

Annual Report and Financial Statements

Financial Year **2024/2025**



**INTEGRITY
ACTION**



Contents

What we do	03
How we make a difference	04
Welcome note from Gail Klintworth	05
What we achieved this year	06
Green Accountability Programming	07
Civil Society Strengthening in Ukraine	08
School-centred Accountability	09
COMPACT – Supporting Public participation and planning in local government	10
Working in partnership to catalyse a citizen-centred accountability ecosystem	11
What we have learned	13
Evaluation report on impact and sustainability of Integrity Clubs	14
Identifying capacity gaps in Ukrainian civil society	15
Lessons from the Green Accountability Pilot Project	16
Future plans	17
Power with: delivering on our gender and social justice commitments	18
Projects overview	20

Financial review	21
Independent auditor's report to the members of Integrity Action	28
Statement of Financial Activities for the year ended 30 June 2025 (Incorporating an Income and Expenditure Account)	30
Balance Sheet as at 30 June 2025	31
Cash flow statement for period ended 30 June 2025	31
Analysis changes in net debt	31
Notes to the financial statements for the year ended 30 June 2025	32
1. Principal accounting policies	32
2. Grants, Donations and Consultancies	33
3. Expenditure	34
4. Net Income is stated after charging	34
5. Staff costs	34
6. Trustee's Remuneration	34
7. Taxation	35
8. Floating Charge	35
9. Debtors	35
10. Creditors	35
11. Funds Movements	35
12. Analysis of net assets over funds	36
13. Commitments under operating leases	36
14. Related party transactions	36
15. Reconciliation of net movement in funds to cash flow from operating activities	36
16. Member and Ultimate Parent	36
17. Post Balance Sheet Events	36
18. Deferred Income	37
19. Comparative Statement of financial activities	37

What we do

Integrity Action exists to help create societies where everyone is able and empowered to demand integrity from the institutions they depend on. We support citizens¹ in ensuring that they receive quality projects and services for their communities, fostering trust and collaboration between residents and service providers—so they can jointly find solutions to the issues they identify.

Since 2003, thanks to the approaches that we have developed in collaboration with partners, citizens have been securing quality essential local services—such as education, healthcare, waste management, water, and infrastructure.

We are now bringing community-led monitoring to green development projects: supporting community members to check if a green project local to them is doing what it promises, right where it is happening. The approach makes sure that benefit-sharing mechanisms align with community needs, provides evidence of any social impact of environmental projects, supports integrity principles, and provides assurance of compliance.

We work in partnership with communities, civil society, development organisations, businesses, and governments. Our collaborative, trust-based approach empowers all parties to pinpoint problems and co-create solutions.

As a globally recognised leading voice in social accountability, civic technology, and open government, Integrity Action has, to date, activated citizen monitoring in over 20 countries. Since 2019 alone, citizens have overseen more than **US \$1 billion** in public expenditures, infrastructure, and services—and successfully resolved **77%**² of the issues they uncovered.

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.

¹ 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.

² <https://integrityaction.org/devcheck/about-us>



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:

- **Co-creating** approaches and tools with partners who are close to community members, so that they are context specific, hold legitimacy and are effective.
- **Training civil society organisations and citizen monitors** 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, international development actors, green project developers.
- **Designing digital applications** that are used to capture problems and fixes in real time, so that data can be easily converted into knowledge. This creates urgency to have identified problems resolved effectively and efficiently.



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.

We believe that we make a difference because we are:

Collaborative. By fostering open dialogue and encouraging constructive feedback, we strengthen the bonds between citizen monitors, civil society organisations, and the institutions they rely on. Rather than confrontation, we champion meaningful partnerships that drive lasting change.

Transparent. Citizen monitors are trained to be open when monitoring services and projects. The data and information they gather in the process is visible worldwide. We believe that this level of openness can create urgency to find a common solution.

Solution oriented. We are driven by solutions, not blame. Our focus is on ensuring that communities get the services they have been promised—like quality healthcare and education, durable roads, and infrastructure that stands the test of time. When it comes to green development, we want to see real, tangible benefits reaching residents close to these projects. We are not here to name and shame—we are here to make things work better, together.





"We are committed to ensuring that projects deliver real, tangible benefits for both people and planet, and that local communities have a decisive say in their design and implementation."

Welcome note from Gail Klintworth

OUR CHAIR

Dear Stakeholders,

This year has underscored the critical importance of transparency, participation, and accountability in navigating the world's most pressing challenges. Globally, we see "public trust in institutions plummeting and the world slipping into grievance".

Addressing this issue globally goes beyond the remit of one single entity. Still, Integrity Action, through citizen monitors, provides a remarkable example of what is possible.

2024 and now 2025 have seen a significant shift in the development and development aid landscape, and I am happy to share that Integrity Action has weathered the storm. We have done so through consolidating some of our work, successfully regrouping following the unfortunate liquidation of our chosen scaling partner, Crown Agents, and we have grown stronger.

I'd like to call out the three areas where we have much of our current focus:

In Ukraine, amid fragile recovery and cautious diplomatic progress, our focus has been clear: **supporting the development of strong, responsive organisations**. We believe that lasting peace and prosperity depend on recovery efforts that respond to the needs and voices of all citizens. Our work directly contributes to building delivery systems founded on trust, inclusion, and accountability.

Communities worldwide remain sceptical that **green projects deliver to their communities' needs**. Too often, those most affected lack a meaningful role in shaping these initiatives. Integrity Action is working to change that. We are committed to ensuring that projects deliver real, tangible benefits for both people and planet, and that local communities have a decisive say in their design and implementation.

Quality, inclusive health and education services – especially for women and girls—remain unevenly distributed. Despite global efforts, funding setbacks and systemic gaps persist. Citizens must have a strong voice in how these essential services are delivered and improved. Throughout this year, Integrity Action has prioritised projects that give communities oversight power in these critical sectors.

Looking Forward:

Practising what we preach, we conducted an independent governance review this year, improving our strategic oversight and accountability. Our financial stewardship remains strong, with 85% of total expenditure directly funding programme activities.

Integrity is not just a principle—it's the foundation of trust. In the years ahead, we will continue scaling community-led monitoring approaches that drive both trust and tangible change.

On behalf of the Board, I would like to extend my gratitude to our staff, partners, volunteers, and funders. Together, we will continue building fairer, more accountable systems for all.

