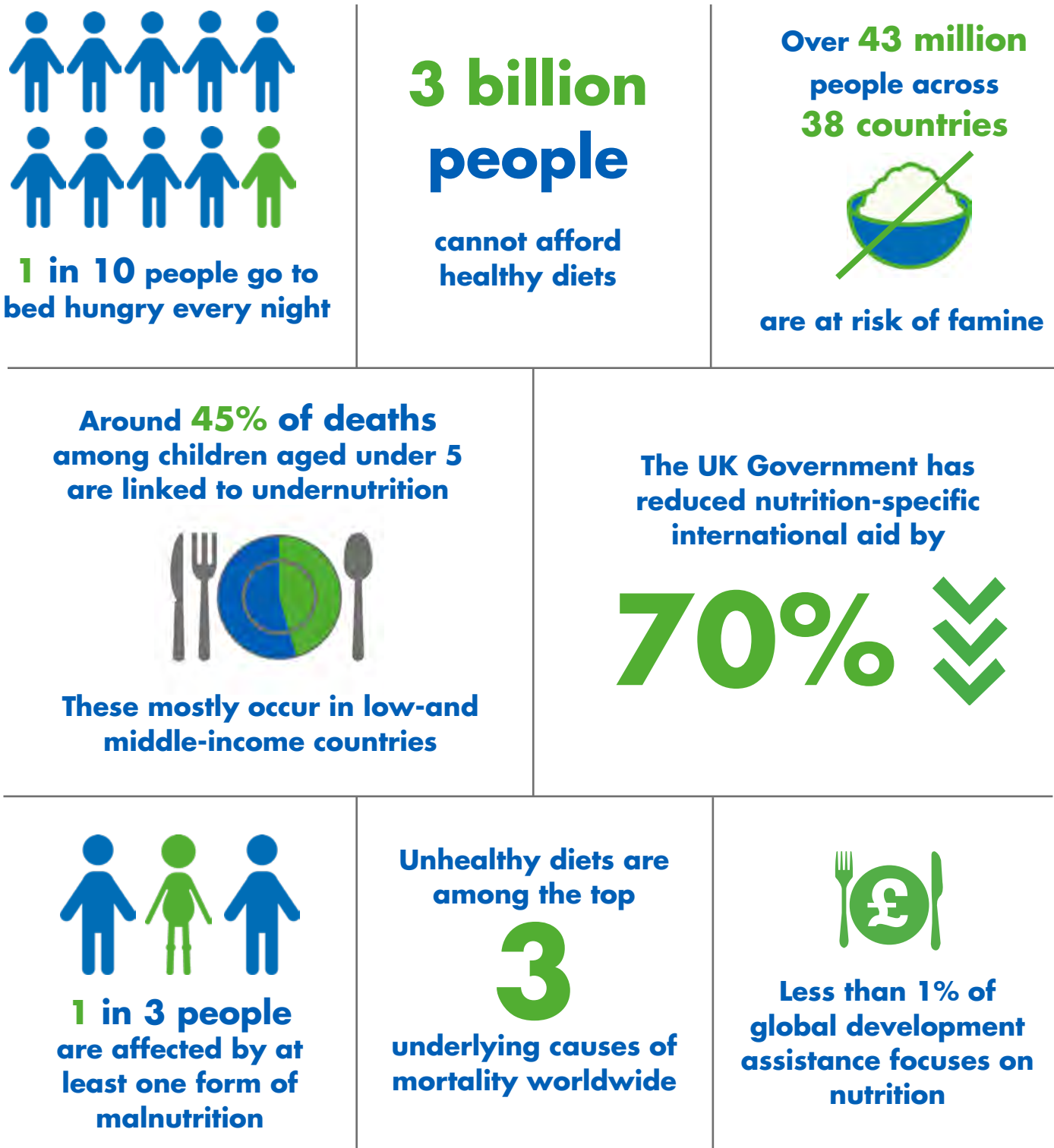
Paul Wilson  
Chair of Trustees

Jean-Michel Grand  
Executive Director

Life-threatening hunger is caused by conflict, climate change, natural disasters, poverty and inequality – particularly gender inequality.

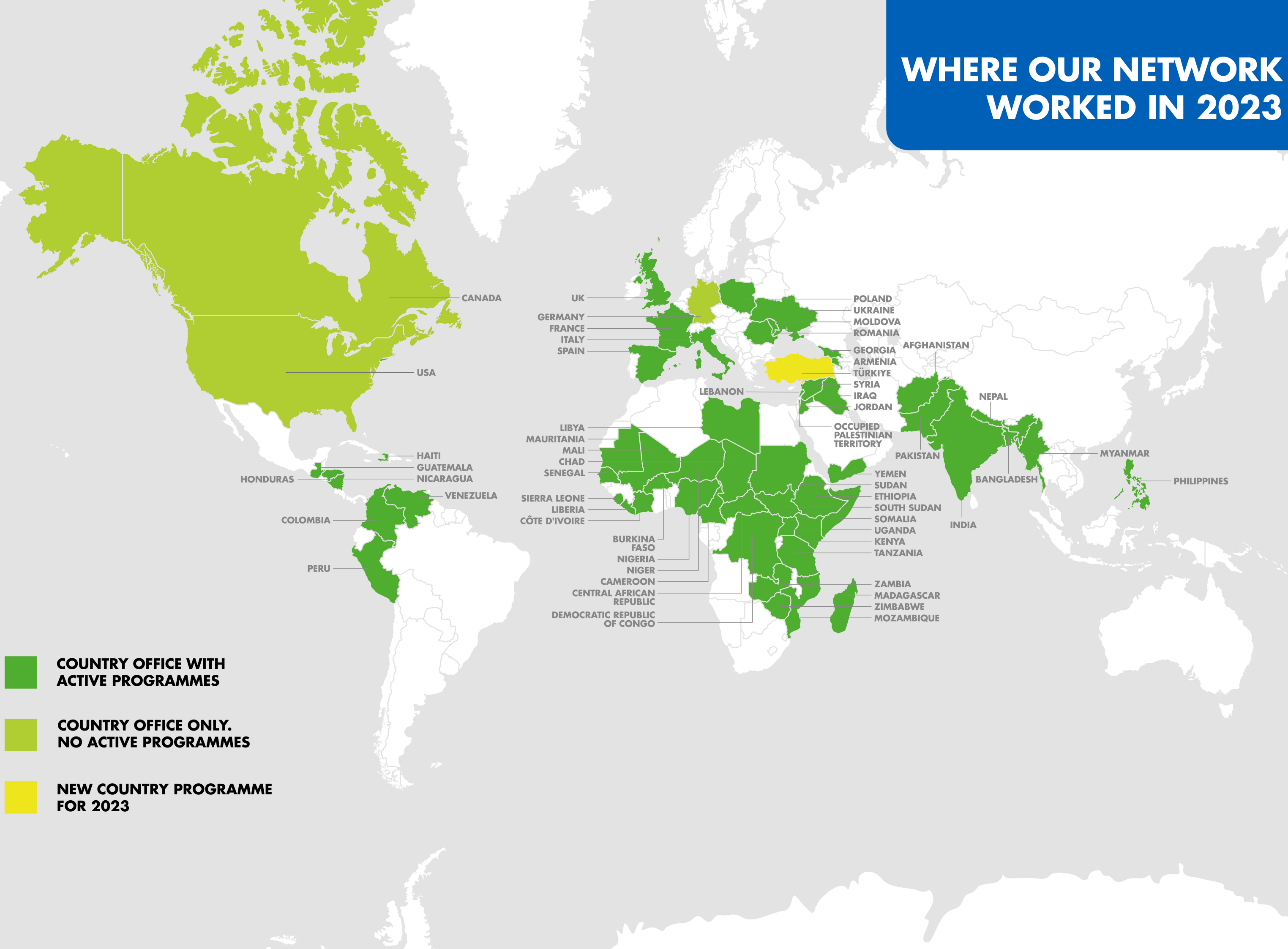
As a result, too many people still do not have enough food to eat in a world of plenty. We need to address all these causes in order to prevent people from suffering life-threatening hunger and malnutrition.

These facts and stats explain why we do what we do:



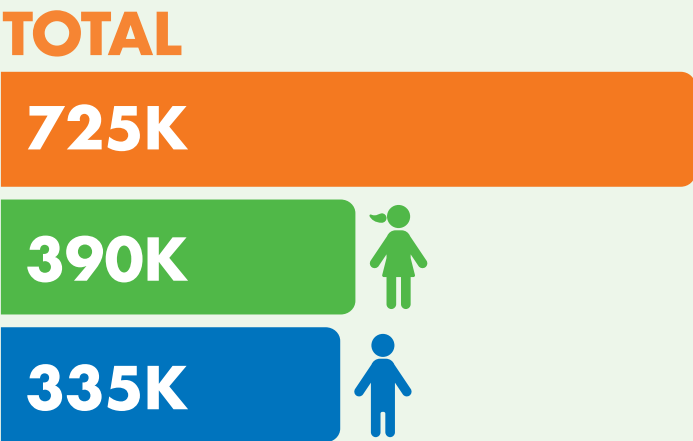
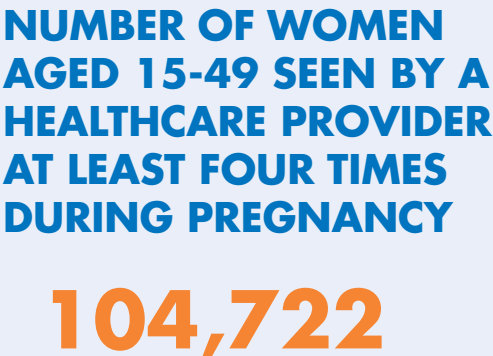


# WHERE OUR NETWORK WORKED IN 2023





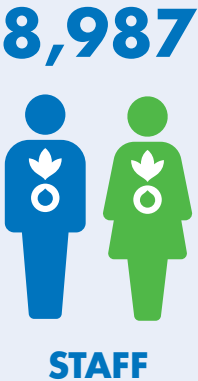
# OUR GLOBAL IMPACT



## EXPENDITURE BREAKDOWN



## PRESENCE



ADVOCACY INITIATIVES LED BY/IMPLEMENTED BY ACF



POLICY CHANGES AS A RESULT OF ACF ACTIVITIES



ADVOCACY PRODUCTS PRODUCED

These statistics represent our collective achievements as a global network



# A SNAPSHOT OF OUR WORK

As a global network, Action Against Hunger supported programme work in 56 countries in 2023. Action Against Hunger UK raised funds from various sources to support our programme

work overseas, including a health project in Central African Republic (CAR) supported by the Foreign, Commonwealth and Development Office (FCDO).

## Hunger-related death and illnesses in Central African Republic

Tackling life-threatening hunger and malnutrition in low and middle-income countries is at the core of what we do. Thanks to funding from the FCDO, we have reduced hunger-related death and illnesses in Alindao District in Central African Republic (CAR).

The project – which started in 2022 and is due to run until the end of 2024 – has enabled access to free secondary healthcare for all patients at Alindao District Hospital, with a particular focus on child malnutrition, reproductive healthcare, primary healthcare for children under five years, healthcare for pregnant or breastfeeding women, and the improvement of hygiene practices in the hospital.

To achieve our objectives we have provided training on a range of topics, including:

- infection prevention and control, and hospital hygiene for 28 healthcare personnel and 14 hospital hygienists;
- basic emergency obstetric and neonatal care for 14 staff members working in the maternity and paediatrics wards;
- integrated management of childhood illnesses for 12 paediatric ward workers;
- blood transfusion safety for eight healthcare providers;
- anaesthesia and resuscitation techniques for three hospital providers.

As well as providing essential training for healthcare staff, the project has also included the rehabilitation or construction of several

healthcare buildings, including a paediatric ward, a maternity ward, a laundry room and clothes-drying area, a kitchen for patients' caregivers, a triage building, a pharmaceutical storage area, two medication distribution points, latrines and shower cabins, a waste disposal unit, placenta pit, an incinerator and two water towers.

The project has ensured medication supplies and the payment of 66 hospital staff and eight District Management Team members, which has enabled totally free healthcare within the hospital. In addition, operational expenses have been covered on a monthly basis to ensure the smooth running of the hospital. The project has also covered generator maintenance, thus ensuring the safe running of the healthcare facilities at times when energy supplies faltered or failed.

Transport expenses have also been covered for patients returning from the hospital and for the regular maintenance and refuelling of the ambulance. Additional equipment for labs and the operating room were provided and the pharmacy improved. Finally, hospitalised patients and their caregivers received three free meals a day while they remained in the hospital.

