



Annual Report and Financial Statements

Financial Year 2023/2024



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What we do

Integrity Action helps build societies in which all citizens can – and do – successfully demand integrity from the institutions they rely on.

We help citizens to secure quality projects and services where they live. In so doing, we build relationships and trust between citizens and the people who serve them, so they can identify problems and solutions together.

To make this happen we have been working directly with citizens since 2003, helping them secure quality local projects and essential services, including education, health, waste management, water and infrastructure. Working with communities, civil society, development organisations, private businesses and governments, we build relationships and create incentives for effective project and service delivery. We also work with governments and other duty bearers to ensure they are committed, permitted and have the capacity to respond to and work with citizens. By developing trust among everyone involved, our collaborative and inclusive approach enables people to identify problems and find solutions together.

We continue to be a recognised global voice in the fields of social accountability, civic technology and open government. To date, Integrity Action has mobilised citizens in over 20 countries to monitor over \$1 billion worth of public money, infrastructure and public services and solve over 77% of identified problems since 2019.

OUR VISION

Our Vision is for a just and equitable world, where citizens are empowered and integrity is central to vibrant societies.

OUR MISSION

Our Mission is to help build societies in which all citizens can – and do – successfully demand integrity from the institutions they rely on.



At Integrity Action, we use the term ‘citizen’ whilst recognising that not everybody holds legal citizenship of the place in which they live. Our use of the term refers to the role that everybody is equally entitled to play as rights-holding members of the human family (as set out in international human rights law), which may sometimes be in contract to other roles they hold in their social, political, civil, or economic lives and employment.

HOW WE MAKE A DIFFERENCE

Integrity Action ensures that projects and services genuinely meet citizens' needs – as identified and expressed by communities themselves. We achieve this by creating tools and methods that community members use to understand what they are promised, identify problems and voice their feedback, and then constructively collaborate with those responsible to fix problems. Typically, these are governments and international development actors. We also design digital applications, ensuring problems and fixes are captured efficiently and are accessible in real time, and data is easily converted into knowledge. This creates urgency to have identified problems resolved effectively and efficiently.

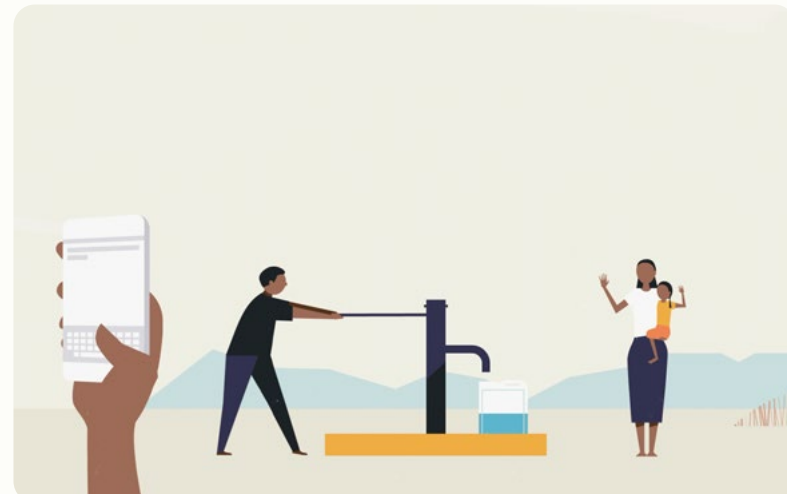
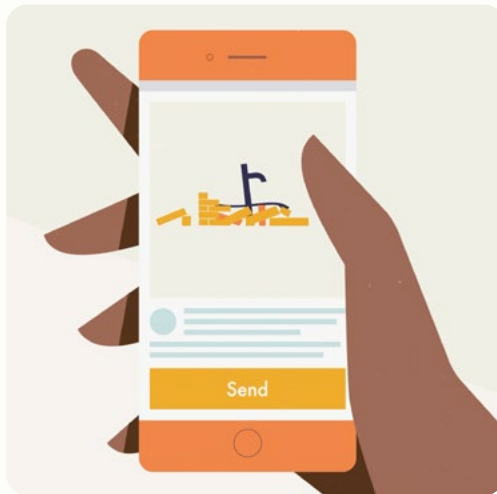
We use digital tools such as our [DevelopmentCheck](#) app to ensure problems and their solutions – or “fixes” – are captured efficiently and accessibly in real time. Data are easily converted into knowledge. This generates the urgency needed to drive action for problems to be resolved effectively. Since 2019, monitors from local communities, with a wide variety of backgrounds, have identified more than 7,500 problems in the delivery of infrastructure and services that they expect and deserve. Over three quarters of them have been solved. As these “fixes” accumulate, life starts to visibly improve for communities, while valuable trust is built along the way.

WORKING IN PARTNERSHIP

Integrity Action always works in partnership. By integrating our methodology and tools with the expertise, insights and commitment of community and national organisations, international NGOs, government actors and researchers, we create tangible results that last. We are a member of the World Bank's Global Partnership for Social Accountability platform. We continue to advise the German Development Bank on strengthening remote management, monitoring and verification (RMMV).

We seek to alleviate the power imbalance that is often found in partnerships with organisations in the Global South. We do this by working with partners to create mechanisms that allow them to hold Integrity Action to account on our commitments, as well as the reverse. We take the same approach to working with international, local or national partners. To know more about this, read [Power with - Integrity Action's Journey to Gender, Social, and Climate Justice](#).

We believe that in partnering with other organisations, together we can enable citizens to realize their rights, improve projects and services, and strengthen relationships between citizens and duty bearers in different settings. We are keen to hear from potential partners who see value in this approach.



Integrity Action's de-merger from the Crown Agents group

Integrity Action ceased being an independent subsidiary of the Crown Agents group on 26 July 2024. Our partners, funders, peers, and stakeholders can rest assured that we were unaffected by Crown Agents Limited entering liquidation on the 1 August 2024.

The two Crown Agents representatives resigned from our Board on 23 July 2024. Both occurred prior to liquidation and our operations continued as usual. As a former group member, we extend our thoughts to those who were affected, whether as employees or as those due to benefit from the group's work.

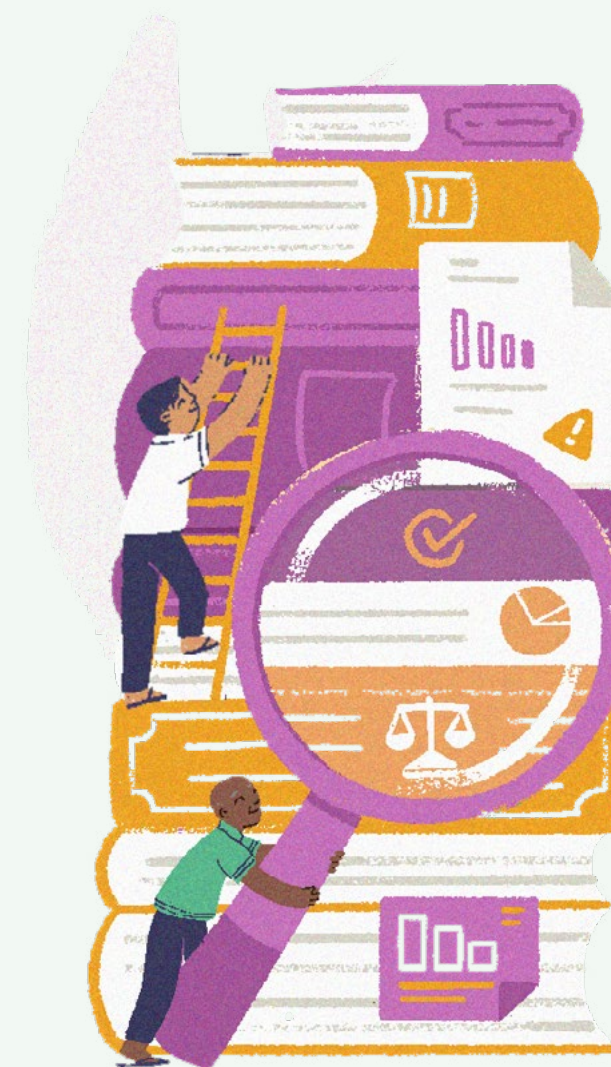
OUR CONTINUING INDEPENDENCE

Even prior to our exit from the Crown Agents group, as an independent subsidiary of Crown Agents Limited and as a charity, Integrity Action maintained a separate financial and governance structure that protected us from the situation faced by the group. We have always been, and continue to be, a registered non-governmental organisation in our own right.