Yours sincerely,

Gail Klintworth
Chair of the Board of Trustees
Integrity Action

What we achieved this year

This year, Integrity Action has continued to deliver impactful programmes, in collaboration with local, national and international organisations. See some highlights on the following pages:



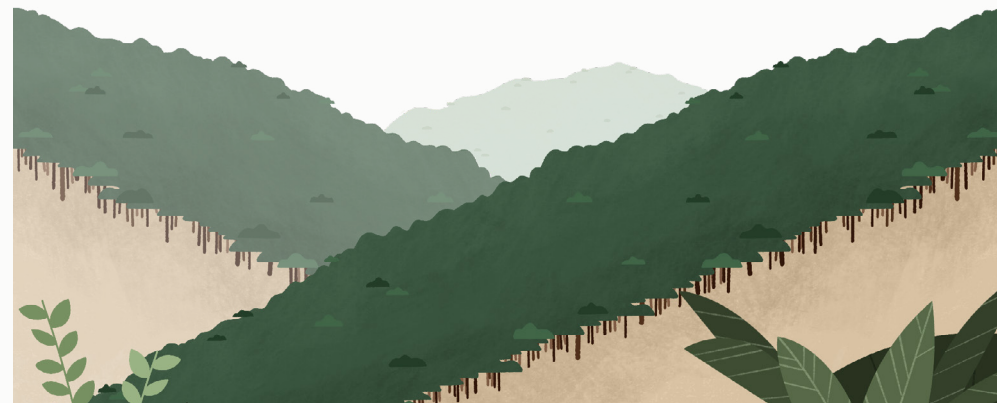
Green Accountability Programming

FROM GREEN ACCOUNTABILITY TECHNOLOGY ACCELERATOR TO EXPANDING CITIZEN-CENTRED ACCOUNTABILITY TO GREEN DEVELOPMENT

Thanks to financial and in-kind support received from the Climate Collective and the World Bank's Global Partnership for Social Accountability (GPSA), we were able to develop our thinking around our green accountability programming. This 6 month 'accelerator' programme allowed us to take major strides to expand our citizen-centred accountability approach into the green development sector. We have developed a new methodology which adapts the proven model of citizen monitoring to ensure that green development projects deliver on the promises they make to local communities.

Our green accountability approach is designed to track whether communities living near green development projects are receiving the social and economic benefits they were promised. These projects – ranging from reforestation and renewable energy to waste management and forest conservation – often make commitments to local communities around employment, services, infrastructure, or environmental improvements. Our tool empowers trained community monitors to track these commitments in real time using a mobile and web-based platform, identify issues where benefits are not being delivered, and log whether and how those issues are resolved. This approach builds trust, supports a just transition, and enhances accountability and transparency for developers, investors, and communities alike.

We believe this is a vital step in ensuring that green development delivers on both environmental and social goals. Too often, communities are left out of decision-making and monitoring processes, and promises made at the project design stage go unfulfilled. By putting citizens at the heart of monitoring, we aim to strengthen integrity across the green development sector and help ensure it is both effective and equitable ([see our new animation](#)).



To guide this work, we have developed new **theories of change** for the green development sector, which build on our experience with citizen monitoring and align with our mission to centre citizens in accountability and transparency efforts. These frameworks provide a clear rationale for how community monitoring can reduce social risks, promote more inclusive climate action, and ultimately lead to better project outcomes.

We began collaborating on a **pilot project** to apply the green accountability methodology at a reforestation site. A detailed research assessment of the project and its context was completed, laying the groundwork for citizen-centred monitoring. We are committed to growing the pilot and are now seeking new partnerships and funding to launch the initiative in 2025.

As we look ahead, our focus areas within green accountability will include the **voluntary carbon market, renewable energy, waste management, and forest management and conservation**. These are all sectors where significant finance is flowing and where communities are too often excluded from oversight and benefit-sharing. Our approach offers a practical and scalable way to address that gap.

We are proud to be taking our citizen-centred accountability model into new sectors and challenges. As climate finance and green development continue to grow, it is essential that they do so in a way that is inclusive, transparent, and accountable to the communities they are meant to serve.

Civil Society Strengthening in Ukraine

THE CHILDREN RESILIENCE FUND

Integrity Action recognises that Ukrainian civil society plays a pivotal role in safeguarding Ukraine's commitment to building a transparent, accountable and democratic society both during and after the war. Civic organisations are instrumental in ensuring that reconstruction efforts remain open, accountable, and aligned with citizens' long-term needs.

We are enjoying a continued partnership with Crown Agents Ukraine, who have continued as an independent company beyond the closure of Crown Agents company.

This year, in collaboration with Crown Agents Ukraine, we have helped to strengthen the capacity of 17 Ukrainian civil society organisations who are delivering mental health support and rehabilitation services to children and their carers from particularly vulnerable groups, such as children with disabilities, children from frontline regions and internally displaced children, and children who have lost their parents.

With the funding provided, organisations have already supported over 40,000 children with psychosocial and physical rehabilitation services. Alongside financial support, Integrity Action is providing a comprehensive support package to organisations to ensure their resilience, effectiveness and accountability to their user-base. Organisations were asked to fill in a Capacity Assessment Tool, the results of which (more on this on page 15) informed Integrity Action's capacity offer.

From March to June 2025, organisations took part in 4 working groups in the areas of fundraising, gender equality & social inclusion, Monitoring, Evaluation, Learning & programme development, and safeguarding & child protection. From July to October 2026, they will also get the chance to take part in further 3 working groups in the areas of tech and security, communications and advocacy, and human resources.

"I am deeply grateful for the experience. The program has contributed significantly to my professional development and has already had a positive impact on the way I work. It was not another donor requirement, but a truly empowering opportunity to grow and apply new skills directly to our organisation's activities". Executive Director, Emmaus NGO

As part of this fund, Integrity Action has also procured life-saving neonatal equipment for 11 hospitals in Ukraine. The equipment is now fully functioning and will be monitored by civil society organisations from July 2025 to ensure that it fully responds to patients' need.



School-centred Accountability

INTEGRITY CLUBS IN KENYA

Inclusive, high quality education continues to be essential to any thriving society. Yet many students around the world are let down by systems that fall short in equipping them with the essential skills and knowledge to successfully navigate life beyond the classroom.

Integrity Action's Integrity Club model supports students to have a voice in how their school is run and their education is delivered, as well as encouraging them to think about their own values and behaviour. This year, we are continuing to build upon the success of the SHINE initiative through our continued partnership with Kesho Kenya.

Kesho Kenya have established and trained 10 new Integrity Clubs within schools in Kilifi County, Kenya. There are currently 337 active members of these Integrity Clubs – students who meet regularly to discuss and monitor school governance, infrastructure and education delivery within their schools. As well as monitoring these aspects and working with education service providers to improve them, the Integrity Club members also learn about transparency and accountability, discussing ethics and their own behaviour.

This year, students have successfully resolved issues with their schools' physical environments, such as broken classroom furniture, insufficient teaching materials and poor hygiene in the school toilets. They have also addressed issues with insufficient numbers of teachers and poor teacher attendance. Addressing these issues has not only improved the quality of education, it has also increased students' confidence and their sense of ownership towards addressing problems within their schools.

We are exploring the question of how to strengthen the sustainability of the Integrity Clubs (see page 14 for more on this evaluation). Alongside Kesho Kenya, we plan to take forward the recommendations from this evaluation to strengthen our Integrity Club model and further embed it within Kilifi County, Kenya.



COMPACT – Supporting Public participation and planning in local government

STRENGTHENING LOCAL GOVERNANCE IN SOUTH AFRICA

“I feel empowered with all the knowledge I gained with this training, even for my work-related matters I’m now able to say I can do it without fear”.

Trained female monitor. Kouga Municipality, South Africa.

South Africa has many structures in place to support citizen participation in local government. Citizens can contribute to government planning and performance management through ward committees and the Integrated Development Plan (IDP) process. In practice, however, these processes are often not inclusive and representative of community needs, and there remain barriers to citizen participation.

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, by enhancing citizen participation.

PARI and SALGA have carried out action research to understand the challenges and opportunities around public participation within 12 municipalities of South Africa. The findings from this research are being used to create a set of tools and resources to improve participation, planning and oversight. Municipal officials are being supported to take up these tools, including approaches to performance management and e-participation.



