

# Annual Report 2024

## Our vision

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

## Our mission

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

## Our approach

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

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

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

In 2024, the world experienced an unprecedented number of conflicts and escalating geopolitical tensions. People living through protracted wars in many parts of the world, including Gaza, Afghanistan and Ukraine, have paid an enormous cost, as fatalities from violent events rose by 37%<sup>1</sup>.

ActionAid's response has been grounded in the courage and resilience of national and local partners and NGOs, who have been at the forefront of relief efforts despite facing challenging conditions themselves.

In Gaza and Ukraine, we have worked with partners to provide lifesaving services and advocate for change. In Gaza, our partners have been addressing the immediate needs of communities by distributing tarpaulins, winterisation items, hot meals and food baskets. This has been complemented by the establishment of four community bakeries supporting 28,000 people, the installation of numerous latrines in informal camps and the provision of comprehensive protection services for women and girls.

In Ukraine, our partners have been supporting conflict-affected and marginalised populations — particularly women, youth and LGBTQIA+ people. This includes delivering cash and supplies to meet their immediate needs, providing legal and psychosocial support and assisting housing repairs.

Behind the scenes, we've been building strong relationships with MPs, Ministers and officials from the Foreign, Commonwealth and Development Office (FCDO). In our meetings, we highlighted the disproportionate impact of war on women and girls, called for a ceasefire in Gaza and advocated for increased funding for women's rights organisations working at the forefront of the climate crisis, humanitarian disasters and conflicts in Africa, Asia, Europe and the Middle East.

Despite global instability and the growing challenges to humanity, ActionAid's work continued to have an immense impact. For example, in Somaliland, a programme funded by FCDO called The Girl Generation played a key role in influencing the Government to approve the first-ever National Anti-FGM Policy. This follows years of campaigning by women's rights organisations and networks in Somaliland, where the number of women and girls experiencing female genital mutilation (FGM) is over 98%.

In the UK, we continued to push the Government and banks to stop fuelling the climate crisis. Despite the known impact of fossil fuels and industrial agriculture on the climate, people and the environment, UK banks continue to invest in harmful projects and

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<sup>1</sup> <https://www.iiss.org/publications/armed-conflict-survey/2024/editors-introduction/>

programmes around the world. These projects also adversely impact women and girls. In 2024, we launched a new petition calling on this to end. In 2025, we look forward to working with our supporters as we push for divestment from these harmful practices and advocate for the essential role of women and girls in driving forward change.

We are delighted to say that 125,000 people chose to support our work in 2024. We are hugely grateful for the crucial role our supporters play in supporting the inspirational work of over 3,000 partners worldwide, as well as the programmatic work of ActionAid Federation members in Africa, Asia and Latin America.

Much work lies ahead. But together with our incredible staff, partners, trustees and supporters, we believe we can meet these challenges and make an important contribution to creating a just and fair world.



Taahra Ghazi, Interim Co-CEO



Faraz Tasnim, Acting Chair of Trustees



Shade Odupelu, Interim Co-CEO



Hannah Bond, Interim Co-CEO

# 2024 In Spotlight

## Our impact

We have managed to achieve so much with women and girls in 2024, from building resilience to climate change to standing against gender-based violence. But none of this work would be possible without our supporters.

Here are just some of the ways they have impacted our work.

## Public Giving Support

✧ In total, our supporters donated £29.7 million in 2024.

✧ Just over £473,000 of that went to our emergency appeals, providing life-saving services to those who lost everything to disaster or conflict.

✧ The rest has supported our long-term programme work with women, girls and their communities and our partnerships with women-led organisations, national networks and grassroots movements worldwide.



## Solidarity in action



✧ Our Community Campaigners met three times in person last year and kickstarted a new workshop for secondary school students to start conversations about gender-based violence.

✧ Thousands signed our open letter to the new UK Government, urging them to put women's and girls' rights at the top of their agenda.

✧ After the election, hundreds wrote to their new MP, asking them to meet with ActionAid UK. The impact was immediate, and since the election, MPs and their teams have been working with us to better understand what we do.

✧ Ahead of the global climate summit, COP28, over 5,500 people signed our petition calling on Prime Minister Keir Starmer to regulate UK banks and prevent them from funding fossil fuels and harmful industrial agriculture that is contributing to the climate crisis.

## Partnerships

✪ Last year, ActionAid received £3.0 million from funds raised by players of the People's Postcode Lottery. This is an astonishing amount of money, which has allowed us to work with women, girls and women-led organisations to create long-lasting change in their communities.

✪ Our supporters also helped us partner with Ethical Tea Partnership (ETP), Taylors of Harrogate, Lavazza Professional and the Kenya Tea Development Agency (KTDA) to empower more than 6,000 smallholder tea farmers and informal tea pickers in Kenya to know and claim their human rights. This includes supporting 144 women champions and training 2,880 community members on recognising and reporting gender-based violence, and supporting 231 survivors of violence to access medical, psychosocial and legal support.



## Crisis Response



✪ Our supporters have helped ActionAid respond to the growing number of humanitarian emergencies worldwide, including in Afghanistan, Bangladesh, Nepal, Gaza and Ukraine. We have been able to support women, girls and their communities to recover, rebuild and prepare for future crises.

✪ In Gaza, we reached over 464,000 people with humanitarian assistance by working with local partner organisations, like Al Awda Hospital and WEFAQ Society for Women and Child Care.

✪ In East Africa, we were able to get food, cash support and protection services for women and girls who had lost everything due to the drought and conflict there.

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# Working together – ActionAid UK within the ActionAid Federation

ActionAid UK is a proud member of the ActionAid International Federation with a presence in 71 countries worldwide. ActionAid International brings together the work of the Federation, coordinated by the Global Secretariat, based in Johannesburg, South Africa.

The global Federation is made up of 45 national organisations. We work together to achieve social change, gender equality and to address the structural causes of poverty and injustice. Our staff, partners and supporters in the UK play a crucial role in supporting the inspirational work of women's rights organisations and feminist movements and in strengthening the programmatic and influencing work of ActionAid Federation members in Africa, Asia and Latin America.

We raise funds in the UK to support the work of ActionAid Federation member countries who are working with over 3,000 partners, including social movements, youth networks and women's rights organisations, to tackle inequality and injustice and engage our supporters, funding partners and the public in global movements for change.

Working with the federation in this way we remitted £28.0 million to the ActionAid International Federation in 2024, which is just over 57% of our total expenditure of £48.7 million. ActionAid UK's total income was £46.1 million, which represents just over 23% of the actual income of the entire Federation for 2024 of £197.0 million.

The work highlighted in this report reflects the impact of the Federation as a whole in 2024 and the significant contribution that UK supporters made to these successes. While funding is a major way we contribute to the Federation, this isn't the whole story. We also tackle the root causes of global inequality and injustice by influencing UK Government commitments and policies on a range of interlinked issues, including climate justice, decent and dignified work, fair public services, peace and security, food sovereignty and an end to violence against women and girls.

For example, we supported the Federation-wide **global climate campaign**, hosting events at COP29 and encouraging thousands of ActionAid UK supporters to call on Prime Minister Sir Kier Starmer to tighten up the rules around big banks fuelling the climate crisis. Other areas of critical expenditure included fundraising, building understanding of development issues, governance and running costs. ActionAid International's combined financial statements can be found at [www.actionaid.org/publications](http://www.actionaid.org/publications).

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# Our Goals

ActionAid UK's Strategy 'Together with women and Girls' was guided by some overarching goals. In 2024, Our staff, partners and volunteers worked in over 70 countries worldwide towards the following goals:

## Gender transformative climate resilience

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The climate crisis disproportionately impacts women and girls. For example, they account for four out of five people displaced by extreme weather conditions caused by climate change. We support women living with the harsh realities of this crisis and call on governments to scale up climate funding for countries which are most affected.

## Continue our work to end gender-based violence worldwide

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Nearly one in three women and girls worldwide will experience physical or sexual violence during their lifetime. We partner with women's rights organisations, governments and national networks to prevent and respond to all forms of violence and support survivors to rebuild their lives.

## Economic Justice

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Economic inequality continues to hold back countless women and girls worldwide. Ensuring women have equal access to secure, well-paying jobs forms a significant part of our work. This not only empowers women, but also strengthens their families, communities and national economies.

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

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

In this section, we have chosen some case studies to help demonstrate the progress we have made in these key areas over the past year.



# Goal One: Gender transformative climate resilience

The climate crisis is having devastating effects on communities across the world and is heightening existing gender inequalities. For example, most small farm holders are women, who are now facing declining crop yields and struggling to earn an income. Young girls are often the first to leave school to support their families when money is low and take on extra domestic chores created by new climate conditions. When water is scarce, women and girls may be forced to travel long distances, often in unsafe conditions, to reach a water source and bring it home. This can expose them to increased risks of gender-based violence.

At ActionAid, we have been calling on governments to scale up their funding around the climate crisis to tackle these issues. On top of that, we have been working directly with women, girls and women-led organisations to find solutions that not only benefit the environment but take into consideration these gender inequalities. An example of this is the Women-led Alternatives to Climate Change programme.

## The Women-led Alternatives to Climate Change programme

In Cambodia, extreme weather conditions, like floods and drought, are becoming more frequent and severe. For the agricultural sector, which is the backbone of the Cambodian economy, this is incredibly damaging, with crops being destroyed and pests or parasites flourishing. It also impacts water resources, forestry and public health.

ActionAid is working to tackle this with the Women-Led Alternatives to Climate Change programme (WLACC), which we continued to grow in 2024. ActionAid Cambodia, in collaboration with several local NGOs, including Cooperation for Alleviation of Poverty (COFAP), Children and Women Development Center Cambodia (CWDCC), and Rural Friend Community for Development (RFCDD), has been implementing this project in four target areas across Kampot, Koh Kong, Pursat and Kampong Thom.

The WLACC is a series of networks and collectives that ensures women, in particular, have access to training on sustainable farming, climate adaptation and disaster risk reduction. It also appoints women champions in each community that help others implement this training and head group meetings where people can discuss their challenges and share advice.

In Pursat, for example, the WLACC group has facilitated training sessions on cultivation techniques, vegetable gardening and solid and liquid composting. They have also formed a biofertiliser group that develops sustainable pesticides and have built a community vegetable garden. The project has also installed a water pump system in the area, allowing 58 farmers to access sustainable water for their crops, even during drought seasons.

So far, 19,601 people have benefited from the WLACC project, including 12,735 women. Our goal is to continue growing the programme so that more women are in leadership positions within their communities, with the training to build resilience to climate change and disasters. We also hope to increase women-led advocacy in these areas, supporting women to demand climate justice and gender equality at different levels of government (local, national, and international).

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## Goal Two: Continue our work to end gender-based violence worldwide

In 2024, gender-based violence (GBV) remained a global issue, affecting women and girls in many forms.

An estimated 736 million women—almost one in three—have been subjected to physical and/or sexual intimate partner violence, non-partner sexual violence or both at least once in their life. However, less than 40 per cent of the women who experience violence seek help of any sort. Those who *do* seek help are most likely to do so from family and friends, rather than from formal institutions such as the police and healthcare professionals<sup>2</sup>.

Ending GBV has continued to be a big part of ActionAid's work in 2024. Some examples of this work include influencing governments to implement better laws that protect the rights of women and girls and improving support services for survivors.

### Towards Resilient Communities with Health, Equity and Safety for All (TORCHES)

ActionAid Zimbabwe has been working closely with partners Leonard Cheshire Disability Zimbabwe (LCDZ), Family AIDS Caring Trust (FACT) and the Forum for African Women Educationalists Zimbabwe Chapter (FAWEZI), to tackle violence against women and girls at a community level in 2024.

The project uses two methodologies to reduce gender-based violence, SASA! Together (Start, Awareness, Support and Action), a power analysis framework, and Tuseme (let us speak out), a theatre based approach within communities and schools. These approaches have been strengthened by a strong disability inclusion partner and approach.

In this final year of the project, we have observed that the outreach has not only continued to raise awareness about gender-based violence but also foster a culture of support and action within communities. The participation of both men and women has been pivotal in challenging harmful norms and promoting gender equality, in particular the deeper discussions that empowered individuals to take ownership of their roles in preventing violence, leading to a positive shift in community attitudes.

Additionally, the result of increased knowledge of referral pathways for survivors of violence has seen many project participants expressing greater confidence in seeking

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<sup>2</sup> [Facts and figures: Ending violence against women | UN Women – Asia-Pacific](#)

help, leading to long term sustainable change, empowering community members to address issues related to power imbalances and advocate for their rights.

This work would not have been possible without funds raised by players of the People's Postcode Lottery.

## The Girl Generation

The Girl Generation is a girl-centred and survivor-led programme delivered across Kenya, Senegal, Somaliland and Ethiopia that seeks to change attitudes around ending Female Genital Mutilation/Cutting (FGM/C). ActionAid International Somaliland delivers this in consortium with our partners Options, Amref Health Africa, the Africa Coordination Centre for Abandonment of FGM/C, Orchid Project and the University of Portsmouth.

The project also works to influence governments to place better protections around the rights of women and girls, and in September 2024, it did just that. The work done by The Girl Generation successfully influenced the Somaliland Government to approve the country's first-ever National Anti-FGM policy. This calls for the end of all forms of FGM/C in the country.

This remarkable achievement is the culmination of years of advocacy by women's rights activists, survivors, NGOs and national networks, as well as collaboration with Ministries in Somaliland. Muna Isse, the Director of Gender at the Ministry of Employment, Social Affairs and Family (MOLSAF, formerly MESAF), said, "It's been such an honour working with The Girl Generation team to organise this High-Level advocacy meeting. We are excited that the policy has now been signed. This is a great milestone as we move from advocacy to action to ending FGM/C in Somaliland."

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## Goal three: Economic Justice

Decent and dignified work is critical to life, but all too often for women, it is not easily accessed. That's why at ActionAid, we are working hard to secure economic justice for women by addressing the structural barriers and policies that lead to their exploitation.

Securing women's economic rights is essential to achieving gender equality, and research shows that when women have these rights, economies grow. However, women are less likely to have access to social protection, less likely to have access to a bank account or financial institutions, are on average paid less than men and are more likely to take on unpaid care or domestic work. On top of that, women are more likely to experience violence or harassment in the workplace.

ActionAid supports women to access secure jobs in safe working environments that are also free from violence. We have been working with governments to advocate for better living wages that are equal to those of men, improved social protection, such as paid maternity leave, and enhanced working rights overall.

This is vital in enabling women to have control over their own lives.