OUR VISION AND MISSION

We remain focused on our Integrity Action mission and vision "for a just and equitable world, where citizens are empowered, and integrity is central to vibrant societies" and will continue as planned to deliver our strategic objectives with exciting developments in the pipeline.

Whilst what has happened within the Crown Agents group is very disappointing, we believe that our initial decision to merge was at that time the most appropriate one. We have seen the potential opportunities that joint action with a larger organization may provide for a small charity like ours. As such we remain keen to explore future options for beneficial mergers and innovative ways of working to deliver impact through an increase in scale of delivery, capacity and capability.



Welcome note from Gail Klintworth

OUR CHAIR

Is the world advancing our crucial shared goals of an inclusive, transparent, well-governed, and low-carbon transition that places citizens at the centre of the agenda? The answer remains nuanced, and it probably always will. We see good movement in the cost of renewables, the mean improvement in health and more countries becoming well-governed. However, quoting the UN Secretary-General from the Special Edition report on the Sustainable Development Goals 2030, "Progress on more than 50% of targets of the SDGs is weak and insufficient; on 30%, it has stalled or gone into reverse. These include key targets on poverty, hunger, and climate. Unless we act now, the 2030 Agenda could become an epitaph for a world that might have been." Unsurprisingly, public trust in institutions that should serve us all is sorely and increasingly challenged.

Against this backdrop, Integrity Action's services remain critical: "We help citizens secure quality projects and services where they live. In so doing, we build relationships and trust between citizens and the people who serve them so they can identify problems and solutions together." If we could extend our work to every corner of the globe and replicate our citizen-empowered average 'fix rate' of 77%, then the impact would be profound and far-reaching.

Seeking to extend our scale, we entered a merger partnership with Crown Agents in 2023. This arrangement has unfortunately dissolved due to Crown Agents' demise. However, we remain committed to increasing scale and continue exploring partnerships with organisations that can support us in reaching more projects and citizens, building more impact and trust in society.

Our plans for the next years are exciting. In addition to supporting our local partners to empower citizen monitors in our traditional areas of focus, two significant new initiatives which are in the bullseye of challenges in the current world deserve your attention: strengthen civil society in Ukraine to increase resilience and support recovery planning and the development and piloting of our new Carbon Integrity Monitors Tool, supported by the World Bank's Global Partnership for Social Accountability (GPSA).

I must call out the commitment and resilience of the focused Integrity Action team, which has negotiated the difficult circumstance of a dissolved merger and emerged financially secure and with a stronger pipeline...exceptional! I must also thank the Swedish International Development Agency (SIDA) for their continued support, the GPSA and the Climate Collective for their faith, UBS Optimus Foundation for their vision and all others who have assisted with funding or support in kind, including a top-flight trustee board who are active and professional. Finally, thank you to our local partners around the world: together we strive to deliver the just and equitable world we all desire!"



Gail Klintworth
Chair, Integrity Action's Board of Trustees

"If we could extend our work to every corner of the globe and replicate our citizen-empowered average 'fix rate' of 77%, then the impact would be profound and far-reaching"



What we achieved this year

Integrity Action has continued to deliver sustainable impact, in partnership with local, national and international organisations in response to immediate crises and to address long-term issues. This year's highlights include expanding our commitment to climate justice and the development of our work to strengthen civil society organisations (CSOs) in Ukraine.



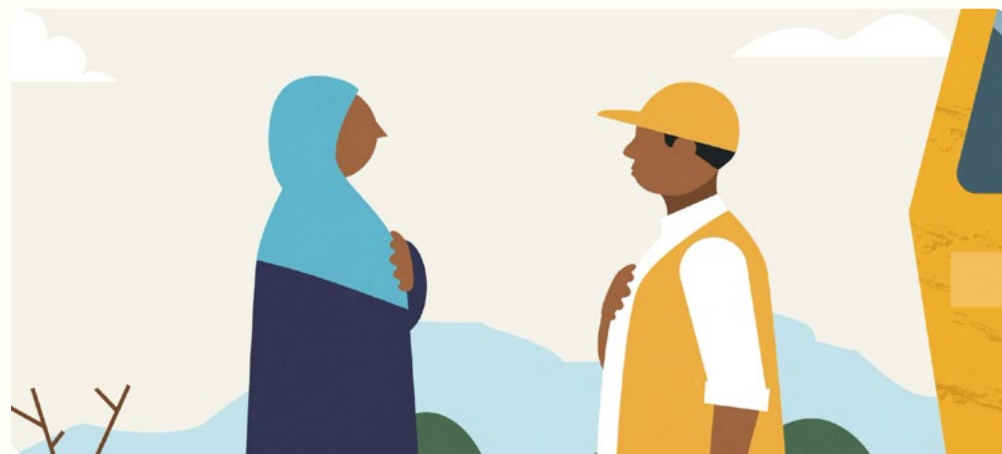
Green Accountability: Carbon Integrity Monitors

EMPOWERING COMMUNITIES THROUGH THE GREEN ACCOUNTABILITY TECHNOLOGY ACCELERATOR

The climate emergency is the most pressing issue of our time. We know that citizens can add transformational value to decisions on where and how climate financing is spent. Our focus within the Green Accountability programme is to open pathways that allow citizens and CSOs to actively engage in these processes.

One of our greatest achievements this year was Integrity Action's selection to join the first Green Accountability Technology Accelerator cohort. This six-month programme, launched in May 2024 by Climate Collective and funded by the World Bank's Global Partnership for Social Accountability (GPSA), placed Integrity Action among 4 pioneering entrepreneurial teams. They were selected to develop tech-enabled tools that enhance citizen oversight and decision making in climate finance and climate action. The accelerator programme will support Integrity Action's development of **Carbon Integrity Monitors**. This is a tool designed specifically for citizen-led monitoring of carbon projects to support transparency, equity, and accountability in the voluntary carbon market. Integrity Action's approach to Green Accountability is not just about technological innovation but is deeply rooted in the belief that climate action must be just and inclusive. We are excited to bring our citizen-centred accountability expertise to the climate space. This incorporates what we have learned over 20 years to bring citizen voices and greater transparency to the voluntary carbon market through Carbon Integrity Monitors.

Despite its potential to support climate change mitigation and sustainable development, the voluntary carbon market often falls short in delivering meaningful benefits to the communities where carbon projects are implemented. Indigenous people and local communities, frequently at the forefront of these initiatives, often lack the power to influence how the benefits are shared or to hold project developers accountable. Even with frameworks like Free, Prior, and Informed Consent (FPIC), many communities still lack a genuine voice and decision-making power in how the benefit-sharing mechanisms from carbon projects are set up and distributed.



The Carbon Integrity Monitors tool seeks to address these issues by introducing a citizen-centred approach to monitoring carbon projects. While modelled on the success of our flagship Development Check application, this new technology is tailored to tackle the unique challenges presented by the voluntary carbon market. Trained citizen monitors will use the tool to generate real-time, transparent data offering an accurate representation of on the ground realities and verifiable evidence of social impacts ensuring that benefit-sharing mechanisms are both meaningful and aligned with the communities' needs. This open data will help stakeholders, including carbon project developers, governments and off-takers, better understand where challenges arise and how they can be resolved. The app will empower local citizens to track benefit-sharing mechanisms, assess social impacts, and ensure that carbon project developers and off-takers are held accountable to the commitments they have made.

We believe the Carbon Integrity Monitors tool is set to redefine how communities engage with and benefit from carbon-crediting projects.

With Integrity Action at the forefront of this effort, the project exemplifies the power of citizen-led accountability in driving equitable and sustainable climate solutions. Importantly, it provides one solution to greater transparency, trust, and integrity the carbon market. Over the past year, we have made significant progress on this project, with a pilot planned for 2025.



Civil Society Strengthening: Our work in Ukraine

Ukrainian civil society is at the forefront of ensuring that Ukraine remains committed to building an open and democratic society during and post war. Integral to this is holding the recovery process to account by making sure that infrastructure reconstruction is corruption-free, and that it meets the immediate and long-term needs of citizens and society.

Integrity Action is a member of [RISE Ukraine](#) a coalition of 50 Ukrainian and international organizations working for Ukraine's Reconstruction Integrity, Sustainability and Efficiency.

Integrity Action was invited to the platform by Ukrainian Civil Society Organisations to offer leadership and guidance on directly engaging citizens in monitoring and helping to fix problems in reconstruction as a model for integrity, sustainability and efficiency.