Mabelle Koto holds 12-month-old Ketia Toubama, who has been recovering from severe acute malnutrition in an Action Against Hunger stabilisation centre.



© Christophe Da Silva / Action Against Hunger



# TRUSTEES' REPORT

Action Contre La Faim (Action Against Hunger in France) and the other members of the Action Against Hunger network have led the fight against hunger around the world since 1979. Action Against Hunger UK was established in 1995 and for almost three decades we have been saving the lives of malnourished children, ensuring that people in need can access clean water, food, healthcare and treatment, and working to help people improve their lives and livelihoods. The Trustees of Action Against Hunger UK – hereafter referred to as Action Against Hunger – present their annual report and audited accounts for the year ended 31 December 2023.

## Public benefit

Action Against Hunger's Trustees have a duty to ensure that the Charity provides public benefit and achieves its objectives as set out in its governing document. The Trustees' Annual Report provides a detailed account of the significant activities undertaken by the Charity in line with these objectives, which are: to relieve poverty, deprivation and distress throughout the world and to relieve hunger, whether chronic or temporary, by way of emergency intervention and/or establishing rehabilitation programmes.

The Trustees regularly review the Charity's strategy and plans to ensure these are consistent with its objectives and to consider how its activities contribute to the public benefit. The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims, objectives and activities, and are confident that they have complied with their duty to have due regard to the guidance when exercising their powers and duties.

## Strategic report

Action Against Hunger is part of a humanitarian and development network that has been at the forefront of the fight against hunger for 45 years. We are a needs-driven and rights-based

organisation with a primary focus on assisting the most at-risk groups in society, wherever they live.

We are focused on reducing and eliminating hunger and malnutrition. Our technical expertise, based on research, mass data analysis and collaboration with scientists and government ministries is internationally recognised and respected.

We create innovative responses to treat life-threatening malnutrition. We protect livelihoods and improve long-term food security. We do this by constantly investing in research and innovative nutrition products and field-testing treatment protocols. These have become international best practices in treating and preventing undernutrition among adolescents, pregnant and breastfeeding women, and new-born and young children.

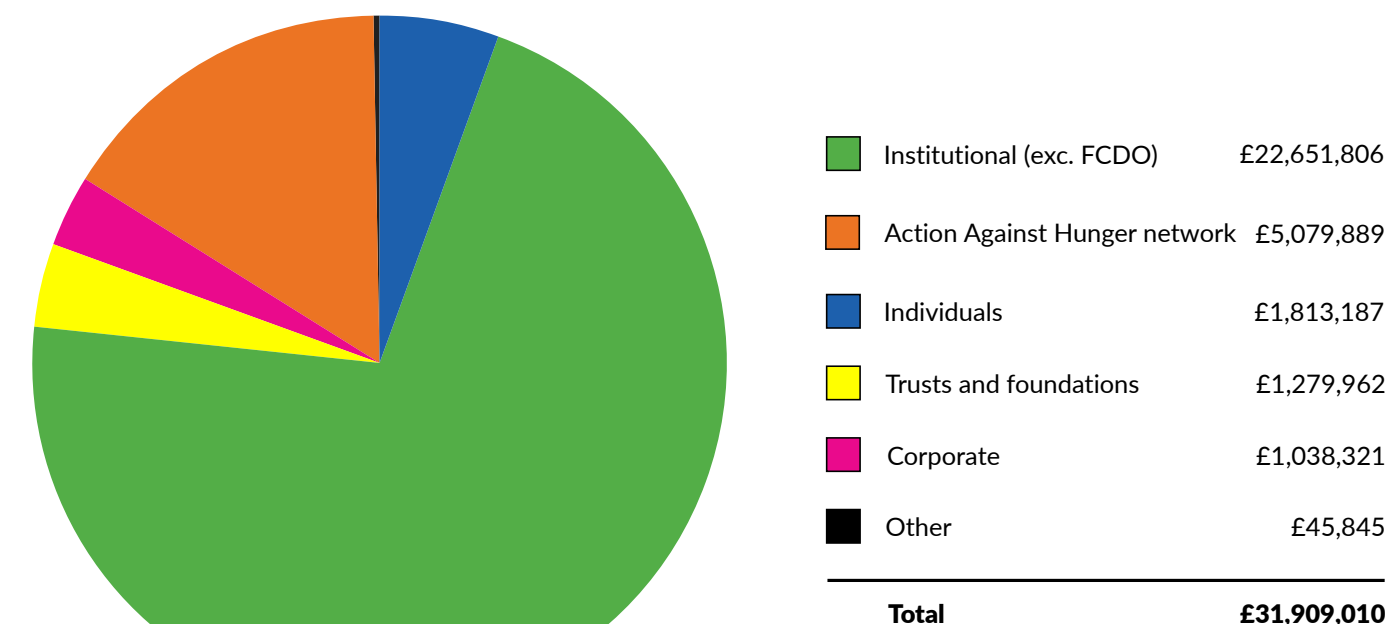
## Our priorities

Our core strength is responding to hunger and malnutrition crises; this is where our expertise is grounded. Our strategy is to build from this core strength, continually broadening our technical capabilities on issues central to our mission.

We offer our reliable and expert technical services and often partner with other national and international civil society organisations, scientists, funders and decision-makers to ensure the best outcomes. Our increasing evidence-based knowledge and expertise gives us a powerful voice to engage the public and influence governments to deliver greater action on hunger.

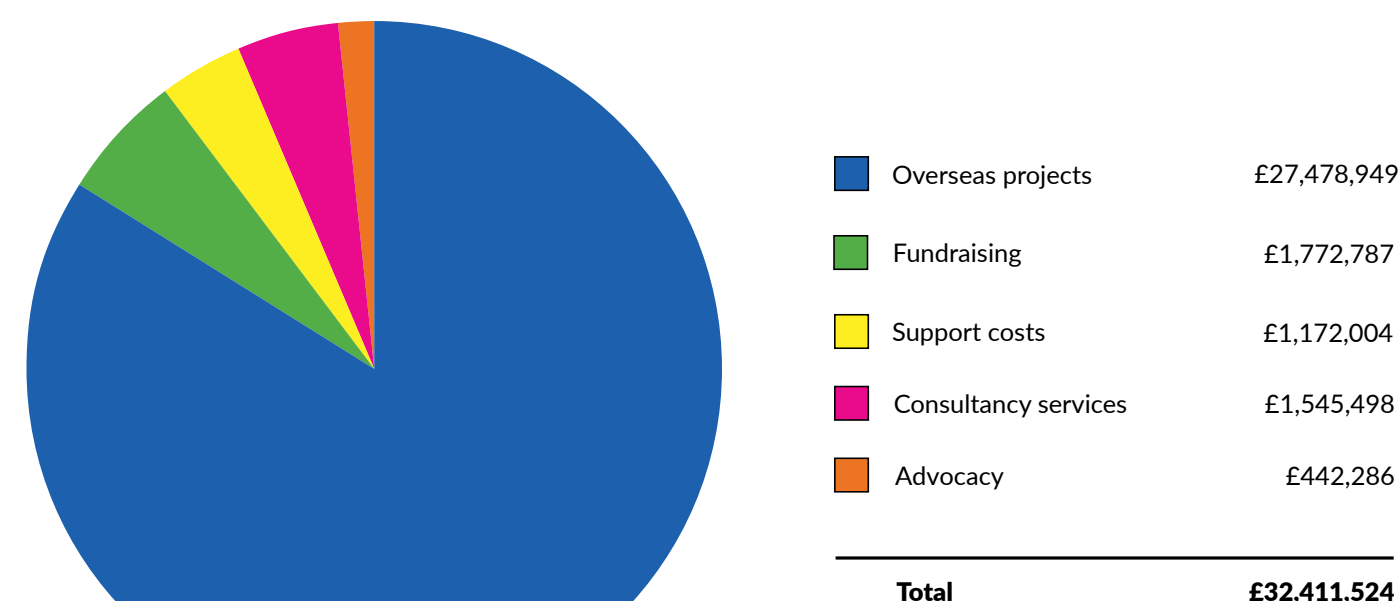
## How we raised our money

Action Against Hunger received grants and donations from UK individuals, institutional donors, trusts and foundations, and corporate partners.



## How we spent our money

The vast majority of our income is spent on emergency relief, disaster risk-reduction work and long-term development projects.





## Our objectives in 2023

Raise £32.5 million to treat malnourished children and vulnerable people



1

Digitalise our expertise and drive innovative approaches



4

Respond to the food poverty crisis in the UK

2



5

Expand our technical expertise



Use evidence uptake and data to inform and influence positions and policies

3



Bring the voices of affected communities to our supporters and activists

6





## Raise £32.5 million funds to treat malnourished children and support vulnerable adults

In 2023, we raised £31.9 million, 98 per cent of our projected target, helped by many substantial donations from institutional donors, the Disasters Emergency Committee (DEC), trusts and foundations, corporate partners and generous individuals.

Substantial grants and donations included:

- £250,000 from KellyDeli
- £373,000 from the Love Food Give Food restaurant campaign
- £519,000 from the Start Network, DEFRA via the Darwin Initiative, and ELRHA
- £1 million from players of People's Postcode Lottery
- £4.6 million from the Disasters Emergency Committee (DEC)
- £14.7 million from the UK Government's Foreign, Commonwealth & Development Office (FCDO)

Robin Hutson and Bill Knott, the founding members of the Fine Wine & Arts (FWA) Committee deserve a special mention for their dedication to Action Against Hunger. The FWA event has been running for 17 years. In 2023, it was the second most successful FWA dinner ever, raising £461,000 of unrestricted income at the event attended by over 160 guests.



© Joshua Tucker / Action Against Hunger

**£31.9m**  
raised overall

## Case study: Turning the Forgotten Ends of sushi into Power for Nutrition

Despite India's economic growth, hunger and malnutrition are still on the rise. In fact, India is home to more than one-third of the world's malnourished children, with 46.6 million being too short for their age and one in every six children being excessively thin. Half of the women in India suffer from anaemia.

Malnutrition has long-lasting consequences. It limits children's educational outcome and hinders their future life chances.

In the Sabarkantha region of Gujarat, the malnutrition rate is high: 37 per cent of children under five years old are too short for their age and 40 per cent are excessively thin. To address this, Action Against Hunger developed Project Vruddhi to support the local government to tackle malnutrition among children and provide support to anaemic women.

The two main objectives are to strengthen health systems so they can better deliver quality nutrition and healthcare services, and to increase awareness of healthy nutrition practices within the community. This is achieved by training frontline healthcare workers, screening children for malnutrition, providing counselling and nutritional advice and treatment to pregnant women and mothers, and conducting home visits.



© Action Against Hunger



© Action Against Hunger

This would not be possible without the generous support of KellyDeli. This year donations from its best-selling Forgotten Ends pot – made from the end pieces of sushi rolls that are normally discarded – continued to contribute to fighting malnutrition in the worst-affected communities, while also tackling the issue of food waste in the production process.

When Sonali Patel had her first antenatal check-up, her iron level was very low. The Project Vruddhi team prescribed her iron and calcium tablets and recommended that she start consuming food rich in iron and vitamin C. She was also advised to attend at least four antenatal check-ups.

When Sonali did not attend her second antenatal check-up, the Project Vruddhi team visited her at home, where they found Sonali struggling to get out of bed because her iron levels were so low. She was hospitalised and given intravenous therapy. After three days she was well enough to return home, and her iron levels were good at her third check-up. However, they had dropped again by the time of her fourth and final check-up, so the Project Vruddhi team continued to monitor Sonali until the successful delivery of her healthy baby girl, Daya, in January 2023.



## 2 Respond to the food poverty crisis in the UK

Despite being the sixth largest economy in the world, food insecurity in the UK is increasing day by day. According to the Food Foundation, during 2023, nine million adults said they had reduced or skipped meals because they could not afford enough food, and three million adults reported not eating for a whole day.

While food insecurity is not new to the UK, its rising prevalence can be traced to the Covid-19 pandemic, the war in Ukraine and the resulting cost-of-living crisis. Weekly food shops are now unaffordable for many. The Food Foundation's Basic Basket tracker indicated that the average cost of food baskets increased by 25 per cent between May 2022 and April 2023 alone.

Since 2020, Action Against Hunger has supported partners in Lewisham in southeast London and in Sandwell in the Midlands to run community food pantries. These are community-run shops where food insecure households can access a wide choice of foods on a weekly basis for a small fee.

In addition, during 2023 we provided funds to six community food pantries so that they could continue their activities. Between them, they supported 560 households every week for six months.

The UK food programme team also provided technical support to Somerset County Council for the council's roll-out of a network of local pantries. This included providing guidance and support to community partners in setting up and running the pantries and helping to develop a food resilience strategy for Somerset. Action Against Hunger also produced a brief video about the pantry network in Somerset to raise local awareness of it and to help community organisations learn how to set up new pantries.