### ActionAid at the UN Commission on the Status of Women (CSW)

ActionAid UK joined policymakers, civil society organisations, multilateral organisations, and governments at the UN Commission of the Status of Women (CSW) in New York in the Spring of 2024 to discuss how to achieve gender equality.

It was a key event for us to advance our work on gender-transformative public services, social protection, the right to decent and dignified work for women and girls and public financing. We have long been calling for feminist economic alternatives that prioritise wellbeing, human rights, and climate justice, and the CSW was another space for us to amplify this call.

Alongside colleagues from Kenya, Ghana, South Africa and Malawi from the Young Urban Women's programme, one of our partner organisations, we hosted panel events and meetings to inform decision-makers of our key asks and alternatives for change. One of those is for governments and international financial institutions to urgently adopt feminist well-being approaches to the economy. We also emphasised the importance of progressive forms of taxation to clamp down on tax avoidance and evasion and advocated for putting women's rights and gender equality at the heart of macroeconomic decisions.

The response was largely positive, with agreed conclusions to transform the international financial architecture and specific mentions of tax and debt justice. Feminist movements and women's rights organisations worldwide continue to challenge narratives surrounding the current economic system, and the CSW provided another platform for this to occur.

However, there is still work to be done. ActionAid will continue to call on governments – including the UK Government – to adopt a feminist economic approach both domestically and abroad, pursuing economies rooted in solidarity, justice and the well-being of humans and the planet.



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

In 2024, we witnessed increased and escalating crises in many parts of the world. Our approach was to work directly with women's rights organisations and partners based in the affected countries to lead the relief response and provide quick support.

Women and girls pay a heavy price in humanitarian emergencies because these events exacerbate existing gender inequalities. For example, women and girls are more likely to face violence, lose access to education or protection services and be left without access to essential healthcare.

In our experience, involving local women in the response means we are aware of these specific needs and can provide relief that is tailored to the area. That is why we often partner with women-led organisations delivering humanitarian aid and life-saving services during a crisis.

By doing so, we can also support communities in the long term as they rebuild and strengthen their resilience to future crises.

Our partnerships with women-led organisations across the world have continued to grow in 2024. We are dedicated to dismantling barriers in the humanitarian system, advocating for more flexible funding, and ensuring that marginalised communities have direct influence over the decisions that affect them.

### **WEFAQ Women and Childcare Association**

In Gaza, our focus has been on reaching women and children with the essentials they need to survive. We have partnered with WEFAQ, an organisation based in Rafah that implements women's protection initiatives and youth-led training for crisis response.

Over the last year, they have been offering psychological support to children who have been affected by the conflict there and legal counselling to women who have experienced gender-based violence. They are one of the only centres in Gaza providing these types of services.

Together, we have provided hot meals, winter clothing and dignity kits to thousands of families that have been displaced by the war. With our support, WEFAQ has distributed 383 blankets, targeting 383 families, with a total of 2,298 individuals reached. Additionally, they have distributed 372 winter clothes kits, targeting 372 families with a total of 1,116 people reached.

The organisation also conducted needs assessments in camps for internally displaced people in Rafah and Khan Younis (in the south) to ensure that ActionAid is responding to emergent needs.

## Sphere

As the war in Ukraine continues, many families have lost their homes and access to essential services like healthcare and education.

We have been partnering with Sphere, a women-led organisation in Kharkiv, for two years, providing flexible funding so they can respond rapidly to the evolving needs of women and LGBTQIA+ people.

Their expert knowledge of the community has guided this work, and we have supported Sphere with training and resources, as well as funding, so they can continue to strengthen their humanitarian response and organisational capacity.

Sphere also implements activities aimed at supporting women and LGBTQ+ people in Kharkiv and the surrounding areas, including winterisation assistance, provision of psychosocial support, team capacity strengthening and support for the economic stability of the target groups. To further this work, Sphere has established a community centre, which serves as a key hub for community cohesion activities and events, including two community cohesion events for women and members of the LGBTQ+ community in Kharkiv.

In addition to Sphere, ActionAid, in collaboration with Oxfam, was awarded a Disasters Emergency Committee Collective Initiative grant in late 2024 to strengthen the leadership and resilience of women's rights organisations (WROs) in Ukraine. This initiative provides flexible funding and capacity-strengthening support to empower women's rights organisations to sustain their priorities, enhance their representation in humanitarian decision-making spaces and reinforce their leadership in emergency and relief efforts.

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# Our Strategic Objectives

Alongside our goals we identified strategic objectives that guide our work and focus our efforts. In 2024, we wrapped up work on our Bridging Plan, a set of objectives that 'bridged' us from our previous strategy, 'Together, With Women and Girls', into an exciting new strategy period (from 2025 onwards).

The key objectives and focuses of the bridging plan were:

1. **Anti-racism and decolonisation.** Anti-racism and decolonisation are overarching objectives for ActionAid UK, which ran through all our work in 2024 and will continue far beyond. They require a deep understanding of what needs to change and a lifetime's commitment to ensuring that we are truly accountable to women and girls in the countries where we work.
2. **Influencing for Change.** We will continue our work alongside women and girls living in poverty to challenge violence and exploitation, fight for women's equal rights to economic opportunities and support women's leadership in humanitarian crises.
3. **Income.** Our primary contribution to our shared global ActionAid strategy is supporting the ActionAid Federation to generate the financial resources it needs.
4. **Humanitarian.** ActionAid UK will continue to support the delivery of humanitarian work by the ActionAid Federation and the promotion of the Federation's humanitarian signature (accountability, localisation and women's leadership).
5. **Operational effectiveness and sustainability.** Improving our organisation, being financially sustainable, environmental and technological sustainability remains core to our internal work.

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

In this section, we outline our key achievements against our bridging plan in 2024.

## 1. Anti-racism and decolonisation

Through our work on anti-racism and decolonisation, we aim to tackle the root causes of inequality and injustice. We understand that anti-racism and decolonisation cannot be separated, as racist ideas were (and still are) used to justify colonial systems, and these systems, in turn, helped globalise racist beliefs.

In 2024, our anti-racism work challenged demeaning and racist narratives about refugees and people seeking asylum.

One of the year's highlights was the Women By Women 2024 campaign. Photo exhibitions at the Oxo Gallery and Bloomsbury Festival garnered widespread media

coverage and an Instagram partnership with World Press Photo, who have 1.6 million highly engaged followers.

Our approach was to celebrate and platform the inspirational work of women's rights organisations supporting other women fleeing violence or persecution. Within a narrowing space for photojournalism and press freedom, we partnered with women photographers in Poland, Uganda, Bangladesh, Turkey and Colombia, who captured the lives and work of women-led organisations with authenticity and care.

From Conflict Kitchen in Poland to Freedom Jasmine in Türkiye, these women-led organisations provide sisterhood, support and life-saving services, yet receive a tiny proportion of the funding available. Our campaign highlighted the fact that seven of the top humanitarian donors worldwide allocate less than 1% of aid to women's rights organisations. Through our face-to-face events and behind-the-scenes advocacy, we were able to influence donors and the Foreign Commonwealth Development Office (FCDO) on the critical need for long-term, flexible funding for women's rights organisations.

Our decolonisation work focused on the development of a new four-year organisational strategy in 2024. This comes after many hours of consultation with people inside and outside the organisation and is only one step on a longer journey. Championing women's rights organisations and feminist movements is central to our strategy, which moves us away from a model of development in which we “provide support and services for others” to one where we support women and girls to work on their own self-defined priorities. This is a big step and requires us to advocate with philanthropic donors, institutional funders and governments on the importance of long-term, flexible funding for women's rights organisations and feminist movements.

Our new Decolonisation Unit also created a ten-year vision and a Theory of Change document, which draws on the lived experience of inequality and oppression that women and girls face. It also highlights the intersecting forms of oppression between gender, class, caste, disability and other factors. Our Theory of Change outlines why we believe the rights of women and girls are a priority, how we intend to make change happen and what we want to achieve over the next four years.

## 2. Influencing for Change

In 2024, women and girls continued to face poverty and inequality and concerted attempts to roll back their rights. We know this injustice is not accidental – economic and political systems and practices have created it and continue to perpetuate it. Bold action is needed to disrupt these practices and ensure that decision-makers and society take a different approach.

Last year, ActionAid UK worked as part of the ActionAid Federation and in partnership with women's and girls' rights organisations, feminist movements, activists, governments and institutions to ensure women and girls can claim their rights.

We continued to call for **systemic economic change**, discussing our gig economy report in the UK Parliament and working with our partners **at the Commission on the Status of Women (CSW)** to influence UK and global stakeholders, sharing our approach to feminist economic alternatives through panel events and bilateral meetings. We also contributed to important policy conversations on how to obtain debt justice and new economic approaches, ensuring these conversations were not gender-blind.

ActionAid was well prepared for the **UK's snap General Election**, successfully urging thousands of our supporters to use their voices to influence the new UK government. Following the election, we worked quickly to establish a good relationship with the new UK government, influencing key technical stakeholders in FCDO, as well as senior decision-makers and Ministers. ActionAid also started to build engagement with new Parliamentarians across the political spectrum through one-to-one meetings and Parliamentary events, including a highly successful drop-in event for new MPs. We have continued to use our Parliamentary newsletter to reach MPs with timely updates.

In **Scotland**, we worked with Scotland-based allies to continue influencing the Scottish government and Parliament. We supported the Scottish International Development Alliance (SIDA)'s approach to the UK General Election and spoke at SIDA's conference to share our approach to women's economic justice.

As part of the ActionAid Federation, we continued our work on the **global climate campaign**, which aims to support global climate movements and stop big banks from investing in damaging fossil fuels. In the UK, thousands of ActionAid UK supporters called on Prime Minister Sir Keir Starmer to tighten the rules around big banks fuelling the climate crisis. ActionAid also continued to reach out directly to UK banks, urging them to meet their climate obligations. **As part of this, at COP29**, we hosted events to highlight the unique impact of climate change on women and girls and call for increased climate finance.

Our advocacy on **humanitarian emergencies** continued throughout 2024, including our response to the ongoing conflict in Gaza and Lebanon, the Bangladesh floods, and the overlapping crises in East Africa. Our influencing across all these crises pointed to the unique impact of emergencies on women and girls and the need for increased funding for women's rights organisations and movements who understand gender equality and their communities best. This work included regular briefings to MPs, Ministers and FCDO officials. At the UN's **Women, Peace and Security week**, we supported partners to meet with UK and global stakeholders. In the UK Parliament, we also launched our new research, urging the UK and other actors to avoid funding silos.

We continued to campaign for women's economic rights and attended the International Monetary Fund (IMF) and World Bank annual meeting in October to bring forward conversations about macroeconomic policies, debt, taxation and their gendered and intersectional impacts.

Through our **community campaigner network**, ActionAid supporters continued to demand gender justice by reaching out to their new MPs, demanding an end to period

poverty in their communities and discussing new ways to challenge gender-based violence.

Last year, ActionAid UK worked with partners and the ActionAid Federation to drive systemic change and justice, deepening relationships with decision-makers and creating new ones, all for a future where women's and girls' rights can be realised.

### 3. Income

Thanks to our generous supporters, local staff and partners, ActionAid UK raised our budgeted income of £46.0 million in 2024.

To support our work with women and girls and the longer-term goals of their communities, we evolved our approach to fundraising by working more closely with local staff, partners and donors to secure more flexible and sustainable funding. This work draws on a Federation-wide review of our fundraising approach with insights from local colleagues, communities and programmes, which supported the development of our 2025-2028 UK Strategy.

In 2024, we saw a reduction in income of 13.69% from the previous year, predominately due to there being no emergencies on the scale of the 2022 Ukraine Humanitarian Appeal, or the 2023 Türkiye/Syria Earthquake appeal. Our public fundraising income was affected by giving trends amid the ongoing cost-of-living crisis and the decline of high-giving towards the Ukraine response; these trends saw the proportion of donations going to overseas aid and disaster relief halved from 2022<sup>3</sup>. Our public fundraising income in 2024 was £29.6 million (£20.6 million unrestricted and £9.0 million restricted), against a budget of £31.4 million, a decrease from £33.0 million in 2023.

Despite the expected reduction in income from emergencies, 2024 continued to be an exceptionally busy year for supporting local partners to deliver humanitarian programmes. We supported ongoing humanitarian responses in Northern Ethiopia, Afghanistan, Occupied Palestinian Territory and Lebanon. In addition to our own fundraising, we received £1.1 million through our membership with the Disasters Emergencies Committee for emergency response to the Ukraine Crisis conflict, and a further £1.2 million for the Türkiye/Syria earthquake response and for the middle east appeal. We also received over £1.8 million (across 10 proposals) of funds for humanitarian crises from the Start Fund.

Our regular giving income reduced, with Child Sponsorship and unrestricted Regular Giving coming in at 96.6% and 90.3% of the budget respectively. This was balanced by an increase in other areas of public fundraising, including a 4.7% uplift on Legacy income compared to 2023, which ended the year at just over £3.4 million, against a budget of £3.0 million. We are continuing to test, refine and develop new public

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<sup>3</sup> CHARITIES AID FOUNDATION | UK GIVING REPORT 2024, page 15.

fundraising products that can diversify our funding portfolio, generate more sustainable sources of income and, most importantly, maximise our impact for women and girls worldwide.

Philanthropy & Partnerships' total income was reduced in comparison to last year, raising a total of £6.1 million against a budget of £7.4 million. Our Philanthropy and Partnerships teams have continued to provide excellent relationship and grant management during a challenging year, which has resulted in the continued support of generous loyal funding partners, including our largest donor, People's Postcode Lottery, who continued to support ActionAid UK with a restricted flexible grant of £3.0 million, raised by their players, in 2024. We are extremely grateful to all philanthropic supporters and funding partners for their continued support.

We saw a growth in our Humanitarian and Institutional funding, securing over £7.4 million to ActionAid UK in 2024 against a budget of £6.5 million. We also continued to support the ActionAid Federation in raising institutional humanitarian and development income. A total of 23 proposals were supported and submitted to donors with a value of over £18.0 million.

We are extremely grateful to all our supporters, donors and campaigners who stood by women and girls in 2024.

## 4. Humanitarian

The year 2024 has been unprecedented in the scale and complexity of global conflicts and emergencies that are straining humanitarian efforts worldwide. Armed conflicts have escalated, and climate-induced disasters and extreme weather events have deepened the global hunger crisis across different continents.

In response, ActionAid takes a holistic and transformative approach to humanitarian preparedness, response and recovery. Our approach links emergency response to resilience-building and long-term sustainable change, including supporting individuals with training in disaster risk reduction and addressing underlying inequalities.