Our Ukrainian Civil Society Organisation (CSO) peers and we at Integrity Action believe that these objectives are only achievable if CSOs have the knowledge and capacity to unbox the power of citizens themselves. We are leveraging our expertise in citizen centred accountability to support Ukrainian CSOs to do just that.

THIS YEAR:

- As part of our Monitoring Health Care Facilities Construction in Ukraine project, in partnership with [Patients of Ukraine](#), a Ukrainian civil society organisation leading on patients' rights, Integrity Action's embedded citizen-centred accountability into the construction of cutting-edge, fully independent and energy efficient prefabricated health facilities in Ukraine.
- Integrity Action led a co-design process to develop a programme to Strengthen Ukrainian Civil Society, in partnership with Patients of Ukraine. This included running a CSO survey to ensure that the views of Ukrainian CSOs were front and centre to the design process.
- A new partnership is beginning with UBS Optimus Foundation to run phase two of the Childrens' Resilience Fund, with work commencing in financial year 2024/2025.

Patients of Ukraine is a driving force for the transformation and development of the patient-oriented health care system in Ukraine, which ensures access to affordable and high-quality medical and related medical services and medicines for Ukrainians, based on the best global guidelines. Patients of Ukraine unites 49 representatives of patients' organizations, representing more than 4.5 million patients with severe and rare diseases and advocating for their rights to treatment. CSO members of Patients of Ukraine currently operate across all regions of Ukraine, except for those locations currently under Russian occupation. As part of their work, they organise networks within civic spaces in Ukraine, and a national NGO coordination forum. As part of their approach, they train members in advocacy, and they work to educate and form a cohort of anti-corruption defenders in the healthcare sector, providing activists with training and support from themselves and partners.



School-centred Accountability: Integrity Clubs in Kenya

It is more important than ever for education systems to provide access to inclusive, high-quality education. Yet too many students are failed by education systems which do not provide them with the skills and knowledge needed to transition from school to the outside world.

Integrity Action's Students Acting for Honesty, Integrity and Equality (SHINE) initiative worked with young people aged 14-19 years old to become monitors. Their purpose is to identify and solve integrity problems in their schools from 2017 to 2021. Hundreds of schools involved in the initiative in Afghanistan, DR Congo, Kenya, Nepal and the occupied Palestinian, have seen tangible improvements in the provision of education services. Additionally, students have increased their confidence, problem solving skills and relationship with school providers.

See the Integrity Clubs in action below:

- Nepal: students with disabilities secure eye tests for all
- Afghanistan: Ensuring teachers turn up to work

This year, we have renewed our partnership with our longstanding partner Kesho Kenya to build on the learning of the SHINE programme and establish new Integrity Clubs in 10 secondary schools located in underserved areas of Kilifi County in Kenya, specifically in Magarini Sub-County. Our latest Integrity Club model builds on the successful elements from the SHINE initiative, such as: teachers/patrons are trained to facilitate clubs; students will be selected in an inclusive way and will lead on the discussion and the monitoring; they will work collaboratively with their education providers to improve the services they are receiving; and, while learning about integrity, accountability and transparency. To ensure the best outcomes, Kesho Kenya is also strengthening collaboration with key actors. These the Parent Associations, the Ministry of Education, the County Directorate of Education and the Ethics and Anti-Corruption Commission of Kenya.

Next year we plan to continue building on this new phase, and to establishing more clubs in the places that need them the most. We look forward to watching how students will take the lead in resolving issues affecting their education, improving the quality of the services they are entitled to and learning how to be active citizens.



Strengthening Local Governance in South Africa

SUPPORTING PUBLIC PARTICIPATION AND PLANNING IN LOCAL GOVERNMENT

“This training was mind opening for me. It gave me power”.

Trained female monitor
Oudtshoorn, South Africa.

South Africa’s commitment to meaningful citizen participation in public affairs is evident in its Constitution, the national policy framework, and the establishment of Local Government. Several instruments are currently in place to ensure that citizens have a say, including ward committees. These comprise citizens and the integrated development planning (IDP) process, where the community is consulted around key municipal processes like budgeting, performance management and service delivery. In theory however, this does not always match reality.

Integrity Action is partnering with the [Public Affairs Research Institute \(PARI\)](#) and the [South Africa Local Government Association \(SALGA\)](#) with co-sponsorship of the European Union to achieve a more responsive and accountable local government in South Africa. The COMPACT initiative, which is being carried out in 12 selected Local Municipalities, has carried out action research. Its purpose is to gain a deeper understanding of the status of public participation through the perspectives and experiences of mayors, municipal officials, ward councillors, and ward committee members and residents.

As part of COMPACT, Integrity Action is introducing citizen-led monitoring at two Local Municipalities of Oudtshoorn and Kouga. There, we have trained a group of 29 diverse citizen monitors to monitor water and sanitation infrastructure projects in their respective wards for them to raise issues for the attention of the Local Municipalities authorities.

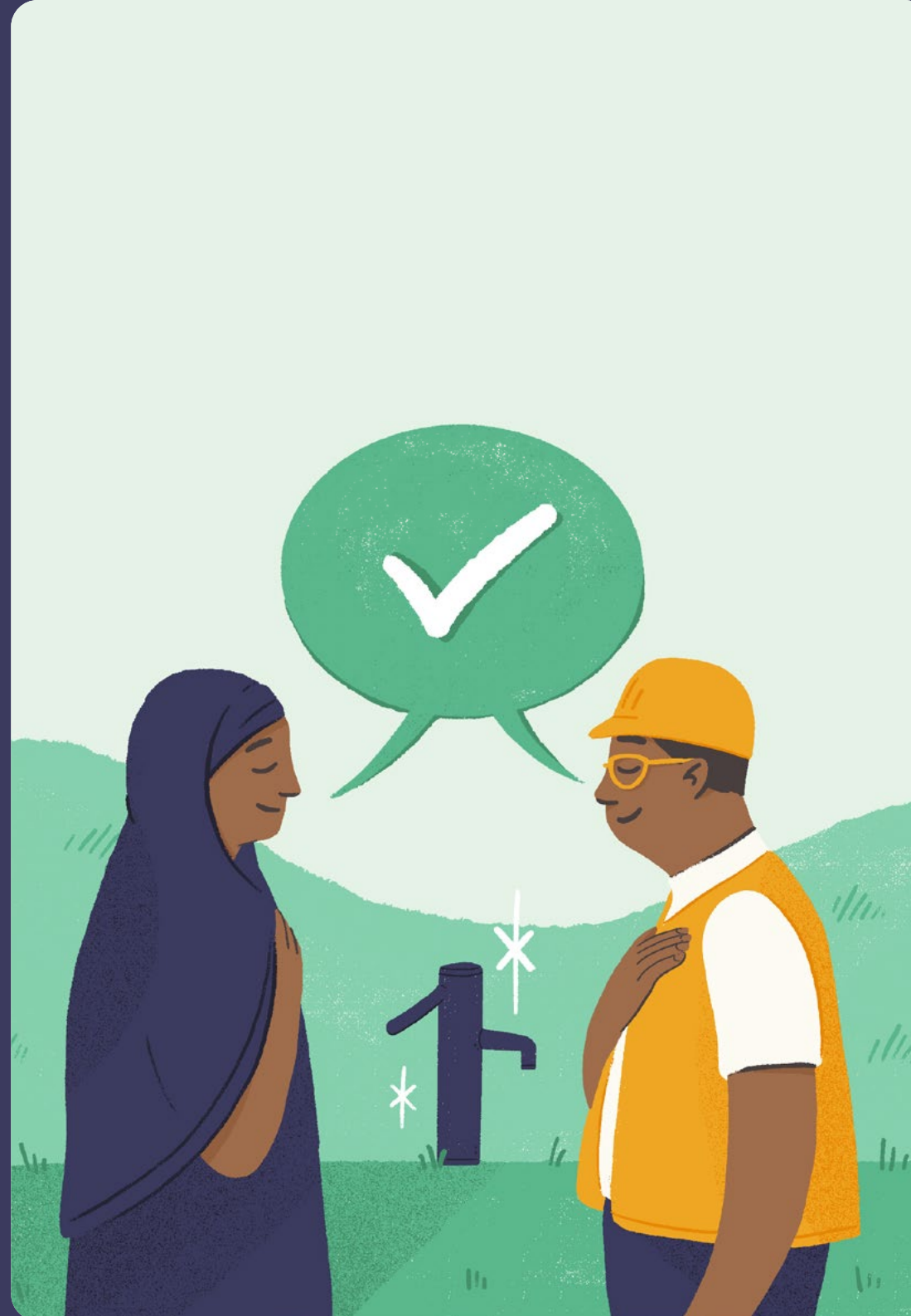
The next phase will see the Compact consortium creating a set of tools to be used by citizens and Local Municipalities to enhance public participation processes.