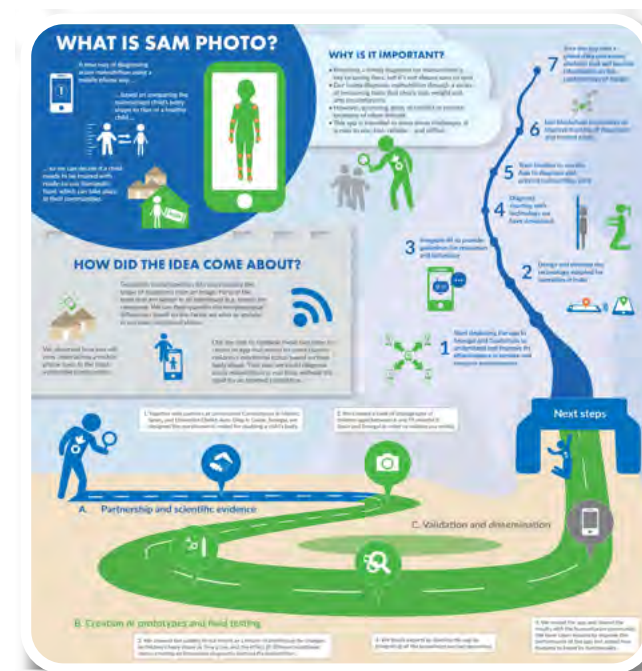
Volunteers at a social supermarket in Somerset pack bags for members, who pay around £3 and receive £30 worth of food of their choice.



© Joe Golden / Action Against Hunger

## 3 Use evidence uptake and data to inform and influence positions and policies

In 2023 we continued to advocate for political action on the underlying causes of hunger and malnutrition (the biggest of which are conflict and climate change), as well as effective humanitarian responses to these crises. We also continued to advocate for the prevention of malnutrition through aid for nutrition.



the importance of upholding international humanitarian law and investing in long-term food security.

At the summit we were selected to display an aspect of our work, focusing on the Severe Acute Malnutrition (SAM) Photo App and co-organised (with the World Health Organisation, WHO) a side event on the launch of WHO's new Wasting Prevention Guidelines (mentioned on page 19). We also worked on a joint public statement for the Action Review Panel on Child Wasting and made a supporting video, released to coincide with the summit.

The UK Government launched its new White Paper on International Development at the event – to which we had submitted evidence. Both the event and White Paper set out ways to refocus UK Aid on its core purpose of achieving the Sustainable Development Goals (SDGs), including on hunger and its causes. We welcomed this, given that the purpose of aid has been more oriented to UK trade interests in recent years.

### Global Food Security Summit

On 20 November 2023, the UK Government hosted a Global Food Security Summit, intended to boost international efforts to tackle hunger and malnutrition. Prior to the summit we participated in a two-day FCDO conference on "Addressing humanitarian need and famine risk: the role of climate finance" – the outputs from which fed into the summit.

During the summit, Action Against Hunger's Executive Director, Jean-Michel Grand, spoke at a session on conflict and hunger, and specifically on the role of the UK and other governments in championing UN Security Resolution 2417 – which prohibits the use of hunger as a weapon of war. He also highlighted



© Eden Sparke / Action Against Hunger



# 4 Digitalise our expertise and drive innovative approaches

Action Against Hunger has an established reputation as an evidence-based, data-driven organisation providing high-quality technical and operational support. It has contributed to the development of revolutionary nutrition products and has led to the field-testing of treatment protocols that are now the standard globally. Evidence is the foundation of all we do. Our goal is to test our innovations and ensure they work. Then we share our research with others, so they can adopt new and better ways of working.

In 2022, we launched an innovative three-year research initiative in Senegal to tackle life-threatening hunger, thanks to funding from People's Postcode Lottery and members of The George Society.

This project empowers four communities in Senegal's northern Louga and Matam regions to identify the root causes of undernutrition in their own communities through a participatory consultation process.

As the causes of undernutrition vary across locations, this consultative process not only allows communities to take ownership of identifying local causes of undernutrition, it also allows them to pinpoint context-specific insights and solutions.

Throughout 2023, we conducted weekly discussions with 352 people from the four communities, focusing on the risk factors of undernutrition. The findings were synthesised and shared with the community, which then ranked the risk factors according to their perceived impact. This approach allowed communities to formulate, learn, and understand the underlying causes of undernutrition.

The communities also identified solutions to sustainably address these risks and prepared detailed action plans and budgets. Each village received £5,000 to support community initiatives, such as the establishment of a "Health Hut"; assistance in setting up small businesses; and breeding livestock to provide meat, milk and an income.

The results so far indicate that communities have successfully identified both risk factors of undernutrition and ways to eliminate them, thus demonstrating the effectiveness of this inclusive approach. We hope to roll out this approach in other communities and countries.



# 5 Expand our technical expertise

Action Against Hunger's technical expertise on nutrition was deployed in multiple training, research and evaluation efforts around the globe this year, and influenced the World Health Organisation's (WHO) update of guidelines on the management of wasting and nutritional oedema.

Globally, 45 million children suffer from acute malnutrition (wasting), making it the single greatest threat to child survival. Of these 45 million children, 13.7 million are severely wasted, meaning they have low weight-for-height. Community Health Workers (CHWs), who live in the heart of rural communities and travel door-to-door to provide care and support to families at home, are vital in defeating this threat.

For the past nine years, Action Against Hunger has partnered with the Innocent Foundation to promote the use of CHWs to diagnose and treat severe acute malnutrition. In northern Mali, we trained CHWs and collected evidence on their effectiveness in diagnosing and treating malnutrition through home visits.

The project found that CHWs achieved the same or better treatment results for children with severe acute malnutrition, compared to treatment at a hospital or another medical facility. In Mali, this stood at 94.2 per cent cured with the support of CHWs, in comparison to 88.6 per cent cured in a healthcare facility. It also improved the number of children being diagnosed and treated, reducing the risk of illness and death related to acute malnutrition, and reducing costs.

"Having malnutrition treatment within the community has greatly reduced malnutrition and other illnesses in the community," says Ibrahim Sangare, a CHW in Mali.



In 2023 this work culminated in the World Health Organisation (WHO) updating its global guidelines on the management of wasting and nutritional oedema, endorsing the CHW approach as long as adequate training and ongoing supervision can be ensured.

Since WHO is the world's leading agency providing recommendations on malnutrition treatment, this is a tremendous endorsement of our model. WHO has committed to working with other UN bodies and humanitarian organisations to review and update their policies, so that the new guidelines are widely implemented.

We want to say a huge thank you to the Innocent Foundation which has committed £1.75 million to our work since 2014, helping us to predict, prevent and treat life-threatening hunger and malnutrition.



# 6 Bring the voices of affected communities to our supporters and activists

We believe it is important for our supporters and stakeholders to hear directly from the people we are helping, wherever they are in the world. We do this through sharing stories on our website, social media, emails and in the press.

In 2023, we hosted a photo exhibition on climate change in South Sudan, thanks to funding from players of People's Postcode Lottery.

For four years in a row, floods in South Sudan swept away entire villages, destroyed crops, drowned livestock and forced people to flee their homes – leaving families hungry and unable to support themselves.

As part of our mission to highlight the importance of tackling climate crisis – one of the root causes of life-threatening hunger around the world – we staged a photo exhibition at the Oxo Tower in London in February 2023. The powerful photos highlighted the devastation caused by years of extreme flooding in South Sudan and how, with our help, local communities are adapting in the face of the climate crisis.

Photographer Peter Caton and journalist Susan Martinez visited the remote and badly hit villages of Paguir and Old Fangak, capturing the stories of villagers as they cleared water from their homes, desperately searching for something to eat.

Before the floods, most communities across South Sudan survived on home-grown, maize-based foods. So, when farms were suddenly submerged, families lost everything. The unlikely solution was to introduce a completely new crop to the area, rice.

Action Against Hunger provided rice seeds and showed farmers how to plant them in the floodwaters. Farmers who had lost their

crops in the floods were employed to create waterways through the vegetation brought in by the floods so they would have a regular monthly wage again.

Bigger and faster boats can now reach the isolated villages and bring in food, medicine and enable trading.

Gender equality in the community has unexpectedly increased, as now, for the first time, dozens of women own and cultivate their own farms. One of the trainee rice farmers, Nyadim, said: "Now we know how to grow rice, the community respects us women more."

The launch of the photo exhibition was attended by 100 guests, with speakers including the Liberal Democrat Peer, Lord Oates; the journalist and broadcaster Seyi Rhodes; and Peter Caton. The exhibition was viewed by 4,000 people over a two-week period and highlighted in the press, on the website and on social media, enabling an important story of resilience and hope to reach thousands of people.

The Unyielding floods: Restoring hope exhibition, held at the OXO Tower in London, was viewed by thousands of people and helped to spread awareness of the effects of extensive flooding in South Sudan and how families are adapting to the climate crisis.



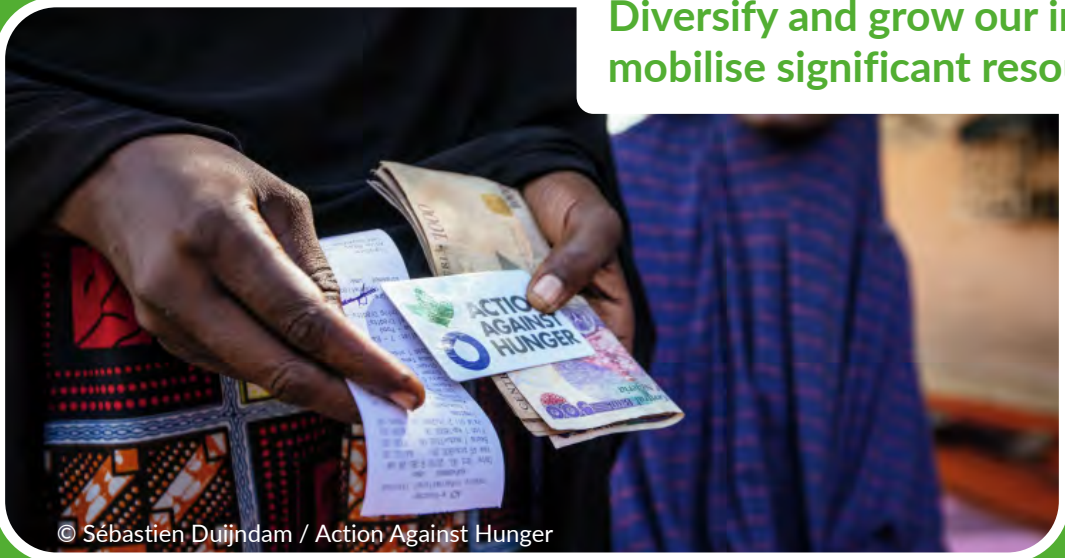
© Peter Caton / Action Against Hunger



Our objectives in 2024

Diversify and grow our income and mobilise significant resources

1



© Sébastien Duijndam / Action Against Hunger

Empower our people and maximise our effectiveness and value

4



© Eden Sparke / Action Against Hunger

Become a global leader in technical assistance

2



© Action Against Hunger

Increase brand awareness and become a trusted activist on hunger and malnutrition

3



© Tom Gustin / Action Against Hunger

Like others in the international development sector, Action Against Hunger has faced several challenges in recent years, including Covid-19, the UK Government's reduction of its aid budget to 0.5 per cent, and the cost-of-living crisis.

These, and other significant global events, have challenged the Charity's initial ambitions and growth plans, but they have also contributed to sharpening our focus on our main strategic direction.

After three years of continuous adjustments to external shocks, we are planning to invest significantly across all departments to transform Action Against Hunger into a more performance driven, resilient and impactful organisation.

These investments will strengthen progress towards the following plans which support our core objectives:

1. mobilising timely and significant resources for emergency appeals, humanitarian and long-term programmes, actions on climate change, and UK food poverty programmes;
2. becoming a global leader in technical expertise, with a focus on being a reference organisation on nutrition and taking a new direction for monitoring, evaluation and learning (MEAL);
3. becoming a trusted activist on hunger and nutrition by being a leading advocate and technical expert.



# STRUCTURE, GOVERNANCE AND MANAGEMENT

Action Against Hunger UK is a company limited by guarantee (company number 3069468) and a registered charity in England and Wales (1047501) and in Scotland (SC048317). The charity's objects and powers are set out in its Articles of Association.

The Articles of Association provide that the Trustees are the only members of the charity.