One of these tools is a citizen-based monitoring approach, co-designed by Integrity Action, PARI and SALGA. In Kouga and Oudtshoorn municipalities, 47 citizens have been trained and supported to monitor local water and sanitation infrastructure projects. They are working with project contractors and local municipalities to address issues such as project delays, poor quality infrastructure and water shortages.

The COMPACT initiative offers an exciting opportunity to work closely with municipal governments. Municipal officials attended training on the monitoring approach and are supporting the citizens to carry out monitoring.

As we enter the final year of this four-year programme, we are looking at how to integrate the citizen monitoring approach within the municipalities’ processes, so that this new approach to citizen engagement can continue beyond the end of our partnership.

PARTNERS



Working in partnership to catalyse a citizen-centred accountability ecosystem

Integrity Action always works in partnership. We have been cultivating a broad and evolving network of civil society groups, public bodies, and private entities that understand the critical role of citizen-led accountability in advancing fair, inclusive, and lasting development outcomes.

Every partnership is different. With partners from the Global Majority, and particularly when there is a funding flow from us to them, we seek to alleviate the power imbalance. We work with our partners to create mechanisms that allow them to hold Integrity Action to account on our commitments, as well as the reverse. To know more about this, read [Power with – Integrity Action's Journey to Gender, Social, and Climate Justice](#).

Other partnerships go beyond a funding flow and are established to advocate and influence different actors on adopting citizen-centred accountability so that citizens are enabled to realise their rights, improve projects and services, and have a trusting relationship with their duty-bearers.

Our partnership with the Open Government Partnership and the World Bank's Green Accountability and CIVIC initiatives is helping to amplify citizen influence in climate-related decision-making globally, while our partnership with KfW has contributed to the development of monitoring tools that prioritise conflict sensitivity and community feedback.

In Ukraine we work closely with Crown Agents Ukraine and Patients of Ukraine, and we are a member of [RISE Ukraine](#) – a coalition of 50 Ukrainian and international organisations working for Ukraine's Reconstruction Integrity, Sustainability and Efficiency.

Our ecosystem now also includes corporates. Integrity Action's added value to companies is to turn ESG commitments into real-world impact by enabling communities to independently monitor and verify corporate promises. Our digital tools and local partnerships deliver credible, on-the-ground insights that strengthen ESG reporting, reduce risk, and build trust with stakeholders. The result is clear and tangible: transparent, accountable ESG performance that investors and communities can believe in.



Partner Survey Results

Once again, the results of our partner survey have given us food for thought. We will work on enhancing partners' visibility as well as extending participation to co-design processes to the most marginalised groups.

Respondents' make-up: 8 respondents, 50% from Europe, 50% from Africa. All respondents were from Non-Governmental Organisations. Relationships were diverse, with a mix of organisations providing funding to us, or funded by us, or where no fund transfer was involved.

Main results:

- All the respondents who had been involved in co-designing a programme with us said that the process was co-owned by the two organisations and that the programme designed was based on a combination of the partner and Integrity Action's model/ methodologies; however, there were mixed feelings on whether the co-design process actively engaged a diverse range of people affected by the programme, with appropriate inclusion of women, people with disabilities, or other groups at risk of exclusion.
- Integrity Action gave 'the right amount of support' according to all respondents, with level of demands deemed 'reasonable'.
- Partners believe that health, government transparency, and water and sanitation were the most important areas that required citizen monitoring in their contexts.
- There were mixed feelings on whether our partnership helped partner organisations increase their external visibility and profile over the past year.

Excerpts:

Are highlighted problems being adequately addressed through the programme you're involved in, or are there important areas that are not being covered?

'Yes, the program has made an important contribution especially by equipping young people and communities to raise accountability issues; however, the broader systemic problems are not always fully addressed. For example, limited responsiveness from duty-bearers/ government and resource constraints at the local level often hinder the sustainability of change.'

What do you think Integrity Action should do more of, to better add value to organisations such as yours?

'Strengthen capacity-building for both CSOs and government actors so that citizen monitoring does not remain a one-sided process but fosters shared responsibility.'



What we have learned

Learning is central to Integrity Action's mission and culture. We learn to adapt and improve our approaches and programming. What is more, our practical insights are regularly used by experts in the transparency and accountability community. We are a proud contributor to global understanding of the transformational value of citizen-led accountability in democratic development.



Evaluation report on impact and sustainability of Integrity Clubs

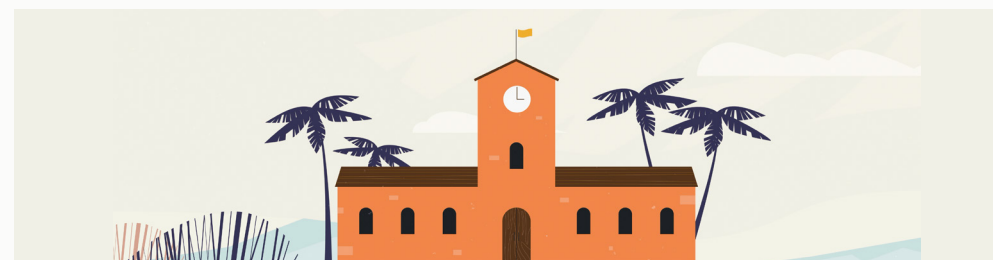
Integrity Action and partners have been running Integrity Clubs in 5 Countries for nearly 10 years. Our latest active project is establishing and running clubs in 10 secondary schools in Kilifi, Kenya, in partnership with Kesho Kenya (see page 9).

This year we commissioned an evaluation to understand the strengths of the approach as well as a way to sustain clubs in the longer term. The research has found that Integrity Clubs have significant, multi-layered positive effects that reach the school's ecosystem, not just club members.

Students' empowerment and leadership: Students reported increased confidence, leadership, and problem-solving skills. Club members actively engaged school authorities to resolve problems like poor sanitation, vandalism, absenteeism, and exam malpractice. Many of them were elected into student leadership roles due to the confidence and responsibility gained. A student said: *"Club members have confidence to express themselves in front of the public even in the school assembly...Now some members have become better students, this has been noticed by the students and teachers and some have been elected to become school prefects."*

Improved school services and infrastructure: Clubs helped identify problems and trigger improvements in school facilities, teaching quality, and discipline. This included fixing toilets, installing solar panels, addressing teacher absenteeism, and restoring broken infrastructure. A girls student reported: *"[Some] teachers were lax in teaching e.g., habitually arriving in class late. The IC reported one such case to the school administration, and the issue was remedied. This has led to improved quality of teaching."*

Civic and ethical awareness: Clubs were recognised as a contributor to instilling integrity, accountability, and respect among students and teachers. They also complemented anti-corruption efforts by the Ethics and Anti-Corruption Commission (EACC) and aligned with the Ministry of Education's (MoE) policy direction.



Behaviour change: Positive shifts in student behaviour were evident, such as improved punctuality, reduced unrest, and stronger peer accountability. Clubs indirectly benefited non-members by influencing the overall school culture. A teacher reported: *"It [Integrity Club] has had a positive impact to both teachers and students. For teachers, an example is making us lead by example (e.g. seeking to be fair and avoid favouritism). For the learners, they have presented skits in assembly to sensitize and this has helped students."*

Despite the great results, long-term sustainability of the clubs remains a critical concern. The impact achieved whilst clubs are active and running seems to dissipate some time after the project carried out by Integrity Action and partners comes to an end.