What we have learned

Learning is central to Integrity Action's mission and culture. We are a proud contributor to global understanding of the transformational value of citizen-led accountability in democratic development. Our practical and citizen-powered insights and knowledge are regularly used by experts in the transparency and accountability community and have been applied in over 20 countries.

This year, Integrity Action continued to produce cutting-edge insights for the transparency and accountability community. Our research reports and learning papers distil highly practical findings and guidance from our long experience of programming in citizen-centred accountability, which can help inform the work of others in the field.



HIGHLIGHTS FROM OUR LEARNING OUTPUTS THIS YEAR

Community monitoring's potential for better public infrastructure

In [Integrity Action's 2023 Annual Report](#), we shared early findings from two exciting studies into the impact of our citizen-monitoring approach, and whether it [improves infrastructure quality](#) or [saves public money](#). This year, we published both studies in full, and hosted events to share the findings more widely, including at the 2023 Open Governance Partnership (OGP) Global Summit in Tallinn, Estonia.

The first of these studies was from Kwale County, Kenya. Volunteer researchers assessed the condition of 283 public infrastructure projects. This included over 100 early child development and education centres, alongside health dispensaries, water kiosks, maternity wings, and more. The study compared projects whose construction had been monitored by community members (such as through Integrity Action's [VOICE programme](#)) with those that had not been. The finding was that the monitored projects were statistically much more likely to be in good shape.

The second study was from Ghana and resulted from more than two years of research by [INTRAC](#) and the Kwame Nkrumah University of Science & Technology ([KNUST](#)). This research provided insight into three ways in which community monitoring adds value:

- **Early detection of problems**, such as design flaws or deviations from agreed specifications, which allows them to be resolved before they escalate in cost.
- **Enhanced transparency**, which incentivises contractors to follow proper processes, deters cost-cutting practices, and encourages greater openness and accountability to local communities.
- **Increased community ownership**, fostering greater demand for public participation in other local initiatives.

The recording from our event at the 2023 OGP Global Summit in Tallinn is [available online](#), with thanks to panellists and presenters.

We also published [this quiz](#) to explore more of the findings from both papers.



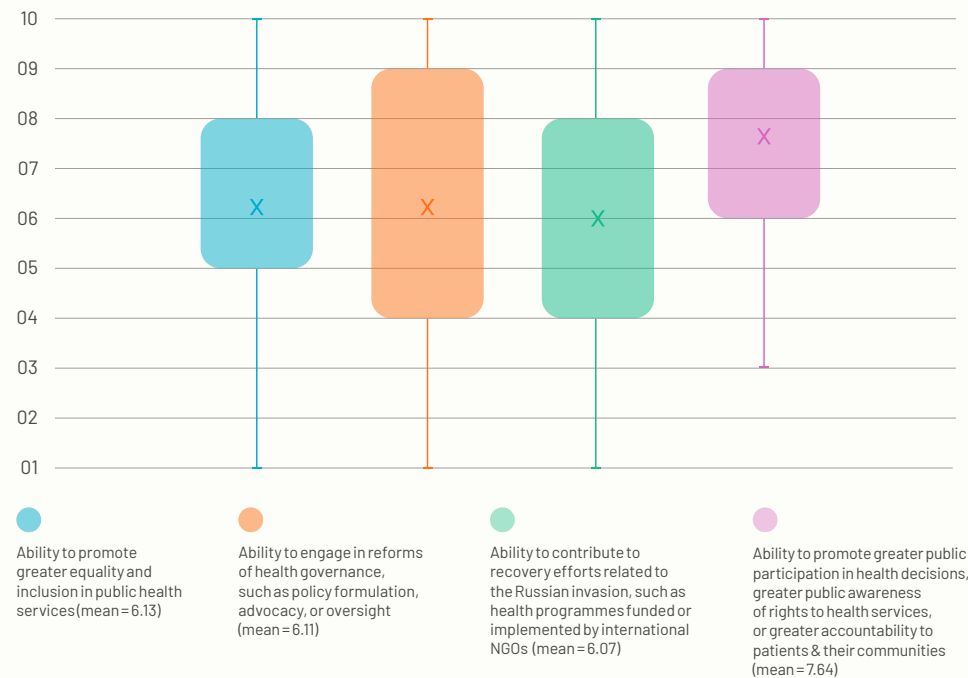
Understanding civil society in Ukraine

Good programmes need to be grounded in a solid understanding of their context and environment. To prepare for our work in Ukraine, we collaborated with Patients of Ukraine to survey civil society actors across the non-occupied regions of the country.

Conducted from May to June 2024, our survey received responses from 45 representatives of Ukrainian CSOs working in spheres of patient-centred health, rights, anti-corruption, and transparency. The vast majority had been registered for more than five years, and so were well-established before Russia’s full-scale invasion in 2022. Most had an average budget of less than UAH 5 million per year (approximately £90,000), with 16 having a budget under UAH 1 million.

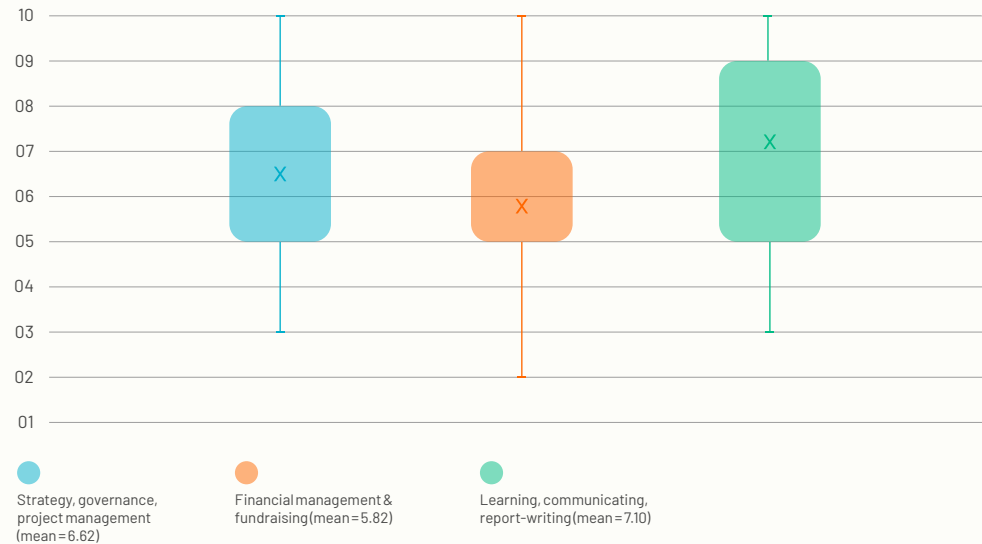
Participants rated their existing organisational abilities on a scale from 1 (“very weak”) to 10 (“very strong”). The results are shown in the graph below:

Self-ratings of existing abilities (n=45)



Respondents whose organisations had an average budget under UAH 10 million also rated their internal capacities in three more areas:

Self-ratings of organisational capacities (n=39)



Participants were then given free space to describe what one intervention they believed would most help Ukrainian civil society to make health services more inclusive and effective. The responses were split almost equally between:

- **Public health policy improvements**, such as screenings and mandatory insurance.
- **Increased transparency of information**, including open publishing of health statistics.
- **Reforms of health system governance**, including the creation or strengthening of supervisory boards or panels.
- **Better engagement between government and civil society**, and collaborations between all stakeholders.

Together, these findings have helped us learn about CSOs’ strengths, challenges, and opportunities. The findings have already been used to inform the design of our new programmes, and they may offer insight to other actors looking to support civil society or healthcare in Ukraine.

Applying our approach to the Voluntary Carbon Market

Integrity Action is committed to placing local communities at the heart of all our efforts and within carbon projects this raises critical questions: Are these communities truly benefiting from the carbon offsets being sold? If not, why? And how can we help to ensure a more equitable distribution of rewards, decision-making power and accountability? These are just a few of the questions we have been exploring this year.

We have investigated how citizen-led accountability models can enhance the integrity of social impacts within carbon projects as part of our Carbon Integrity Monitors theory of change.

