

Changing the world
with **women and girls**
act:onaid

A woman in a pink uniform is engaged in a conversation with a woman who is holding a baby. The woman in pink is holding a notebook and pointing towards the baby. In the background, other people are visible, including a man in a black shirt and a woman in a white shirt. The setting appears to be an outdoor or semi-outdoor community space with a window in the background.

Annual Report 2019

Our vision

A world without poverty and injustice in which every person enjoys their right to a life of dignity.

Our mission

To work with poor and excluded people to eradicate poverty and injustice.

Our approach

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.

ActionAid also fights for a fairer world by galvanising the public to challenge the national and global policies and practices that keep people poor. This includes holding governments accountable to ensure public funds are spent effectively and where they are needed the most.

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Welcome from the board chairs and the chief executive

2019 marked the second full year of our strategy which puts women and girls at the heart of all we do. We were proud to update our strapline to **Changing the world with women and girls**, to more accurately reflect our work as well as our position as a global leader on the rights of women and girls.

During 2019, climate change was in sharp focus. It was the second hottest year on record, and more of the world seemed to wake up to the reality of climate change. Greta Thunberg and other young activists, many of them girls, raised their concerns about global leaders for not doing more to tackle climate emergency during the opening of the UN Climate Action Summit, even as mammoth wildfires in Australia and the Amazon released billions of tonnes of greenhouse gases into the atmosphere. Across many countries we work in, we too saw the devastating impact of climate change on local communities.

It felt appropriate for our Christmas fundraising appeal, **She Can't Wait**, to focus on the women and girls living through protracted emergencies driven by climate change. Through our work with local communities, we are very conscious that disasters such as the ongoing drought in Somaliland and the catastrophic flooding in Bangladesh, have a severe and disproportionate impact on women, and that the poorest women and girls are the most at risk.

Funds raised from this appeal will go to our work on the ground in displacement camps in countries like Somaliland and Bangladesh, where we support women and girls in urgent need of supplies. We have distributed essentials kits, built toilets, supplied temporary shelters and provided emergency cash transfers for women to spend on vital supplies like food and medicine for their families.

Experts believe that the severity of **Cyclone Idai**, which affected hundreds of thousands of people, was linked to the impact of climate change. When the cyclone struck Mozambique, Malawi and Zimbabwe in March, we sprang into action along with our fellow members of the Disasters Emergency Committee (DEC). Together, we raised £21 million by the end of the first week of the crisis – a fantastic effort given how little media attention the cyclone received due to the relentless coverage of Brexit.

In March, we launched **Women by Women**, a year-long photography campaign which brings a fresh perspective to the way women and girls living in poverty are represented. We partnered with six photographers in five countries we work in – including Guatemala, the Democratic Republic of Congo and Afghanistan – to shine a spotlight on their incredible talent, which is so often overlooked. We were thrilled to see coverage of this pioneering project in an array of media outlets including The Guardian, Creative Review, Third Sector and BBC World.

If you visited a major UK train station this autumn, it is likely that you caught sight of our **#MyBodyIsMine campaign**. The campaign highlights that women and girls around the world have the right to be free from violence, to control their own bodies and to determine their own futures. The stories of four inspirational women were featured: Sonali from Bangladesh, an acid attack survivor, Sarmin also from Bangladesh, who escaped child marriage and now campaigns against it, Christie, who spoke out against sexual harassment in Nigeria and UK activist Gina Martin, who led the campaign to make 'upskirting' illegal.

December was a busy month as in addition to our Christmas appeal, we also engaged with political parties ahead of the elections in the UK, encouraging them to articulate their support to international development, and their commitments to women's rights and gender equality. We organised **the first hustings event of the sector** in November, in partnership with the Overseas Development Institute (ODI). We were joined by representatives from five parties, including the Green Party, Labour and the Liberal Democrats, giving them the opportunity to explain how they would promote the rights of

women and girls around the world if elected. Every speaker pledged to support the ratification of the International Labour Organisation (ILO) convention 190 in the UK, which would protect women from violence and sexual harassment at work. We partnered with 38 Degrees to create an **online petition** which received more than 28,000 signatures in support of maintaining an independent Department for International Development (DFID).

There were frequent changes in the DFID ministerial team, which resulted in many communications from our side with both outgoing and incoming ministers, and consequently, sincere and positive responses that demonstrated the strong relationship and reputation that ActionAid UK has built up with DFID, especially on issues like women's rights and gender equality, cutting across thematic areas like violence against women and girls, women's economic rights, climate change, education and trade. Our colleagues participated in discussions on gender and climate justice with several DFID climate teams on the Green Climate Fund ahead of the IDA19 replenishment meetings, and on trade and women's rights with the UK government's DFID-DIT joint team.

The year's end was also a great moment for our **Justice for Women campaign**, in partnership with ActionAid Ghana and ActionAid Arab Region, aimed at enabling women who have experienced violence to access justice, working with national governments, local authorities and communities. The campaign was launched in both countries and supported by ActionAid UK, which was a great example of the 'southern-led influencing' we had envisaged when drafting our strategy. Another big moment for the campaign had come earlier in the year when we launched a life-size **Maze of Injustice** in Marble Arch in August. The maze poignantly demonstrated the many barriers survivors face when attempting to access justice against them and was a stunt that moved many, including actor Andrea Riseborough who said the experience had rendered her speechless.

As part of our commitment to women and girls' rights, this year saw the rolling-out of our **intersectional feminist principles in the workplace**. We recognise, embody and champion feminist behaviours not only in our work, but also in the way we work. This includes how we collaborate with our staff, supporters, partners, donors, suppliers and everyone else we engage with. Our feminist behaviours are self-awareness, self-care and caring for others, dismantling bias, inclusion, responsible and transparent use of power, accountable collaboration, respectful feedback and sharing power.