A teacher involved in a previous Integrity Clubs programme reported: *"During the project, they [Club members] took up leadership positions in the school. All club members were members of the school council... [but] it took the school a long time this year to constitute the leadership council because they [students] are not interested [and] are not willing. So the teachers had to handpick students to assume leadership positions in the school."*

The main reasons for this lack of sustainability, as identified by this study, seem to be the high mobility of teachers involved in the clubs and a lack of support from newly joining school heads. This year, Kesho Kenya has worked hard to strengthen their partnership with the Ethics and Anti-Corruption Commission (EACC) and the Ministry of Education's (MoE). In order to make these clubs sustainable in the long run, next year we will focus on ensuring that Integrity Clubs are integrated as core co-curricular activities and are embedded in the EACC policy plans.

This research corroborates years of great results from implementing Integrity Clubs in different settings and countries. Clubs have shown transformative potential for students and the education ecosystem. Their sustainability, however, hinges on stronger institutional support and integration into education policy and school systems.

Identifying capacity gaps in Ukrainian civil society

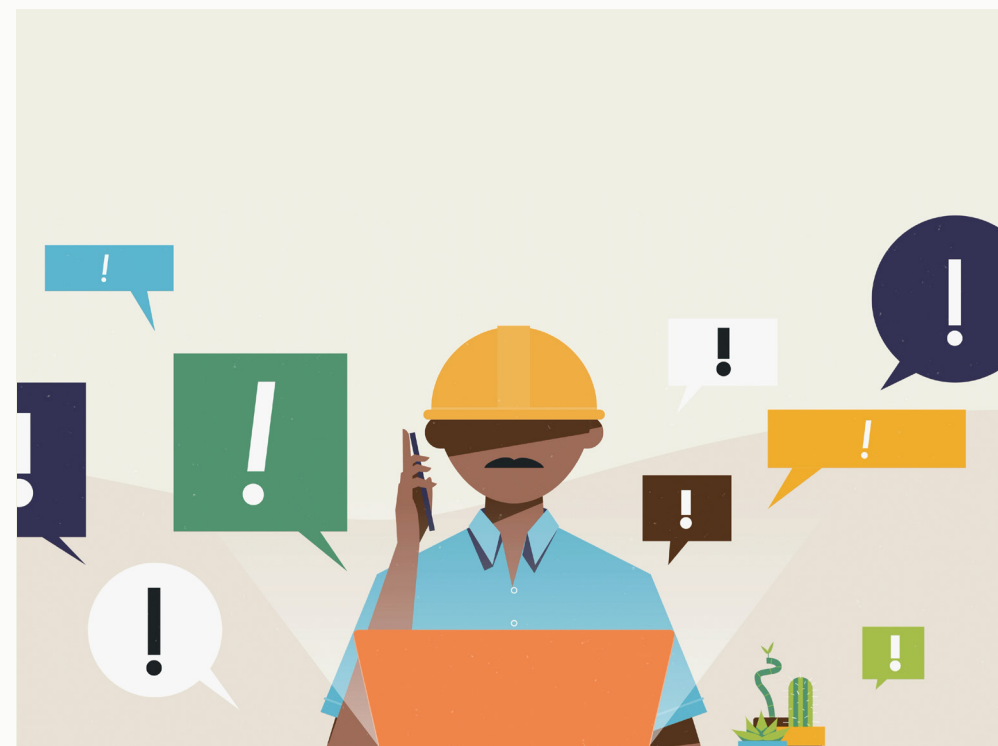
Delivering our goal of strengthening Ukrainian civil society starts with us understanding the existing strengths of CSOs, and where they need to grow. This year, we collected self-assessments from our 16 CSO partners in the Children's Resilience Fund, which deepen the insights we published in last year's report.

Our assessment tool scored 18 distinct aspects of organisational capacity on scales of 0-10, ranging from "no capacity" to "expert". These were grouped into three broad areas:

- 1. Abilities needed to effectively deliver your organisation's mission** – six core components such as strategic leadership and programme design
- 2. Internal policies and practices needed to ensure your organisation's sustainability** – seven support functions including fundraising, HR, and financial management
- 3. Ways in which your organisation responds to issues of equality and inclusion** – five aspects of GESI, including organisational culture and transformative programming

As a self-assessment, this exercise was not about creating a league table; it was about surfacing patterns in organisational perceptions and shaping the support we offer. Looking at the average scores from across the 16 organisations indicates some key lessons:

- **Programme management is a strength.** With an average score of 8.2, this was the highest rated of the 18 components. This suggests that our partners in the Children's Resilience Fund are confident in delivering their projects, which are typically focused on mental health and psychosocial support services for conflict-affected children. A score of 8/10 is defined in the tool as "strong", and reflects a good understanding, documentation, and implementation of best practices.
- **CSOs are relatively confident in their ability to deliver their mission.** The overall average for the first group of capacities was 7.6, compared to 7.0 for the support functions. This echoes the findings from last year's survey of 45 health-focused CSOs, in which financial management and fundraising capacities were rated below strategy, governance, and programme management.



- **Equality and inclusion issues need most support.** These five elements had an average score of just 6.1, and three of them were rated 5.6 or under – the lowest of all 18 components. The tool defines 6/10 as "acceptable", reflecting notable gaps in staff knowledge and/or written policies.
- **CSOs are ready to grow,** with 11 of the 16 organisations identifying at least one gap in their capacities where they rated 5/10 or below. They are also optimistic about the Children's Resilience Fund's ability to strengthen their organisation, with improvements expected in an average of 11 of the 18 capacities. The most commonly anticipated improvement is in fundraising.

These findings have directly shaped the formal training, one-to-one support and accompaniment, and peer-to-peer learning that we are facilitating through our programme. Thanks to the lessons above, we have been able to focus these capacity building activities on seven streams: fundraising; programme development and MEL; safeguarding and child protection; GESI; technology; HR; and communications and advocacy. This approach ensures our efforts strengthen Ukrainian civil society where it matters the most.

Lessons from the Green Accountability Pilot Project

This year we ran a voluntary carbon market (VCM) forest management pilot within Nigeria's Gashaka-Gumti National Park. The research and context analysis highlighted important insights. The pilot area spanned two different states with distinct administrative systems, and the communities were highly dispersed across remote, mountainous terrain, making consistent citizen engagement logistically difficult and resource intensive. Significant security concerns also exist, including banditry, kidnappings, and limited safe access to water and farmland. These compounded challenges underscored the importance of VCM project site selection criteria that account for geography, governance complexity, and security conditions when deploying citizen-centred monitoring.

Another insight is of transnational importance. Due to the current volatility and credibility crisis in the global voluntary carbon market, the original funding of

the VCM project was lost. Transaction volumes and market value collapsed by around 25–29% in 2024, while integrity concerns and oversupply of low-quality credits have eroded buyer confidence and pushed prices to historically low levels. As a result, many project developers worldwide face similar funding shortfalls. We remain in liaison with project developers to collaborate and pilot our citizen-centred monitoring methodology in the future.

A key lesson learned for project developers, carbon buyers, public authorities and organisations supporting communities is that it is vital to ensure a rigorous pre-screening process when recruiting projects; carefully assessing both the financial viability of carbon credit-based funding and the operational realities on the ground, including geographical, security, and governance challenges.