## Trustees (Current)

- **Paul Wilson** (Chair of Board and Chair of the Remuneration, Compensation & Governance Committee)
- **Sanjay Dhiri**
- **Frances Pasteur** (Safeguarding Trustee)
- **Nicolas Sarkis** (Chair of the Fundraising, Engagement and Ethics Committee)
- **Jordan Winokur**
- **Hewete Haileselassie** (appointed 1 February 2024)
- **Annabel Ferrie Venner** (appointed 1 July 2024)
- **Sylvia Amy Lowe** (Appointed 1 July 2024)
- **Milton Anthony Fernandes** (Appointed 24 June 2024), Chair of the Audit and Risk Committee

## Trustee resignation

- **Eleanor White** (resigned 3 Oct 2023)

## Executive Committee (Current)

The Executive Committee consists of the executive directors of the Charity, who are:

- **Jean-Michel Grand** (Chief Executive) - From October 2003
- **Jamal Uddin** (Director of Finance, IT and Administration) - From September 2022
- **Alison McNulty** (Director of Operations) - From November 2020

- **Will Morgan-Macleod** (Director of Fundraising) - From February 2024
- **Maria Franklin** (Director of Human Resources) - From April 2014

## Executive Committee resignations

- **Martin Dale** (Director of Fundraising & Communications) - February 2023 to May 2023
- **Sarah Canniford** (interim co-Director of Fundraising & Communications and Head of Partnerships) - June 2023 to Jan 2024
- **Claire Dalmaine** (interim co-Director of Fundraising & Communications and Head of Special Events) - June 2023 to Jan 2024
- **Judith Escibano** (interim co-Director of Fundraising & Communications and Deputy Director of Communications) - June 2023 to Jan 2024

## Company Secretary

Jean-Michel Grand

## Auditors

Haysmacintyre LLP  
10 Queen Street Place  
London EC4R 1AG

## Solicitors

Reed Smith Corporate Services Ltd  
Minerva House  
5 Montague Close  
London SE1 9BB

Bates Wells Braithwaite  
10 Queen Street Place  
London EC4R 1BE

## Trustees

Action Against Hunger UK is governed by its Board of Trustees who are also the Directors under company law. The Trustees have overall responsibility for overseeing the management of the Charity and delegate day-to-day management to the Chief Executive and the Executive Committee.

Trustees are appointed in accordance with the Articles of Association. Trustees are elected by the Board for a three-year term after which they must retire from office and may be reappointed (no more than twice) for a further period of three years by a decision of the Board.

Three members of the Board have served as Trustees for longer than three terms of three years. The Articles of Association provide that the limitation on the period of appointment does not apply to the current Chair, although he is required to stand for re-election every three years. The Board has determined that the directors who have served for longer than nine years brought particular skills and experience that were necessary to the Board for the development of the Charity. Two of these directors are currently serving their last term.

The Trustees are required to declare any conflicts of interest and reaffirm their commitment to Action Against Hunger's Global Code of Conduct upon appointment and every year thereafter. Governance reviews are carried out on a regular basis and Trustee self-assessments are carried out annually (including questions on the performance of the Chair). Board members receive no remuneration for their work as a Trustee. All Trustees are required to undertake a comprehensive induction programme covering the running of the Charity and their role as a Trustee.

Action Against Hunger UK's Board of Trustees meets on a quarterly basis and may hold other ad hoc meetings to discuss specific issues as appropriate. The Executive Director and members of the Executive Committee attend board meetings to respond to questions and ensure informed decisions are made. Decisions are taken by a majority vote in accordance with the Articles of Association. The decisions and business of Board meetings are recorded in

minutes of the meetings that are approved by the Trustees.

The Board delegates certain powers related to the administration and day-to-day management of the Charity's affairs (up to certain financial thresholds) to the Executive Director and Executive Committee under a Scheme of Delegation. Any decisions above these financial thresholds or relating to key matters such as major initiatives, appointment of the Executive Director and/or approval of long-term objectives and strategy must be approved by the Board.

The Executive Director leads the Executive Committee, which is responsible for defining and proposing the following to the Board for approval:

- Strategies (five-year plan)
- Annual action plan
- Certain policies which are reserved for approval by the Board
- Investment plans
- Budgets

The Chief Executive is responsible for implementing the Charity's strategy, annual plans and policies, identifies and manages risk and reports to the Board on a regular basis to ensure full accountability and transparency of the Charity's accounts and reports.

## Committees of the Board

The Board has delegated specific responsibilities to three Committees as set out in the Committees' Terms of Reference which have been approved by the Trustees. Members of the Committees are appointed by the Board. Each Committee meets regularly, and the Chair of the Committee reports back to the full board at quarterly Board meetings.

- The Audit, Risk and Compliance Committee ensures the organisation's key risks are adequately managed through financial and non-financial internal controls. This committee also provides oversight to the development of Action Against Hunger UK's safeguarding



culture and reviews all significant serious incidents that are reported to Action Against Hunger UK. In 2023 this Committee met four times.

- The Fundraising, Engagement and Ethics Committee oversees and advises on Action Against Hunger's UK fundraising and marketing activities and considers whether relationships meet specific ethical criteria. In 2023 the Committee did not meet due to the position of Fundraising & Communications Director being vacant or temporary for most of the year. However, the Board as a whole supported with assessing whether relationships met specific ethical criteria since the Committee did not meet.
- The Remuneration, Compensation and

Governance Committee ensures good governance practices for the organisation and reviews financial and non-financial remuneration, including pension arrangements and annual cost-of-living awards for employees. It also reviews and promotes the implementation of continuous development of the Board as set out in the Code of Good Governance. The Committee met three times in 2023.

A young Afghan mother feeds therapeutic milk to her 7-month-old severely malnourished son, in an in-patient ward at Action Against Hunger's therapeutic feeding unit in Kabul's Ahmad Shah Baba Mina area.

## Arrangements for setting the pay and remuneration of the Charity's key management personnel

Action Against Hunger operates an incremental pay structure for all roles, including senior management roles. Grades are established by assessing the job description against a job evaluation tool. Where appropriate, salaries are also periodically benchmarked – in 2023, we commissioned an organisation-wide benchmarking project using the Croner Job Evaluation and Salary Search tool. Incremental increases are service related and awarded annually up to the top of the designated grade. All staff receive a discretionary annual cost-of-living increase.

The Remuneration, Compensation and Governance Committee meets in December to review financial and non-financial remuneration, including pension arrangements and annual cost-of-living awards, which are applied to uplift the salary scales. The Remuneration, Compensation and Governance Committee recommendations are ratified by the full Board of Trustees.

## Internal control and risk management

Action Against Hunger works to ensure that the identification, assessment and mitigation of key risks is an integral part of the Charity's decision-making and management processes. We aim to embed a risk management culture across the organisation as a critical measure in today's ever-evolving risk landscape.

Action Against Hunger operates an annual planning and budgeting process with reference to the five-year Strategic Plan, and with start-of-year and mid-year revised budgets approved by the Board of Trustees. Significant changes during the year are subject to specific approval. The financial reporting systems provide monthly comparison of actual results with budget. Forecasts of expected results for the year are undertaken on a regular basis.

The Charity's risk management framework

ensures that all significant risks are identified, assessed and, where necessary, reported to the Audit, Risk and Compliance Committee. The Charity maintains a comprehensive Risk Register that sets out the major strategic and operational risks facing the organisation, along with clear mitigation measures and plans. The Risk Register is updated by the Executive Committee on a monthly basis and reviewed by the Audit, Risk and Compliance Committee every quarter. The Risk Register is reviewed by the full Board every year. The Trustees are satisfied that systems are in place to monitor, manage and mitigate Action Against Hunger's exposure to major risks.

The most significant risks identified in 2023 are set out on pages 31 and 32.

The Trustees consider that maintaining Action Against Hunger's general reserves at the levels stated on page 29, and reviewing internal controls and risks, will provide Action Against Hunger with adequate risk assurance and sufficient resources in the event of adverse conditions. They also recognise that the nature of some of Action Against Hunger's work requires active acceptance and management of some risks when undertaking activities to achieve the objectives of the Charity.

## The Action Against Hunger global network

Action Against Hunger is part of a global humanitarian network of organisations committed to saving the lives of malnourished children and supporting their families to beat hunger.

In 2023, the Action Against Hunger global network was made up of seven separate legal entities (and their branches and subsidiaries) which were active in 56 countries around the world. The entities that make up the Action Against Hunger global network share the same objectives and operate under common International Co-operation Protocols, including an International Charter of Principles and a number of common policies agreed by the International Committee of Chairs and the International Executive Committee.



In 2023 the entities that made up the Action Against Hunger global network were:

- Action Against Hunger UK
- Action Contre La Faim (a registered charity in France)
- Action Against Hunger USA (a registered s501(c)(3) organisation in the USA)
- Accion Contra el Hambre (a registered foundation in Spain)
- Action Against Hunger Canada (a registered charity in Canada)
- Fight Hunger Foundation/Action Against Hunger (a registered foundation in India)
- Aktion Gegen Den Hunger (a registered charity in Germany)

Expenses are recharged between the connected charities where staff and other resources are used on projects run by another charity. This gives rise to the balances at the year-end referred to in Notes 11 and 12.

## Related parties/ subsidiaries

Action Against Hunger UK has a subsidiary trading company called Action Against Hunger Enterprises Limited (company no: 6569439). It is a private limited company and a wholly owned trading subsidiary of Action Against Hunger UK. Action Against Hunger Enterprises Limited's principal activity is to raise funds for the Charity. The company was incorporated in 2008 and it donates all its profits to the Charity.

Action Against Hunger UK is one of the seven members of the trading company ACFIN Licensing Ltd, a company incorporated in England and Wales (Company No. 06672034). The company's main objective is to license the Action Against Hunger trademarks to the entities that make up the Action Against Hunger global network. The Action Against Hunger UK Executive Director is one of the Directors of the company.

## Fundraising statement

This statement sets out the Charity's approach to Fundraising as required by the Charities (Protection and Social Investment) Act 2016.

In 2023, Action Against Hunger UK raised £4.13 million through its fundraising activities. Our Fundraising team pursued many approaches, including campaigns, corporate donations, fundraising events, grants from trusts and foundations, legacy gifts, regular giving and the People's Postcode Lottery. Campaigns run by the charity in 2023 include campaigns aimed at tackling conflict and hunger and the climate crisis, and fundraising campaigns for humanitarian emergencies such as Ukraine, the Turkey-Syria Earthquake and the Gaza-Israel conflict.

The Charity benefits from a number of commercial participator arrangements, mainly in the food sector, and used professional fundraisers to support its work. Due diligence is carried out on all third parties who we work with, to ensure appropriate compliance and a good return on investment. Current agencies used by the charity include Acwyre (for recruitment of regular donors via Face to Face fundraising), TPX Impact and Forward Action (for digital mobilisation and technical support), DTV Optimise (for Telemarketing) and Elovate (for fulfilment).

The Charity complies with current regulations and best practice set out by regulatory bodies such as the Fundraising Regulator and monitors the activities of donors and professional fundraisers to manage the risk of non-compliance. Our complaints policy is available on the Charity's website; in 2023 we received 10 complaints about fundraising, all of which were responded to and resolved in accordance with our policy.

All of our giving pages and all direct marketing includes information about how a supporter can opt out of receiving further communications from us, information which is also included in our Supporter Promise, available on our website. We have signed up to the Fundraising Preference Service and received and actioned 4 requests in 2022.

# FINANCIAL PERFORMANCE

Total income in 2023 was over £31.9m which is £9.2m less than the previous year. This reduction in income is due to a combination of the end of a £4.6m donation from the Al-Thani Humanitarian Fund and fluctuations in grants from the UK government and trusts and foundations. We ended the year with a net unrestricted deficit of £14k and restricted deficit of £488k.

Income at this level enabled us to deliver major pieces of work around the world. Our fundraising effort continues to be targeted to maximise income for projects which are making a significant impact in tackling hunger.

Our fundraising cost remained similar to last year and charitable spend was 93 per cent of total expenditure compared to 94 per cent in the previous year. The remaining spend was mostly used to support fundraising and, to a lesser extent, indirect support costs. We are continuing to invest in unrestricted fundraising activities to further diversify the income base to minimise the impact of fluctuations in institutional grants.

As in prior years, total income includes the full amount of multi-year grants, accounted for in accordance with the Charities SORP and Accounting Standards, which require us to recognise the full amount of income on most grants when agreements are signed.

## Reserves Policy

The Board of Trustees has reviewed the reserves policy of the Charity and considers it appropriate to seek to maintain unrestricted free reserves equivalent to six months of general expenditure, to cover eventual risks including property liabilities and staff redundancies, as well as the closure of the Charity; to provide a security against seasonal variations in income and expenditure; to costs; and to fund strategic research, investment and innovations.