As we are now almost half-way through our five-year strategy, it has been an important time to reflect on all we've achieved for women and girls living in poverty. But we know there is still a long way to go on the path to achieving gender equality – a path we couldn't be on at all without our amazing supporters, many of whom have been with us for decades, our dedicated campaigners, volunteers and trustees. **Thank you for all that you do.**

We would like to take this opportunity to thank our former chair Marie Staunton, who stepped down as chair in March 2020, for all her contributions to ActionAid UK.



Girish Menon,
Chief Executive

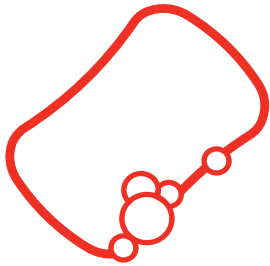


Helen Pankhurst,
Co-Chair of the Board



John Monks,
Co-Chair of the Board

In crisis



We provided food and basic supplies such as soap, sanitary items and mosquito nets to

4,500

families affected by Cyclone Idai in Malawi.



We distributed food packages to over

10,000

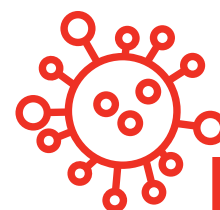
people affected by flooding in Bangladesh.



In Somaliland, we distributed

600

essentials kits (containing items like soap, sanitary products, a whistle and a torch) to women affected by severe drought.



ActionAid and the Coronavirus pandemic

In the early months of 2020, the coronavirus pandemic has spread across the world. This disease has caused devastating loss of life and put people and communities at risk in the countries where we work, with women and girls disproportionately affected.

ActionAid is on the frontline of the coronavirus crisis. Adapting quickly and aided by our generous supporters, we are **helping to stop the spread and save lives** as the pandemic hits the world's poorest countries.

The scale of the crisis:

- **Vulnerable countries face a double emergency from hunger and COVID-19** as the pandemic starts to hit millions already without enough to eat or drink, whose livelihoods are now completely shut down.
- Without immediate action, **coronavirus could prove disastrous for the world's poorest countries** where millions live in overcrowded conditions without access to clean water or medical care.
- **Lockdowns around the world are bringing a rise in domestic violence**, leaving women and girls at increased risk of all forms of violence and abuse.

How ActionAid is responding:

- **Local women are leading ActionAid's efforts** to stop the spread of coronavirus across Africa, Asia and Latin America, distributing hygiene kits, food parcels and life-saving advice.
- **Information can save lives** and ActionAid is running public health education campaigns to stop the spread of coronavirus.
- **ActionAid is running emergency food distributions** in countries like Zimbabwe and India where millions of vulnerable families and informal workers have no way of earning a living during lockdown.
- ActionAid is **calling on governments to put women's rights and safety at the heart of their response to COVID-19**.
- ActionAid is **calling on governments to involve women and women's movements in all stages of the response as they know best what their needs are**.
- ActionAid is taking all necessary measures to **protect the health and safety of our staff and the communities we work with worldwide** and ensure that our vital work can continue during the coronavirus crisis.

Success story

Women's coalitions changing lives in Somaliland

Sabad Ali (pictured centre, wearing green) has six children. She is a member of an ActionAid-supported women's coalition in her village in Somaliland. Sabad's life turned around after she received \$300 (around £228) from the coalition's 'revolving fund', which she used to invest in a small business growing cash crops on her farm and selling them at a market in the capital.

Since joining the women's coalition, Sabad has supported the building of a new school in her village. When the coalition began, local women built the first classroom with sticks and branches they had gathered. Now the school has three classrooms made from

bricks and corrugated iron, one of which was funded by the women's coalition.

The woman's coalition was also involved in bringing better teachers to the school. Due to poor teaching, a whole intake at the school failed their exams. The men in the village chose to send their children to a school 25km away, but the women refused. The journey would have been too dangerous – involving crossing riverbeds and main roads. So the women's coalition stood united, threatening divorce if their husbands went ahead with their plans. They successfully brought better teachers to the school and prevented their children from making treacherous journeys.



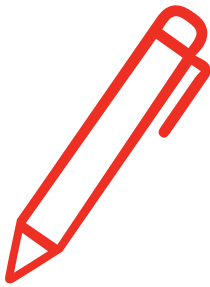
In solidarity



Over

28,000

people signed our joint petition with 38 Degrees, calling on the UK government not to scrap or merge the UK Department for International Development



Over

5,800

people signed our open letter to future MPs, calling on them to ensure the government continues to prioritise women and girls on the global stage



More than

4,000

people signed our petition demanding justice for women and girls who experience violence