Future Plans

As we look ahead to the next financial year, Integrity Action is preparing for an ambitious period of growth and impact across three strategic areas.

In **Ukraine**, we will deepen our support to civil society organisations by continuing to deliver high-quality capacity strengthening programmes and essential equipment. Our aim is to not only consolidate the impact we have made so far but to significantly expand our activities to reach a broader range of sectors and grassroots organisations. With the second phase of the **Children Resilience Fund** scheduled to conclude in **October 2025**, we are already laying the groundwork to ensure its sustainability. Fundraising efforts are underway to transition this initiative into a **pooled funding mechanism**, allowing us to scale its reach and secure long-term impact for vulnerable children and communities across Ukraine.

Our pioneering **Green Accountability** initiative is set to move into a new and exciting phase. Over the coming year, we will formally present our approach to a broader international audience, positioning it as a practical tool for ensuring transparency and accountability in environmental and climate-related projects. We plan to collaborate closely with **green project developers, international funders, and local communities** impacted by these initiatives. Through this engagement, we aim to support the just and equitable implementation of climate interventions—where local voices are heard and resources are used effectively.

Health and education accountability worldwide will remain a priority for Integrity Action. Our ongoing partnership with **Kesho Kenya** will see us continue to deliver the **School Accountability** programme, with an emphasis on exploring innovative ways to integrate **Integrity Clubs** into the formal educational framework in Kenyan schools, making accountability a sustainable part of the learning environment. At the same time, we are actively seeking new opportunities to implement **health accountability projects** in contexts where communities face significant gaps in access, quality, or transparency in healthcare services.



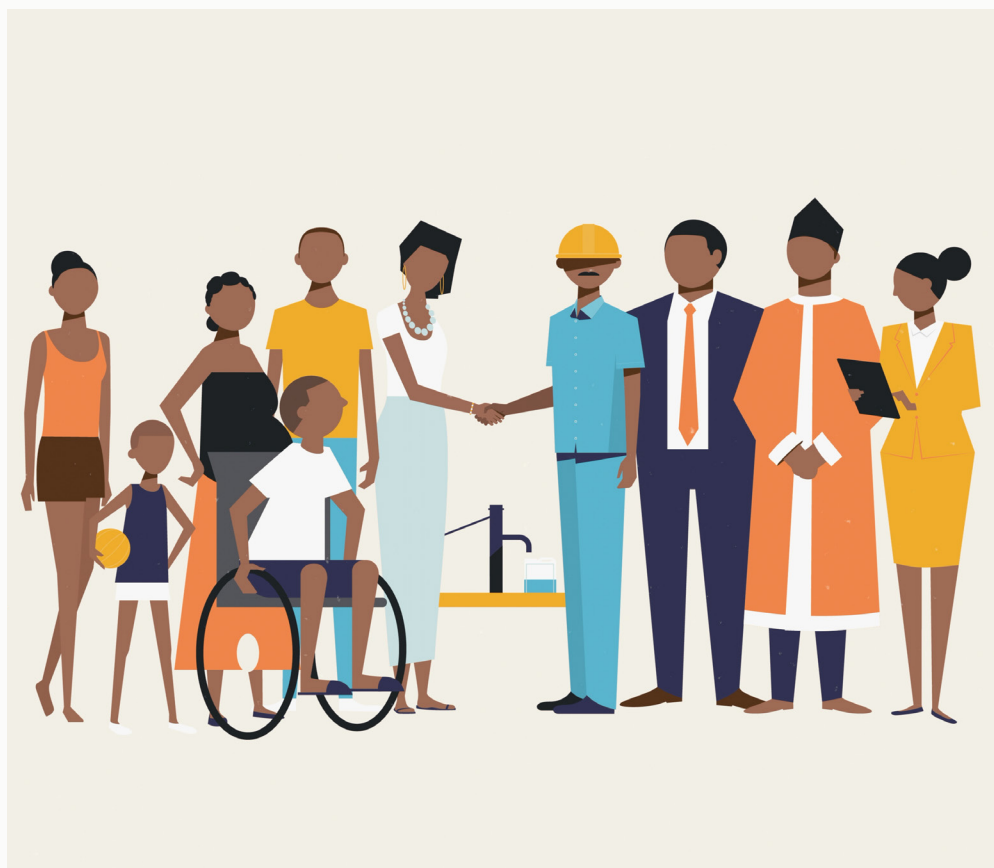
Power with: delivering on our gender and social justice commitments

Integrity Action's *Power with approach* is our guide to social, gender and climate justice. The 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 commit to listen to what citizen monitors, partners and the communities we work for have to say, act on their recommendations and continuously improve our initiatives. We use the *Power With Marker* 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 on the following page how we did in FY 2025.



9 PROMISES ON JUSTICE: HOW DID WE DO?

No.	Area	Action	Year	Status
1	Programmes	Assess all initiatives against Integrity Action's Gender, Climate, Social Justice Responsiveness Scale	FY24 and beyond	One active project was assessed and scored 'transformative'.
2	Programmes	Ensure that 50% of citizen monitors are women and that we collect case studies on monitors' journey from historically underserved communities	FY24 and beyond	COMPACT: 64% women and 36% men. 40% of monitors are from marginalised backgrounds. INTEGRITY CLUBS: 55% girls and 45% boys.
3	Programmes	Establish a green accountability programme where citizen-centred accountability amplifies <u>all</u> citizens' voice in climate adaptation and mitigation	FY25 and beyond	The Green Accountability Programme was established and are working on finalising our tech tool.
4	Organisation	Increase diversity amongst staff, the executive team, and trustees	FY25 and beyond	We welcomed a new Trustee and Chair of the Audit Committee, bringing our target of 50% Trustees who are women or non-binary by the end of FY2026 closer to its achievement. We ran a Trustee Skills Audit to guide our future hires.
5	Organisation	Deploy and publish results of a staff survey which uses feminist leadership principles to measure staff wellbeing and satisfaction with IA workplace	FY25 and beyond	No actions taken yet
6	Organisation	Upgrade policies, processes and ways of working in line with our position on justice. Revise at least 1 policy/process each year.	FY24 and beyond	The team has worked together to define our Collective Leadership Principles, which will be finalised in FY26.
7	Sector	Deploy a partner survey to assess trust and satisfaction levels among partners	FY25 and beyond	We deployed partner survey (see more on page 12)
8	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 and beyond	No actions taken yet
9	Sector	Maintain our leadership position in the sector on topics related to Gender, Social and Climate Justice	FY24 and beyond	The Head of Operations is in the steering committee of the Bond's Practice for locally-led development working group

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 2025

In FY 2024/25, Integrity Action and partners received no reports of safeguarding incidents.

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.



Restricted funds projects overview -

- **Green Accountability Technology Accelerator** – With the support of the World Bank Global Partnership for Social Accountability GPSA and Climate Collective, we took part in a 6-month programme of coaching support and funds to develop our Green Accountability offer.
- **Children Resilience Fund** – The Fund supports Ukrainian Civil Society Organisations to deliver user-centred mental health and rehabilitation services to children and their carers. Alongside the Fund, we are delivered life-saving equipment to children's hospitals in Ukraine. The programme is funded by UBS Optimus Foundation, with contributions from CAID and GSK.
- **Equipping a Ukrainian rehabilitation centre and building the capacity of civil society to protect the rights of veterans** – Thanks to a donation from CAID (gone into liquidation in July 2024), we are equipping the Morshyn-Prykordonnyk Rehabilitation Centre with a new heating system and supporting veterans' civil society organisations.
- **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 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.
- **COMPACT – Supporting public participation and planning in local government.** Implemented in partnership with PARI and SALGA, this programme 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.