Unrestricted reserves as of 31 December 2023 were £2.3 million (which represents around six

months of general expenditure) and includes a designated fund of £300,000 which has been set aside to invest in fundraising activities.

The Charity's Memorandum of Association provides the Trustees with the authority to invest in such assets as they see fit, in order to benefit the Charity and its continued financial wellbeing.

The Charity is committed to utilising any surplus cash funds in the most effective way possible. However, the Charity is occasionally required to react quickly to particular emergencies and has a policy of investing any surplus funds in relatively short-term deposits, ranging from one month to immediate access.

Action Against Hunger's Board of Trustees review the investment policy annually. The objective of the current policy is to maintain high liquidity while ensuring maximum security. To achieve this, the Charity invests with institutions with a high security rating in instant access, fixed-term or call cash deposits.



# RISK STATEMENT

Action Against Hunger UK considers effective risk management to be fundamental to good management practice and to provide an essential contribution towards the achievement of the Charity's strategic and operational objectives. The Trustees are satisfied that appropriate internal control systems are in place to identify and mitigate the Charity's key strategic and operational risks.

While the Action Against Hunger global network organisations operate in high-risk contexts to save the lives of children and provide them and their families with opportunities for a better life, at Action Against Hunger we remain prudent on how we identify, manage and mitigate these risks.

Action Against Hunger is a forward-looking organisation driven by impact and cost-effectiveness, therefore it embraces higher risk approaches on innovation, complex programming, leading consortiums, creative fundraising, new ways of working, embracing digital technologies, exploring new technical approaches that challenge existing ones and any other activities that support the achievement of our objectives and the strategic priorities of the Action Against Hunger global network.

The Charity's risk appetite reflects the need to take risks in order to achieve our objectives, provided always that these risks do not breach our principles, values, policies, legal obligations or our duty of care to staff, donors and the populations we support.

Action Against Hunger UK's Risk Management Policy sets out the Charity's approach to risk management and uses a risk-management framework to support the identification, assessment and management of key risks, including the implementation of comprehensive mitigation plans and risk-management strategies. This includes a thorough risk identification process; prioritisation of key risks based on an assessment of impact and likelihood; regular review of mitigation

measures and controls; evaluation of risks against the Charity's risk appetite; and, where appropriate, the development of mitigation plans. Action Against Hunger regularly monitors its key risks with a view to embedding a strong risk-management culture across the Charity.

The Board is responsible for appointing members of the Charity's Audit, Risk and Compliance Committee, of which three Trustees were members in 2023. The main functions of the Committee are to:

- review and monitor the key risks and mitigation measures identified in the Charity's Risk Register;
- oversee, support and advise the Executive Committee on the assessment, management and mitigation of key risks and to inform the board of any new major risks or key changes in the risk environment;
- monitor the implementation of existing mitigation measures and proposed mitigation action plans;
- review serious incident reports reported by the Executive Committee and confirm authority for these to be reported to the Charity Commission;
- ensure that risk management is mainstreamed and embedded within the culture of the Charity.

## Key risks

The Risk Register is updated monthly by the Executive Committee and reviewed quarterly by the Audit, Risk and Compliance Committee and annually by the full Board of Trustees. The following major risks to the Charity were identified in 2023:

Risk	Key mitigation measures
Inability to meet fundraising targets	<ul style="list-style-type: none"> <li>• Continue to invest in fundraising activities</li> <li>• Continue investment in new donor recruitment.</li> </ul>
Significant security incidents in programme country  <i>We recognise the safety and security risks to staff working in complex environments to deliver our programmes.</i>	<ul style="list-style-type: none"> <li>• Detailed security plans and guidelines are frequently updated in every country where work is carried out, to take account of changing conditions in the programme countries</li> <li>• All staff travelling to high-risk locations receive comprehensive security training before any assignment</li> <li>• Critical-incident management procedures and training are in place and are regularly reviewed/updated</li> <li>• Country Security Plans are continually updated and global risk security mapping is carried out regularly.</li> </ul>
Significant safeguarding incidents in programme countries  <i>We recognise the risk of harm to the people who come into contact with our charity through our work if appropriate safeguards are not in place.</i>	<ul style="list-style-type: none"> <li>• International Safeguarding Policy applied across the Action Against Hunger network to ensure zero tolerance towards all forms of harm and abuse</li> <li>• Pre-engagement checks, a robust Code of Conduct and mandatory safeguarding training for all staff</li> <li>• Robust incident and complaint-reporting processes and procedures</li> <li>• Communication, due diligence and monitoring of safeguarding policies and procedures across all partners and suppliers in programme countries</li> <li>• Regular review of safeguarding incidents and mitigation measures by executive team and the Audit, Risk and Compliance Committee.</li> </ul>
Fraud, corruption and bribery  <i>We recognise the operational risks inherent in working in challenging environments.</i>	<ul style="list-style-type: none"> <li>• Zero tolerance policy towards fraud, corruption and bribery across the Action Against Hunger network</li> <li>• International Anti-Fraud Policy (approved in April 2023) adopted across all Action Against Hunger programmes</li> <li>• Robust incident reporting processes and training for all staff and downstream partners</li> <li>• Regular reporting and review by the Audit, Risk and Compliance Committee.</li> </ul>
Reduction of income  <i>Risks to our income due to the reduction in ODA funding and increased cost of living in the UK.</i>	<ul style="list-style-type: none"> <li>• Diversification of fundraising strategy to strengthen income portfolio</li> <li>• Regular review of income strategies, with identification of, and investment in, new sources of income offering a high return</li> <li>• Continued work with key high value supporters – corporate partners, trusts and foundations – including on significant events and campaigns</li> <li>• Maximising opportunities to bid for new institutional and consortium funding opportunities</li> <li>• Advocacy work to focus on increasing the ODA budget and prioritisation of global hunger</li> </ul>

Cyber security breach or other significant IT issues	<ul style="list-style-type: none"> <li>Review of cyber protections and working-from-home practices to ensure sufficient protections are in place</li> <li>Application of IT security measures that are reviewed periodically</li> <li>Cyber Essentials Certificate obtained</li> <li>Relevant IT policies updated</li> </ul>
<i>Risks of business interruption, loss of data, regulatory action and financial loss in the event of a breach.</i>	
Non-compliance with data protection legislation	<ul style="list-style-type: none"> <li>Action plan and tracker developed to monitor progress of actions required by external review of compliance with data protection regulations</li> <li>New Data Protection Policy and Privacy Statements produced and launched on website and with staff and trustees.</li> </ul>
<i>A data breach could lead to regulatory action, fines and penalties and loss of trust and confidence from key stakeholders.</i>	
Reputational risk, and security risks related to the launch of Gaza/Israel appeal and activities in the region	<ul style="list-style-type: none"> <li>Continue to monitor the situation and liaise with other Action Against Hunger network members to ensure robust compliance processes</li> <li>Share information with FCDO, DEC and other partners to ensure awareness of the Charity's approach and ways of working in Gaza to mitigate these risks</li> <li>Communicate clearly in relation to the charity's humanitarian principles of humanity, neutrality and impartiality with a focus on activity rather than political statements.</li> </ul>

## Serious incidents

In 2023, we were notified of 38 allegations in relation to the programmes that we fund and support in relation to incidents of fraud, abuse of power, sexual exploitation or harassment, terrorism or security. The majority of allegations were categorised as safeguarding incidents. Five of these incidents were reported to the Charity Commission. All cases were investigated, and appropriate actions were taken, including learnings for future programmes. There were no serious incidents during 2023 that should have been reported to the Charity Commission but were not.

Please note that Action Against Hunger UK were not directly involved in these incidents. Our involvement is limited to funding and supporting the programmes.

## Stakeholder engagement

The Trustees are required to explain how they consider the interests of key stakeholders and the broader matters set out in Section 172 of the Companies Act 2006 in promoting the success of the company for the achievement of its charitable purposes. This statement focuses on matters of strategic importance and the level of information disclosed in this statement is consistent with the size and complexity of the business.

### General confirmation of Trustees' duties

Action Against Hunger UK's Board has a clear framework for determining the matters within its remit and has approved Terms of Reference for the matters delegated to its Committees. An explanation of the roles and responsibilities of the Board Committees can be found on page 24. When making decisions, each Trustee ensures that they act in good faith to best promote the company's success for the achievement of its charitable purposes, and in doing so will have regard (among other matters) to:

- S172(1) (a) 'The likely consequences of any decision in the long-term'

The Charity is guided by a five-year strategic plan, at both UK and international level, through the Action Against Hunger global network. In order to deliver its strategy, the Board of Trustees has to pay due regard to the long-term consequences of all its decisions. Throughout the life of the strategy its implementation is regularly monitored through annual progress reports, which help inform the long-term decision-making that is required to achieve the objectives set out in our strategy.

- S172(1) (b) 'The interests of the Company's employees'

The Trustees recognise that Action Against Hunger UK employees are our most important asset and are fundamental to the delivery of our strategic plan. Our success depends on attracting, retaining, motivating and developing them, wherever they are located. The annual staff survey is one of the Board's principal tools to measure employee engagement, motivation and commitment to Action Against Hunger. It

enables the Board to understand how we are learning from survey findings to strengthen Action Against Hunger's culture and values, and informs decision-making from pay and benefits to health, safety and wellbeing. The Staff Forum operates throughout the year as a mechanism for bringing any issues or suggestions for improvements to the Executive Committee, as well as being an important vehicle for staff consultation on any significant changes or restructuring.

- S172(1) (c) 'The need to foster the Company's business relationships with suppliers, customers and others'

Action Against Hunger UK's key business relationships are with other members of the Action Against Hunger Global network; the communities with whom we work; our suppliers; and our donors and supporters. Our engagement with these stakeholders is described within this report. In order to deliver our mission and strategy, and to create impact at scale, we need to work with others. We will continue to work primarily through the implementing members within the Action Against Hunger global network and also build our capacity to work through other partnerships, alliances and networks.

- S172(1) (d) 'The impact of the Company's operations on the community and the environment'

The Board of Trustees has fully committed the organisation to the Core Humanitarian Standards on Quality and Accountability. These standards "put communities and people affected by crisis at the centre of humanitarian action". The charity fully subscribes to this ethos, which we enact in our programme delivery. Recognising that climate change is currently one of the main drivers of food insecurity and hunger, we advocate on this and ensure that within our programme work and in the UK due attention is paid to the environmental impact of everything we do.

- S172(1) (e) 'The desirability of the Company maintaining a reputation for high standards of business conduct'



It is important that Action Against Hunger UK continues to maintain its reputation for high standards of conduct in all its work. As part of the Action Against Hunger global network, all employees and trustees are required to sign and abide by a Global Code of Conduct. We also always ensure compliance with the high standards of business conduct attached to receiving funding from many important institutional and private donors, including the FCDO/UK Aid.

- S172(1) (f) 'The need to act fairly as between members of the Company'

This is not applicable to Action Against Hunger UK's organisational structure, as the Trustees are the only members of the Charity, and the Charity is run in the interests of its charitable objectives rather than in the interests of its members.

## Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Strategic Report, the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounts Standards (United Kingdom Generally Accepted Accounting Practice). The Trustees confirm they comply with the Companies Act 2006 and the Charities Statement of Recommended Practice (FRS 102) 2019.

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the group and charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing the 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 accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

*Paul Wilson*

Mr Paul Wilson  
Chair of Trustees  
Approved by the Board on 01 October 2024

# INDEPENDENT AUDITOR'S REPORT

To the members of Action Against Hunger UK

## Opinion on the financial statements

We have audited the financial statements of Action Against Hunger UK for the year ended 31 December 2023 which comprise the Consolidated Statement of Financial Activities, Consolidated and Charity Statements of Financial Position, Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of 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 group's and of the parent charitable company's affairs as at 31 December 2023 and of the group's and parent charitable company's net movement in funds, including the 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 regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

## Basis for opinion

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 group 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.

## Conclusion relating to going concern

In auditing the financial statements, we have concluded that the trustees' 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 group'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

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Report. 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.

In connection with our audit of the financial statements, 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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

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

- the information given in the Trustees' Report (which includes the strategic report and the directors' 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

In the light of the knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report (which incorporates the strategic report and the directors' report).