Success story

Ending child marriage in Bangladesh

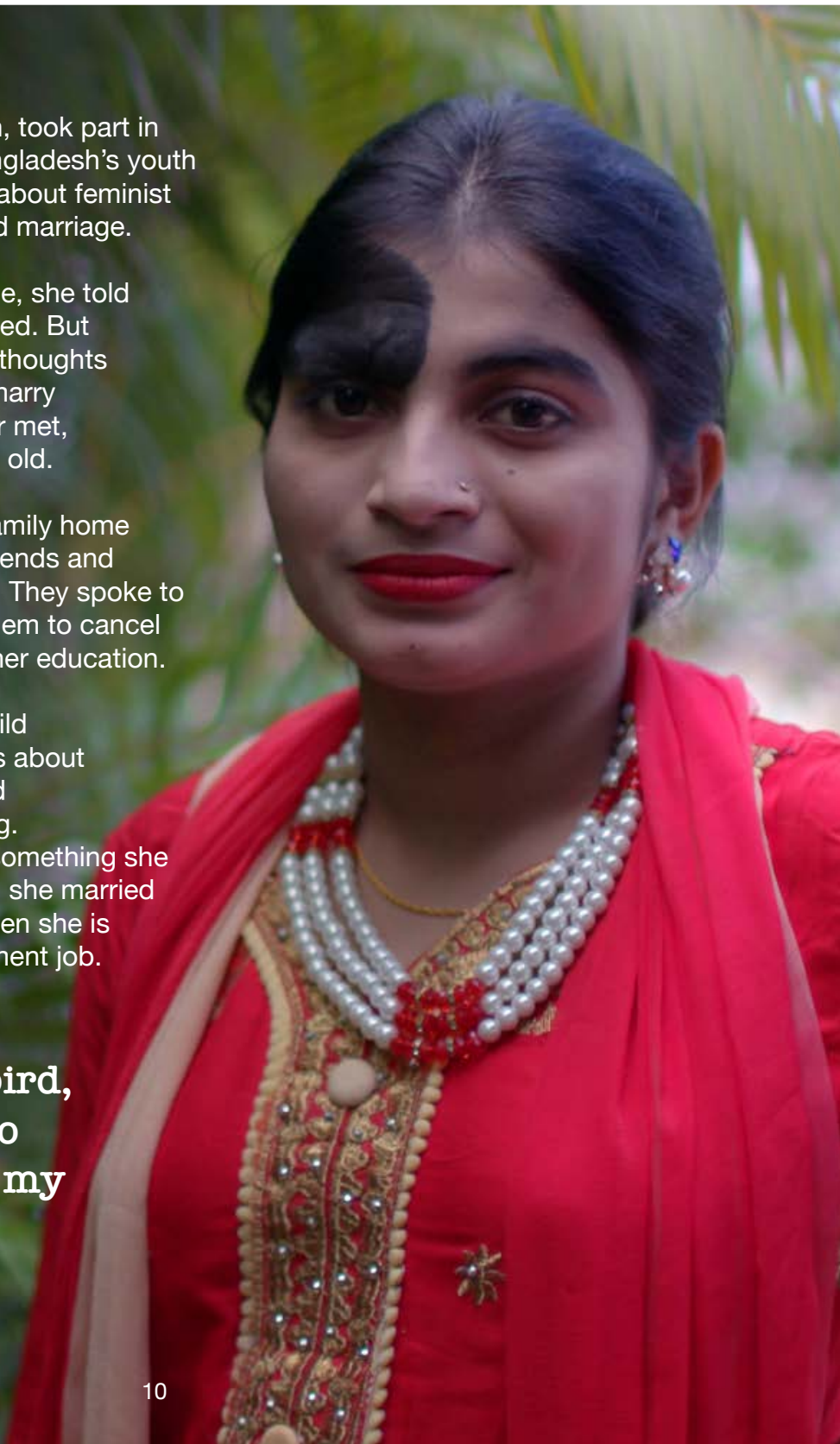
Sarmin, from southern Bangladesh, took part in training provided by ActionAid Bangladesh's youth forum in 2016. There, she learned about feminist leadership and the dangers of child marriage.

When Sarmin returned to her village, she told her community what she had learned. But her father wasn't happy about her thoughts on child marriage. He decided to marry her off to an older man she'd never met, despite Sarmin being just 16 years old.

Sarmin's father locked her in the family home to prevent her escaping, but her friends and teachers soon came to her rescue. They spoke to Sarmin's parents and convinced them to cancel the marriage and let her continue her education.

Sarmin now campaigns against child marriage, educating other students about the dangers of marrying young and encouraging them to keep studying. She is now attending university – something she wouldn't have been able to do had she married when her father wanted her to. When she is older, she hopes to hold a government job.

I want to fly like a bird, like a man. I want to have a job and lead my life independently.