Throughout 2024, we have continued our response to the humanitarian crisis caused by the war in Ukraine, working with partners in the region to provide humanitarian relief to affected communities in Ukraine, Romania, Poland and Moldova. This includes supporting excluded groups who face disproportionate challenges and barriers to accessing services tailored to their specific needs and starting conversations around peace and reconstruction.

We have worked with partners to provide assistance in Gaza and the West Bank by delivering essential supplies to displaced families, prioritising food, medical items and hygiene kits. ActionAid's response has been grounded in the unwavering courage and resilience of local NGOs, with women and national civil society at the forefront of the relief efforts despite facing challenging conditions themselves. ActionAid has reached over 464,000 people with humanitarian assistance working with local partner

organisations, like Al Awda Hospital and WEFAQ Society for Women and Child Care. Al-Awda was one of the last remaining hospitals still functioning in the north of Gaza, which continued to treat patients and provide maternity services under unimaginably difficult and dangerous conditions. Our partners have focused their efforts on helping mothers and children survive by providing hot meals, hygiene and winter kits and emotional support activities. Meanwhile, WEFAQ has been constructing facilities like toilets and shower blocks and offering emotional support hotlines.

ActionAid continues to raise awareness of the food crisis in East Africa, as climate-related drought combined with ongoing conflict has increased risks, with almost 20 million people, including children, facing severe hunger or malnourishment. ActionAid has been providing food, cash support and protection services across Ethiopia, Kenya and Somaliland. Cash transfers are sent directly to women, supporting them to decide how best to prioritise their families' needs, and they are usually spent on food, water, shelter and medicine. This work was ongoing throughout 2024.

In 2024, ActionAid also delivered rapid response programmes through the Start Network. A total of 10 Start Fund grants, totalling £1.8 million, were implemented in DRC (x2), Palestine, Tanzania, Somalia, Burundi, Nigeria (x2), India and South Africa.

## 5. Operational effectiveness and sustainability

In 2024, we took several steps to enhance our operational effectiveness and financial sustainability at ActionAid UK.

One key step was implementing a cost-reduction initiative in the first quarter of 2024, which resulted in changes to our organisational structure.

Additionally, we introduced a new four-year strategy focused on strengthening our internal principles, systems, and processes. This strategy is designed to help us achieve our goal of shifting power to the women, girls, and organisations we work with. Developed through collaboration with staff, trustees, and other stakeholders, it will guide our future ways of working.

One of the goals in our strategy was to re-envision and create equitable ways of working; this includes developing a four-year transformation and innovation programme, continuing to take on feedback from our partners about funding and grant requirements, ensuring we recruit and retain more representative staff and actively building a culture of collective care, innovation and new ways of thinking. These are all things we will continue to work on in 2025.

Last year, ActionAid UK continued to embed our feminist principles and our decolonisation and anti-racism approach, and as part of this, we published our Diversity Pay Gap Report, reviewed our recruitment and resourcing systems to make them more inclusive and accessible and we signed up the Disability Confident Committed scheme.

To help drive our decolonisation agenda in 2024, we introduced a dedicated Decolonisation Unit who, among their many responsibilities, oversee the implementation of learnings that have come from our anti-racism work. On top of that, we initiated a new customer relationship management system to help us better communicate and engage with our supporters.

Lastly, we continued to listen to our colleagues to improve our ways of working. We ran our annual Employee Engagement survey, which is a big part of ensuring everyone at ActionAid UK has a voice in how we work. Another part of this is continuing to work with our recognised union Unite and several employee networks, including the Disability Action Group, LGBTQ+, Colleagues of Colour and our Mental Health First Aiders.

This is very important to us and brings us closer to our strategic goal of building a culture of collective care.

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# Our Media Work and Influencer Supporters

## Celebrity and Influencer support

### New Ambassador announcement

In recognition of his longstanding commitment to ActionAid, actor David Morrissey has been appointed our newest Celebrity Ambassador. David has been a dedicated advocate for our work, using his platform to highlight the challenges faced by women and girls worldwide and to support our emergency appeals. His passion for social justice and his ongoing efforts to raise awareness make him a powerful voice for our mission, and we are proud to have him join us in the fight for a more just and equal world.

### Supporting the ongoing Red Alert and our wider humanitarian work

High profile supporters including *Aisling Bea*, *Jen Brister*, *Nicola Coughlan*, *Fay Ripley* and *James Purefoy* continued to support our work in Gaza, Lebanon, Türkiye and Syria by sharing our content across their social channels reaching an audience of over 8.3 million.

### Women By Women

Broadcaster *Sangita Myska* hosted the panel discussion at the launch event on March 6<sup>th</sup> 2024. Nine celebrities and influencers attended, the most we've had at any of our WBW launch events.

### Share A Better Period

Well-known and respected women's health GP, *Dr Nighat Arif*, exclusively created content on her social channels to help promote our Share A Better Period campaign. She also put her name to an op ed which featured in Women's Health magazine.

Actor and ActionAid Ambassador *Wunmi Mosaku* fronted our paid social video campaign and also shared it on her Instagram in a collaboration post with us. Her video generated 53% of the total number of new regular givers for the whole campaign.

### 137 Challenge

We successfully recruited two celebrities to highlight and take part in our annual 137 fundraising challenge. Sports TV presenter *Reshmin Chowdhury* took part in the daily challenge and documented it via Instagram. Actor and ActionAid Ambassador *Fay Ripley* created a video to help launch the challenge for us to use across our social channels.

Their support helped to raise £54,000.

### Death Without Mercy film screening

The Media Team, with the support of the Brand team, and in partnership with Action For Sama and our partner organisation, Violet, hosted an exclusive screening of the



documentary *Death Without Mercy*, directed by award-winning film maker Waad al-Kateab, about the Turkey-Syria earthquakes.

Actor and new ActionAid UK Ambassador *David Morrissey* hosted the event and BBC journalist *Nawal Al-Maghafi* hosted a Q&A session. Sixty-four guests attended including 18 high profile guests from across the entertainment industry, we look forward to building on these new relationships in 2025 and beyond.

### **Christmas appeal**

Broadcaster *Sonali Shah* fronted a video message for us to use on paid social. She also shared it on Instagram and on X.

Other high profile supporters including *David Morrissey* shared the appeal content on their social channels.

## **Media Work**

Following an extraordinary surge in media visibility at the end of 2023, ActionAid has continued to build a strong and sustained presence throughout 2024. While article volumes and reach naturally stabilised in the early months, our media baseline remained significantly higher than in 2022, demonstrating lasting growth in both awareness and influence. Our core message, that women and girls are disproportionately affected by humanitarian crises, remained central to our coverage. Alongside this, our work on Humanitarian Emergencies, Advocacy and Policy Change, Climate Justice, and Antiracist Storytelling secured major international media placements.

ActionAid is now regularly featured across every major broadcaster and newspaper, ensuring our advocacy reaches millions worldwide. In 2024 alone, we were prominently covered by BBC World News, The Guardian, The Independent, Al Jazeera, Sky News, CNN, Mail Online, and the Evening Standard, among others.

Humanitarian response remains at the heart of our media strategy, ensuring the voices and needs of women and girls affected by crises are heard and prioritised. As the year progressed, our media visibility significantly increased, with article volumes more than doubling and overall reach nearly doubling compared to earlier in the year. According to our media monitoring partner, we reached a cumulative audience of 1 billion people through 1,679 media items. Climate Justice was a major focus, particularly around COP29, cementing ActionAid's position as a leading voice on the issue.

We exceeded our 2024 media coverage goal, achieving 3,830 items against a target of 3,000, a testament to our agility and commitment to seizing strategic media opportunities. Our statistics, expert commentary, and personal perspectives from staff and partners were frequently cited in quotes and stories from all corners of our work. We also provided media training across the global federation, enabling local partners to harness opportunities and speak directly to the public and decision-makers on the

issues that matter most. Whether addressing humanitarian crises, pushing for policy change, or showcasing the impact of their work, our partners' voices have been elevated and heard.

We also revitalised our celebrity and influencer strategy, with acclaimed actor David Morrissey joining as an Ambassador to champion our humanitarian appeals. This led to high-profile moments, including an exclusive screening of the documentary *Death Without Mercy* on the Türkiye-Syria earthquakes.

As we reflect on a year of powerful storytelling and media impact, we remain committed to using the media as a tool for advocacy and change and look forward to reporting on our achievements next year.



# The Year Ahead

At the end of last year, ActionAid UK published a new strategy for 2025 to 2028.

We have made significant efforts to become a champion for human rights and social justice over the past decade, and this is another step in that journey.

Our new strategy, which we have built with colleagues, trustees and stakeholders, helps us achieve our mission of social justice, gender equality and poverty eradication. We will do this by working alongside communities, women's rights organisations, activists, social movements, funding partners and supporters.

In the year ahead, we will take the first steps to implement our four strategic goals, and this section outlines how we plan to do so.

## Strategic goal one: Champion women's rights organisations (WROs) and feminist movements driving systems change.

By 2028, we aim for women's rights organisations and feminist movements to be more valued, visible and central to the discussions and decisions being made by funding partners, institutions and governments.

To achieve this, ActionAid UK will have moved a greater proportion of our funds to women's rights organisations and feminist movements so they can work on their self-defined priorities. We will also have diversified our funding, funders and income opportunities so that our support of these organisations will be long-term and flexible.

In 2025, there are several ways we will begin this process.

One of the big things we will be working on is to innovate and develop new individual-giving products, which are launching in the year ahead. We will continue evolving our Child Sponsorship programme so that it is more in line with our anti-racist principles and this strategic goal. We will also expand our legacy programme with plans for a new In-Memory product.

In terms of fundraising, we will continue diversifying and decolonising our Philanthropy and Partnerships funding by investing in new ways to raise our profile and generate income. This impacts how we fund women's rights organisations.

For our supporters, we will also create resources that outline our anti-racist storytelling principles to aid fundraising events for women's rights organisations. On top of this, there will be a new direct response television (DRTV) advert and a Period Poverty campaign that supports and explains our work with women-led organisations and feminist movements.

Building long-term, equitable partnerships with women's rights organisations is at the forefront of our plans, and ActionAid UK will use our visibility, access and communications to amplify their work. We will also use our position in the UK to influence our government and decision-makers to listen to women's rights organisations.

Internally, we aim to better understand the priorities and challenges faced by women's rights organisations and feminist movements across Africa, Asia and Latin America. We are also ensuring our systems, including our financial systems, can fully support them and reduce the reporting burdens and grant requirements they must go through.

## **Strategic goal two: Build donor, political and popular support for fair and just systems.**

To achieve our second strategic goal, we will support women's rights organisations and feminist movements to be more actively involved in national and global development, climate, peace, recovery and reconstruction processes. It is important that their views are taken into account and acted upon and that ActionAid uses our position to facilitate this.

By 2028, we hope that, through our work, the UK government will have increased its investment in crucial areas, such as gender-responsive public services, protection in neglected humanitarian crises and climate justice, including loss and damage funding.

Over the next year, we will be taking steps to make space for our partner organisations to input into international and UK decision-making forums.

For example, we will be amplifying the calls of women's movements in key spaces such as the Women, Peace and Security Week and CSW69 (Commission on the Status of Women), both taking place in New York. We will continue working on our Climate Justice campaign, which centres on the work and research of women's rights organisations, calling on governments to stop funding banks that are fuelling pollution and destroying the planet. We will also be attending the IMF and World Bank annual meeting with colleagues from the Young Urban Women's Movement in July to advocate for change in the current international financial architecture.

In 2025, we will build our reputation and influence with the UK government through face-to-face meetings, research and programming. Our aim is to secure national and international commitments on key issues, such as climate change and feminist economic alternatives.

Throughout the year, we have several planned meetings with parliamentarians, including meetings about the humanitarian response in Gaza and Lebanon. We will also engage with MPs in events centred around important days such as World Menstrual Health Day and World Humanitarian Day.

The purpose of our frequent meetings with MPs is to advocate for the implementation of a strategy that centres women and girls and women, peace and security commitments, using women-led research to support our case. We also want to build awareness and support for feminist economic alternatives, such as those centred on the care and well-being of the economy, pushing for progressive taxation and supporting gender-responsive public services.

## **Strategic goal three: Strengthen global solidarity networks.**

Our third strategic goal is to build a stronger and more engaged base of supporters willing to uphold the work of women's rights organisations and feminist movements. By doing this, we will create the conditions for those in power to regard the work of women's rights organisations as essential. We will also be a better partner and ally to women's rights organisations, listening to and being led by their specific needs and expertise.

In 2025, we begin this work by building our supporters' and donors' knowledge of the interlocked humanitarian crises and injustices facing women and girls, as well as the structural causes. For example, our Women By Women campaign will focus on women's right to land, amplifying the groundbreaking work of women-led organisations in Brazil, Cambodia, Nepal and Nigeria. This annual event helps us share the work, leadership and voices of women's rights organisations and feminist movements with our supporters, the media, government advisors and the general public.

Through our media work, we can reach a significant number of people and help build global solidarity networks. We know that media coverage builds trust among the general public and our approach is to platform the voices of staff and partners who are best placed to talk about the challenges and impact of their work. Whether addressing humanitarian crises, pushing for policy change or highlighting the remarkable impact of their projects, we amplify the voice of women's rights organisations who are driving meaningful change.

## **Strategic goal four: Re-envision and create equitable ways of working.**

By 2028, we will have redesigned our processing systems and working culture to develop equitable partnerships with women's rights organisations and feminist movements. In addition, we will have developed a culture of innovation and collective care and ActionAid UK. To do this, we are developing a four-year transformation and innovation programme across all areas of our work.

To begin this process in 2025, we will continue our pay review project to ensure that pay across our organisation is fair. We will also provide support to the federation to help strengthen its ability to secure institutional income. This work includes developing institutional donor funding strategies and implementing capacity-building training.

Ensuring that we recruit and retain more representative staff is another essential part of our plans for 2025, and we also want to place greater value on potential staff's experience working with women's rights organisations. On top of that, we want to become a visa sponsorship organisation.

We will implement the decolonising action plan and wider activities focusing on people and culture, including safeguarding talent and acquisition. In addition, we will also support the development of pooled global teams of staff.

In terms of how we work with our partner organisations, we aim to be more transparent and open to feedback about grant requirements and how we can reduce burdens on them. We recognise that for some funding partner proposals, we will need to work in consortia with more formal registered non-governmental organisations (NGOs) but will still seek to build feminist movement-oriented work within these projects.