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

- adequate accounting records have not been kept by the parent charitable company; or

- the parent charitable company 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 for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 48 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 group's and the parent 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 group or the parent 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

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the group and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to charity and company law applicable in England and Wales and Scotland, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, fundraising regulations and the Charities Act 2011.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to income and grant expenditure recognition. Audit procedures performed by the engagement team included:

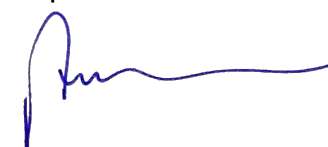
- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities; Identifying and testing journals, in particular journal entries posted with unusual account combinations, postings by unusual users or with unusual descriptions; and
- Challenging assumptions and judgements made by management in their accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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.

### Use of the report

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, section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and 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, for our audit work, for this report, or for the opinions we have formed.



Adam Halsey (Senior Statutory Auditor)  
For and on behalf of Haysmacintyre LLP,  
Statutory Auditors.  
10 Queen Street Place  
London  
EC4R 1AG

Date: 31 October 2024



# FINANCIAL STATEMENTS

## Consolidated statement of financial activities (incorporating an income and expenditure account) for the year ended 31 December 2023

		2023	2023	2023	2022
	Note	Unrestricted	Restricted	Total	Total
		£	£	£	£
<b>Income from</b>					
Donations and legacies	2a	2,445,930	1,685,540	<b>4,131,470</b>	6,024,223
Charitable activities	2b	4,831,486	22,900,209	<b>27,731,695</b>	35,089,543
Investment and other income	2c	45,845	-	<b>45,845</b>	10,666
Total income	2	7,323,261	24,585,749	<b>31,909,010</b>	41,124,432
<b>Expenditure on</b>					
Costs of generating funds	3	1,772,908	591,693	<b>2,364,601</b>	2,340,768
Charitable activities	4	5,564,449	24,482,475	<b>30,046,924</b>	36,803,087
Total expenditure		7,337,357	25,074,168	<b>32,411,525</b>	39,143,855
<b>Net (expenditure) / income</b>		<b>(14,096)</b>	<b>(488,419)</b>	<b>(502,515)</b>	<b>1,980,577</b>
<b>Net movement in funds</b>		<b>(14,096)</b>	<b>(488,419)</b>	<b>(502,515)</b>	<b>1,980,577</b>
<b>Reconciliation of funds</b>					
Funds brought forward at 1 January 2023		2,585,999	2,188,976	<b>4,774,975</b>	2,794,398
<b>Total funds carried forward at 31 December 2023</b>		<b>2,571,903</b>	<b>1,700,557</b>	<b>4,272,460</b>	<b>4,774,975</b>

The results for the year shown above all derive from continuing operations. There are no recognised gains or losses for the year other than those shown above. There are no material differences between the results for the year as stated above and those calculated on a historical cost basis.

The accompanying notes on pages 41 to 57 form an integral part of these Financial Statements.

## Consolidated and charity statements of financial position for the year ended 31 December 2023

COMPANY NUMBER: 3069468

	Notes	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
<b>Fixed assets</b>					
Tangible assets	9	<b>41,700</b>	51,906	<b>41,700</b>	51,906
Investment in subsidiary	10	-	-	1	1
<b>Current assets</b>					
Debtors and prepayments	11	<b>19,676,546</b>	12,619,865	<b>19,676,546</b>	12,619,866
Cash at bank and in hand		<b>4,514,247</b>	7,879,971	<b>4,460,644</b>	7,809,285
		<b>24,190,793</b>	<b>20,499,836</b>	<b>24,137,190</b>	<b>20,429,151</b>
<b>Creditors</b>					
Amounts falling due within one year	12	<b>(19,960,034)</b>	(15,776,767)	<b>(20,086,832)</b>	(15,924,765)
<b>Net current assets</b>		<b>4,230,759</b>	<b>4,723,069</b>	<b>4,050,358</b>	<b>4,504,386</b>
<b>Net Assets</b>		<b>4,272,460</b>	<b>4,774,975</b>	<b>4,092,059</b>	<b>4,556,293</b>
<b>Reserves</b>					
Unrestricted funds	13	<b>2,271,903</b>	2,285,999	<b>2,271,903</b>	2,067,317
Designated funds	13	<b>300,000</b>	300,000	<b>300,000</b>	300,000
Restricted funds	13	<b>1,700,557</b>	2,188,976	<b>1,520,156</b>	2,188,976
		<b>4,272,460</b>	<b>4,774,975</b>	<b>4,092,059</b>	<b>4,556,293</b>

The surplus for the financial year dealt with in the financial statements of the parent Company was £180,400 (2022: surplus of £178,684. Approved and authorised for issue by the Board on 01 October 2024, and signed on their behalf by:

*Paul Wilson*

Mr Paul Wilson (Chair of Trustees)



# Consolidated Statement of Cash Flows for the year ended 31 December 2023

	Note	2023 £	2022 £
Net cash used in operating activities	1	(3,395,432)	3,839,403
<b>Cash flows from investing activities</b>			
Investment income received		45,845	10,666
Purchase of fixed assets		(16,137)	(9,870)
<b>Net cash (used in) / provided by investing activities</b>		<b>29,708</b>	<b>796</b>
Change in cash and cash equivalents in the year		(3,365,724)	3,840,199
Cash and cash equivalents at 1 January		7,879,971	4,039,772
<b>Cash and cash equivalents carried forward</b>		<b>4,514,247</b>	<b>7,879,971</b>
<b>1. Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>			
Net income/(expenditure)		(502,515)	1,980,577
Depreciation of tangible fixed assets		25,117	23,321
Loss on disposal of fixed assets		1,227	-
Decrease/(Increase) in debtors		(7,056,681)	(919,490)
(Decrease)/Increase in creditors		4,183,265	2,765,661
Investment income receivable		(45,845)	(10,666)
<b>Net cash used in activities</b>		<b>(3,395,432)</b>	<b>3,839,403</b>

A reconciliation of net debt has not been presented as the group does not hold any debt balances.

# Action Against Hunger UK Notes to the financial statements for the year ended 31 December 2023

## 1. ACCOUNTING POLICIES

### (a) Basis of accounting

The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with the Companies Act 2006, Charities Act 2011, Charities Accounts (Scotland) Regulations 2006, Charities and Trustee Investment (Scotland) Act 2005, Statement of Recommended Practice (SORP) on Accounting and Reporting by Charities effective from 1 January 2019, FRS102, and applicable United Kingdom accounting standards. The Charity has adapted the Companies Act formats to reflect the Charities SORP and the special nature of the Charity’s activities.

In assessing whether it is appropriate to prepare the accounts on a going concern basis, the Trustees (who are the Directors of Action Against Hunger UK for the purposes of company law and the trustees of Action Against Hunger UK for the purposes of charity law) have taken account of the current levels of unrestricted reserves and cash and the current and future expected funding environment.

The Trustees continue to review the Charity’s financial performance, business plans and budgets on a quarterly basis and are content that the 2023 accounts should be prepared on a going concern basis. Current stable economic condition is likely to improve fundraising opportunities. Our overseas operations, which are funded largely by FCDO and trusts and foundations through restricted grants remain stable. The UK financial position,

centered around our unrestricted reserves and funding, remains stable.

Having considered all these matters, the Trustee Directors do not believe there is a material uncertainty and so have prepared the accounts on a going concern basis.

### (b) Basis of consolidation

The consolidated accounts include the accounts of the charitable company, Action Against Hunger (UK) Limited and its 100 per cent owned trading subsidiary Action Against Hunger Enterprises Limited, which is consolidated on a line-by-line basis. No separate Statement of Financial Activities (SoFA) has been presented for the charity as permitted by Section 408 of the Companies Act 2006.

### (c) Income

Income is included in the SoFA when the charity is entitled to it, the receipt is probable and the amount can be quantified with reasonable accuracy. For restricted grants from institutional donors (e.g. charitable entities, governments or other non-governmental organisations), where receipt of funding is conditional only on administrative requirements such as the submission of a claim, it has been recognised. Where there are restrictions on the time period in which funding received can be spent, or where there are other conditions that specify the services to be performed under the grant agreement or contract, the income has not been recognised. Occasionally, a grant maker may reduce the value of their grant sometime after the initial agreement is signed. The decrease to the grant and

income that has been recorded in prior periods will be adjusted in the period in which the grant reduction is made.

**(d) Expenditure recognition**

Expenditure is included in the financial statements on an accruals basis.

Subcontracted grants to other members of the Action Against Hunger network or third parties are charged to the Statement of Financial Activities when they have been approved and where a binding commitment has been made to the other organisation. Subcontracted grants that have been approved but not yet disbursed at the balance sheet date are carried forward as creditors in the balance sheet. In situations where grants from public funders are reduced subsequent to the signing of the initial grant agreement (see note 1(c) above), the liability to the subcontracted partner will be reduced by the same amount under the terms of the subcontract agreement.

**(e) Basis of allocation or apportionment of expenditure**

Expenditure during the year is analysed into raising funds and charitable activities.

Notes 3 and 4 provide an analysis of these categories. All costs are directly charged against the appropriate category. The basis of apportionment of support costs is stated in Note 5.

**(f) Tangible fixed assets**

Tangible assets costing £500 or more £500 are capitalised. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

- Fixtures, fittings and equipment
  - 25 per cent on historical cost
- Leasehold property improvements
  - over the term of the lease

**(g) Operating leases**

Rentals under operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against income as incurred.

**(h) Foreign currencies**

Foreign currency transactions are recorded at the average exchange rate for the month in which the transaction arose. Year end balances held in foreign currencies are converted at the closing rate. All differences on conversion are charged to the SoFA.

**(i) Fund accounting**

Restricted funds are monies provided by grant or donation for specific projects. Unrestricted funds consist of funds or gifts in kind provided for general charitable activities or monies raised from appeals for specific emergency responses.

**(j) Pension**

The Charity operates a defined contribution scheme. The assets of the scheme are held separately from those of the Charity in an independently administered scheme. The pension cost charge payable by the Charity in the year amounted to £98,541 (2021: £84,509). At the end of the financial year there were no contributions (employee and employer) still to be paid over to the scheme (2021: £Nil).

**(k) Gifts in kind**

Action Against Hunger accepts gifts in kind (goods and services) that are in line with the charities mandate from individuals, corporates, foundations and government agencies. Gifts in kind are defined by Action Against Hunger UK as goods and services received for the purpose of carrying

out the activities of the charity and also for fundraising and awareness of the organisation. These are non-monetary items that are valued at fair market price.

**(l) Accounting estimates and key judgements**

In the application of the charity's accounting policies the trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. These 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 estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of revision and future periods if the revision affects the current and future periods. The significant judgements and estimates that could impact the carrying amounts of assets and liabilities are as follows:

**Revenue Recognition**

Revenue Recognition requires judgement to appropriately apply the income accounting policies across the different funding streams the Charity has. Note 1(c) above details the accounting principle adopted and its application in particular to restricted grants received from institutional funders, such as FCDO (UK Aid).- the judgements made in recording such income are continually reassessed including in cases where the grant agreement wording and conditions are changed from year to year, and where appropriate provision is made for contingencies or deferrals to account for conditions yet to be fulfilled.



2. INCOMING RESOURCES

(a) Donations and legacies

	2023	2023	2023	2022	2022	2022
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Individuals (including legacies and events)	1,629,446	183,741	1,813,187	1,559,260	152,690	1,711,950
Corporate donors	684,134	354,187	1,038,321	1,192,566	561,209	1,753,775
Trusts & Foundations	132,350	1,147,612	1,279,962	480,562	2,077,936	2,558,498
Gifts in kind	-	-	-	-	-	-
Total	2,445,930	1,685,540	4,131,470	3,232,388	2,791,835	6,024,223

(b) Charitable activities

	2023	2023	2023	2022	2022	2022
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Grant-based activities						
UK Government – START fund	-	244,304	244,304	-	9,404,103	9,404,103
UK Government – FCDO	-	14,462,171	14,462,171	-	3,104,413	3,104,413
Al-Thani Humanitarian fund	-	-	-	-	4,597,491	4,597,491
Qatar Fund for Development		712,802	712,802	-	-	-
Disasters Emergency Committee	-	4,565,978	4,565,978	95,426	12,706,534	12,801,960
Other	5,194	1,442,981	1,448,175	11,126	-	11,126
Total	5,194	21,428,236	21,433,430	106,552	29,812,541	29,919,093

(b) Charitable activities (continued)

	2023	2023	2023	2022	2022	2022
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Monitoring and evaluation services						
UN agencies	-	-	-	-	51,702	51,702
Others	116,600	1,101,776	1,218,376	-	756,785	756,785
	116,600	1,101,776	1,218,376	-	808,487	808,487

	2023	2023	2023	2022	2022	2022
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Other						
Provision of employees to Action Against Hunger programme	4,709,692	-	4,709,692	3,914,833	-	3,914,833
Other services for Action Against Hunger network partners	-	370,197	370,197	-	447,130	447,130
	4,709,692	370,197	5,079,889	3,914,833	447,130	4,361,963
Total charitable activities	4,831,486	22,900,209	27,731,695	4,021,385	31,068,158	35,089,543

2 (c) Investment and other income

UN agencies		-	-	-	-	-
Others	45,845	-	45,845	10,666	-	10,666
Total investment and other income	45,845	-	45,845	10,666	-	10,666

### 3 EXPENDITURE ON RAISING FUNDS

	Direct Costs 2023 £	Support Costs 2023 £	Total 2023 £	Total 2022 £
Fundraising events	36,603	-	<b>36,603</b>	102,549
Other fundraising activities	1,736,184	591,814	<b>2,327,998</b>	2,238,219
	<b>1,772,787</b>	<b>591,814</b>	<b>2,364,601</b>	<b>2,340,768</b>

All fundraising events expenditure in 2023 and 2022 relates to unrestricted expenditure. Within other fundraising activity costs, £591,693 relates to restricted expenditure (2022: £544,529).