One highlight of this journey was our panel discussion in June 2024, “Advancing Voluntary Carbon Markets through Green Accountability.” This event brought together experts from diverse fields to discuss their experiences in the voluntary carbon market and the essential factors needed for its advancement. Our [VCM event blog](#) has further details.

The dialogue underscored the immense potential for the voluntary carbon market to create positive outcomes for communities, while also emphasizing the critical need for trust, transparency, and accountability in making that happen. We are looking forward to continuing and expanding our learning journey as we pilot Carbon Integrity Monitors in 2025.



Power with: delivering on our gender & social justice commitments

The idea of good governance, in which institutions are effective, accountable and inclusive at all levels is an important part of the UN's Sustainable Development Goal 16 (SDG). What is more, the commitment to 'leave no one behind' is a cross-cutting feature of all SDGs.

We passionately believe in the idea that 'no goal should be met unless it is met for everyone'. We have extensively considered what this statement means for us and concluded that rather than talking about inclusion we need to be speaking about justice. Our *Power with approach* puts an emphasis on shared power, rooted in respect, solidarity, and collaborative decision-making, and on fostering collective action rather than domination and control.

Applying this approach means:

Working with partners to support locally-led and justice-based agendas and solutions. We will listen to what our monitors, partners and the communities we work for have to say, act on their recommendations and continuously improve our initiatives. We have devised a Gender, Climate and Social Responsiveness Scale to assess our initiatives.

Working as a team to increase diversity among staff and trustees, and to eliminate any injustice we identify in our systems and practices.

Collaborating with fellow organisations to re-imagine the global development sector, including contributing to decolonising the sector and shifting the power and resources that we hold towards the communities we work for, and the civil society organisations based where our projects are located.

We hold ourselves accountable to our nine promises by reporting on our achievements, challenges, lessons learnt and adaptations every year. See below how we did in FY 2024.



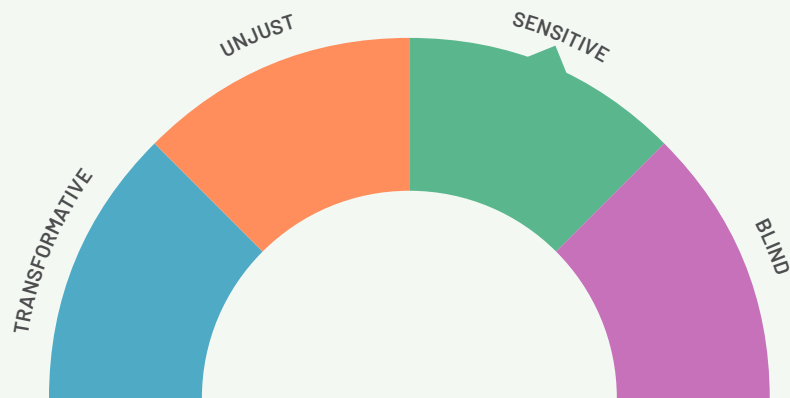
9 PROMISES ON JUSTICE: HOW DID WE DO?

No.	Area	Action	Year	Status
01	Programmes	Assess all initiatives against Integrity Action's Gender, Climate, Social Justice Responsiveness Scale	FY24 & beyond	In collaboration with our partners, we assessed our 2 active projects. They both scored 'sensitive'.
02	Programmes	Ensure that 50% of citizen monitors are women and that we collect case studies on monitors' journey from historically underserved communities	FY24 & beyond	This year, our monitors were 41% women and 59% men. 13% of monitors have a disability. We did not collect any case studies on the journey of monitors from historically underserved communities.
03	Programmes	Establish a green accountability programme where citizen-centred accountability amplifies all citizens' voice in climate adaptation and mitigation	FY25 & beyond	We successfully won an accelerator grant which allowed us to design a pilot on Carbon Integrity Monitors, which will run in FY25
04	Organisation	Increase diversity amongst staff, the executive team, and trustees	FY25 & beyond	Our Board has formally agreed to a roadmap which aims at having: -50% Trustees who are women or non-binary by the end of FY2026. -20% Trustees from countries where IA normally works to reflect the backgrounds and experiences of the partners and project participants we work with. -20% of Trustees from the Global North belonging the Global Majority, as per ethnic makeup of England and Wales.
05	Organisation	Deploy and publish results of a staff survey which uses feminist leadership principles to measure staff wellbeing and satisfaction with IA workplace	FY25 & beyond	No actions taken yet
06	Organisation	Actively contribute to Crown Agents' DEIB committee	FY24 & beyond	The Head of Operations has been a member of the DEIB committee until CA went into liquidation, pushing the committee towards a more radical approach to diversity and inclusion in the workplace
07	Sector	Deploy a partner survey to assess trust and satisfaction levels among partners	FY25 & beyond	No actions taken yet
08	Sector	Increase the number partners who have a commitment to Gender, Social, Climate Justice and/or who are led by women and/or historically marginalised groups	FY25 & beyond	No actions taken yet
09	Sector	Maintain our leadership position in the sector on topics related to Gender, Social and Climate Justice	FY24 & beyond	The Head of Operations is in the steering committee of the Bond's Practice for locally led development working group

REFLECTION ON USING THE GENDER, CLIMATE, SOCIAL JUSTICE RESPONSIVENESS SCALE

One of the most exciting outcomes of deploying our power with approach this year has been the introduction of the Gender, Climate, Social Justice Responsiveness Scale. The scale comprises 17 areas, from programme design, to MEAL, comms, safeguarding and staffing. It aims at assessing whether, and how much, our initiatives are built and delivered in a way that put the people we work for – all of them – at the centre.

We have enjoyed applying the scale to our active initiatives at their varying stages of development (design and implementation). We assessed the initiatives in collaboration with our partners. During the workshops, it became apparent that the scale was primarily a tool that provokes reflection and good discussion, rather than being used as a strictly defined marking instrument. The conversation generated ideas for project improvements and challenged us to reflect more deeply on the practicalities of reaching the most historically underserved groups. We recorded the actions and are working on them in time to re-take this exercise 12 months on, hoping to improve our scoring further (we averaged 'sensitive'). In practical terms, we agreed that a few definitions need to be revised. Also, we need to allow enough time in the conversation to talk through what each aspect of the scale means (e.g. what makes a safeguarding mechanism accessible? What counts as an exit strategy? How do we define ethical communication?).



We have had an incredible experience collaborating with the Integrity Action team in co-creation sessions, where their expertise and insights have greatly enriched our joint efforts. These sessions have fostered innovative ideas and strengthened our partnership through shared knowledge and mutual respect.

Patients of Ukraine

Projects overview

PROJECTS OVERVIEW

UNRESTRICTED FUNDS PROJECTS OVERVIEW -

SIDA – Ambition for Open Citizen Feedback – The Swedish International Development Agency is supporting Integrity Action delivering our strategy to achieve the three objectives of: ACHIEVING results for citizens that maximised quality, durability, and inclusivity; AMPLIFYING our programme results, fuel further innovation, and embed citizen-centred accountability practices; and, ACCELERATING other actors to mainstream citizen-centred accountability across the sector and within public services.

Monitoring for financial savings (M4FS). We brought this successful initiative, and collaboration with SEND Ghana, to an end this year. Communities monitored the delivery of health and education infrastructure in Northern Ghana, comparing what was promised with what was being delivered, and engaging with those responsible to address any issues. Citizen monitors reached an impressive 77% Fix rate. This project was financed by Integrity Action's strategic funding from SIDA.



SAFEGUARDING

Ensuring that our initiatives do no harm to the people we work with remains central to our work. Our approach to safeguarding centres on preventing incidents, mitigating risks and ensuring access to safeguarding reporting mechanisms. As we do not directly implement activities, we support our partners to develop a thorough understanding of safeguarding and put in place appropriate procedures.

SAFEGUARDING INCIDENTS REPORTED IN 2024

In FY 2023/24, Integrity Action and partners received no reports of safeguarding incidents.

RESTRICTED FUNDS PROJECTS OVERVIEW

Monitoring Health Care Facilities Construction in Ukraine – In partnership with Patients of Ukraine, a Ukrainian civil society organisation leading on patients' rights, Integrity Action's embedded citizen-centred accountability into the construction of cutting-edge, fully independent and energy efficient prefabricated health facilities in Ukraine. This project was halted by Crown Agents Limited going into liquidation.

Compact – Supporting public participation and planning in local government.

This programme, implemented in partnership with the PARI and the South African Local SALGA) aims to enhance local government accountability in South Africa through strengthened civic participation. With an approach informed by action research, the programme supports selected Local Municipalities and communities in South Africa to collaborate on budgeting, planning, delivering and monitoring public services. There is a particular emphasis on water and sanitation.