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# Statutory Report and Financial Statements

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

In this section of the Annual Report 2024, 'ActionAid' refers to the UK-registered charitable company. The Trustees present their statutory report with the financial statements of ActionAid for the year 2024. The Trustees' report has been prepared in compliance with the Charities Act 2011, the Charities and Social Investment Act 2016 and is also a Directors' Report as required by Section 415 of the Companies Act 2006.

# Fundraising Statement 2024

2024 was once again a year of incredible generosity from our supporters and members of the public. Our fundraising is dependent on building effective and long-lasting relationships with our supporters, guided by our Every Supporter Matters ethos and ActionAid values. This support enables us to continue our work to support women and girls in poverty to change their lives and communities for good.

## How we fundraise

We work with supporters in a variety of ways. Child Sponsorship remains key for us, with our dedicated supporters building a personal connection to the communities in which we work through their generous, long-term giving. Through our IG programme, supporters can make either stand-alone or regular gifts and are inspired to donate by our online and offline marketing/advertising. Our trading products remain popular and enable support via entry into our ActionAid Lottery, or through purchase of Christmas cards or virtual products.

We also inspire supporters to conduct their own fundraising in their communities, facilitated by our Events & Community Engagement team. Some of this fundraising is related to participation in challenges or events, often sporting related, with virtual events and activities continuing to grow in popularity across 2024.

We are so grateful to have received over 194 legacy gifts in 2024, totalling £3.5m, from generous supporters who chose to leave us a gift in their Will. We remain a part of the Will Aid network, which connects individuals looking to write their Will with a participating solicitor who can support them through the process and do not charge for their service. We do ask those who participate in the scheme to consider donating the cost of the Will to share between the partner charities, however there is no obligation to leave a gift to ActionAid, nor to donate to us when using the service. We are grateful to those supporters who chose to donate to us.

Our Philanthropy & Partnerships team works with individuals and organisations able to give at a high level, including businesses, trusts, grant-making organisations and our ActionAid Ambassadors. We are incredibly grateful to them all. We are also proud to have continued to benefit from income raised by individuals playing the People's Postcode Lottery. In 2024, ActionAid received £3.0 million, thanks to players' support, which is supporting a range of vital humanitarian and long-term programmatic work.

To ensure we remain fundraising compliant, we work closely with organisations to ensure that agreed messaging related to their giving is used and that any feedback from programmes is discussed with the relevant organisation and addressed. Our commercial participation agreements cover the requirements from the Fundraising Regulator and Charity Commission to ensure that consumers and the public are informed and protected.



## Maintaining high standards

At ActionAid we firmly believe that Every Supporter Matters and so we always set high standards across fundraising, not simply to meet our compliance obligations, but because it is the right thing to do. We maintain registration with the Fundraising Regulator, work to the Code of Fundraising Practice and can confirm that we have not been the subject of any investigations by the Fundraising Regulator. We regularly participate in best practice discussion groups across the sector, networks of other fundraising compliance professionals and the Data & Marketing Association.

We regularly assess our fundraising activity against the code of fundraising practice and maintain a programme of training on fundraising compliance, including an induction for all new staff with our head of team, and training on data protection.

## Monitoring activity, carried out on our behalf

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

We work closely with our agency partners on training, monitoring and continuous improvement, to ensure that they consistently operate at a high standard. In 2024 we continued face-to-face fundraising activities for these campaigns. We conduct call listening of our telephone agencies, with this increased for new suppliers, new campaigns or in the event of any concerns. The result of this monitoring is discussed regularly with our partner agencies, with actions agreed and tracked to completion. This is overseen by our Head of Fundraising Compliance, with reporting to our Board of Trustees.

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

## Complaints & Feedback

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

Our complaints process is readily available [on our website](#) or by post on request, outlining how we address feedback and what a complainant can expect from us, including our timelines for investigation. We always encourage a complainant to contact us so that we can address their concerns directly, but we also provide information on

how they can escalate any issue to the Fundraising Regulator if they are unsatisfied with our approach or response. We are gratified that as with previous years, no complainant has chosen this route of escalation in 2024.

We received a total of 67 complaints about our fundraising work in 2024 (2023: 58). All complaints are classified according to severity and then addressed in line with our policy, giving a full and open response to the complainant. Should we receive a complaint relating to the work of one of our partner agencies, we discuss this with them as a matter of urgency, and we hold all partner agencies to a contractual obligation to supply us with prompt and thorough investigation results and monitored action plans if appropriate. Our Board of Trustees are given reporting on our complaints including volumes, themes of feedback and actions taken to ensure that they have a good overview of how our work is received by and impacts supporters and the public. We also track positive feedback, and any individual contacting us via email is given the chance to complete a quick survey on their experience.

## Protecting our supporters and the public

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

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

We are grateful for the generous support that we have seen in 2024, and to every individual who has engaged with us, be that financially, through support for our campaigns, or by giving us feedback to enable us to improve our work.

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# Keeping People Safe

As an organisation that works with women and girls living in poverty, we take the risk of harm happening within our organisation very seriously. ActionAid is committed to working with others to end injustice and eradicate poverty, and to build a world which upholds the rights and dignity of all. We recognise that to work with integrity we must 'walk the talk' and ensure that anyone who comes into contact with ActionAid is protected from any form of injustice, discrimination, or abuse. We are committed to safeguarding all people who come into contact with ActionAid from abuse of that power and privilege in any form. ActionAid is committed to preventing any form of sexual harassment, exploitation and abuse (SHEA) (including child abuse and adult at-risk abuse) and responding robustly when these harms take place.

ActionAid's SHEA and Safeguarding policies sit under ActionAid Code of Conduct and are informed by and reinforce ActionAid's feminist leadership approach.

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

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

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

ActionAid UK Trustees have a duty to ensure that we do not cause harm to those we seek to support, employ, or work with. This means assuring themselves that there is a zero-tolerance approach to safeguarding violations wherever UK funds are being spent overseas or within the organisation itself. As a result, every concern is looked into, irrespective of whom the person of concern is. To enable the Board to maintain oversight of safeguarding matters both in the UK and overseas, Trustees receive a quarterly report of all cases within the UK organisation, in ActionAid UK's legal branches

and where UK funding is involved, as well as a more general update on progress with implementing the safeguarding strategy in ActionAid UK and its legal branches.

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

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

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

During 2024, ActionAid UK took a number of steps to further strengthen safeguarding across the organisation.

ActionAid UK took part in a federation-wide review of our SHEA and Safeguarding Policies. The intention of the consultation process was to ensure the policies are robust and borrow lessons and learnings from colleagues across the Federation who have been implementing them since June 2019, and from countries and communities where ActionAid work.

ActionAid UK's Safeguarding Focal Point has been appointed and trained as an ActionAid Case Supporter. This new role in the ActionAid federation is a critical pillar of duty of care towards people involved in and impacted by investigations. The Case Supporter Role network consists of colleagues who are trained and deployed to support on SHEA and Safeguarding cases across the ActionAid Federation. Case Supporters work closely with other stakeholders, such as the Global SHEA and Safeguarding Team and the in-country SHEA and Safeguarding Stakeholder Panels including the Country SHEA and Safeguarding Focal Point. The SHEA and Safeguarding Case Supporter role is central in providing quality assistance, including immediate and contextualized

support, to Survivors and Complainants primarily, but not limited to Subjects of Concern, Complainants and Witnesses.

ActionAid UK has adopted new key performance indicators for safeguarding which aim to ensure performance assurance; continuous improvement - requiring a more self-challenging and continuous improvement; effective Board oversight and responsibility and external accountability.

## **Safeguarding Cases 2024**

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

In 2024, **13** reports were made to ActionAid. It is important to note that these figures do not relate to the entire ActionAid International Federation, but rather cases relevant to ActionAid UK (the England and Wales-registered charity). This includes any incident where the complainant and/or the person of concern is an ActionAid UK staff member, or other individuals acting as representatives of ActionAid UK. These figures also include cases in countries where any work is funded from the UK, and legal branches of ActionAid UK.

These reports raised concerns about breaches of ActionAid's SHEA and Safeguarding Policies. These reports are categorised as incidents and were responded to in line with ActionAid's SHEA and Safeguarding Incident Management Guidelines.

**5** of the incidents reported included concerns about breaches of the SHEA (Sexual Harassment, Exploitation, and Abuse) at Work Policy. The purpose of this policy is to ensure that ActionAid provides a safe working environment which is free from any form of sexual harassment, exploitation, and abuse, carried out by any member of the ActionAid Federation or other representative; which upholds the rights and dignity of all, and that procedures are in place to protect staff and other representatives.

**4** of the incident reports related to breaches of the PSEA (Protection Against Sexual Exploitation and Abuse) Policy. The purpose of this policy is to ensure that procedures are in place to protect people and communities we work with, including adults at-risk, from sexual abuse, sexual exploitation, or other harmful and inappropriate behaviour, carried out by any member of the ActionAid Federation or ActionAid representative.

**4** of the incident reports related to breaches of the Child Safeguarding Policy. The purpose of this policy is to ensure that procedures are in place to protect all children from deliberate or unintended actions that place them at risk of abuse or exploitation carried out by any member of the ActionAid Federation or other representative.

During the year 2024, **12** incident management processes were closed.

**8** of these were incidents raised in 2023

**4** of these are raised in 2024

**12** reports have been carried over into 2025

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

**4** ActionAid Staff

**1** Partner Staff

**7** Other representatives of ActionAid

A formal investigation was possible, with the consent of the survivor, in **9** of these processes.

In **2** cases disciplinary action was taken.

In **1** case the allegations were not upheld

In **6** cases actions up to but not including disciplinary action were taken.

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

Survivors wishing for ActionAid to take action; but they did not wish for ActionAid to investigate the concerns.

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

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# Carbon Reduction and Energy Reporting

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

## UK energy use disclosure

Unit	Metric	2021	2022	2023	2024
<i>Kilowatt-hours (kWh)</i>	<b>Electricity</b> <sup>4</sup>	216,157	216,908	218,173	137,987
	<b>Gas combustion</b> <sup>5</sup>	27,623	27,119	29,224	18,067
	<b>Travel/Transport</b> (purchased fuel inc. company fleet and employee-owned vehicles i.e. 'grey fleet')	569	3,134	2,477	1,779
<i>Carbon dioxide equivalent in tonnes (tCO<sub>2</sub>e)</i>	<b>Electricity</b> <sup>6</sup>	49.9	45.6	49.1	31.1
	<b>Gas combustion</b>	5.0	4.9	5.3	3.3
	<b>Travel/Transport</b> (purchased fuel inc. company fleet and employee-owned vehicles i.e. 'grey fleet')	0.136 (136 kg)	0.757 (757 kg)	0.576 (576 kg)	0.411 (411 kg)
	<b>Business Travel</b> <sup>7</sup> (voluntary under SECR)	2.7	134.8	159	208

## Carbon disclosure and intensity ratio

	Metric	2021	2022	2023	2024
<i>Carbon dioxide equivalent (tCO<sub>2</sub>e)</i>	<b>Full carbon footprint</b>	1,792	2,075	932	717
<i>£million funds raised</i>	<b>ActionAid UK income</b>	£49.6m	£59.6m	£53.3m	£45.7m
<i>Grams of carbon per £1 raised</i>	<b>Carbon intensity</b>	36.2 gCO <sub>2</sub> e	34.8 gCO <sub>2</sub> e	17.5 gCO <sub>2</sub> e	16.0 gCO <sub>2</sub> e

<sup>4</sup> The purchase of electricity by the company for its own use, including for the purposes of transport.

<sup>5</sup> Natural gas for property heating: standard natural gas received through the gas mains grid network in the UK.

<sup>6</sup> Includes electricity transmission and distribution losses. Location-based reporting per SECR requirements.

<sup>7</sup> Includes organisational travel for business purposes (air, rail, car) and hotels. Excludes employee commuting.

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

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

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

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

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

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

Our overall CO<sub>2</sub>e emissions saw a welcome decrease again during this reporting period, from 932 tonnes to 717 tonnes per year.

Continuing the trend from 2023, our purchased goods and services expenditure decreased in 2024. This has had a direct impact on our emissions in this category. During the year we also downsized our London office, therefore reducing our London energy consumption by 40%. This meant a welcome decrease in our overall location-based electricity and gas emissions, though we note that our market-based emissions are always lower as our London office is on a renewable tariff.

We continued engagement with our major suppliers with our annual supplier survey, gathering corporate sustainability data first-hand and integrating this into our measurement. On average, emissions from surveyed suppliers were considerably lower than generic factors (ca. 85% lower), largely due to generic factors being derived from large corporates, which have considerably higher emissions per £ spent compared to smaller organisations.

As stated in our Supplier Code of Conduct, we continue to favour purchasing environmentally preferable products and/or services (EPP) and in addition to price and



quality, our supplier selection criteria include energy efficiency, recycled content and recyclability.

Although our total emissions have decreased year on year, we saw a fairly significant rise in travel emissions in 2024. This is due to an increase in international air travel.

A copy of our annual carbon footprint report is published on the ActionAid website.



# Financial Review

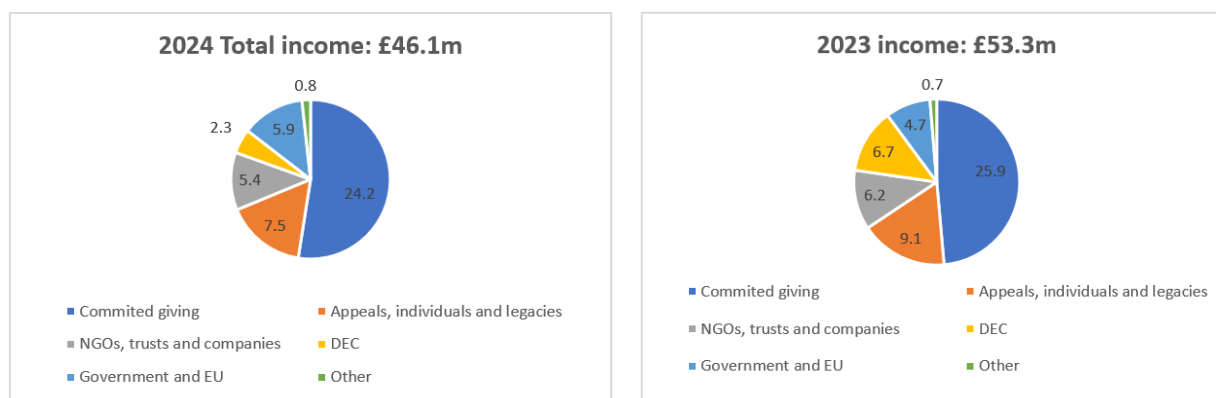
## Income

In 2024, ActionAid's income reached £46.1 million, slightly down from £53.3 million in 2023. This decrease of 13.5% was mainly due to a reduction in income from the Disasters Emergency Committee (DEC) of £4.4 million compared to 2023. Additionally, the ongoing cost of living crisis and the gradual phase-out of Child Sponsorship from several country programmes had an impact on fundraising activities, resulting in a decrease of £1.7 million in committed giving. There were also fewer emergency appeals in 2024 than in the previous year, which contributed to a £1.8 million reduction in donations and appeals income. Despite these challenges, we remain focused on strengthening our fundraising strategy to ensure sustainable growth and continue delivering vital support to those who need it most.