### 4 CHARITABLE ACTIVITIES

	Direct £	Support Costs £	Total 2023 £	Total 2022 £
Overseas projects	22,970,113	416,462	<b>23,386,575</b>	31,971,288
Supply of aid workers	4,672,566	-	<b>4,672,566</b>	3,835,164
Advocacy / awareness raising	376,528	65,757	<b>442,285</b>	250,515
MEAL and Nutrition services	1,479,741	65,757	<b>1,545,498</b>	746,120
	<b>29,498,948</b>	<b>547,976</b>	<b>30,046,924</b>	<b>36,803,087</b>

Of total charitable activities, £5,564,449 relates to unrestricted expenditure (2022: £4,910,130) and £24,482,475 relates to restricted expenditure (2022: £31,892,957).

### 5 SUPPORT COSTS

	Executive Office £	Admin £	Finance and IT £	HR £	Total 2023 £	Total 2022 £
<b>Allocated to Project costs</b>						
Overseas projects	92,589	136,989	79,799	107,085	<b>416,462</b>	444,812
Recruitment of aid workers	-	-	-	-	-	-
Advocacy/awareness raising	14,619	21,630	12,600	16,908	<b>65,757</b>	58,019
MEAL and Nutrition services	14,619	21,630	12,600	16,908	<b>65,757</b>	77,359
<b>Total</b>	<b>121,827</b>	<b>180,249</b>	<b>104,999</b>	<b>140,901</b>	<b>547,976</b>	<b>580,190</b>
Allocated to Fundraising	131,573	194,669	113,398	152,174	<b>591,814</b>	406,133
	<b>253,400</b>	<b>374,918</b>	<b>218,397</b>	<b>293,075</b>	<b>1,139,790</b>	<b>986,323</b>

#### Basis for support cost allocation

Staff costs have been allocated on a basis consistent with the time spent on each activity. Office and administration costs are allocated based on number of staff. Direct support costs are allocated directly to project costs. Increase in support cost is partially due to back dated business rate payment.



## 6 STAFF COSTS

	2023	2022
	£	£
<b>Staff costs for employees on UK contracts</b>		
Wages and salaries	<b>7,375,444</b>	6,337,617
Employer pension contributions	<b>98,541</b>	84,509
Social security costs	<b>314,347</b>	341,664
<b>Total</b>	<b>7,788,332</b>	<b>6,763,790</b>

The above amounts represent costs for the parent charity and the group (the parent charity's subsidiary does not employ any staff). The total emoluments earned and paid to the Executive Director, Jean-Michel Grand, for the year, including pension contributions, was £125,842 (2022: £119,036).

The number of other employees whose remuneration amounted to over £60,000 in the year was as follows:

	2023	2022
£80,001 to £90,000	<b>2</b>	2
£70,001 to £80,000	<b>4</b>	4
£60,001 to £70,000	<b>6</b>	7

Remuneration includes salaries and benefits in kind but excludes employer pension scheme contributions. No contributions were made to defined benefit schemes for employees whose remuneration was greater than £60,000.

Excluding the Executive Director, total emoluments paid to other members of the Senior Management Team totalled £322,696 (2022: £422,136) in the year.

The average number of staff working overseas employed by Action Against Hunger under UK contracts during the year was 103 (2022: 87). At the year-end, staff numbers overseas were 102 (2022: 95). These amounts include staff that worked overseas on projects run by both Action Against Hunger and other members of the Action Against Hunger International network. The average number of staff employed by Action Against Hunger and working in the UK in 2023 was 64 (2022: 61). At the year-end, UK staff numbers were 68 (2022: 61).

### Trustees' expenses and remuneration and related party transactions

Trustees are not remunerated and no expenses were claimed in 2023 (2022: £Nil). There were no discloseable related party transaction.

## 7 NET INCOME

	2023	2022
	£	£
<b>Net Income/(Expenditure) is stated after charging:</b>		
Depreciation of tangible fixed assets	<b>25,118</b>	23,321
Operating lease payments – property	<b>228,854</b>	230,644
Auditor's remuneration: Charity and Trading subsidiary Subsidiary	<b>46,200</b>	35,000
corporation tax	<b>5,000</b>	5,000

## 8 TAXATION

The charitable company meets the definition of a charity in Schedule 6 Finance Act 2010 and accordingly is entitled to exemptions set out in Part II Corporation Tax Act 2010 and section 256 Taxation of Chargeable Gains Act 1992 to the extent that its income and gains are applied for charitable purposes.

## 9 TANGIBLE FIXED ASSETS

Group and Charity	Leasehold property improvements	Fixtures fittings & equipment	Total
	£	£	£
<b>Cost</b>			
At 1 January 2023	248,626	109,838	358,464
Disposal	(176,929)	(45,820)	(222,749)
Additions	-	16,137	16,137
<b>At 31 December 2023</b>	<b>71,697</b>	<b>80,155</b>	<b>151,852</b>
<b>Depreciation</b>			
At 1 January 2023	220,214	86,344	306,558
Disposal	(172,917)	(48,605)	(221,522)
Charge for the year	11,574	13,542	25,116
<b>At 31 December 2023</b>	<b>58,871</b>	<b>51,281</b>	<b>110,152</b>
<b>Net book value</b>			
At 31 December 2023	12,826	28,874	41,700
At 31 December 2022	28,412	23,494	51,906

10 INVESTMENT IN SUBSIDIARY UNDERTAKINGS

Action Against Hunger Enterprises Limited  
(Company number 6569439) is a wholly owned subsidiary and is a company incorporated in England & Wales. The principal activity is conducting trading fundraising activities for the charity.

	Total 2023	Total 2022
	£	£
Statement of income and retained earnings		
Turnover	185,580	178,745
Cost of sales	(180)	(61)
Net profit before taxation	185,400	178,684
Taxation	(5,000)	-
Retained profit for the year	180,400	178,684
Statement of financial position		
Current assets	229,003	188,512
Current liabilities	(48,602)	(9,827)
Net current assets	180,401	178,685
Total assets less current liabilities	180,401	178,685
Capital and Reserves		
Called up share capital	1	1
Retained profit	180,400	178,684
Equity shareholders' funds	180,401	178,685
	2023	2022
	£	£
Share capital		
Authorised	100	100
Called up	1	1

11 DEBTORS

	Group 2023	Group 2022	Charity 2023	Charity 2022
	£	£	£	£
Institutional donors	18,585,954	11,691,078	18,585,954	11,691,078
Action Against Hunger – Canada	35,100	3,598	35,100	3,598
Action Against Hunger – Spain	304,039	-	304,039	-
Action Against Hunger – India	109,861	485,806	109,861	485,806
Accrued income	135,000	317,916	135,000	317,916
Sundry debtors	374,882	82,394	374,882	82,394
Prepayments	131,710	39,073	131,710	39,074
Total	19,676,546	12,619,865	19,676,546	12,619,866

Institutional debtors are related to grant agreements signed with FCDO, directly or via a consortium lead or managing agent. As noted above, our accounting policy recognises the full amount of the grant at the time the agreement is signed and therefore the full grant amount is treated as a current debtor rather than as a debtor due after more than one year.

12 CREDITORS

	Group 2023	Group 2022	Charity 2023	Charity 2022
	£	£	£	£
Amounts falling due within one year:				
Action Against Hunger – France	10,020,507	14,287,525	10,020,507	14,287,525
Action Against Hunger – Spain	-	192,757	-	192,757
Action Against Hunger – USA	8,835,014	526,521	8,835,014	526,521
Action Against Hunger - Enterprises	-	-	147,997	-
Other creditors	649,030	412,196	627,831	593,734
Tax Payable	-	33,540	-	-
Accruals	203,720	121,441	203,720	121,441
Deferred income	251,763	202,787	251,763	202,787
Total	19,960,034	15,776,767	20,086,832	15,924,765



### 13 STATEMENT OF FUNDS

	1 Jan 2023	Income 2023	Expenditure 2023	31 Dec 2023
	£	£	£	£
BRCiS 3 Somalia	-	6,479,000	(6,479,000)	-
CAR Emergency appeal	-	520,237	(520,237)	-
DEC Afghanistan	106,087	(3,901)	-	102,186
DEC Pakistan appeal	-	599,037	(599,037)	-
DEC Turkey & Syria Earthquake response	-	2,949,336	(2,914,344)	34,992
DEC Ukraine emergency appeal	793,788	1,007,770	(1,477,608)	323,950
DEFRA Zambia	-	195,000	(195,000)	-
ELA	20,068	104,333	(31,027)	93,374
ELRHA Kenya & Ethiopia	-	108,399	(108,399)	-
ELRHA Mali	-	239,586	(149,741)	89,845
FCDO Driving wellbeing in Afghanistan	-	3,722,426	(3,722,426)	-
FCDO Somalia	-	4,000,000	(4,000,000)	-
FCDO Somalia health and nutrition	-	(565,205)	565,205	-
FCDO START fund	26,150	394,065	(336,215)	84,000
Innocent foundation grant	399,939	-	-	399,939
Nutrition work	-	597,191	(575,912)	21,279
Power of Nutrition Gujrat	372,732	464,833	(466,973)	370,592
Qatar Development Fund	-	712,802	(712,802)	-
USAID Somalia appeal	-	961,491	(961,491)	-
Other	470,212	1,914,989	(2,389,161)	-
<b>Total restricted funds (Cahrity)</b>	<b>2,188,976</b>	<b>24,405,349</b>	<b>(25,074,168)</b>	<b>1,520,157</b>
Power of Nutrition India (AAHE)	-	180,400	-	180,400
<b>Total restricted funds</b>	<b>2,188,976</b>	<b>24,585,749</b>	<b>(25,074,168)</b>	<b>1,700,557</b>
Unrestricted funds	2,285,999	7,323,261	(7,337,358)	2,271,903
Designated funds	300,000	-	-	300,000
<b>Total funds</b>	<b>4,774,975</b>	<b>31,909,010</b>	<b>(32,411,525)</b>	<b>4,272,460</b>

### 13 STATEMENT OF FUNDS (CONTINUED)

The funds on page 52 listed by the projects and programmes or work by country represent fund received specifically for carrying out activities within those areas. Specific programme funds are detailed below:

- BRCiS 3 Somalia is a consortium led by the Norwegian Refugee Council which funds the resilience building work in Somalia.
- CAR Emergency Appeal is project funded by the FCDO to reduce premature death and illness from hunger.
- DEC Afghanistan appeal raised fund for for drought, economic collapse and rising global food prices pushed millions in Afghanistan to the brink of famine in 2021.
- DEC Pakistan Appeal fund was raised by the DEC to assist people impacted by the flood in Pakistan.
- DEC Turkey and Syria Earthquake response fund was raised by the DEC to support people impacted by the earthquake in February 2023.
- DEC Ukraine emergency appeal fund was raised by the DEC to support people impacted by the Russia / Ukraine war.
- DEFRA Zambia is a project on strengthening Local Partner Capacity for Effective Biodiversity-Poverty Interventions. This project addresses the capacity challenges faced by local NGOs involved in environmental protection and climate change mitigation and adaptation.
- ELA (Evaluation, Learning and Accountability) is a network initiative that represents the forward-facing international projects that serve to advance both the organisational priorities and the network as a whole.
- ELRHA Kenya and Ethiopia is a project to evaluate the integration of WaterScope's bacterial testing system for drinking water into ongoing programmes in Ethiopia and Kenya to improve decision-making on water supply.
- ELRHA Mali is a project on testing the faecal sludge field laboratory innovation in Timbuktu North Mali.
- FCDO Driving wellbeing in Afghanistan is a project that aims to address contributors to excess mortality exacerbated by food insecurity amongst marginalised and high-risk groups.
- FCDO Somalia is project that contributes to reducing the risk of morbidity and mortality associated with acute malnutrition, natural disasters (drought/floods), displacements or other shocks among vulnerable populations in South Central Somalia.
- FCDO Somalia health and nutrition is a multi-year consortium led by Norwegian Refugee Council and funded by USAID. The project was discontinued in 2023 and previously recognised income and expenditure were reversed in 2023,
- FCDO Start fund Liberia Flood Crisis Anticipatory Tool; Madagascar Start Ready National Reserve 2023; Start Ready Madagascar Cyclone Season 2023 ; START Alert 744: Prompt response to displacement of people from Nagorno-Karabakh to Armenia; START Alert (759) Urgent MPCA assistance to displaced Gazan workers in Bethlehem and Hebron Governorates.
- Innocent Foundation grant was made to fund a research project in Mali ICCM.
- Nutrition work is a provision of technical expertise and services on nutrition.
- Power of Nutrition Gujrat is a project that aims to improve the essential health and nutrition practices in the community by building knowledge, skills and motivation and creating an enabling environment in Bhavnagar and Sabarkantha, Gujarat.