In numbers



More than
17,000

new supporters in the UK signed up
to give a regular monthly gift



ActionAid UK raised
£49.1 million

to help change the world with
women and girls



Our #MyBodyIsMine
campaign reached over
4,000,000

UK adults, raising awareness of
violence against women and girls

Success story

Fighting period stigma in Rwanda

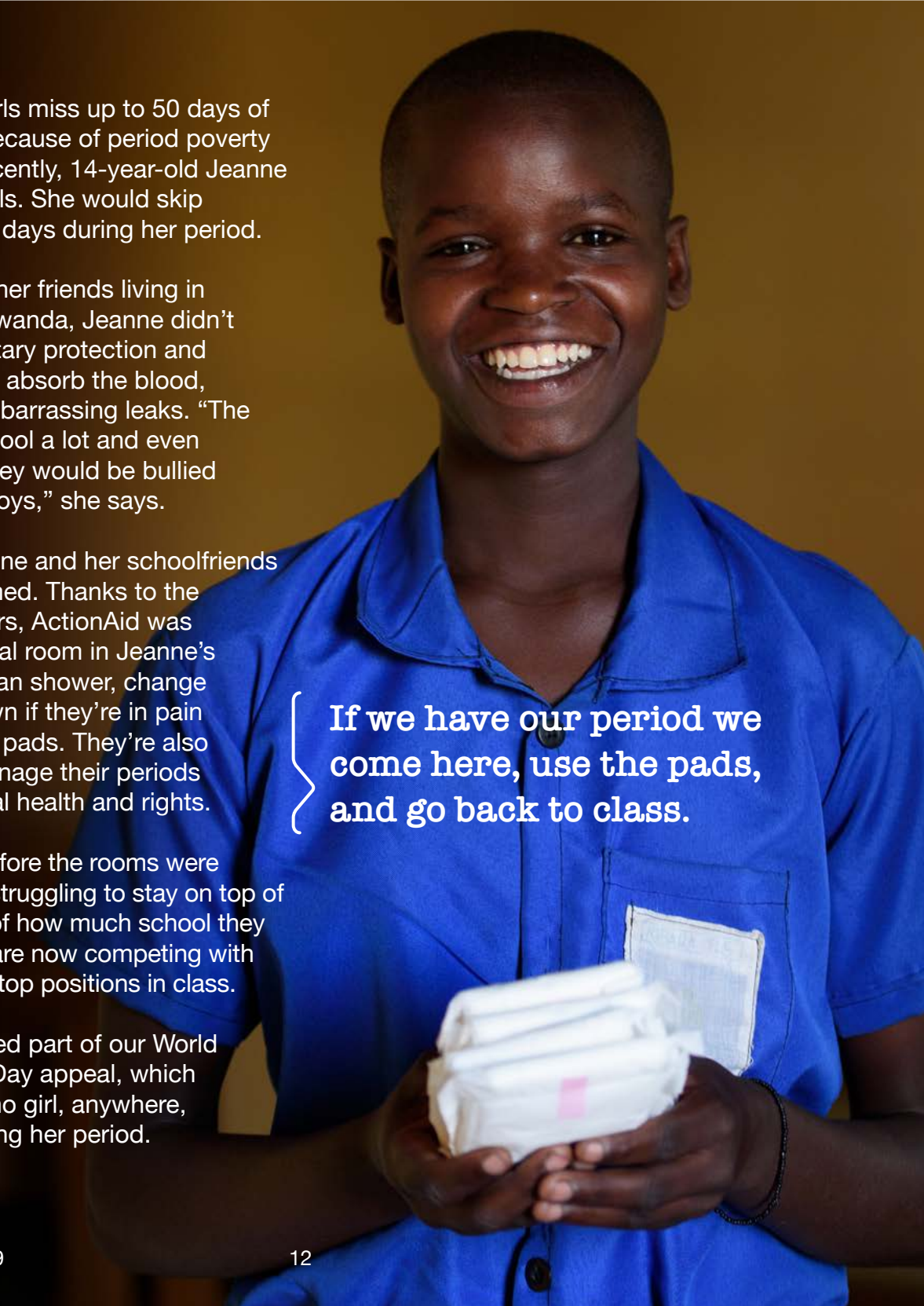
In Rwanda, many girls miss up to 50 days of school every year because of period poverty and stigma. Until recently, 14-year-old Jeanne was one of these girls. She would skip school for up to five days during her period.

Along with many of her friends living in Nyanza, southern Rwanda, Jeanne didn't have access to sanitary protection and would use a cloth to absorb the blood, often resulting in embarrassing leaks. "The girls would miss school a lot and even drop out because they would be bullied and teased by the boys," she says.

But the lives of Jeanne and her schoolfriends have been transformed. Thanks to the support of our donors, ActionAid was able to build a special room in Jeanne's school where girls can shower, change their clothes, lie down if they're in pain and access sanitary pads. They're also given support to manage their periods and advice on sexual health and rights.

Teachers say that before the rooms were installed, girls were struggling to stay on top of their work because of how much school they were missing. They are now competing with the boys to take the top positions in class.

Jeanne's story formed part of our World Menstrual Hygiene Day appeal, which helped ensure that no girl, anywhere, is held back by having her period.

A young girl with a bright smile, wearing a blue school uniform, is holding a stack of white sanitary pads. The background is a solid brown color.

If we have our period we come here, use the pads, and go back to class.

In partnership



ActionAid supporters in the UK raised

£11.4 million

to fund child sponsorship programmes across 30 countries



We received nearly

£2.9 million

from People's Postcode Lottery players, to support our work promoting girls' education and tackling the root causes of violence against women and girls



This helped fund a programme to empower adolescent girls, which has reached

3,900

girls in Zimbabwe and Ghana so far

Success story

How child sponsorship changes lives

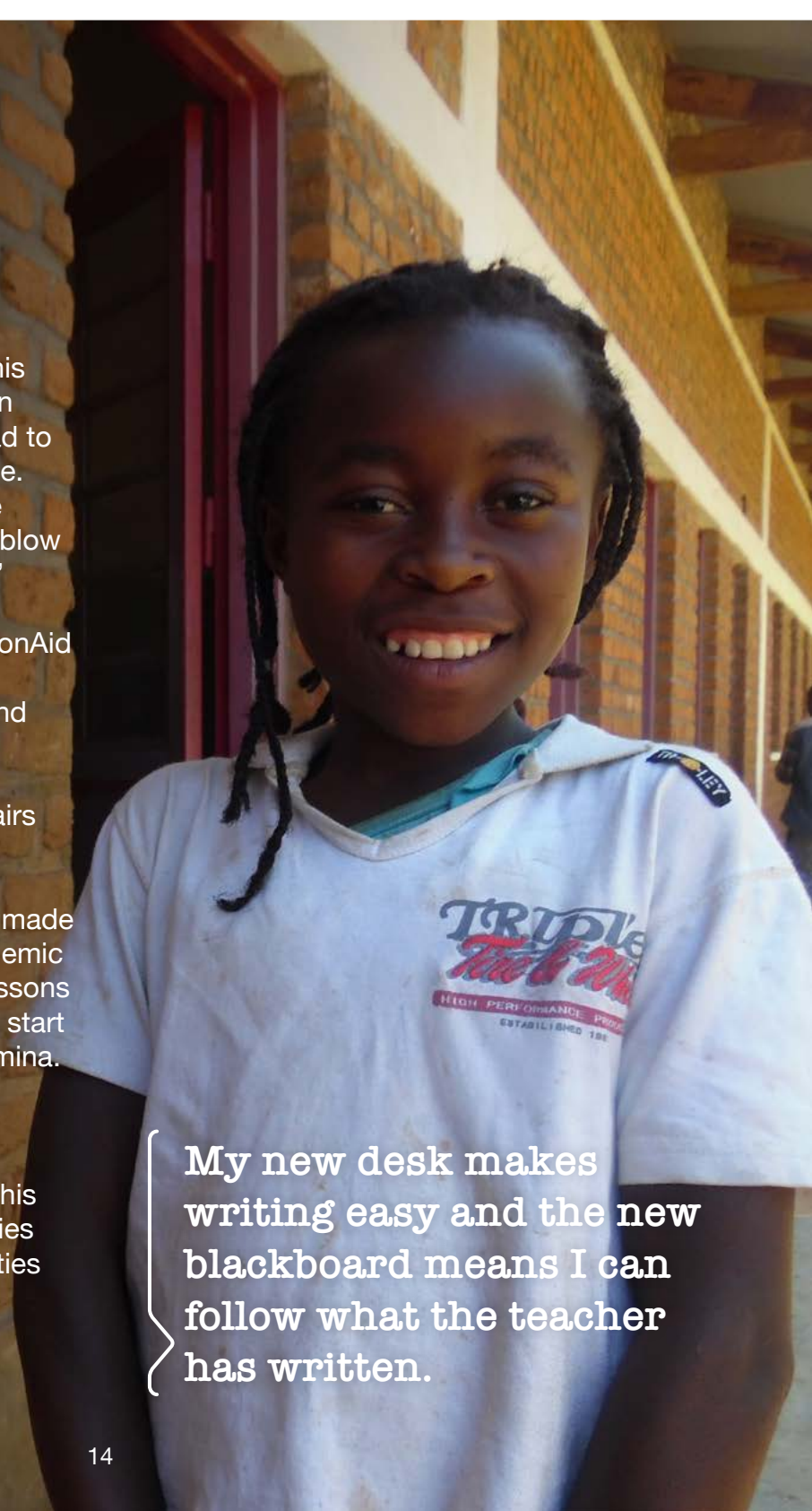
In the Democratic Republic of Congo (DRC), many schools don't have brick walls and weather-proof roofs. They are in such poor condition that children miss school during the rainy season.