We received significant allocations from the DEC, including £1.1 million for Ukraine and £0.4 million for the Turkey/Syria appeal. Additionally, we secured an initial allocation of £0.8 million from DEC for the Middle East Humanitarian appeal. Despite the challenges posed by the ongoing cost of living crisis in the UK, our supporters demonstrated extraordinary generosity, helping us raise over £1.0 million through emergency appeals for humanitarian crises in East Africa, Gaza, the Middle East, Lebanon, and Bangladesh. Supporting and fundraising for humanitarian crises continues to be a central focus of our strategy, and we are incredibly grateful for the steadfast commitment of our donors.

As in previous years, the majority of our income, 74% (2023: 78%), came from donations and legacies. We remain deeply appreciative of the growing loyalty of our financial supporters, particularly in these difficult times. While income from committed giving, donations, appeals, and legacies fell from £35.0 million in 2023 to £31.7 million in 2024, we achieved the second-highest level of legacy income ever raised, reaching just under £3.5 million—an increase of £150,000 from 2023. Despite the ongoing impact of the cost-of-living crisis since August 2022 and the phasing out of Child Sponsorship from several country programmes, we remain focused on strengthening our fundraising activities to ensure sustainable growth and continued support for those in need.

As part of our institutional funding work in 2024, we were again pleased to collaborate with many key donors and partners including UK Aid/FCDO, The Belgian Government, Disasters Emergency Committee, Start Network, People's Postcode Lottery, Hewlett Foundation, and Options.



Grant and contract income increased by just over £0.4 million for the year to £11.3 million (2023: £10.9 million), due to an increase in funding on the DAWAM Afghanistan grant, increased income from EC and also due to another successful year with Start fund applications. In 2024 we raised over £1.8 million from successful Start Fund applications (2023: £1.4 million), receiving funding for humanitarian projects in the DRC, Somaliland, South Africa and Nigeria, among others.

ActionAid continued to receive excellent support from the People's Postcode Lottery International Trust, with grants of £3.0 million (2023: £3.1 million). As has been the case in previous years, we chose to allocate much of these funds to development programmes being implemented in Jordan and Zimbabwe, and humanitarian projects being implemented across the ActionAid Federation, including in Ethiopia, Haiti and Uganda. The People's Postcode Lottery continues to be an important supporter of ActionAid UK.

In addition, grant funding for our campaigns and policy work increased to £1.0 million (2023: £0.77 million). Of this more than £0.9 million was received for the Bretton Woods Project, including significant grants from the William and Flora Hewlett Foundation, Mott Foundation and the Ford Foundation.

ActionAid UK also increased the grants and contracts income from FCDO by £0.6 million to £2.9 million, due to an increase in an Afghanistan based grant income, and the continuation of the ALM-FGM contract and the Cambodia AidMatch grant. ActionAid UK is also the grant signatory for European Commission grants implemented by some members of the ActionAid Federation, and these increased to £1.1 million in 2024.

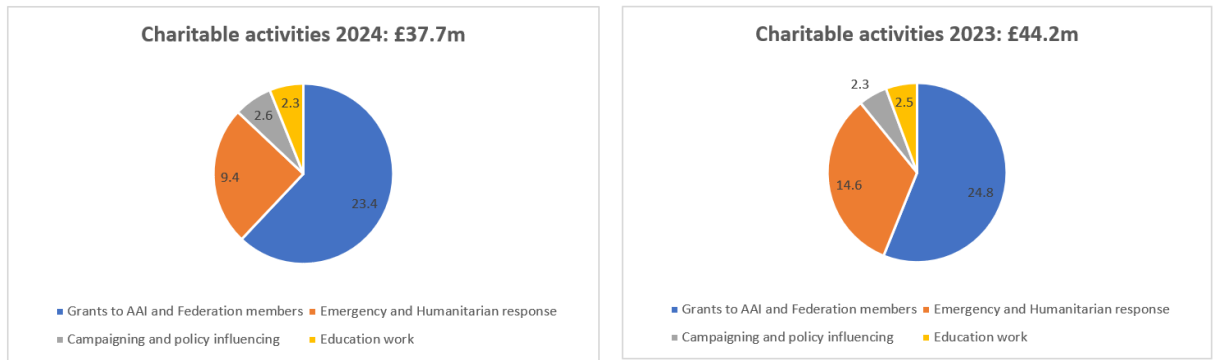
## Expenditure

Overall, expenditure decreased in 2024 from £54.7 million to £48.7 mainly due to a decrease in grants remitted and a cost reduction exercise in Quarter 1 of 2024. £29.4 million in grants were remitted, a decrease of £6.9 million from the previous year. The main driver for this was a drop in DEC programme related granting as a number of projects finished, such as in Afghanistan, or entered their second or third years. Despite this, we still remitted over £4.2 million related to DEC funded programmes supporting those affected by the war in Ukraine, impacted by the

Turkey/Syria earthquake and caught up in the Gaza and Middle East humanitarian crisis.



As a result of the decrease in grants being remitted, expenditure on Charitable activities fell from £44.2 million in 2023 to £37.7 million in 2024. This represented over 77% of our total expenditure (2023: 81%). Our charitable activities include grants to the ActionAid Federation, emergency and humanitarian work, campaigning and policy influencing in the UK and overseas and education work in the UK on our charitable objects. The focus of these activities is to enable people living in poverty to hold governments and companies to account, to improve the quality of public education, respond to emergencies and to promote the rights of women and girls.



Total fundraising expenditure increased slightly to £11.0 million (2023: £10.5 million). This is partly as a result of the fact that our new CRM went live in quarter 1 in 2024 and we have started amortisation of this asset that currently has a capitalised development cost of just under £2.3 million. In addition, significant legal costs (£0.2 million) were spent on specific legacy cases during 2024. Finally, we saw more face to face acquisition activity and less DRTV spend in 2024 than in 2023, such that overall acquisition spend was up by £250k. Whilst this demonstrates our commitment to investment in fundraising, it also demonstrates that we are carefully monitoring the long-term effectiveness and income returns of these investments to ensure that they offer best value to maximise income for ActionAid UK and the Federation.

Support and governance costs are allocated to Fundraising and Charitable activity expenditure based on the number of staff working in each area. These costs increased

from £5.9 million in 2023 to £6.1 million in 2024, primarily due to one-off redundancy and termination payments made as part of a cost-saving exercise undertaken in Quarter 1. While this exercise incurred short-term costs, it was implemented to reduce ongoing expenditure and strengthen the organisation's financial sustainability over the longer term.

## Reserves

Reserves are funds that we are yet to spend. Our supporters and donors expect that their money will help us to realise our vision in an appropriate timeframe and for this reason we do not desire to hold excessive reserves. Our restricted reserves represent funds received for specific project work.

Our restricted reserves decreased from £6.9 million in 2023 to £4.6 million in 2024. This is due to the significant utilisation for both the DEC Ukraine and DEC Turkey/Syria earthquake appeals such that the year end reserve balances for DEC funds fell by £2.6 million to £0.7 million. These reserves will be spent in the next 12 months in line with our programme of work in those regions. In addition, utilisation of our People's Postcode Lottery funds continues to be more timely in 2024, such that we carry forward a balance of just over £1.0 million, a similar level to 2023. We continue to be committed to reducing restricted reserves to much lower levels in the future and ensuring that all restricted committed giving is remitted to the Federation within a month of it being received.

Our policy for General fund reserves is to retain a minimum of 2.6 months of planned annual expenditure (equivalent to £4.5 million). Our Trustees believe that this balances the need to apply funds to our mission whilst at the same time ensuring there are sufficient funds to run our day-to-day business, to pre-finance some projects and to protect us from unanticipated shocks. Our general reserves fell slightly to £7.7 million at the end of 2023 (£7.8 million in 2023), which represents 4.4 months of planned annual expenditure (4.5 months in 2023). We believe this is an acceptable level due to uncertainty about the continued impact of the rising cost of living on our committed giving income, the recent reduction in ODA globally and an uncertain economic future. It will allow us to invest in the new strategy, which will include investment in anti-racism and decolonial activities, in new product development and Child Sponsorship evolution. Whilst finalising future investment plans, we currently expect to make an unrestricted general fund surplus in 2025, and to break even in 2026 and 2027. In 2028 we are forecasting a loss but we will remain above the reserves policy level.

ActionAid Trustees have established designated reserves that relate to our holding of tangible fixed assets £47k; Intangible fixed assets £2 million, Emergency & Humanitarian Fund £50k; Exchange rate movement fund £259k; and FGM-ALM Contract £109k. With the go live of the new CRM system in 2024, the Intangible fixed asset fund began to be written down as the new CRM system will be amortised in the next five years.

## Grant-making policy

We grant our funds to ActionAid International for wider disbursement to the Federation's country programmes and their partners, according to the management agreement that exists between ActionAid and ActionAid International. We also grant funds directly and bilaterally to other ActionAid Federation members. On occasions we make grants to other carefully selected charities where it is deemed that this is the most effective way of delivering our charitable aims. In 2024, we signed bilateral agreements with each Federation member to which we remit Committed giving and institutional grants.

## AA International's Finances

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

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# Principal Risks and Uncertainties

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

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

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

are reviewed on an annual basis by senior management and our Trustees. These are set out in the following table.

Risks and Uncertainties	Mitigating actions
<p><b>Cyber attack/data breach of new CRM system:</b></p> <p>A data breach or leak of information relating to supporters, partners or rightsholders caused by either cyber-attack or staff negligence could cause harm to those affected, reputational damage to ActionAid, regulatory action against ActionAid and financial loss.</p>	<p>We have recruited a staff member/consultant to undertake CRM enhancement work.</p> <p>There are monthly meetings between our Interim Co-CEOs, Head of IT and Data Protection Manager, including a report against current CRM status.</p> <p>We have successfully renewed our Cyber Essentials Plus certification for another 12 months.</p> <p>Cyber security/Data Protection and Information Security training and awareness is included as mandatory.</p>
<p><b>Funding and financial management affected by cost of living and national economic environment:</b></p> <p>The current cost of living and national economic environment create challenging conditions for fundraising. This may affect our funding and financial management, potentially leading to decreased income from public giving, major donors, and institutional sources.</p> <p>This could result in poor cash flow, unreliable projections, and financial losses which may impact our ability to meet key commitments and objectives.</p>	<p>We continue to innovate to identify new income sources and have a large new 'product' development for fundraising. Funding targets are realistic and based on assessment of the external environment. Our budgets are linked to planning and objectives.</p> <p>We have a risk averse investment policy.</p> <p>To ensure financial sustainability, a cost reduction exercise was completed in Q1 2024 resulting in a smaller, more agile management structure and reduced staff costs.</p>
<p><b>Impact of humanitarian emergencies:</b> As humanitarian emergencies increase, so does our work on them, meaning</p>	<p>In 2024 we updated our Humanitarian Standard Operating Procedures and roles and responsibilities to ensure we are ready if an</p>



<p>increased capacity responding to emergencies will be a key feature of our work. Our work on humanitarian emergencies, particularly those unrelated to natural disasters, could result in media, public and government scrutiny. Staff working on humanitarian emergencies could suffer secondary trauma.</p>	<p>emergency happens. This enabled us to respond quickly in new humanitarian emergencies in 2024.</p> <p>We have introduced a new approach to managing the health and wellbeing of staff working on emergencies.</p> <p>We seek legal advice if required and thoroughly fact check all communications.</p>
<p><b>Shifting public and political discourse:</b> Ongoing shifts in political and public discourse require us to work proactively to ensure that our rights-based approach is not only heard but meaningfully considered in decision-making spaces. This is particularly important as so-called 'wedge issues' gain prominence in public debate, which can risk marginalising the voices and rights of the communities we work with.</p>	<p>We continue to campaign, alone and with partners where possible, against restrictive legislation and for changes we want to see, while ensuring compliance with the Lobbying Act and the Charity Commission political activity guide by developing, updating and sharing internal memos with all staff as needed.</p> <p>We are increasing relationships with UK government officials, MPs and ministers.</p> <p>We provide media training for all staff ahead of media interviews.</p> <p>We put together media responses to UK Government decisions major events.</p>
<p><b>Negative media coverage:</b> Unfavourable media coverage related to ActionAid UK, could cause reputational damage that could affect public trust, our ability to fundraise effectively, and diminish the impact of our policy and campaigning efforts.</p> <p>It could, divert internal focus from strategic delivery and increase operational costs, including time spent on issue management.</p>	<p>ActionAid UK has proactively strengthened its approach to reputational risk and communications. The Head of Media role has been expanded to include a dedicated focus on reputational engagement, ensuring more robust risk assessment of all public communications.</p> <p>New crisis communication protocols, developed jointly by senior leadership, are now in place and build on established experience in managing sensitive situations. Media training and specific crisis communications training is provided to staff.</p>
<p><b>Leadership Changes:</b></p> <p>Changes in leadership may create internal and external uncertainty,</p>	<p>The organisation implemented a smaller, more agile management structure including the appointment of interim leadership of three Co-</p>

<p>potentially leading to negative media coverage and affecting our ability to deliver our strategy.</p>	<p>CEOs with extensive knowledge of the organisation, its people and mission.</p> <p>Leadership roles and responsibilities clearly defined and shared with the organisation.</p> <p>Additional board members appointed to strengthen organisational governance.</p> <p>Developed a new strategy which provides clear purpose and direction.</p>
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# Directors' Duties

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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# Governance, Leadership and Trustee Declaration

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

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

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

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

ActionAid has a wholly-owned subsidiary – ActionAid Enterprises Limited (company number 05011412). The company did not trade in the year ending 31 December 2024.

## Public benefit

Full details of how ActionAid provides a benefit to a sufficient section of the public in line with our charitable purposes is set out in the Strategic Review section of this report. ActionAid made grants of just over £28.0 million to the ActionAid Federation in 2024 to assist country programmes to deliver against our ambitious strategy and strengthen our Federation. Please refer to note 7 in the accounts for the detail.