Green Accountability Technology Accelerator. Funded by the Climate Collective in collaboration with the World Bank's Global Partnership for Social Accountability, this six-month programme is an accelerated learning journey to support us to develop a tech-enabled tool that enhances citizen oversight and decision making in climate finance and climate action. We have developed such a tool.

School-centred Accountability. We are partnering with Kesho-Kenya to set up Integrity Clubs in ten secondary schools of Kilifi County in Kenya, in coordination with the Ethics and Anti-Corruption Commission. Integrity Clubs members will discuss issues of accountability and integrity and monitor school services, acting collaboratively with the school management to solve problems that they identify. The project is funded by the Allan and Nesta Ferguson Charitable Trust and match-funded by SIDA.

Financial review

The financial statements have been prepared in accordance with the accounting policies set out on pages 29 to 30 of the financial statements and comply with the charitable company’s Memorandum and Articles of Association, applicable laws and Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). The accounts presented in this report the 12 months ended 30 June 2024.

RESERVES POLICY

We aim to hold sufficient reserves to:

- Cover essential investment to ensure our technology delivers programmatic and strategic added value.
- Ensure we can pursue sufficient communications activities to support our key ‘Achieve, Amplify and Convince’ objectives.
- Enable us to pursue strategic initiatives for which funding is difficult to raise.
- Meet our commitments in the event of delays in receipt of income.
- Enable us to complete existing contracts and obligations (including to our employees) in a planned and orderly fashion should our sources of income cease abruptly; and
- Protect us against unplanned adverse events which affect either our ability to raise funds or require extra expenditure.

Integrity Action’s reserves policy is reviewed on an annual basis as part of the overall risk management of the organisation. Reserves can only be spent with the explicit permission of the Board and on the advice of the Audit Committee.

In view of the greater level of uncertainty caused by shifts in our funding environment, while maintaining the approach that the reserves should not be set too high as this would tie up funds which could and should be spent on charitable activities, the Board has set the following reserves target:

- Support for technological platform and communication objectives: £120,000 to £150,000.
- Working capital requirements (30% of target project spend for the following year: £360,000 to £400,000.
- Six months of fixed expenditure: £350,000 to £450,000.
- Total target: £830,000 to £1,000,000.

The balance sheet shows unrestricted funds of £950,091. The free reserves of the charity were £796,567 which are represented by the other unrestricted funds as shown in note 11; a decrease of £48,319 on the previous balance sheet date on 30 June 2023. The free unrestricted reserves exclude the William and Flora Foundation Hewlett grant of £139,504 (2023: £211,941) which has been set aside to further citizen centred accountability in line with the original aims of the partnership. This year £72,437 (2023: £nil) of the funds from the grant were used to support monitoring in Kenya which is in line with the grant purpose.

Total funds were £980,335 (2023: £1,094,459) and included a restricted fund balance of £30,244 (2023: £37,632). The restricted fund balance will be used in the next accounting period for specific programme-related purposes.

INCOME

Most of our income comes from institutional donors and private foundations. Total income decreased by 10.9% from £718,625 for the financial year 2022/2023 to £648,148 for 2023/2024. The decrease in income was due to no new substantial income in 2023/2024 (see note 2).

FUNDRAISING POLICY

As noted above, our funds come mainly from institutional donors and foundations. We do not raise funds from the general public. Our funding policy, which aligns with our organisation’s values, can be found on our website.

EXPENDITURE

Our total expenditure increased by 3.1% from £738,746 for the financial year 9 months to June 2023 to £762,273 for the 12-month period to June 2024 and was in line with plans for the projects already in progress at the start of the year.

PAY POLICY

The Chief Executive Officer and the Trustees are the key management personnel of the charity. The Chief Executive Officer is in charge of directing, controlling, running and operating the charity on a day-to-day basis. The total employee benefits of the key management personnel are included in note 5 of the accounts. Executive pay is reviewed and set by the Remuneration Committee on an annual basis. All trustees give their time freely and no trustee received remuneration in the period for this role. Details of trustees’ expenses and related party transactions are disclosed in notes 6 and 14 of the accounts respectively.

PUBLIC BENEFIT

The Board confirms it has complied with its duty in Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales. The trustees further confirm that the activities of Integrity Action are carried out in line with its objectives for the public benefit as described in this report.

PRINCIPAL RISKS AND UNCERTAINTIES

The Board has considered the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks. A detailed strategic and operational risk register is updated by the senior management team ahead of each quarterly Board meeting. The risk register states the risk appetite for each risk, estimates the likelihood and impact of the risk, notes the changes since the last review, details the actions which have been taken to manage the risk and calculates a post- mitigation risk score. This ensures the Board effectively tracks significant risks and is assured the control procedures are adequate to manage these risks.

The key risks identified for the coming financial year are as follows:

Risk	Mitigating measures
Crown Agents group liquidation and subsequent Integrity Action’s de-merger from the group, materially affects Integrity Action’s ability to achieve it’s intended impact, raise and manage finances, and/or negatively effects charity’s reputation	The Charity Commission, the Company House, all funders and partners have been informed about the change and no issues have been raised. All back-office systems are running in line with Integrity Action policies. Fundraising is going as planned with medium term plan in place. All responses de-merger news has been positive and praising Integrity Action’s ability to speedily demerge with assets intact.
Integrity Action’s approach does not achieve level of sustainability or scalability that is expected by partners, peers and funders.	Continue to integrate learning and research findings to achieve more sustainable programmatic outcomes. Ensure learning and research reached global audiences and are used by partners and peers. Continue to work with organisations and coalitions to achieve systemic and transformational changes in countries and globally.
Citizen monitoring technology solutions fail to deliver sustainable and user-friendly solutions.	Continue to assess, review and utilise best technology tools for given programmes. Regularly assess usability with monitors, partners and other key stakeholders. If required, new technology tools are developed with economy, efficiency and effectiveness in mind and by re-utilizing market solutions that are sustainable.
Risk of mishandling of funds through fraud, leakage, use of proscribed organisation, by IA partners or IA itself	Finance management function is outsourced to a specialised provider and regularly monitored by the Executive team and the Board Audit committee. Due Diligence, checks and protocols for handling funds and mitigate risks of fraud are conducted for all partners.
Key digital systems are hacked or fail / crash (including DevCheck and cloud-based file storage). Data is compromised or corrupted.	Use of industry standard security software and maintenance of regular contact with all providers. Business continuity plan in place and implemented.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The independent Board of Trustees governs the organisation in line with its Memorandum and Articles of Association, vision, aims and charitable objectives, as well as providing overall policy direction. The Board is responsible for compliance with all the legal and statutory requirements of a UK charity and of a registered company. The organisation is run by the CEO who has overall responsibility for strategic and programmatic development and design, operations, fundraising and finances. The Board is governed by a Governance Manual which stipulates the provisions for appointments to the Board, their term limits and nominations and appointments to the positions of Chair and the various committees of the Board. These include:

- Openings on the Board are published openly on relevant websites, including our own website.
- The manual stipulates the roles and person specifications for trustees, the Chair of the Board, the Chair of the Audit Committee, the Nominations and Remuneration Committee, the Funding Committee, Diversity and Justice Focal Person, and the Safeguarding and Ethics Point Person.
- Terms of appointment to the Board are three years, renewable for a further two terms up to a maximum of nine years.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Each Board trustee has taken responsibility for monitoring the charity's activities on specific operational areas and constant attention is paid to the skills matrix of the trustees to ensure that the Board has all the necessary skills required to contribute fully to the charity's development. The trustees (who are also directors of Integrity Action for the purposes of company law) are responsible for preparing the trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the position of the charitable company and of the incoming resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Statement of Recommended Practice – the Charities' SORP (Accounting and Reporting by Charities).
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the 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. The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Each of the trustees confirms that:

So far as the trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and

The trustee has taken all the steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.



Gail Klintworth
Chair, Integrity Action's Board of Trustees
23 October 2024

Independent auditor's report to the members of Integrity Action

OPINION

We have audited the financial statements of **Integrity Action** (the 'charitable company') for the year ended 30 June 2024 which comprise the statement of financial activities, the balance sheet, and statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30th June 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

OTHER INFORMATION

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual 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.