On the DRC's island of Idjwi, on Lake Kivu, a primary school struggled with this problem. "Bricks sometimes fell on us in class," says 10-year-old Amina. "We had to sit on stones, which were uncomfortable. My clothes were always dirty and in the rainy season the classroom roof would blow away and we couldn't come to school."

In partnership with the community, ActionAid drew up a plan to rebuild the school. Local people contributed their labour and we provided the necessary materials. By working together, six classrooms in Amina's school were rebuilt. Desks, chairs and blackboards were also provided.

The improved learning conditions have made a huge difference to the children's academic performance, as they no longer miss lessons due to bad weather. "I was so happy to start learning in my new classroom," says Amina.

There are now 300 more girls attending school in Idjwi since ActionAid helped renovate the classrooms. Projects like this are being replicated in the many countries where we work, transforming communities and helping girls access education.



My new desk makes writing easy and the new blackboard means I can follow what the teacher has written.

Working together

ActionAid UK within the ActionAid Federation

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

The Federation is made up of 43 national organisations, most of which are based in developing countries. In the UK, our role is to raise funds to reduce poverty in the communities and countries where we work, to take action for long-term change and to act in solidarity with women and girls fighting poverty and injustice. By working in partnership with ActionAid International and member countries around the world, we are able to make a bigger global impact.

We remitted £31 million to the ActionAid International Federation in 2019, just under 61% of our total expenditure of £50.6 million. ActionAid UK's total income was £49.1 million, which represents 25% of the actual income of the entire Federation for 2019 of £196m.

The international development and humanitarian work highlighted in this report reflects the results achieved by the Federation as a whole in 2019, and the significant contribution that UK supporters made to these successes.

While most of ActionAid UK's funds go towards supporting the Federation's humanitarian and development work overseas, this isn't the whole story. We also campaign in the UK in solidarity with people affected by poverty, for example to ask the British Government to consider the impact of its trade policies on women and girls. 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.

Glossary

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

ActionAid International brings together the work of the ActionAid International Federation, coordinated by the Global Secretariat based in Johannesburg, South Africa. The Federation is made up of 43 national organisations, most of which are based in developing countries who manage their own programme delivery but are united by shared values, vision and mission.

ActionAid on pages 2–32 of this report refers to the collective work of the ActionAid International Federation. On pages 33–83 of this report, ActionAid refers to ActionAid UK, the UK-registered charity.

Disasters Emergency Committee (DEC) brings 14 leading UK aid charities together 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 Department for International Development (DFID) is a ministerial department which leads the UK's work to end extreme poverty.

Promoting Opportunities for Women's Empowerment and Rights (POWER) is an ActionAid UK project supported by the Ministry of Foreign Affairs of the Netherlands to mobilise and organise rural women in Bangladesh, Ghana and Rwanda to raise awareness of and claim their rights, as farmers and carers.

People's Postcode Lottery (PPL) players' support for ActionAid UK is helping transform the lives of women and girls living in poverty.



This icon indicates an external video link

Strategic Objective One:

Significantly reduce the risk of violence against women and girls (VAWG)

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

- supporting women and girls to learn about their rights, develop leadership skills and gain an education or vocational skills which will enable them to earn an independent livelihood;
- working with women's rights organisations, local leaders, men and boys and the media to shift social attitudes and behaviours;
- increasing the ability and commitment of governments and institutions to prevent and respond to violence against women and girls;
- providing comprehensive services, including safe spaces for women and girls, and helping survivors of violence access emotional, legal and medical support.

Violence against women and girls is not inevitable. By empowering women and girls and transforming harmful social norms we are leading long-term, sustainable change. Every day, we are making progress towards ending violence against women and girls.

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



The Justice for Women campaign

Irene (pictured above) is a lawyer and founder of the Ghana Legal Assistance Network, which defends survivors of domestic violence. She's seen just how hard it can be for women to access justice in Ghana.