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

## The ActionAid Board of Trustees

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

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

There are two committees of the Board:

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

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

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

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

Trustees, including the Chair, are recruited by open selection and are appointed for a four-year term, renewable for a further four years. Rajiv Vyas stepped down from the role as Chair of the Board in May following an internal governance review, which highlighted an undisclosed conflict of interest. Faraz Tasnim, former vice chair of the board, has assumed the position of acting chair while we look to appoint a new permanent chair.

At ActionAid, we are dedicated to making decisions and taking actions that prioritise the best interests of the communities we serve, free from undue influence or bias. To uphold the integrity and transparency of our organisation, it is essential to identify, manage, and mitigate potential conflicts of interest. We are currently feeding into a Global Conflict of Interest policy which is designed to protect our mission, raise awareness among staff, and maintain public trust by ensuring compliance with legal and ethical standards. It outlines the definitions and principles necessary to recognise and address conflicts of interest proactively, helping to prevent any actual or perceived misconduct

All new Trustees will receive a tailored induction.

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



# Corporate Directory

## Board of Trustees

Name	Committees
Faraz Tasnim, Acting Chair of Trustees, Appointed as trustee on 21 March 2024, Vice Chair on 26 March 2025, Acting Chair on 01 May 2025	PRAC (PRAC Vice Chair)
Anne Tutt, Honorary Treasurer	PRAC (PRAC Chair)
Fik Woldegiorgis	PRAC
Roy Trivedy Appointed as trustee on 21 June 2024	GRC (GRC Chair)
Abdul Shiil	GRC (GRC Vice Chair)
Stella Abani	GRC (GRC Vice Chair)
Ruchi Tripathi Appointed as trustee on 21 June 2024	GRC (Safeguarding Trustee Lead)
Eunice Musiime Appointed on 26 March 2025	
Sophie Healy-Thow Resigned as trustee on 31 December 2024	
Amina Folarin Resigned as trustee on 26 March 2025	
Rajiv Vyas Appointed as Chair of Trustees on 26 March 2025. Resigned as Trustee on 01 May 2025.	

Further information about the Trustees is available on the ActionAid website:

[www.actionaid.org.uk/about-us/our-trustees-and-directors](http://www.actionaid.org.uk/about-us/our-trustees-and-directors)

## Executive Leadership Team

- Shade Odupelu, Interim Co-CEO (appointed 8<sup>th</sup> March 2024) and Director of People and Culture (appointed 19 June 2023)
- Hannah Bond, Interim Co-CEO (Appointed 8<sup>th</sup> March 2024) and Director of Advocacy and Influencing (appointed 1<sup>st</sup> March 2024)
- Taahra Ghazi, Interim Co-CEO (appointed 8<sup>th</sup> March 2024) and Director of Innovation and Impact (appointed 1<sup>st</sup> March 2024)
- Sarah Washington, Interim Funding Director (appointed 18 November 2024)
- Halima Begum, Chief Executive (resigned effective from 22nd March 2024)



- John Good, COO (Resigned 14 May 2024)
- Alan Gosschalk, Interim Funding Director (appointed 9 April 2024, resigned effective from 18 November 2024)
- Susan Wilders, Interim Co-Director of Fundraising (Reverted to substantive post 29 February 2024)
- Elizabeth Mickel, Interim Co-Director of Fundraising (appointment ended 29 February 2024)
- Mike Noyes, Interim Co-Director of Policy, Advocacy and Programmes (appointment ended 29 February 2024)
- Orla Fee, Director of Communications and Public Engagement (appointment ended 29 February 2024)

#### Legal and Administrative Information

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

Solicitors  
Bates Wells  
10 Queen Street Place  
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Lloyds Banking Group  
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London  
EC2V 7HN

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

Company Secretary  
Rasheda Nicholson



# Remuneration Statement 2024

## 1. Summary

This is ActionAid's annual governance statement for remuneration. The Co-Chief Executives confirm that the organisation has complied with its salary policy during 2024.

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

## 2. Governance Arrangements for Remuneration

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

The Governance and Relations Committee:

- Ensures there is a formal, transparent policy and process for setting the remuneration of staff so that ActionAid can attract, recruit, retain and develop staff of the right quality while ensuring that salaries are affordable and comparable with other similar organisations;
- Sets the remuneration of the Interim Co-Chief Executives' salaries;
- Sets and oversees principles and policy for staff remuneration;
- Makes recommendations to the Board on the level of annual pay award/cost of living increases.

## 3. Remuneration Policies (salary and benefits)

ActionAid's Salary policy, reviewed in 2023, sets out the principles upon which salaries are determined and ensures that ActionAid possesses and utilises a grading and pay structure that is fit for purpose and in line with our chosen market (not-for-profit and public sectors).

The policy establishes ActionAid's commitment to equal pay for all employees and the ways in which a fair and transparent pay system, based on objective criteria and free from gender bias will be maintained; mainly by conducting annual audits, preparing diversity pay gap reports, monitoring the job evaluation scheme and addressing issues raised as part of these activities.

ActionAid continues to be a Living Wage Employer and a member of an International Aid Charities Pay Club which allows us to share remuneration data and benchmark salaries against other organisations that match our work, size and demographic. In addition to independent specialists we also take data from a range of other benchmarking sources, such as Brightmine and Reward Connected Pay Group,

enabling us to produce a robust picture of the market in which we and our comparators operate.

Another key reference point (although not formally encapsulated in our salary policy) is the ratio between the highest and lowest-paid employee. In 2024 this ratio was calculated as the difference between our lowest assistant salary and Interim Co-CEO pay and was 4.14:1 (5.0:1 in 2023).

A summary of our salary policy is available on request.

#### 4. Review of the Year

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

#### 5. Senior staff pay

This table shows the numbers of senior members of staff at each of the relevant pay bands, inclusive of any allowances, as per the structure after the 2024 restructure and change in CEO had taken place, assuming these staff were in post for the full 12 months. This relates to salary only.

The amounts are different to what is quoted in Note 8 of the accounts, as those figures reflect the actual salary costs expensed in 2024 by salary bands. As such differences will occur depending on whether or not staff have been employed for the full 12 months of 2024 or not.

Pay bands:	Number of staff members in band during 2024:
£120,000 to 130,000	0
£110,000 to £119,000	0
£100,000 to £109,999	3
£90,000 to £99,999	0
£80,000 to £89,999	1
£70,000 to £79,999	2
£60,000 to £69,999	11

Our Interim Co-CEO salary was £108,646 as of December 2024. This reflects the combined responsibilities of the role, covering both Director and Interim Co-CEO duties.

Trustees consider the key management roles at ActionAid to be the three Interim Co-CEOs and the Funding director, known as the Executive Leadership Team. In 2024 the Executive Leadership Team were paid a total of £402,501. This relates to 5 individuals as some roles were filled on an interim basis. It comprises of gross salary plus employer pension contributions. It does not include national insurance or additional roles in the management structure prior to the leadership changes in March. The cost of key

management personnel for the full year, inclusive of gross salaries, redundancy costs, employer's pension contributions and employer's national insurance contribution, can be found in note 8.

## 6. Future plans

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

# Trustee responsibilities for reporting and financial statements

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

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

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

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

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

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

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

## Internal control

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

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

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

## Members' guarantee

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2024 was 9 (2023: 7).

## Auditor

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

The report of the Trustees including the Strategic Report was approved by the Trustees on 12<sup>th</sup> June 2025 and signed on their behalf by:



**Anne Tutt**  
(Treasurer)

Date: 12<sup>th</sup> June 2025



**Faraz Tasnim**  
(Acting Chair)

Date: 12<sup>th</sup> June 2025

# Independent Auditor's report

## Opinion

We have audited the financial statements of ActionAid ('the charitable company') for the year ended 31 December 2024 which comprise Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

- In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 December 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 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

## Basis for opinion

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 trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast

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

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

## **Other information**

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

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

We have nothing to report in this regard.

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

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

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

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

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



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

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

## **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page ..., 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**

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

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

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

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

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

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

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

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

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

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

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

### **Use of our report**

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



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

13 June 2025

# Statement of Financial Activities

for the year ended 31 December 2024.

Incorporating an income and expenditure account.	Notes	Restricted funds £'000	Un-restricted funds £'000	Total 2024 £'000	Restricted funds £'000	Un-restricted funds £'000	Total 2023 £'000
<b>Income</b>							
Income from							
Donations and legacies	2a	12,553	21,396	33,949	19,145	22,620	41,765
Investment income	2c	-	453	453	3	244	247
Income from charitable activities:							
Grants	2b	10,051	7	10,058	9,235	-	9,235
Contracts	2b	-	1,248	1,248	-	1,616	1,616
Income from other trading activities	2d	-	375	375	-	434	434
Other income	2e	-	-	-	-	-	-
<b>Total Income</b>		22,604	23,479	46,083	28,383	24,914	53,297
<b>Expenditure on:</b>							
Raising funds:							
Raising funds	4	1,060	9,908	10,968	1,161	9,276	10,437
Fundraising trading: costs of goods sold and other costs	4	-	6	6	-	4	4
Charitable activities	6	23,842	13,901	37,743	29,510	14,715	44,225
<b>Total Expenditure</b>		24,902	23,815	48,717	30,671	23,995	54,666
<b>Net income / (expenditure)</b>		(2,298)	(336)	(2,634)	(2,288)	919	(1,369)
<b>Net income / (expenditure) for the year before other recognised gains and losses</b>		(2,298)	(336)	(2,634)	(2,288)	919	(1,369)
<b>Exchange rate (losses) / gains</b>		2	(32)	(30)	33	(38)	(5)
<b>Net movement in funds</b>		(2,296)	(368)	(2,664)	(2,255)	881	(1,374)
<b>Total funds brought forward at 1 January</b>		6,887	10,497	17,384	9,142	9,616	18,758
<b>Total funds carried forward at 31 December</b>		4,591	10,129	14,720	6,887	10,497	17,384

The notes on pages 69-95 form part of these financial statements. There are no recognised gains and losses other than those shown above. Movements in funds are disclosed in notes 14 & 15 to the financial statements.

All income and expenditure derives from continuing activities

# Balance Sheet

as at 31 December 2024

	Notes	2024 £'000	2023 £'000
<b>Fixed assets</b>			
Tangible assets	<u>11a</u>	47	137
Intangible assets	<u>11b</u>	1,981	2,065
Total Fixed assets	-	2,028	2,202
<b>Current assets</b>			
Debtors	<u>12</u>	2,834	6,816
Cash equivalent on deposit	-	8,307	8,307
Cash at bank		4,470	3,991
		15,611	19,114
<b>Liabilities</b>			
Creditors: amounts falling due within one year	<u>13</u>	2,919	3,932
Net current assets		12,692	15,182
Net assets		14,720	17,384
<b>Funds</b>			
Restricted funds	<u>15</u>		
Income funds		4,591	6,887
Unrestricted funds			
Designated funds	<u>14</u>	2,446	2,663
General funds		7,683	7,834
Total funds		14,720	17,384

Approved by the Trustees and signed on their behalf by:



**Anne Tutt**  
(Treasurer)

Date: 12<sup>th</sup> June 2025



**Faraz Tasnim**  
(Acting Chair)

Date: 12<sup>th</sup> June 2025

Incorporated in United Kingdom - company no. 01295174

# Statement of Cash Flows

For the year ended 31 December 2024

<b>Cash Flows from operating activities</b>	2024 £'000	2023 £'000
Net cash provided by / (used in) operating activities	267	(1,781)
<b>Cash flows from investing activities</b>		
Interest received	453	247
Purchase of tangible fixed assets	-	-
Purchase of intangible fixed assets	(211)	(870)
<b>Net cash provided by / (used in) investing activities</b>	509	(2,404)
<b>Change in cash and cash equivalents in the year</b>	509	(2,404)
Cash and cash equivalents at the beginning of the year	12,298	14,707
Change in cash and cash equivalents due to exchange rate movements	(30)	(5)
<b>Cash and cash equivalents at the end of the year</b>	12,777	12,298

<b>Reconciliation of net income / (expenditure) to net cash flow from operating activities</b>	2024 £'000	2023 £'000
Net movement in funds	(2,664)	(1,374)
Depreciation	385	105
(Increase) / Decrease in debtors	3,982	(302)
Increase / (Decrease) in creditors	(1,013)	32
Interest receivable	(453)	(247)
Exchange rate movements	30	5
Net provided by / (used in) operating activities	267	(1,781)

<b>Analysis of cash and cash equivalents</b>	At 1 January 2024 £'000	Cashflows £'000	Other non- cash changes £'000	At 31 December 2024 £'000
Cash at bank	3,991	509	(30)	4,470
Cash Equivalent on deposit	8,307	-	-	8,307
<b>Total cash and cash equivalents</b>	12,298	509	(30)	12,777
Loans falling due within one year	(63)	-	-	(63)
<b>Total</b>	(63)	-	-	(63)

.....

# Notes forming part of the financial statements

For the year ended 31 December 2024

## 1. Accounting policies

### Statutory Information

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

### Basis of accounting

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

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

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

### Public benefit entity

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

## **1. Accounting policies (continued)**

### Going concern

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

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

### Trading Subsidiary

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

### Country Programmes

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

### Fund accounting

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

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

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



## 1. Accounting policies (continued)

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

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

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

### Income

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

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

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

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

Gifts in kind are recognised when they relate to something that ActionAid would have paid for had they not been received for free and for which there is particular benefit.

## 1. Accounting policies (continued)

When this is the case, if the benefit to the charity is reasonably quantifiable and measurable, the gift in kind will be credited to income and debited to expenditure on the basis of the lower of a market-price valuation or the gross value to ActionAid and the corresponding expenditure is taken to the appropriate heading on the SOFA or is capitalised.

### Interest receivable

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

### Expenditure

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

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

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

Charitable activities comprise:

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

## 1. Accounting policies (continued)

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

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

### Grants Payable

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

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

### Indirect cost recovery

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

### Tangible fixed assets and depreciation

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

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

Office equipment:

Computers 3 years

Other equipment 5 years

Leasehold improvements 15 years / remaining life of the lease

## **1. Accounting policies (continued)**

### **Intangible fixed assets and amortisation**

Intangible assets are stated at cost less accumulated amortization.

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

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

CRM system – 5 years

### **Investments in subsidiaries**

Investments in subsidiaries are at cost.

### **Operating leases**

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

### **Debtors**

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

### **Cash at bank and in hand**

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

### **Cash equivalent on deposit**

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

## **1. Accounting policies (continued)**

### Creditors and provisions

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

### Financial instruments

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

### Pensions

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

### Foreign currencies

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

### Taxation and irrecoverable VAT

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

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

## 1. Accounting policies (continued)

### Related party disclosures

Related party transactions are detailed in note 18.