Financial review



Financial review

The financial statements have been prepared in accordance with the accounting policies set out on pages 32 to 33 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 refer to the 12 months ended 30 June 2025.

Reserves policy

The Reserves Policy outlines Integrity Action's approach to establishing and maintaining financial reserves, ensuring organizational viability, financial stability, and the achievement of our charitable objectives.

1. Introduction

Integrity Action's Board has adopted a risk-based approach to reserves management, acknowledging the rapidly changing and volatile environment in which we operate.

We have carefully considered the appropriate level of reserves to avoid unnecessary accumulation that could limit funding for charitable activities. Holding excessive reserves can restrict the resources available for our mission-driven work.

Reserves are defined as unrestricted funds not tied up in fixed assets or designated for specific purposes, available to meet future operational needs.

This policy has been developed in line with [guidance](#) from the Charity Commission for England and Wales and Charities SORP.

2. Purpose of Reserves

The reserves are maintained to:

- Ensure financial stability and safeguard against rapid and unexpected events, enabling us to meet ongoing commitments during periods of uncertainty.
- Fund specific projects aligned with our strategy that are not covered by secured funding.

- Facilitate an orderly and responsible wind-down if the charity were to close, honouring staffing and legislative obligations, and commitments to partners and communities served.

3. Risk Assessment

In setting this policy and during annual reviews, the Trustees assess key risks, including:

- Income Stability: Evaluating the reliability and diversity of income sources, considering donor dependency and funding trends.
- Expenditure Obligations: Assessing fixed and variable costs, including commitments that could impact financial flexibility.
- Operational Risks: Identifying potential financial risks associated with service delivery, regulatory changes, and operating environment conditions.

4. Reserves Target Level

The Trustees have identified the following risk categories and determined the corresponding reserve levels:

Risk Category	Risk Description	Minimal Level (£)	Optimal Level (£)
Organisational Closure	Ensuring staffing, contractual, and legal obligations are met during closure.	295,000	360,000
	Honouring impact commitments including promises made to communities	350,000	500,000
Income Instability	Addressing potential inability to raise funds for strategically important projects	255,000	925,000
	Bridging unexpected, short-term project closures	60,000	120,000
Financial Losses	Mitigating losses due to fraud, cyber-attacks, or partner misuse of funds.	30,000	55,000
	Covering financial losses from currency volatility.	10,000	40,000
TOTAL		1,000,000	2,000,000

5. Reporting, Monitoring, and Review

The reserves policy is reviewed annually by Trustees, with reserve levels monitored quarterly as part of the Audit Committee's review of the Risk Register.

6. Actions if Reserves Exceed or Fall Short of Target Levels

- If Reserves Exceed the Optimal Target Level:
 - Trustees will consider utilising the surplus to further the charity's objectives, such as funding additional projects or investments.
- If Reserves Fall Below the Minimal Target Level:
 - Trustees will review expenditure, identify cost-saving measures, and explore additional income-generating opportunities to rebuild reserves.

The balance sheet shows unrestricted funds of £1,260,268. The free unrestricted reserves exclude the William and Flora Hewlett Foundation grant of £139,504 (2024: £139,504) which has been set aside to further citizen-centred accountability in line with the original aims of the partnership. The free reserves of the charity were £1,064,182 which are represented by the other unrestricted funds as shown in note 11; an increase of £253,200 on the previous balance sheet date on 30 June 2024.

Total funds were £1,296,692 (2024: £980,334) and included a restricted fund balance of £36,424 (2024: £30,244). 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. The total income increased from £648,148 for the financial year 2023/2024 to £3,447,922 for 2024/2025. The increase was due to a large donation by the UBS Optimus Foundation to deliver the Children Resilience Fund in Ukraine. Integrity Action is working towards maintaining a similar level of income in future years.

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 aligns with our organisation's values.

Expenditure

Our total expenditure increased from £762,273 for the financial year 2023/24 to £3,131,565 for the year ending 30 June 2025 and was in line with plans for the projects already in progress at the start of the year. The increase in expenditure was mainly due to the implementation of the Children Resilience Fund in Ukraine. Integrity Action is working towards maintaining a similar level of expenditure in future years.

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 7 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 reviewed the key risks facing the charity and is satisfied that appropriate systems and procedures are in place to manage them. The senior management team updates a comprehensive strategic and operational risk register before each quarterly Board meeting.

This register outlines the organisation's risk appetite for each identified risk, assesses its likelihood and potential impact, records any changes since the previous review, details the actions taken to mitigate it, and provides a post-mitigation risk score. These processes enable the Board to monitor significant risks effectively and ensure that control measures remain sufficient to manage them.

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

Risk	Mitigating Measures
The highly uncertain landscape following USAID aid freeze and FCDO aid cuts, and likely impact on trusts/foundations funding, may result in very scarce opportunities for which we are not competitive	Leverage current donors' funding to attract more funding. Investigate opportunities for fundraising with HWNI and the private sector. Leverage learning and research outputs to start conversations with donors
The organisation relies on a small number of funding sources making it vulnerable to sudden changes in funders' priorities	Diversify fundraising activities to cover institutional, trusts and foundations, private companies and HNWI. Utilise external resources (pro-bono and contracted) to support in-house fundraising
Each member of staff is highly specialised and holds unique departmental knowledge and institutional memory. Risk of losing significant knowledge if staff decides to leave, which would absorb the rest of the team's time while recruiting and onboarding new staff	Regular 1-2-1 meetings held to monitor team's job satisfaction. Maintain high quality of on-going documenting of institutional memory. Continue seeking opportunities to outsource relevant functions.
Integrity Action and its programmes have a negative impact on the people we work with, including safeguarding and safety incidents. Safeguarding reports are not dealt with appropriately. Damage to people and reputation	Integrity Action's safeguarding policies are strictly followed. 2 Safeguarding Leads among staff + 1 among Trustees. Refresher safeguarding training for staff held. Refresher safeguarding training session for Trustee Focal Point held.
Risk of mishandling of funds through fraud, leakage, use of proscribed organisation, by IA partners or IA itself	Maintain due diligence, checks and protocols for handling funds and mitigating risks. Upkeep external support for vetting partners in Ukraine. Professionalised outsourced finance function brings additional, risk mitigating procedures and capacity. Training on cybersecurity received by Technology Manager. Technology Manager regularly reviewing IT systems and processes
Trustees and the executive team lack skills, diversity and commitment to deliver strong leadership to the organisation, causing poor programme design/implementation, misunderstanding of the different contexts and influencing the final impact of the organisation. Loss of credibility in eyes of partners, funders and wider community and sector	Power With approach is in place. Integrity Action's Board oversees compliance with the Charity Commission. Deliver the approved plan for increasing Board Diversity.