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

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

- the information given in the trustees' report, which is also the directors' report 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 trustees' report, which is also the directors' report for the purposes of company law, has 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

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

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant are the Charities SORP FRS 102, the Charities Act 2011, employment legislation and Health & Safety regulations.
- We understood how the charity is complying with those legal and regulatory frameworks by making inquiries to management and those responsible for legal, compliance and governance procedures. We corroborated our inquiries through our review of minutes from trustee meetings and papers provided to the trustees.

We assessed the susceptibility of the charity's financial statements to material misstatements, including how fraud might occur. Audit procedures performed by the engagement team included:

- Identifying and assessing the design and implementation of controls in place to prevent and detect fraud;
- Challenging assumptions and judgments made by management and the trustees in its significant accounting estimates;
- Identifying and testing journal entries, in particular adjustments made at the year-end for financial statement preparation; and
- Assessing the extent of compliance with relevant laws and regulations by reviewing correspondence with regulators and legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

USE OF OUR 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. 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.



Peter Mackereth (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

25 October 2024

Administrative details

TRUSTEES

Alan Barlow (FC)
Michael Cañares
Sam De Silva
Fergus Drake OBE – (resigned July 2024)
Alistair Gibbons (AC), (RN)
Gail Klintworth (AC), (RN)
Paul Maassen (RN)
Ian Malcomson – (resigned September 2023)
Philip Welply (RN) (resigned December 2023)

AC = Member of Audit and Finance Committee

FC = Member of Fundraising Committee

RN = Member of Remuneration and Nomination Committee

REGISTERED OFFICE

Integrity Action
3rd Floor
86-90 Paul Street
EC2A 4NE

www.integrityaction.org

COMPANY REGISTRATION NUMBER (ENGLAND AND WALES)

04884328

CHARITY REGISTRATION NUMBER

1120927

BANKERS

HSBC Bank
60 Queen Victoria Street
London EC4N 4TR

EXTERNAL AUDITORS

Buzzacott LLP
130 Wood Street
London EC2V 6DL

LEGAL ADVISORS

Winckworth Sherwood LLP
Minerva House
5 Montague Close
London SE19BB

CHIEF EXECUTIVE OFFICER

Jasmina Haynes
Jasmina.haynes@integrityaction.org

Statement of Financial Activities for the year ended 30 June 2024

(Incorporating an Income and
Expenditure Account)

	Notes	Unrestricted funds £	Restricted funds £	Total Funds 12 months ended 30 June 2024 £	Total Funds 9 months ended 30 June 2023 £
Income from:					
- Investments					
Investment income		16,136	-	16,136	6,782
- Charitable activities					
Grants, donations and consultancies	2	524,953	93,040	617,993	711,843
Other:					
Gains on revaluation of foreign currency		14,019	-	14,019	-
Total income		555,108	93,040	648,148	718,625
Expenditure on:					
Raising funds		97,683	-	97,683	147,627
- Charitable activities					
Citizen-centred accountability		564,163	100,427	664,590	506,102
Losses on revaluation of foreign currency		-	-	-	85,017
Total expenditure	3	661,846	100,427	762,273	738,746
Net(outgoing)/ incoming resources before transfers		(106,737)	(7,388)	(114,125)	(20,121)
Transfers between funds		-	-	-	-
Net movement in funds		(106,737)	(7,388)	(114,124)	(20,121)
Fund balances brought forward		1,056,827	37,632	1,094,459	1,114,580
Fund balances carried forward	11	950,090	30,244	980,335	1,094,459

The Statement of Financial Activities includes all gains and losses in the year.
All income and expenditure derives from continuing activities.
The notes on pages 29 - 34 form part of these financial statements.

Company Registration Number 04884328

Balance Sheet as at 30 June 2024

	Notes	30 June 2024 £	30 June 2023 £
Current assets			
Debtors	9	17,692	45,416
Cash at bank and in hand		1,066,536	1,127,655
		1,084,229	1,173,071
Liabilities			
Creditors: amounts falling due within one year	10	(103,894)	(78,612)
Net current assets		980,336	1,094,459
Net assets		980,335	1,094,459
The funds of the charity:			
Unrestricted funds		950,090	1,056,827
Restricted funds		30,244	37,632
Total funds	11	980,334	1,094,459

The financial statements on pages 20 -34 were approved and authorised for issue by the trustees and are signed on their behalf by:



Gail Klintworth
Chair, Integrity Action's Board of Trustees
23 October 2024

Cash flow statement for the year ended 30 June 2024

	Notes	12 months ended 30 June 2024 £	9 months ended 30 June 2023 £
Cash flows from operating activities			
Net cash outflow from operating activities	15	(75,137)	(62,015)
Change in cash and cash equivalents		(75,137)	(62,015)
Cash and cash equivalents at the beginning of the period		1,127,655	1,150,657
Change in cash and cash equivalents due to exchange rate movements		14,019	(85,017)
Cash and cash equivalents at the end of the reporting period		1,066,536	1,127,655

Analysis of changes in net debt

	At 1 July 2023 £	Cash flows £	Impact of foreign exchange £	At 30 June 2024 £
Cash and cash equivalents				
Cash	1,127,655	(75,138)	14,019	1,066,536
Total net debt	1,127,655	(75,138)	14,019	1,066,536

Integrity Action does not have any borrowings or lease obligations.
Net debt consists therefore of the cash balance.

Notes to the financial statements for the year ended 30 June 2024

1 Principal accounting policies

General information

Integrity Action is a company limited by guarantee (company number 04884328) and charity registered in England & Wales (charity number 1120927). The address of its registered office is Integrity Action, 3rd Floor, 86-90, Paul Street, London, EC2A 4NE.

Summary of significant accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the periods and years presented, unless otherwise stated.

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Integrity Action meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Preparation of accounts on a going concern basis

Based on a review of the financial position, reserves levels and future plans, the Board of Trustees considers that there are no material uncertainties about the charity's ability to continue as a going concern. In making this assessment, the trustees have considered the impact of the current economic and funding climate.

c) Critical accounting judgements and estimates

In preparing these financial statements, management have made judgements, estimates and assumptions that affect the application of the charity's accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events, which are believed to be reasonable under the circumstances.

d) Income and expenditure

Income from charitable activities is recognised when the charity is legally entitled to the income, any performance conditions attached to the income have been met, receipt is probable and the amount can be measured reliably.

Income is deferred when the charity has to fulfil conditions before becoming entitled to it, for example if activities related to the income have not yet begun or the funder has specified that the income is to be expended in a future accounting period. Investment income is recognised on a receivable basis once the amounts can be measured reliably.

Donations are recognised when receivable. On occasion the charity receives services in kind, such as pro bono advice. Where material, the in-kind services are recognised in the accounts based on their estimated fair value, which is normally equal to the market value.

Expenditure is recognised when there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Partnership costs are amounts paid / payable to our implementing partners. They are recognised in the period in which they are payable. An accrual is made when activities have been undertaken but payment is in arrears and has not been made at the year end.

e) Tangible fixed assets

All assets costing more than £3,000 (including VAT) and with an expected useful life exceeding one year are capitalised. Development Check and software development costs are not capitalised.

f) Restricted funds

Income received for purposes specified by the donor are shown as restricted income in the Statement of Financial Activities. Expenditure for the purposes specified is applied to the relevant fund and any unexpended amount at the balance sheet date is carried forward within restricted funds.

g) Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

h) Employee termination benefits

Termination benefits are accounted for on an accrual basis and in line with FRS 102.

i) Pension scheme

Integrity Action operates a defined contribution pension scheme for the benefit of its employees. The assets of the scheme are held independently from those of the charity in an independently administered fund. Pension costs charged in the financial statements represent the contributions payable during the year.

j) Operating leases

Rental charges are charged on a straight-line basis over the life of the lease.

k) Debtors

Short term debtors are measured at transaction price, less any impairment.

l) Creditors and provisions

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

m) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a maturity date of three months or less.

n) Taxation

Integrity Action is a registered charity and, as such, is exempt from taxation on its income to the extent it is applied to its charitable purposes.

o) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, including trade and other debtors and creditors are initially recognised at transaction value and subsequently measured at their settlement value.