## 2. Income

<b>2 (a) Donations and legacies</b>	Restricted £'000	Un- restricted £'000	2024 TOTAL £'000	Restricted £'000	Un- restricted £'000	2023 TOTAL £'000
Committed giving	8,369	15,790	24,159	9,101	16,815	25,916
Appeals & Individual donors	1,889	2,150	4,039	3,222	2,592	5,814
Disasters Emergency Committee (DEC) appeals - see below	2,295	-	2,295	6,733	-	6,733
Legacies	-	3,456	3,456	89	3,213	3,302
<b>Total</b>	<b>12,553</b>	<b>21,396</b>	<b>33,949</b>	<b>19,145</b>	<b>22,620</b>	<b>41,765</b>
<b>Disasters Emergency Committee (DEC) Appeals income</b>						
Cyclone Idai Appeal	-	-	-	(24)	-	(24)
Coronavirus Appeal	-	-	-	(11)	-	(11)
Afghanistan Appeal	(49)	-	(49)	123	-	123
Ukraine Appeal	1,136	-	1,136	2,121	-	2,121
Turkiye/Syria earthquake appeal	435	-	435	4,524	-	4,524
Middle East Humanitarian Appeal	773	-	773	-	-	-
<b>TOTALS</b>	<b>2,295</b>	<b>-</b>	<b>2,295</b>	<b>6,733</b>	<b>-</b>	<b>6,733</b>
DEC is the umbrella body for the 15 leading charities in the UK responding to major international disasters. Its aim is to raise money cost effectively in the UK from the general public. The monies raised are distributed to the charities on the basis of an agreed formula reflecting the charities' capacity and expertise.						
<b>All Emergency/ Non-emergency income by type</b>	Emergency income £'000	Non- emergency income £'000	2024 TOTAL £'000	Emergency income £'000	Non- emergency income £'000	2023 TOTAL £'000
<b>Income from:</b>						
Donations and legacies	3,592	30,357	33,949	9,859	31,906	41,765
Investment income (note 2c)	-	453	453	-	247	247
<b>Income from charitable activities:</b>						
Grants (note 2b)	3,652	7,654	11,306	1,678	9,173	10,851
Income from other trading activities (note 2d)	-	375	375	-	434	434
	<b>7,244</b>	<b>38,839</b>	<b>46,083</b>	<b>11,537</b>	<b>41,760</b>	<b>53,297</b>

**2. Income (continued)**

<b>2 (b) Income from charitable activities</b>	Restricted £'000	Un-restricted £'000	Total 2024 £'000	Restricted £'000	Un-restricted £'000	Total 2023 £'000
<b><i>Grants and contracts from governments and other public authorities:</i></b>						
<b>CHARITABLE GRANTS TO AAI &amp; FEDERATION MEMBERS</b>						
UK Government (Note 17)	-	1,248	1,248	2	1,616	1,618
European Commission Directorate-General for International Partnerships	1,105	-	1,105	458	-	458
Other grants from governments and other public authorities	-	-	-	9	-	9
Grants from People's Postcode Lottery	3,000	-	3,000	3,100	-	3,100
Other grants from companies, trusts and NGOs	1,298	7	1,305	1,637	-	1,637
	5,403	1,255	6,658	5,206	1,616	6,822
<b>EMERGENCY &amp; HUMANITARIAN RESPONSE</b>						
ECHO	-	-	-	20	-	20
UK Government (Note 17)	1,676	-	1,676	643	-	643
Other grants from governments and other public authorities	1,845	-	1,845	1,931	-	1,931
Other grants from companies, trusts and NGOs	130	-	130	660	-	660
	3,651	-	3,651	3,254	-	3,254
<b>CAMPAIGNS &amp; POLICY WORK</b>						
Other grants from companies, trusts and NGOs	997	-	997	775	-	775
	997	-	997	775	-	775
<b>TOTAL Grants from governments and other public authorities:</b>	10,051	1,255	11,306	9,235	1,616	10,851

<b>2 (c) Investment income</b>	Restricted £'000	Un-restricted £'000	Total 2024 £'000	Restricted £'000	Un-restricted £'000	Total 2023 £'000
Interest on deposits	-	453	453	3	244	247
<b>Total investment income</b>	-	453	453	3	244	247

<b>2 (d) Income from other trading activities</b>	Restricted £'000	Un-restricted £'000	Total 2024 £'000	Restricted £'000	Un-restricted £'000	Total 2023 £'000
Office rental income	-	321	321	-	387	387
Other	-	54	54	-	47	47
<b>Total Income from other trading activities</b>	-	375	375	-	434	434

### 3. Support costs

	Restricted £'000	Un- restricted £'000	Total 2024 £'000	Restricted £'000	Un- restricted £'000	Total 2023 £'000
Support costs comprise the following items:						
Communications	-	70	70	2	178	180
General management		282	282	70	237	307
Finance	(5)	614	609	8	647	655
Human resources	-	1,260	1,260	26	726	752
Information technology	20	512	532	146	506	652
Office administration	-	309	309	-	298	298
Performance and Accountability	9	516	525	109	331	440
Property costs	-	1,361	1,361	-	1,517	1,517
Supporter administration	-	675	675	21	626	647
Indirect Cost Recovery	1,796	(1,796)	-	834	(834)	-
	1,820	3,803	5,623	1,216	4,232	5,448

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

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

	Restricted £'000	Un- restricted £'000	Total 2024 £'000	Restricted £'000	Un- restricted £'000	Total 2023 £'000
Raising funds (note 4)	864	1,806	2,670	616	2,143	2,759
Charitable activities (note 6)	956	1,997	2,953	600	2,089	2,689
	1,820	3,803	5,623	1,216	4,232	5,448



## 4. Raising funds

	Restricted £'000	Un- restricted £'000	Total 2024 £'000	Restricted £'000	Un- restricted £'000	Total 2023 £'000
Raising funds						
Committed giving	6	4,762	4,768	40	4,258	4,298
Other Appeals, Legacies & Individual donors	142	2,629	2,771	346	2,112	2,458
Grants	33	500	533	105	609	714
	181	7,891	8,072	491	6,979	7,470
Support costs allocated (note 3)	864	1,806	2,670	616	2,143	2,759
Governance costs allocated (note 5)	15	211	226	54	154	208
Total costs of raising funds	1,060	9,908	10,968	1,161	9,276	10,437
Trading	-	6	6	-	4	4
Total costs of raising funds	1,060	9,914	10,974	1,161	9,280	10,441

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

	Total 2024 %	Total 2023 %
Committed giving	20%	17%
Other income from Donations & legacies	28%	16%
Overall income from Donations & legacies	22%	16%

## 5. Governance costs

	Restricted £'000	Un- restricted £'000	Total 2024 £'000	Restricted £'000	Un- restricted £'000	Total 2023 £'000
External audit fees	-	60	60	-	57	57
Legal & professional fees	-	59	59	100	(64)	36
Board (including trustee expenses)	-	17	17	-	21	21
Apportionment of staff time	31	308	339	6	291	297
Internal Audit	-	1	1	-	-	-
Total governance costs	31	445	476	106	305	411

## 5. Governance costs (continued)

External audit fees above include only the costs related to the external audit of ActionAid, inclusive of VAT. Full information of remittances made to our external auditors (exclusive of VAT) can be found in note 10.

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

	Restricted £'000	Un- restricted £'000	Total 2024 £'000	Restricted £'000	Un- restricted £'000	Total 2023 £'000
Charitable activities (note 6)	16	234	250	52	151	203
Raising funds (note 4)	15	211	226	54	154	208
	31	445	476	106	305	411

## 6. Charitable Activities

<b>2024</b>	Grants (note 7) £'000	Direct costs £'000	Staff costs £'000	Support cost allocation £'000	Governance cost allocation £'000	Total 2024 £'000
Grants to AAI & Federation members	21,185	151	1,199	781	66	23,382
Emergency and Humanitarian response	8,005	139	715	493	42	9,394
Campaigns & policy work	232	274	1,232	870	74	2,682
Education work	8	488	912	809	68	2,285
<b>Total 2024</b>	<b>29,430</b>	<b>1,052</b>	<b>4,058</b>	<b>2,953</b>	<b>250</b>	<b>37,743</b>

Of the Charitable activities set out above £23,842,432 was funded from restricted funds and £13,901,059 from unrestricted funds.

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

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

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

<b>Restricted funds:</b>	<b>Total 2024 £'000</b>	<b>Total 2023 £'000</b>
<b>Africa</b>		
Burundi	153	362
Democratic Republic of Congo	352	285
Ethiopia	608	650
Ghana	817	949
Kenya	780	1,038
Liberia	(10)	289
Malawi	243	264
Mozambique	313	926
Nigeria	474	563
Rwanda	325	393
Senegal	119	140
Sierra Leone	452	894
Somaliland	574	544
Tanzania	364	192
Gambia	509	395
Uganda	529	513
South Africa	289	-
Zambia	29	110
Zimbabwe	695	781
	7,615	9,288
<b>Asia</b>		
Afghanistan	1,099	1,353
Bangladesh	706	752
Cambodia	743	986
India	787	839
Indonesia	-	5
Myanmar	310	681
Nepal	672	574
Palestine	498	115
Thailand	-	41
Vietnam	371	474
Arab Regional Initiative	685	820
	5,871	6,640
<b>Latin America and the Caribbean</b>		
Brazil	125	149
Colombia	-	45
Guatemala	554	556
Haiti	298	340
El Salvador	60	-
	1,037	1,090

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

<b>Restricted Funds</b>	Total 2024 £'000	Total 2023 £'000
ActionAid International - projects involving more than one country	1,816	4,143
Remittances to country programmes for EU projects	695	289
Remittances for Ukraine emergency appeal	2,535	3,278
Total restricted funds	19,569	24,728

<b>Unrestricted funds:</b>	Total 2024 £'000	Total 2023 £'000
ActionAid International (cash grants)	7,223	7,610
Country Programmes (including-People's Postcode Lottery)	57	124
Contract payments to Country programmes (ALM-FGM)	1,158	1,363
Unrestricted charitable grants to ActionAid International	8,438	9,097
<b>Total grants to ActionAid International and ActionAid country programmes</b>	<b>28,007</b>	<b>33,825</b>

<b>Grants to partner organisations:</b>	Total 2024 £'000	Total 2023 £'000
<b>Remittances for Turkiye/Syria appeal:</b>		
Action for Humanity	-	275
Freedom Jasmine	-	216
Horan	-	79
JAFRA	-	296
Karimat	11	99
Space for Peace	18	268
Violet	880	1,009
	909	2,242
Disaster Emergency Commission	-	63
GADN	93	93
IRAW	77	66
LatinDad	-	6
Plan International	80	-
CIDEC	102	-
Institute for Economic Justice	34	-
Cordaid	95	-
Restricted grants (individually under £50,000)	21	17
<b>Total restricted grants to partner organisations</b>	<b>1,411</b>	<b>2,487</b>
Unrestricted grants	12	6
<b>Total grants</b>	<b>29,430</b>	<b>36,318</b>

All grants related to charitable activities in 2024. In 2023, of the total grants of £30,665, £15,425 related to fundraising activities and £15,240 related to support costs.

## 8. Particulars of employees

	Total 2024	Total 2023
The average number of employees (head count based on number of staff employed) during the year was:		
Charitable activities	73	77
Fundraising	66	79
Support staff	54	53
Total	193	209
The average number of full time equivalent staff in the year was	183	195

	Total 2024 £'000	Total 2023 £'000
Total remuneration of employees (full-time and part-time) was:		
Gross wages and salaries	8,929	8,940
Redundancy and termination costs	326	-
Social security costs	946	926
Employer's contributions to defined pension schemes	591	610
Total	10,792	10,476

Of the expenditure included as Redundancy and termination costs of £326,488 (2023 £nil) relates to redundancy and termination costs and were fully paid in the year.

The number of staff whose emoluments (excluding employer NI and employer pension contributions) are greater than £60,000 are shown below

	2024 Number	2023 Number
£60,001 - £70,000	8	5
£70,001 - £80,000	3	4
£80,001 - £90,000	-	-
£90,001-£100,000	-	-
£100,001 - £110,000	3	1
£110,001 - £120,000	-	-
£120,001 - £130,000	-	1
	14	11

Of those employees who earned £60,000 or more during the year (as defined above) employer contributions were made to defined contribution pension schemes in respect of twelve (2023: nine) employees. During the year this amounted to £60,817 (2023: £50,940).

## 8. Particulars of employees (continued)

At the end of March 2024, Halima Begum stepped down as Chief Executive Officer (CEO) of ActionAid UK. Following her departure, three Co-CEOs, Hannah Bond, Taahra Ghazi, and Folasade Odupelu, jointly assumed the CEO role on an interim basis, alongside continuing in their substantive director positions. As a result, the total aggregated remuneration for those holding the Co-CEO role during 2024, which reflects the combined cost of their director and interim Co-CEO responsibilities, was £350,269 (2023: £120,246). In addition, £19,434 (2023: £2,782) was paid into a defined contribution pension scheme on their behalf.

Following the changes to structure that took place in February 2024, Trustees consider the key management roles at ActionAid to be the three Interim Co-CEOs and the Funding director. Previously they were considered to be the Chief Executive and the four directors. During the year, a number of these roles were also filled on an interim basis. The cost of these key management personnel, inclusive of gross salaries, redundancy costs, employer's pension contributions and employer's national insurance contributions was £894,089 in 2024 (2023: £780,729) of which £30,050 (2023: £38,347) was paid into defined contribution pension schemes. These costs relate to 11 individuals in 2024 (2023: 9 individuals).

ActionAid has an expenses policy in place which controls what can and cannot be claimed by trustees, staff and volunteers. Expenses can only be claimed if they have been incurred for valid and necessary business purposes. They will only be paid if they are on the approved list of allowable expenses, have been authorised and have supporting documentation. Inevitably, ActionAid incurs significant costs on overseas trips but travel must always be by the most cost effective method and using public transport where possible. All trips are for valid business reasons and ActionAid is constantly seeking new ways to avoid overseas travel and find alternative ways to communicate and manage the business. In 2024, those performing the Chief Executive role incurred costs of £1,109 (2023: £3,130).

For more information on the principles and implementation of our remuneration policies, please see the Annual Remuneration Statement for 2024 (pages 56-58).