"It's not easy to come out as a survivor," she says. "There is no system that will protect you from the public... from the moment you speak out, people start pointing fingers and saying you're a bad girl, you're a dirty girl."

Women and girls face many barriers when accessing justice not only in Ghana, but all around the world. An ActionAid survey of women in the UK, Brazil, South Africa and India found that 68% women who have been sexually harassed globally have not officially reported it to the police. Half of those said it was because they believed it "would be pointless".

Irene has joined ActionAid in calling for justice to be put back in the hands of survivors. Our [Justice for Women campaign](#), which launched in April, demands that the global justice system is fixed so women and girls reporting violence aren't the ones who are put on trial.

As part of this three-year campaign, we produced three reports in 2019: *Falling through the cracks: Tackling the justice deficit for women survivors in Ghana*, *The Justice deficit for women in Jordan: A case study of violence and harassment in the workplace* and *The Justice deficit: A global review*.



My Body Is Mine

When Christie (pictured above) was a teenager, she would help out at her mum’s shop in Kogi, Nigeria. One day, a customer asked whether she could help him carry some items to his house. When they arrived, the man tried to attack her. While Christie struggled to get free, he told her that everything she had “belonged to a man and it could be him”. In anger, Christie managed to push him away. “I screamed ‘My body belongs to me and not anyone else!’” she says.

Christie, 21, is now a member of Activista Nigeria, an ActionAid-supported group of young people who work to end violence, harassment and gender inequality. She has successfully campaigned for streetlights to be installed at her university campus, to make girls feel safer when walking home at night. She also teaches schoolgirls about sexual harassment and women’s rights.

Christie is one of the four inspiring women who bravely shared their story as part of our #MyBodyIsMine campaign. This positive, empowering public awareness campaign called out gender inequality and violence, encouraging women and girls to take back ownership of their bodies and celebrate them in all their diversity.



Over

19,000

women in Rwanda, Ghana, Bangladesh and Pakistan received training on women’s rights and how to report violence against women and girls



The Maze of Injustice

For women and girls affected by violence, the global justice system is, at best, a maze. At worst, barriers like deep-rooted gender inequality (which sees women as inferior to men), outdated traditions and laws, extortionate legal costs and invasive medical examinations put many off reporting crimes in the first place. When they do report, it's not uncommon for women and girls to be treated like criminals rather than survivors, and it's nearly impossible to get justice.

On August 29, ActionAid built the Maze of Injustice in front of Marble Arch in Central London. The maze showed the barriers women face when accessing justice for crimes committed against them.

“The Maze of Injustice left me speechless,” said actor and women’s rights advocate Andrea Riseborough, who visited the Maze. “It was arresting being faced with the reality of some of the legislation around the world that doesn’t protect women. However, there are some incredible people doing wonderful and selfless things. To me, justice for women and girls means equality and fairness.”

Strategic Objective Two:

Fight for women's equal rights to economic opportunities.

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

ActionAid UK has calculated that if women in developing countries were paid as much as men and had the same access to jobs as men, they could be **more than £7 trillion better off.**

ActionAid supports women to **access secure jobs in safe working environments, free from all forms of violence.** Women must be **paid living wages that are equal to men's**, enjoy social protection and the burden of **unpaid domestic work** that falls to women must be reduced.

Our work has resulted in a much greater recognition of issues of unpaid care and also on a number of initiatives aimed at ensuring decent and safe working conditions for women, working alongside local governments, businesses and community leaders. It is very encouraging to see a number of programmes that have resulted in an increase of income for women, an increased recognition of their role in contributing to family income and better working conditions for women.



Beehives to thrive

For the first time, ActionAid offered beekeeping gifts as part of its Gifts in Action range. Gifts in the 'Beehives to Thrive' category help women kickstart a new career in beekeeping and earn an independent income.

We supported Shaher, from Afghanistan, with the training and equipment needed to start beekeeping. Her new skill has transformed her life. "Before, women in my community didn't have any opportunity to work except for household and caring activities," she says. "Now, I spend profits from my beekeeping on my children's education, buying new clothes for my children and supporting my husband with the household expenses."



In 2019, our kind supporters gave an incredible

£137,700

through our Gifts in Action range, helping strengthen communities with their generosity.



Asiah's story and the Women by Women campaign

Asiah, 37, experienced years of domestic violence while raising her four children in the Wakiso district of Uganda. She has been supported by ActionAid since 2013, receiving counselling, financial support and legal assistance to gain custody of her children.

Since ActionAid came into her life, she has bought a home for her family and opened a hair salon, investing the profits in new business ventures. Now Asiah trains other girls in hairdressing skills through an ActionAid skills programme in her salon.

Asiah was one of the women who featured in ActionAid's [Women by Women photography campaign](#), which launched in March 2019. For the campaign, we partnered with overlooked women photographers in the countries we work in. These women were commissioned to capture the stories of women and girls living and working locally to them, reflecting their day-to-day realities in an honest, uplifting and inspiring way.

As well as Asiah, Women by Women subjects included a yoga teacher in Afghanistan, a coffee producer in the Democratic Republic of Congo, an HIV-positive activist in South Africa and a rap artist in Guatemala.



The POWER project

ActionAid UK's Promoting Opportunities for Women's Empowerment and Rights (POWER) project, funded by the Netherlands Ministry of Foreign Affairs, has been mobilising women's groups in Bangladesh, Ghana and Rwanda.

The POWER project is looking at new ways to reduce the hours that women spend on unpaid care work, such as cooking and raising children. These include providing access to childcare centres, water and fodder cutters for agricultural work as well as educating women, men, girls and boys about the time spent on unpaid care work and addressing cultural norms that influence the division of this labour. The evidence from these pilots is being used to advocate with local and national governments for more gender-responsive public services.