Structure, governance and management

The independent Board of Trustees oversees the organisation in accordance with its Memorandum and Articles of Association, vision, aims, charitable objectives, and overall policy direction. It ensures compliance with all legal and statutory obligations applicable to UK charities and registered companies.

Day-to-day management is led by the CEO, who is responsible for strategic and programme development, operations, fundraising, and financial management.

Board governance is guided by a Governance Manual, which outlines procedures for trustee appointments, term limits, and the selection of the Chair and Board committees. Vacancies are publicly advertised on relevant platforms, including the organisation's website. We maintain strong governance by ensuring every new trustee experiences a tailored induction, combining observation of Board culture with guidance from the Chair and executive team. This approach equips trustees to contribute effectively from day one and reinforces our commitment to strong accountability.

The manual also defines the roles and person specifications for trustees, the Board Chair, the Audit Committee Chair, the Nominations and Remuneration Committee, the Funding Committee, the Diversity and Justice Focal Person, and the Safeguarding and Ethics Point Person.

Trustees are appointed for a three-year term, renewable twice, for a maximum tenure 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 of the Board
11th September 2025

Independent auditor's report to the members of Integrity Action

Administrative details

Trustees

Alan Barlow (FC)
Michael Cañares
Sam De Silva
Alistair Gibbons (AC), (RN)(resigned on 16/01/2025)
Gail Klintworth (AC), (RN)
Paul Maassen (RN)
Claire Harbron (AC)(appointed on 16/1/2025)

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 Audit LLP
130 Wood Street
London EC2V 6DL

Legal Advisors

Winckworth Sherwood LLP
Minerva House
5 Montague Close
London SE1 9BB

Chief Executive Officer

Jasmina Haynes
Jasmina.haynes@integrityaction.org

Opinion

We have audited the financial statements of Integrity Action (the 'charitable company') for the year ended 30 June 2025 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 30 June 2025 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 set out on page 25, 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, Companies Act 2006, anti-bribery, employment and safeguarding principles.
- 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 statements 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 Audit LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Date: 12th September 2025

Statement of Financial Activities for the year ended 30 June 2025

(Incorporating an Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	2025 £	2024 £
Income from:					
- Investments					
Investment income		14,879	-	14,879	16,136
- Charitable activities					
Grants, donations and consultancies	2	629,138	2,803,881	3,433,019	617,993
Other:					
Gains on revaluation of foreign currency		-	24	24	14,019
Total income		644,017	2,803,905	3,447,922	648,148
Expenditure on:					
Raising funds		139,561	-	139,561	97,683
- Charitable activities					
Citizen-centred accountability		432,933	2,516,415	2,949,349	664,589
Losses on revaluation of foreign currency		42,655	-	42,655	-
Total expenditure	3	615,149	2,516,415	3,131,565	762,272
Net incoming/(outgoing) resources before transfers		28,868	287,490	316,357	(114,124)
Transfers between funds		281,309	(281,309)	-	-
Net movement in funds		310,177	6,180	316,357	(114,124)
Fund balances brought forward		950,091	30,244	980,335	1,094,459
Fund balances carried forward	11	1,260,268	36,424	1,296,692	980,335

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 32 - 37 form part of these financial statements.

Balance Sheet as at 30 June 2025

	Note	30 Jun 2025 £	30 Jun 2024 £
Current assets			
Debtors	9	26,146	17,693
Cash at bank and in hand		2,192,718	1,066,536
		2,218,864	1,084,229
Liabilities			
Creditors: Amounts falling due within one year	10	(922,172)	(103,894)
Net current assets		1,296,692	980,335
Net assets		1,296,692	980,335
The funds of the charity			
Unrestricted		1,260,268	950,091
Restricted		36,424	30,244
Total funds	11	1,296,692	980,335

The financial statements on pages 32-37 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
11th September 2025

Cash flow statement for period ended 30 June 2025

	Note	2025 £	2024 £
Cash flow from operating activities			
Net cash inflow / (outflow) from operating activities	15	1,153,938	(75,137)
Interest received		14,879	-
Change in cash and cash equivalents		1,168,817	(75,137)
Cash and cash equivalents at the beginning of the period		1,066,536	1,127,655
Change in cash and cash equivalent due to exchange rate movements		(42,635)	14,019
Cash and cash equivalents at the end of the reporting period		2,192,718	1,066,536

Analysis changes in net debt

	At 1 July 2024 £	Cash Flow £	Impact of Foreign Exchange £	At 30 June 2025 £
Cash and cash equivalent				
Cash	1,066,536	1,168,817	(42,635)	2,192,718
Total net debt	1,066,536	1,168,817	(42,635)	2,192,718

Notes to the financial statements for the year ended 30 June 2025

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). The financial statements have also been prepared in accordance with the Charities Act 2011 and Companies Act 2006. 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.

1 Principal accounting policies (continued)

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.

2 Grants, Donations and Consultancies

	2025 £	2024 £
Unrestricted		
Swedish International Development Cooperation Agency (Sida)	531,096	524,953
Other Income	42	-
Gifts-in-kind *	98,000	-
Total unrestricted	629,138	524,953
Restricted		
Allan & Nesta Ferguson Trust (School-centred accountability)	-	25,000
Compact – Supporting Public Participation and Planning in Local Government (PARI)	15,496	18,481
Celo Climate Collective (Green Accountability Technology Accelerator)	11,770	11,801
Ukraine Pfizer healthcare (Equipping a Ukrainian rehabilitation centre)	20,719	37,758
GSK (Children Resilience Fund)	12,000	-
UBS Ukraine (Children Resilience Fund)	2,737,145	-
CAID (Children Resilience Fund)	6,750	-
Total restricted	2,803,881	93,040
Total grants, donations and consultancies	3,433,019	617,993

*Gifts-in-kind: during the year the charity received the following gifts-in-kind:

- Consulting services with an estimated fair value of £23,000 (2024: £nil).
- Legal services with an estimated fair value of £75,000 (2024: £nil).

The total value of donated professional services recognised in the accounts is £98,000 (2024: £nil).

These amounts have been included both as income within 'Grants, Donations and Consultancies' and as expenditure within the relevant categories of the Statement of Financial Activities.

3 Expenditure

	Charitable Activities £	Raising funds £	2025 Total £	Charitable Activities £	Raising funds £	2024 Total £
Partnership costs	2,211,071	-	2,211,071	26,326	-	26,326
Staff costs	292,302	139,561	431,863	409,328	97,683	507,011
Consultancy costs	272,334	-	272,334	38,643	-	38,643
IT and software development	28,024	-	28,024	6,529	-	6,529
Rent, rates and other office costs	3,137	-	3,137	133,995	-	133,995
Travel and events	3,871	-	3,871	6,602	-	6,602
Governance (excluding staff costs)*	138,610	-	138,610	14,191	-	14,191
Programme Development Costs	-	-	-	28,000	-	28,000
Losses/Gain on Revaluation of Foreign Currency	42,655	-	42,655	-	-	0
Other costs	-	-	-	976	-	976
Total expenditure	2,992,004	139,561	3,131,565	664,590	97,683	762,273

*Governance (excluding staff costs) expenditure for 2025 includes new costs for external accounting services of £32,044 and legal costs (received as a gift-in-kind) of £75,000.