## 9. Trustees' Remuneration

In 2024, 4 trustees incurred a total of £800 (2023: 4 trustees incurred a total of £5,717) through expenses reimbursed and costs incurred by ActionAid on their behalf. No remuneration or other payments have been made to the trustees of ActionAid for their services as board members or for other services provided to the organisation in 2024 or 2023. The most significant element of trustees' expenses is the cost of visits to country programmes but also includes attendance at board meetings (both ActionAid and ActionAid International).

## 10. Net income / (expenditure)

	2024 £'000	2023 £'000
Net income / (expenditure) are stated after the following charges / (credits):		
Depreciation	385	105
Operating lease rentals Payable - property	1,180	1,092
Operating lease rentals Receivable - property	(212)	(315)
Auditor's remuneration - statutory audit current year	50	47
Auditor's remuneration - other services	4	4

## 11a. Tangible fixed assets

	Leasehold improvements	Office equipment	Total
	£'000	£'000	£'000
<b>Cost</b>			
At 1 January 2024	717	644	1,361
Additions	-	-	-
Disposals	-	-	-
At 31 December 2024	717	644	1,361
<b>Depreciation</b>			
At 1 January 2024	(624)	(600)	(1,224)
Charge for year	(55)	(35)	(90)
Disposals	-	-	-
At 31 December 2024	(679)	(635)	(1,314)
<b>Net book value</b>			
At 31 December 2024	38	9	47
At 31 December 2023	93	44	137

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

**11b. Intangible fixed assets**

	CRM system £'000	Total £'000
<b>Cost</b>		
At 1 January 2024	2,065	2,065
Additions	211	211
Disposals	-	-
At 31 December 2024	2,276	2,276
<b>Depreciation</b>		
At 1 January 2024	-	-
Charge for year	(295)	(295)
Disposals	-	-
At 31 December 2024	(295)	(295)
<b>Net book value</b>		
At 31 December 2024	1,981	1,981
At 31 December 2023	2,065	2,065

In 2020 the Trustee board approved the commencement of a project to develop a new CRM. The new CRM system went live at the start of February 2024. The above cost relates to the costs of developing the new CRM system and the depreciation of this cost from February when it went live. Depreciation was only charged when the CRM was completed and was being used. In the year ended 31 December 2024, costs related to the research phase of the project and that were directly expensed were £nil (2023: £199,303).

**12. Debtors**

	2024 £'000	2023 £'000
<b>a. Debtors recoverable in more than one year:</b>		
Debtors that in the normal course of events would be recoverable in more than one year:		
Prepayments	-	3
	-	3
<b>b. Debtors recoverable within one year:</b>		
Accrued income	1,895	5,175
Other debtors	194	526
Prepayments	391	690
Tax recoverable	342	419
Amounts due from employees	12	3
	2,834	6,813
<b>Total debtors</b>	<b>2,834</b>	<b>6,816</b>



## 12. Debtors (continued)

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

## 13. Creditors

	2024 £'000	2023 £'000
Amounts falling due within one year:		
Interest-free loans	63	63
Trade creditors	354	450
Accruals	665	1,331
Other creditors	89	58
Amounts due to ActionAid International	1,309	1,582
Taxation and social security	391	338
Deferred income	48	110
<b>Total creditors</b>	<b>2,919</b>	<b>3,932</b>

## 14. Unrestricted funds

	Balance as at 1 January 2024 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance as at 31 December 2024 £'000
<b>i) Unrestricted funds</b>					
<b>Designated funds</b>					
Tangible fixed assets fund	137	-	(90)	-	47
Intangible fixed assets fund	2,065	-	(295)	211	1,981
Emergency & Humanitarian fund	50	-	-	-	50
Exchange rate movement fund	291	-	(32)	-	259
FGM-ALM Contract	120	1,248	(1,259)	-	109
<b>Total Designated funds</b>	<b>2,663</b>	<b>1,248</b>	<b>(1,676)</b>	<b>211</b>	<b>2,446</b>
<b>General Fund</b>	<b>7,834</b>	<b>22,231</b>	<b>(22,171)</b>	<b>(211)</b>	<b>7,683</b>
<b>Total Unrestricted funds</b>	<b>10,497</b>	<b>23,479</b>	<b>(23,847)</b>	<b>-</b>	<b>10,129</b>

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

## 14. Unrestricted funds (continued)

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

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

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

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

	Balance as at 1 January 2023	Income	Expenditure	Transfers	Balance as at 31 December 2023
ii) Designated funds - comparative	£'000	£'000	£'000	£'000	£'000
Designated funds					
Tangible fixed assets fund	242	-	(106)	-	136
Intangible fixed assets fund	1,195	-	-	870	2,065
Emergency & Humanitarian fund	50	-	-	-	50
Exchange rate movement fund	297	-	(5)	-	292
FGM-ALM Contract	22	1,616	(1,518)	-	120
Total Designated funds	1,806	1,616	(1,629)	870	2,663
General Fund	7,810	23,298	(22,404)	(870)	7,834
Total Unrestricted funds	9,616	24,914	(24,033)	-	10,497

## 15. Restricted funds

	Balance as at 1 January 2024	Income and gains	Expenditure and losses	Balance as at 31 December 2024
<b>Restricted funds - 2024</b>	£'000	£'000	£'000	£'000
Africa	533	8,370	(8,386)	517
Asia	2,028	7,883	(8,712)	1,199
Latin America and the Caribbean	3	1,065	(1,012)	56
Ukraine	2,058	1,047	(2,972)	133
International projects and other funds	2,265	4,239	(3,818)	2,686
<b>Total restricted funds - 2024</b>	<b>6,887</b>	<b>22,604</b>	<b>(24,900)</b>	<b>4,591</b>

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

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

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

	Balance as at 31 December 2024	Balance as at 31 December 2023
	£'000	£'000
The balances on restricted funds at the year end are made up:		
EU funded projects	203	153
Other projects managed by ActionAid	4,388	6,734
<b>Total restricted funds</b>	<b>4,591</b>	<b>6,887</b>

## 15. Restricted funds (continued)

Projects funded by the European Commission are generally development projects intended to run for several years. Projects may be based in one country or may be initiatives spanning a number of countries internationally.

Fund balances may be negative when expenditure is made on a project that is expected to be reimbursed by a government or other agency, but where, at the end of the financial year, not all the conditions have been met that would justify this income being recognised within the accounts. This results in an excess of expenditure over income on some project funds at the year end point. The total deficit fund balances at the year end amounted to £0.32m (2023: £0.24m). The trustees consider that the likelihood of reimbursement is sufficient to justify carrying the deficit fund balances at the end of the year for all projects in deficit.

## 16. Analysis of net assets between funds

	Unrestricted			
	Restricted £'000	Designated £'000	General £'000	Total 2024 £'000
<b>i) Analysis of net assets between funds</b>				
<b>Fund balances at 31 December 2024</b>				
<b>are represented by:</b>				
Fixed assets	-	2,028	-	2,028
Current assets	5,760	644	9,207	15,611
Current liabilities	(1,169)	(226)	(1,524)	(2,919)
	4,591	2,446	7,683	14,720

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

## 17. Grants received

	2024 £'000	2023 £'000
<b>Grants received in 2024 from the FCDO:</b>		
Leave No Girl Behind	-	2
Women led alternatives to climate change in Cambodia	390	315
Driving Action for Wellbeing to Avert Mortality	1,287	328
Total grants received from the UK Government	1,677	645
<b>Contracts received in 2024 from FCDO</b>		
Support to the Africa-led Movement to End FGM: PH2 (contracted with Options)	1,248	1,616
Total received from FCDO in 2024	2,925	2,260
<b>Grants received in 2024 from Belgian Government were as follows:</b>		
Addressing the root causes of fragility and strengthening youth resilience" in Cabo Delgado, Mozambique.	-	214
	-	214
<b>Grants received in 2024 from the United Nations Development Programme were as follows:</b>		
Strengthening the Agency of Young Women in Peacebuilding	-	285
	-	285
<b>Grants received in 2024 from The START Fund were as follows;</b>		
Start Fund Alert N-11 – Response to Cold Wave in Nepal	-	6
Start Fund Alert 687 - Flooding in Mozambique	-	197
Star Fund Alert 710 - Displacement due to Conflict in India	-	110
Start Fund Alert 717 - 7 Anticipation of Electoral Tensions in Sierra Leone	-	247
Start Fund Alert 721 - Flooding in Haiti	-	105
Start Fund Alert 732 - Displacement due to conflict in Nigeria	-	150
Start Fund Alert B045 – Flash Flooding and Landslides in Bangladesh	-	30
Start Fund Alert 746 - Flooding in DRC	-	198
Start Fund Alert 707 - Flooding in Somalia	-	299
Start Fund Alert 688 - Anticipation of Cyclone in Zimbabwe	15	90
Start Fund Alert 787- Displacement due to Conflict in DRC	180	-
Start Fund Alert 788 - Anticipation of food insecurity in Palestine	204	-
Start Fund Alert 800- Anticipation of Flooding in Tanzania	200	-
Start Fund Alert 803- Anticipation of Flooding in Somalia	300	-
Start Fund Alert 816- India	96	-
Start Fund Alert 831- South Africa Tornado	300	-
Start Fund Alert 847- Displacement due to Conflict in DRC	100	-
Start Fund Alert 866- Flooding in Nigeria	200	-
Start Fund Alert Somalia Start Ready Risk Pool 3 National Reserves	65	-
Start Fund Alert - DRC National Reserves	85	-
Start Fund Alert N-24 - Flooding all Nepal	100	-
	1,845	1,432

**17. Grants received (continued)**

	2024 £'000	2023 £'000
<b>Grants received in 2024 from The Alborada Trust were as follows ;</b>		
East Africa Drought Response Somalia		
East Africa Food Crisis Response and Recovery	130	130
Improving WASH for forcibly displaced Myanmar nationals to BD	125	125
Building resilience in Zimbabwe and Mozambique	150	150
	405	405
<b>Grants received in 2024 from Guernsey Overseas Aid Commission were as follows ;</b>		
Improving food security and income for women farmers in Rwanda	5	-
	-	-
	5	-
<b>Grants received in 2024 from Ethical Tea Partnerships were as follows:</b>		
Empowering Tea Communities in Kenya	111	276
Listening Exercise to Support the Development of Future Programme Strategies to Address Gendered Exploitation in the Malawi Smallholder Tea Sector	15	-
	126	276
<b>Grants received in 2024 from GSMA were as follows:</b>		
Mobile for Humanitarian Innovation	140	50
	140	50
<b>Grants received in 2024 from Education Above All (Reach Out To Asia) were as follows:</b>		
Engaging youth as global citizens in Vietnam	77	209
	77	209
<b>Grants received in 2024 from the People's Postcode Lottery were as follows:</b>		
People's Postcode Lottery International Trust 2023/2024 grant	-	3,100
People's Postcode Lottery International Trust 2024/2025 grant	3,000	-
	3,000	3,100

**18. Related party transactions**

ActionAid recognises ActionAid International and other members of the ActionAid group as related parties. Material transactions between the entities are shown below.

	2024 £'000	2023 £'000
Grants to ActionAid International	17,990	21,308
Grants direct to ActionAid Federation members	9,935	12,517
	27,925	33,825

## 18. Related Party Transactions (continued)

See note 7 for details of grants to ActionAid International.

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

As noted in the constitution and governance section of the report of the board of Trustees, ActionAid International is entitled to appoint one trustee to ActionAid's board. However, for the duration of 2024 there was no designated trustee. The previous designated trustee was Shantha Sinha, who is a member of the Board of ActionAid India, resigned in March 2023. During 2023, a total of £938,500 was granted to ActionAid India. All of these grants were in line with the normal course of our charitable activities. She received no remuneration for her work as trustee of ActionAid.

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

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

## 19. Subsidiary undertakings

ActionAid has one subsidiary undertaking:

ActionAid Enterprises Limited

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

The total investment in the subsidiary is £1 (2023: £1).

There was no activity undertaken in the subsidiary in 2024 or 2023.

## 20. Obligations under operating leases

	2024 £'000	2023 £'000
In October 2024 the charity surrendered its lease of the ground floor of Bowling Green Lane.		
The charity had non-cancellable commitments at the year end under operating leases for land and buildings expiring as follows:		
Within one year	354	1,105
In two to five years	15	572
After 5 years	-	-
	369	1,677

## 21. Future income under operating leases

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

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

The tenants moved out of the ground floor in April 2024.

	2024 £'000	2023 £'000
The future minimum lease payments under non-cancellable operating leases are:		
Within one year	72	218
In two to five years	-	72
	72	290

## 22. Contingent assets and liabilities

ActionAid originally set up most of ActionAid International's Country Programmes and as such may still legally own some of the assets of those entities that have not subsequently become affiliates. Country programmes are now managed by ActionAid International rather than ActionAid. ActionAid is currently in the process of transferring the country programmes that it legally owns to ActionAid International. Whilst some transfers did occur in 2024, it is expected that further transfers will take place in 2025.

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

No situation exists, or is anticipated to occur, whereby ActionAid would exercise its right to terminate the agreements with ActionAid International, however the legal position is stated here to give a full picture of the assets of ActionAid. It is not practical to estimate the value of assets which would revert to ActionAid control and would be included in the accounts. For accounting purposes the depreciated value of these assets is nil (2023: nil).

There also exist potential contingent liabilities for ActionAid relating to the country programmes which are legally owned by ActionAid. Such a liability would only impact ActionAid if ActionAid International had insufficient funds in hand to discharge the



obligations of a country programme. ActionAid believes such a circumstance is improbable and any notional exposure cannot be reasonably estimated.

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

#### Residual legacies:

At the end of the year, we have been notified that we are entitled to funds from a total of 41 (2023:37) residual legacies. However, as at 31 December 2024, we have not been notified as to the value of our entitlement or when this will be received. As such we are not able to recognise these funds in the financial statements for the year, but we include the existence of these as a contingent asset.

# Glossary

**ActionAid UK** is part of the **ActionAid International Federation**. We raise funds in the UK to support the work of ActionAid Federation member countries who are working with over 3,000 partners, including social movements, youth networks and women's rights organisations, to tackle inequality and injustice and engage our supporters, funding partners and the public in global movements for change.

**ActionAid International** brings together the work of the **ActionAid International Federation**, coordinated by the Global Secretariat based in Johannesburg, South Africa. The global Federation is made up of 45 national organisations. We work together to achieve social change, gender equality and to address the structural causes of poverty and injustice.

ActionAid on pages 1 – 28 of this report refers to the collective work of the ActionAid International Federation. On pages 29 to 95 of this report, ActionAid refers to ActionAid UK, the UK-registered charity.

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

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

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

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

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