Before she became involved in the POWER project, 27-year-old Aslema (pictured), from Gaibandha, northern Bangladesh, was a housewife with no means of earning her own money. From morning to night, her life was taken up with domestic tasks, from cleaning the house to helping her children with their homework.

Now, thanks to the POWER project, Aslema and her husband have learned to divide their tasks equally. This has given Aslema more time to work on her sewing business, join various local committees and get an office job. Having the time to earn an income has meant she can now pay for her children's education. "That is my biggest achievement," she says.

Strategic Objective Three:

Prioritise women and girls' rights and their leadership in humanitarian crises

In relief efforts, women are often left out due to social customs and conventions, increasing their vulnerability. This is a direct result of the gender inequality and discrimination that women and girls experience in their daily lives.

But women are often the first responders to a crisis, and bring vital skills, resources and experience. ActionAid supports women to take the lead in all aspects of their lives, finding solutions to challenges and building their resilience to climate change occurring as a result of global warming. Ensuring that we work with women means that we do not overlook needs or vulnerabilities that are specific to women and girls.

In 2019, ActionAid responded to 27 new emergencies, supporting more than 880,000 people. We also continued to provide support to 10 ongoing crises, meaning we responded to 37 emergencies in total.



Cyclone Idai

On March 14, a devastating cyclone made landfall in Mozambique, Zimbabwe and Malawi, killing more than 1,200 people and destroying over 111,000 homes. The cyclone has affected more than three million people in total, including 1.5 million people in Mozambique – the worst hit country.

Thanks to our incredible supporters who donated to our Cyclone Idai appeal, ActionAid was able to respond to the crisis immediately. Our response involved distributing food, blankets, water-purification tablets, shelters, clothes, mosquito nets and dignity kits to women and girls.

When the Cyclone struck Zimbabwe, single mother-of-three Majiva's three children and mother went missing. Her youngest child, a baby, slipped off her back due to the intensity of the rain and was swept away. "My house has gone, along with all my family members. I am left all alone," she says.

Sadly, Majiva's devastating story is not unique, which is why part of ActionAid's response has involved setting up women-friendly spaces in Zimbabwe where survivors of the cyclone can access essential psychological support.



In the wake of Cyclone Idai, we supported more than

39,600

people across Malawi, Mozambique and Zimbabwe



‘She Can’t Wait’ Christmas Appeal

In an overcrowded camp for displaced people in Somaliland, sisters Hadra and Sawde (pictured) are struggling to survive. Like thousands of women and girls facing life in these camps, they don’t have enough to eat or drink. There are no toilets, clean water or medical facilities here. And these young girls are not safe; they’re vulnerable to violence and abuse.

ActionAid’s **She Can’t Wait** Christmas appeal brought attention to the millions of girls like Hadra and Sawde who are trapped in hidden crises caused by climate change around the world. Our appeal focused on the women and girls forced into displacement camps as a result of years of catastrophic drought in Somaliland and intense monsoon rains in Bangladesh.

Millions of women and girls are currently trapped in protracted, life-threatening crises which are no longer making the news. However, even when the rest of the world turns its attention away from an emergency, we remain on the ground, supporting women and girls as they rebuild their lives and help their families to move forward. Our local teams work round the clock to provide the essential supplies and support that these women and girls need to survive.



Our **She Can’t Wait** appeal raised nearly

£125,600

to provide life-saving aid for women and girls facing hidden emergencies around the world



A feminist approach to safe spaces

The creation and development of safe spaces for women in emergencies and protracted crises has now become a key mechanism in humanitarian response. However, how a safe space is defined, what it represents, how it is managed and whether it promotes gender-transformative change could make all the difference to the lives of women and girls at risk of violence and abuse.

ActionAid's *A feminist approach to safe spaces for women and girls in humanitarian response report*, published in September 2019, analysed safe spaces for women and girls within the context of humanitarian emergency response, showing why they're important and demonstrating how they can pave the way towards a more equal world.

The report outlines ActionAid's women-led approach to safe spaces, how to establish them, and how to manage the risks involved, with case studies from Haiti after Hurricane Matthew, Cox's Bazar in Bangladesh with Rohingya women and girls, and Syrian refugees in Jordan and Lebanon.



In 2019, ActionAid Bangladesh reached more than
250,280
Rohingya refugees living in Cox's Bazar, Bangladesh

Our celebrity supporters

Working with well-known faces in the UK helps us expand our influence, raise more money and increase awareness of key issues and challenges faced by women and girls around the world. The passion and enthusiasm shown by our celebrity supporters inspires others around the world to share our vision: promoting the rights of women and girls.

So we'd like to say an enormous thank you to the talented ambassadors who give their time and energy to support women and girls living in poverty.



Celebrity highlights in 2019

- We announced the appointment of two new Celebrity Ambassadors: *Britain's Got Talent* judge and long-term ActionAid supporter Alesha Dixon and BAFTA award-winning actor Wunmi Mosaku. Both strong advocates for women's rights, Alesha and Wunmi will continue to work with us to help tackle violence against women and girls around the world.
- In March, Wunmi visited Ghana to meet with survivors of domestic violence and to learn about our work helping them access the justice they deserve (pictured).
- To mark World Menstrual Hygiene Day in May, ActionAid collaborated with five leading female artists to create a [collection of t-shirts](#) in support of the #MyBodyIsMine campaign. The t-shirts were modelled and posted on social media by 18 celebrities and influencers including James Bond star Lashana Lynch, comedians Aisling Bea and Katherine Ryan and singer Sigrid.
- We took #MyBodyIsMine to Latitude Festival, where we received support from 19 performers including singer Neneh Cherry, *The Guilty Feminist* podcast host Deborah Frances White, photographer Rankin, comedians London Hughes and Nish Kumar and The Kingdom Choir.
- 'Upskirting' activist and campaigner Gina Martin appeared on digital billboards across the UK alongside three other activists from ActionAid country programmes in our [brand campaign](#) to promote #MyBodyIsMine.
- Actors Andrea Riseborough, Holliday Grainger and Pearl Mackie, as well as broadcaster and domestic abuse campaigner Charlie Webster, showed their support for our [Maze of Injustice](#) and gave interviews about it.
- In December, actors Mark Bonnar and James Purefoy, comedian Jan Ravens and *Doctor Who* star Jodie Whittaker recorded messages for social media in support of our [She Can't Wait](#) appeal.