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Grants, Donations and Consultancies

Notes	2024 £	2023 £
Unrestricted		
Swedish International Development Cooperation Agency (SIDA)	524,953	594,543
Gifts-in-kind	-	55,200
Total unrestricted	524,953	649,743
Restricted		
Allan & Nesta Ferguson Trust	25,000	-
PARI	18,481	25,223
Simavi	-	16,728
Celo Climate Collective	11,801	-
Ukrainian health care facilities monitoring	37,758	20,149
Total restricted	93,040	62,100
Total grants, donations and consultancies	617,993	711,843

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Expenditure

	Charitable Activities	Raising funds	12 months 2024	Charitable Activities	Raising funds	9 months 2023
Notes	£	£	Total £	£	£	Total £
Partnership costs	26,326	-	26,326	46,487	-	46,487
Staff costs (note 5)	409,328	97,683	507,011	292,242	73,773	366,015
Consultancy costs	38,643	-	38,643	43,548	18,654	62,202
IT and software development	6,529	-	6,529	2,754	-	2,754
Rent, rates and other office costs	133,995	-	133,995	27,054	-	27,054
Travel and events	6,602	-	6,602	5,732	-	5,732
Governance (excluding staff costs)	14,191	-	14,191	54,846	55,200	110,046
Programme development costs	28,000	-	28,000	33,439	-	33,439
Losses on revaluation of foreign currency	-	-	-	85,017	-	85,017
Other costs	976	-	976	-	-	-
Total expenditure	664,590	97,683	762,273	591,119	147,627	738,746

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Net income is stated after charging:

	2024 £	2023 £
Auditor's Remuneration:		
Statutory audit	12,000	12,000
Other Services	-	2,526
	12,000	14,526

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Staff costs

	2024 £	2023 £
Wages and salaries	440,807	314,776
Employer's National Insurance costs	44,707	35,290
Employer's contribution to defined contribution pension scheme	21,497	15,949
	507,011	366,015

The average headcount in 2024 was 8 (2023: 9).

No redundancy payments were agreed in the year (2023: nil)

The number of employees who earned £60,000 or more (including taxable benefits but excluding employer's pension contributions and employer's national insurance contributions) in the following periods was as follows:

	12 months ended 30 June 2024	9 months ended 30 June 2023
£100,000 – 109,999	1	1
£90,000 – £99,999	-	-
£80,000 – £89,999	-	1
£70,000 – £79,999	1	-

The above higher paid employees received employer pension contributions during the period of £5,304 (12 months) (2023: £ 4,173 9 months). The total employee benefits of the key management personnel of the Charity, including employer's national insurance and pension contributions for the period, were £124,789 (12 months) (2023: £98,299 – 9 months). Key management personnel consist of the CEO and the trustees only.

6 Trustees' Remuneration

No trustee received remuneration in respect of their role as trustee of the charity.

No trustees' expenses were reimbursed in 2024 (2023: nil).

7 Taxation

Integrity Action is a registered charity. The charitable company is not subject to corporation tax on income derived from its charitable activities as it falls within the various exemptions available to charities.

8 Floating Charge

The company has a floating charge over its assets in favour of the bank in order to operate its credit card facility. At 30 June 2024, the facility was for £25,000 (2023: £25,000)

9 Debtors

	2024 £	2023 £
Amounts due from Crown Agents Limited	5,293	20,149
Other debtors and accrued income	12,399	25,267
	17,692	45,416

10 Creditors

	2024 £	2023 £
Expense creditors	12,235	3,642
Taxation and social services benefits	13,877	13,662
Accruals	44,507	35,042
Amounts due to Crown Agents Limited	33,276	26,266
	103,895	78,612

11 Fund Movements

	At 1 July 2023 £	Income £	Expenditure £	Transfers £	At 30 June 2024 £
Unrestricted funds					
The William and Flora Hewlett Foundation	211,941	-	(72,437)	-	139,504
Swedish International Development Cooperation Agency (Sida)	64,455	524,953	(589,408)	-	-
Other unrestricted funds	780,431	30,156	-	-	810,587
Total unrestricted funds	1,056,827	555,109	(661,845)	-	950,091
Restricted funds					
Hewlett Foundation – Organisational Effectiveness Support Grant (OE)	18,214	-	-	-	18,214
Compact – Supporting Public Participation and Planning in Local Government (PARI)	18,602	18,480	(37,082)	-	-
Simavi	816	-	-	-	816
Allan and Nesta Ferguson Trust	-	25,000	(18,520)	-	6,480
Celo Climate Collective	-	11,801	(7,068)	-	4,733
Ukraine Pfizer healthcare	-	37,757	(37,757)*	-	-
Total restricted funds	37,632	93,038	(100,427)	-	30,244
Total funds	1,094,459	648,149	(762,272)	-	980,334

Please see the 'Period in Review' in the Annual Report for details about the restricted funds projects. Further details can also be found on our website: www.integrityaction.org/what-we-do/initiatives

*Ukraine Pfizer healthcare – Under the terms of the agreement with Crown Agents, Integrity Action are eligible to invoice and be reimbursed for costs incurred in the implementation of the Ukraine Pfizer Healthcare project. As at the 30th June 2024, Integrity Action had invoiced for £37,757 of costs. Currently Integrity Action has received £32,465 regarding this work and is therefore owed £5,293, which covers the remaining expenditure which Crown Agents failed to reimburse in the year. This is reflected in the debtor in note 9 as well the amounts due from Crown Agents in note 14.

12 Net Assets between Funds

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Current Assets	1,053,985	30,244	1,054,015	1,135,439	37,632	1,173,071
Current Liabilities	(103,894)	-	(103,894)	(78,612)	-	(78,612)
Net Assets	950,091	30,244	980,335	1,056,827	37,632	1,094,459

13 Commitments under Operating Leases

The charity had no commitments under non-cancellable operating leases (2023: £nil).

14 Related Party Transactions

Related Party Transactions	2024 £	2023 £
Shared resources charged from Crown Agents Limited	99,829	26,266
Funds granted to Integrity Action to perform charitable work on behalf of Crown Agents Limited	32,465	20,149
Donated services from CMS	-	55,200

*CMS provided pro bono legal and secretarial support to Integrity Action during merger process.

Related party balances

Related party balances accrued as at 30 June are as follows:

	2024 £	2023 £
Amounts due to Crown Agents Limited	33,276	26,266
Amounts due from Crown Agents Limited	5,293	20,149

15 Reconciliation of Net Movement in Funds to Cash Flow from Operating Activities

	2024 £	2023 £
Net movement in funds	(114,124)	(20,121)
Losses (gains) on foreign currency	(14,019)	85,017
Decrease / (increase) in debtors	27,724	(43,775)
(Decrease) / increase in creditors	25,282	40,894
Net cash outflow from operating activities	(75,137)	62,015

16 Member and Ultimate Parent

At the year end, the sole member of the charity is Crown Agents Limited (Company No. 03259922) a not-for-profit international development company. The ultimate parent undertaking of Crown Agents Limited is The Crown Agents Foundation (Company No. 03251167), a non-trading, not-for-profit company limited by guarantee. Both Crown Agents Limited and The Crown Agents Foundation are registered in England and Wales. The Crown Agents Foundation is the parent undertaking of the smallest and largest group of undertakings to consolidate these financial statements.

The consolidated financial statements of The Crown Agents Foundation are available from the Company Secretary at Blue Fin Building, 110 Southwark Street, London, United Kingdom, SE1 0SU. The Charity is independent and had two independent trustees and two member appointed trustees during the year. The sole member, Crown Agents Limited, is not a corporate trustee, but it has the power to appoint and remove trustees.

17 Post Balance Sheet Events

On the 30th July 2024 Crown Agents Limited which is the sole member of the charity announced it is no longer a going concern. On 2nd August 2024 Integrity Action's Board passed the resolution to de-merge from the group effective as off 2nd August 2024. The Board now consists of independent trustees only. All the required changes have been made and registered with the Charity Commission and the Company House. Amounts due to the Crown Agents would need to be offset with the amounts Crown Agents owe to Integrity Action and amounts lost due to de-merger.

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Comparative Statement of Financial Activities

	Notes	Unrestricted funds £	Restricted funds £	Total Funds 9 months ended 30 June 2023 £
Income from:				
- Investments				
Investment income		6,782	-	6,782
- Charitable activities				
Grants, donations and consultancies	2	649,743	62,100	718,625
Total income	1	656,525	62,100	718,625
Expenditure on:				
Raising funds		147,627	-	147,627
- Charitable activities				
Citizen-centred accountability		449,577	56,525	506,102
Losses on revaluation of foreign currency		85,017	-	85,017
Total expenditure	3	682,221	56,525	738,746
Net outgoing resources before transfers		(25,696)	5,575	(20,121)
Net movement in funds		(25,696)	5,575	(20,121)
Funds as at 1 September		1,082,523	32,057	1,114,580
Funds as at 30 June		1,056,827	37,632	1,094,459