4 Net Income is stated after charging

	2025 £	2024 £
Auditor's Remuneration:		
Statutory Audit	12,000	12,000
	12,000	12,000

5 Staff costs

	2025 £	2024 £
Wages and salaries	373,343	440,807
Employer's National Insurance costs	38,435	44,707
Employer's contribution to defined contribution pension scheme	20,085	21,497
	431,863	507,011

The average headcount in 2025 was 7 (2024: 8).

Redundancy payments agreed in the year came to £nil (2024: £nil).

The number of employees who earned £60,000 per annum or more (including taxable benefits but excluding employer pension contributions and employers' national insurance contributions) during the year was as follows:

	2025	2024
£100,000 - £109,999	1	1
£90,000 - £99,999	-	-
£80,000 - £89,999	-	-
£70,000 - £79,999	1	1

The above higher paid employees received employer pension contributions of £9,209 (2024: £5,304).

The total employee benefits of the key management personnel of the Charity, including employer's national insurance and pension contributions for the period were £129,248 (2024: £124,789). Key management personnel includes the CEO.

6 Trustee's Remuneration

No trustee received remuneration in respect of their role as trustee of the charity. No Trustees' expenses were reimbursed in 2025 (2024: nil).

Gifts were made to a trustee and a former trustee totalling £55 (2024: £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 2025 the facility was for £25,000 (2024 - £25,000).

9 Debtors

	2025 £	2024 £
Amount due from Crown Agents Limited	5,293	5,293
Debtors and accrued income	20,853	12,399
	26,146	17,692

10 Creditors

	Note	2025 £	2024 £
Expense creditors		2,506	12,235
Taxation and social services benefits		14,690	13,877
Accruals		58,541	44,507
Amount due to Crown Agents Limited		33,276	33,276
Deferred income	18	813,159	-
		922,172	103,895

11 Funds Movements

	At 1 July 2024 £	Income £	Expenditure £	Transfers* £	At 30 June 2025 £
Unrestricted funds					
The William and Flora Hewlett Foundation	139,504	-	-	-	139,504
Swedish International Development Cooperation Agency (Sida)	-	531,096	(474,513)	-	56,583
Other unrestricted funds	810,587	112,921	(140,636)	281,309	1,064,182
Total unrestricted funds	950,091	644,017	(615,149)	281,309	1,260,268
Restricted funds					
Compact – Supporting Public Participation and Planning in Local Government (PARI)	-	15,492	(8,832)	(1,325)	5,335
Equipping a Ukrainian rehabilitation centre:					
- Ukraine Pfizer healthcare		20,745	(14,476)	(6,269)	-
Children Resilience Fund:					
- UBS Ukraine	-	2,737,145	(2,463,430)	(273,715)	-
- CAID	-	6,750	(6,750)	-	-
- GSK	-	12,000	-	-	12,000
School-centred accountability:					
- Allan & Nesta Ferguson Trust	6,480	-	(6,480)	-	-
Green Accountability Technology Accelerator:					
- Celo Climate Collective	4,733	11,772	(16,447)	-	58
Hewlett Foundation – (Organisational Effectiveness Support Grant (OE))	18,214	-	-	-	18,214
Simavi	816	-	-	-	817
Total restricted funds	30,244	2,803,905	(2,516,415)	(281,309)	36,424
Total funds	980,334	3,447,922	(3,131,564)	-	1,296,692

*In accordance with the terms of certain grant agreements, the charity is permitted to allocate a proportion of restricted income to unrestricted funds to contribute towards core costs. These amounts are shown as transfers between funds.

12 Analysis of net assets over funds

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Current Assets	2,182,440	36,424	2,218,864	1,053,985	30,244	1,084,229
Current Liabilities	(922,172)	-	(922,172)	(103,894)	-	(103,894)
Net Assets	1,260,268	36,424	1,296,692	950,091	30,244	980,335

13 Commitments under operating leases

The charity had no commitments under non-cancellable operating leases

14 Related party transactions

Until 26 July 2024, Crown Agents Limited was the sole member of Integrity Action and therefore considered a related party for that portion of the financial year.

There were the following related party transactions and balances for the year:

Related Party Transactions	2025 £	2024 £
Transactions with Crown Agents		
Shared resources charged from Crown Agents Limited	-	99,829
Funds granted to Integrity Action to perform charitable working on behalf of Crown Agents Limited	-	32,465
Payments to organisations to which key management personnel are connected		
Payment to Bond for membership subscription costs (an organisation connected with key management personnel)	(787)	-
Donations from trustees (and their connected organisations)		
Income as a donation from royalties from Alan Barlow's book (Trustee)	42	-
In-kind support by our Sam da Silva (Trustee)	75,000	-

Related Party Balances

	2025 £	2024 £
Related party balances due as at 30 June 2025 were as follows:		
Amount due to Crown Agents Limited	33,276	33,276
Amount due from Crown Agents Limited	5,293	5,293

15 Reconciliation of net movement in funds to cash flow from operating activities

	2025 £	2024 £
Net movements in funds	316,357	(114,124)
Interest received	(14,879)	-
Losses/(gains) on foreign currency	42,636	(14,019)
(Increase)/decrease in debtors	(8,454)	27,724
Increase in creditors	818,277	25,282
Net cash inflow/(outflow) from operating activities	1,153,938	(75,137)

16 Member and Ultimate Parent

As at 30 June 2025, Integrity Action was a company limited by guarantee with six individual members, all of whom were also directors of the charity as listed in the Trustees' Report. The charity had no ultimate parent entity at this date.

The six members were appointed on 26 July 2024, when Crown Agents Limited (Company No. 03259922) ceased to be the sole member. Crown Agents Limited, a not-for-profit international development company registered in England and Wales, was previously the ultimate parent undertaking through its parent, The Crown Agents Foundation (Company No. 03251167), a non-trading, not-for-profit company limited by guarantee. The Crown Agents Foundation was the parent undertaking of the smallest and largest group of undertakings to consolidate these financial statements as at 30 June 2024.

17 Post Balance Sheet Events

There are no post balance sheet events requiring disclosure.

18 Deferred Income

Deferred income relates to restricted grant funding received in advance from a funding partner. Recognition is in accordance with the charity's accounting policy on income, with income deferred where the charity is required to fulfil specified conditions before becoming entitled to the funds.

	2025 £	2024 £
Balance at 1 July	-	-
Amount deferred during year	813,159	-
Balance at 30 June	813,159	-

19 Comparative Statement of financial activities

	Note	Unrestricted funds £	Restricted funds £	2024 £
Income from:				
- Investments				
Investment Income		16,136	-	16,136
- Charitable activities				
Grants, donations and consultancies	2	524,953	93,040	617,993
Other:				
Gains on revaluation of foreign currency		14,019	-	14,019
Total income		555,108	93,040	648,148
Expenditure				
Raising funds		97,683	-	97,683
Charitable activities				
Citizen-centred accountability		564,161	100,428	664,589
Losses on revaluation of foreign currency		-	-	-
Total expenditure	3	661,844	100,428	762,272
Net (outgoing) resources before transfers		(106,736)	(7,388)	(114,124)
Transfers between funds		-	-	-
Net movement in funds		(106,736)	(7,388)	(114,124)
Funds balances brought forward		1,056,827	37,632	1,094,459
Funds as at 30 June		950,091	30,244	980,335



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Integrity Action is an independent non-governmental organisation.
Company registration number: 04884328 (England and Wales)
Charity registration number: 1120927