- Qatar Development fund is a consortium led by Norwegian Refugee Council which funds the humanitarian assistance and resilience building in Somalia, funded by Qatar Development Fund.
- USAID Somalia appeal is a consortium led by Norwegian Refugee Council which funds the humanitarian assistance and resilience building in Somalia, funded by USAID.
- Power of nutrition India is project funded by money raised by our restaurant parter Kelli Deli for knowledge building and humanitarian assistance in India.
- Designated fund was set aside by trustees in 2022 to invest in fundraising activities over the next few years. A portion of it is expected to be utilised in 2024.



13 STATEMENT OF FUNDS

	As at 1 Jan 2022	Income 2022	Expenditure 2022	31 Dec 2022
	£	£	£	£
DEC Afghanistan appeal	-	1,473,064	(1,366,977)	106,087
DEC Ukraine emergency appeal 2022	-	11,358,668	(10,564,880)	793,788
People's Postcode Lottery	12,177	903,197	(752,361)	163,013
Evaluation, learning and accountability (ELA)	-	165,384	(145,316)	20,068
Al-Thani Foundation	-	4,597,491	(4,597,491)	-
FCDO START Fund 2022	-	92,343	(92,343)	-
BRCiS HARBS Emergency Programme	-	740,000	(740,000)	-
FCDO IRF Drought Scale-up	-	2,020,678	(2,020,678)	-
Darwin Initiative Innovation	-	188,841	(188,841)	-
- Farming-Zimbabwe	-			
AECID Advocacy 2022	-	52,003	(52,003)	-
Senegal Start Ready Drought Activation 2022	-	330,000	(323,333)	6,667
Spain Food Poverty Programme	-	10,000	-	10,000
Punch year 2	-	9,404,103	(9,390,664)	13,439
International Executive Secretariat	-	18,752	(2,248)	16,504
WHH Forecast-Based Action	-	19,483	-	19,483
Madagascar coverage survey	-	37,678	(14,996)	22,682
DEC Pakistan flood appeal	-	208,200	(840)	207,360
innocent Foundation	-	399,939	-	399,939
Power of Nutrition Gujarat	306,134	87,827	(21,229)	372,732
Other	448,158	1,752,342	(2,163,286)	37,214
Total restricted funds	766,469	33,859,993	(32,437,486)	2,188,976
Unrestricted funds	2,027,929	7,264,439	(6,706,369)	2,585,999
Transfer to designated fund	-	-	-	(300,000)
Designated fund	-	-	-	300,000
<b>TOTAL FUNDS</b>	<b>2,794,398</b>	<b>41,124,432</b>	<b>(39,143,855)</b>	<b>4,774,975</b>

The designated fund above has been set aside from the unrestricted fund to facilitate investment in fundraising to increase income. The fund has been created by reducing thr unrestricted fund.



## 14 ACCOUNTING ESTIMATES

Included in the income and expenditure for the year is an amount of £4.3 million relating to a FCDO grant funded programme: Recovery Reintegration Resilience Consortium Afghanistan (R3). Action Against Hunger is working on this project as part of a consortium led by the Norwegian Refugee Council (NRC). FCDO has an Accountable Grant Agreement with NRC for this project with the reference number: 300420-103. The Action Against Hunger component of the programme is subcontracted by Action Against Hunger UK to Action Against Hunger France. Immediately following the change of government in Afghanistan in August

2021, Action Against Hunger suspended its R3 programme activities, repatriated all expatriate staff from the country and withdrew all local staff from local field offices. Subsequently, following consultation with the R3 consortium members, the donor, and in-country stakeholders some activities resumed and our expectation is that the programme will be able to proceed, with some adjustments, in the coming months. If the programme were required to be terminated, there would be no material impact on the net funds or cash flows on the Charity.

## 15 ANALYSIS OF NET ASSETS

Fund balances at 31 December 2023 are represented by:	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Tangible fixed assets	41,700	-	41,700
Net current assets	2,530,203	1,700,557	4,230,760
<b>Total net assets</b>	<b>2,571,903</b>	<b>1,700,557</b>	<b>4,272,460</b>

Fund balances at 31 December 2022 were:	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Tangible fixed assets	51,906	-	51,906
Net current assets	2,534,093	2,188,976	4,723,069
<b>Total net assets</b>	<b>2,585,999</b>	<b>2,188,976</b>	<b>4,774,975</b>

## 16 OPERATING LEASE COMMITMENTS

The company and the group have total outstanding operating lease commitments relating to the lease of its London office per year is £233,654, two to five years £318,852 (2022: £552,506). The lease commitment ends in August 2025.

## 17 CONNECTED CHARITIES

The directors consider Action Contre la Faim ('Action Against Hunger'), a charity registered in France, to be a connected charity. Action Against Hunger has the same objectives to that of the Company and works closely with it. Its business address is 14/16 Boulevard Douaumont – CS 80060, 75854 Paris CEDEX, France, from which accounts can be obtained. Other connected charities are Action Against Hunger USA, a charity registered in the US, and

Acción Contra el Hambre, a charity registered in Spain, Action Against Hunger Canada, a charity registered in Canada and Fight Hunger Foundation, a charity registered in India. Expenses are recharged between the connected charities where staff and other resources are used on projects run by the other charity. This gives rise to the balances at the year-end referred to in Notes 11 and 12.

## 18 RELATED PARTIES

Action Against Hunger is one of the five members of the trading company Action Against Hunger Licensing Ltd (ACFIN), a company based in the UK (Company No. 06672034). One of its main roles is to license its Action Against Hunger members the right to use trademarks. The Action Against Hunger UK Executive Director is a Director of that company. During the year UK license expenses totaling £536 were charged to Action Against Hunger UK by Action Against Hunger Licensing Ltd. At the year end an amount of £36,435 (2022 £16,181) was due from Action Against

Hunger Licensing Ltd to Action Against Hunger UK.

Action Against Hunger UK is also a member of Action Against Hunger Development, a foundation registered in France and an organisation that pools resources and expertise to support the development of Action Against Hunger International Network. One of Action Against Hunger's Trustees is an Executive Director of that organisation.



# WAYS TO GET INVOLVED



## Sign up to receive an e-newsletter

If you'd like to receive regular emails about our work, please sign up via our website. You can unsubscribe at any time, although we'd love you to stay!

## Campaign with us

Please support our campaign to demand a ceasefire in Gaza by calling on the UK government to step up and act now. Visit our ['Campaign With Us'](#) page for actions including writing to your MP, or for further information please write to [theadvocacyteam@actionagainsthunger.org.uk](mailto:theadvocacyteam@actionagainsthunger.org.uk).



## Raise funds for us

You could organise a fundraising event, carry out a challenge or set up a Just Giving page. For ideas, please visit the [Fundraise for Us](#) page on the website or email Clare at [publicfundraising@actionagainsthunger.org.uk](mailto:publicfundraising@actionagainsthunger.org.uk).



## Tell others about our work

Like us on Facebook (Action Against Hunger UK) and follow us on Instagram (actionagainsthungeruk), TikTok (actionagainsthungeruk), Twitter/X (AAH\_UK), LinkedIn (Action Against Hunger UK) and YouTube (ActionAgainstHungerUK). Please engage with our posts and tell your friends, family and colleagues about what we do.



## Become our partner

If you're a company looking for a Charity of the Year partnership, a trust looking to make a difference, or a philanthropist who would like to support our life-saving work, we would love to hear from you. If you are a company, write to us at [partnerships@actionagainsthunger.org.uk](mailto:partnerships@actionagainsthunger.org.uk) and if you're a trust, foundation or philanthropist, please write to us at [philanthropy@actionagainsthunger.org.uk](mailto:philanthropy@actionagainsthunger.org.uk).



## Donate to us

If you'd like to make a one-off donation or become a regular donor to our work, if you'd like to play our Lottery, or if you'd like to leave a gift in your will, please contact Amy at [support@actionagainsthunger.org.uk](mailto:support@actionagainsthunger.org.uk). Alternatively, you can make a donation on our website or here by scanning the QR code.



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# THANK YOU

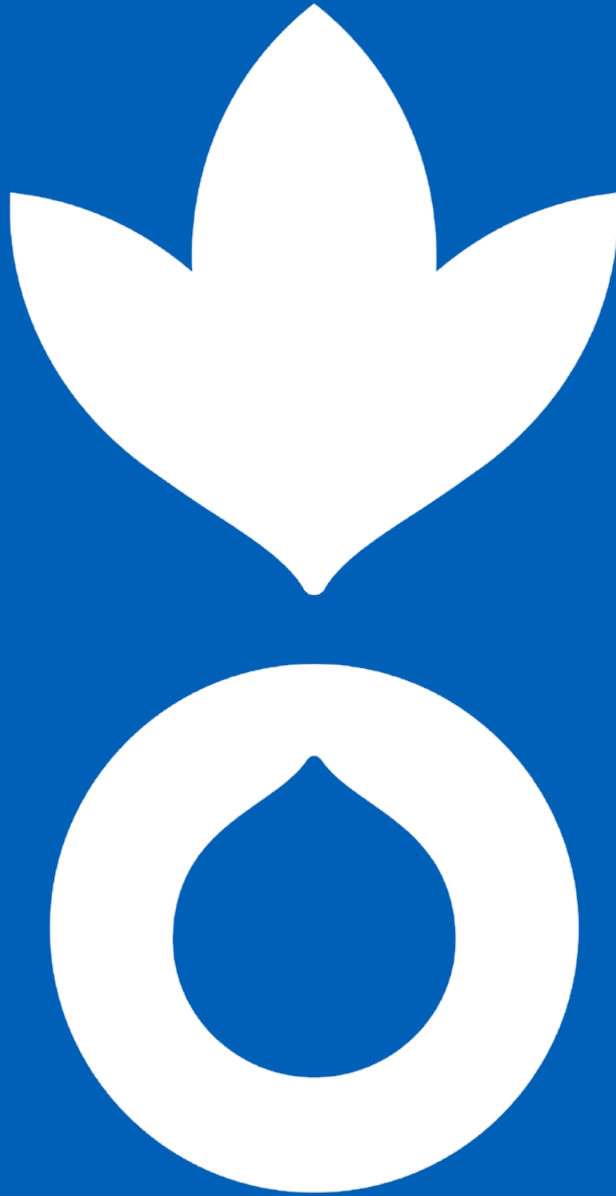
Action Against Hunger could not fulfil its mission without the support of our donors and stakeholders. Thank you to all our fantastic supporters and partners for your generosity in 2023. We would like to thank the following donors and partners for supporting us this year:

- » Antonio Carluccio Foundation
- » Arnold and Porter LLP
- » Bakkavor Limited
- » Boparan Restaurant Group
- » Boulton Wade Tennant LLP
- » Caravan Restaurants
- » D&D London
- » Department for Environment, Food and Rural Affairs (DEFRA)
- » Disasters Emergency Committee (DEC)
- » ELRHA
- » Fazenda
- » First Choice Catering
- » Foreign, Commonwealth & Development Office (FCDO)
- » George Society members
- » Google
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- » PayPal
- » People's Postcode Lottery
- » Power of Nutrition
- » Punch
- » Revolut
- » Schroders
- » Somerset County Council
- » Soneva Foundation
- » START Network
- » Super 8 Restaurants
- » Tao Group London (including Hakkasan and Yauatcha restaurants)
- » Tenderstem® Broccoli
- » Thani Bin Abdullah Bin Thani Al-Thani Humanitarian Fund
- » The ALBORADA Trust
- » The Dr Martens Foundation
- » The Innocent Foundation
- » The Pig
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