The year ahead

This focus on the rights of women and girls is supported by three strategic aims, which reflect ActionAid UK's role in the wider Federation:

Mobilise resources

In 2020, we will continue to invest in raising unrestricted income and strengthening our engagement with major donors, trusts and foundations. Our approach to investment for fundraising will be a prudent one, reflecting the economic environment caused by COVID-19. Our investment in business development will be to support the Federation to raise income from institutional sources both in the UK and at a local level internationally. We will develop our relationships with the corporate sector and explore partnership opportunities. We will also start looking at opportunities in Canada. We expect to see a number of new fundraising ideas coming online as a result of our investment in innovation. The current COVID-19 crisis provides us an additional imperative to innovate and also opportunities to develop new creative solutions and make more use of digital channels. We expect there will be a greater focus on fundraising for humanitarian response as a result of the COVID-19 pandemic.

Influence for change

We influence for change at all levels, from local communities to multi-national agencies.

During the COVID-19 pandemic ActionAid is calling on governments to prioritise social protections like healthcare for women, whose care duties will double as they are at the forefront of caring for the sick, home-schooling, working informal jobs and collecting water.

We will continue our campaign on access to justice for survivors of violence and campaign in support of the International Labour Organisation (ILO) Convention (190) which aims to end violence and harassment at work.

ActionAid is taking all necessary measures to protect the health and safety of our staff worldwide and ensure that our vital work with women and girls can continue during the COVID-19 pandemic.

Support humanitarian action

We continue to scale up our humanitarian response and resilience work, focusing particularly on women's leadership in emergencies.

ActionAid is on the frontline of the COVID-19 crisis helping to stop the spread and save lives as the pandemic hits the world's poorest countries. Local women are leading ActionAid's efforts to stop the spread of coronavirus in their communities across Africa, Asia and Latin America. By working through women's networks and local partners we can reach the most isolated communities through people they know and trust, and get the message out that simple measures like good hand washing and avoiding physical contact can slow the spread of the virus.

Our work on humanitarian policy is focussed on shifting the power from global/international actors to local and national actors (localisation). In 2020 we will advocate for UK policy and overseas development aid (UK Aid) to embed localisation, focusing on direct funding for women's rights organisations (WROs) during emergencies such as the COVID-19 pandemic.

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 2019, 'ActionAid' refers to the UK-registered charitable company.

The Trustees present their statutory report with the financial statements of ActionAid for the year 2019. 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

Our programmes around the world are ending violence against women and girls, helping women claim their rights to economic opportunities and empowering local women to lead the response in a humanitarian emergency. We couldn't do this without our incredible supporters, who gift or raise the vital funds to support this work.

How we fundraise

Our dedicated child sponsors offer long-term support and a personal connection to the communities in which we work. They are one example of our generous contributors to our Individual Giving programme, which also includes supporters making both one-off and regular gifts, and participants in our ActionAid Lottery. Some supporters choose instead to purchase either our ever-popular Christmas cards, or Gifts In Action virtual products. Our Events & Community Engagement Team support individuals and community groups who fundraise for us at a local level, as well as our event participants, who take on challenges such as marathons or cycles. They also manage our First Hand Experiences, where supporters fundraise diligently, before visiting our work in person and volunteering on valuable building projects.

We are so grateful to have received over 160 Legacy gifts in 2019 from supporters who chose to leave us a gift in their Will, which totalled £2.1m. We are also part of the Will Aid network, which connects individuals looking to write their Will with a participating solicitor who can support them through this process. There is no obligation to leave a gift to ActionAid, nor to donate to us when using the service, but we are grateful to those generous supporters who chose to do so.

Our Philanthropy & Partnerships team work with individuals and organisations able to give at a high level, including our ActionAid Ambassadors, and Trusts and Grant Making organisations. In 2019, one very generous individual agreed to match donations raised against a project in the Gambia which led to a really successful campaign raising over £410,000 in total for our work. We also continue to benefit from income raised by individuals playing the People's Postcode Lottery.

We work with a small number of carefully selected agencies to help us with our fundraising work, including to sign up new supporters and to contact longer term donors about increasing their gift, primarily in Individual Giving. The seasonal nature of these campaigns would make it difficult to

resource them in-house in as cost-effective a manner. When we appoint new agencies we do so as part of our rigorous procurement process, but in 2019 we only worked with existing suppliers. In 2019 we also had four commercial participation agreements with local businesses who generously supported us via the Work for Good scheme.

Maintaining high standards

We are proudly registered with the Fundraising Regulator and work to the Code of Fundraising Practice. We have not been the subject of any investigations by the Fundraising Regulator, but in 2019 we proactively undertook a detailed internal audit of our work against each of the requirements in the Code, and found substantial assurance in our fundraising practice and activities. As a result of this work we developed an action plan to address any areas where our compliance can be even stronger. We also monitor and work to current guidance from the Institute of Fundraising and Data & Marketing Association, and in 2019 we regularly participated in discussion groups with each.

All new staff in Fundraising received a face to face induction with our Head of Fundraising & Marketing Compliance, and classroom training on Data Protection in relation to Fundraising and Marketing. Our Compliance Handbook is issued to all staff and reiterates the content of this induction, such as our agreed structure for solicitation statements, and how we collect then manage marketing consent.

Monitoring activity carried out on our behalf

In 2019, fundraising agencies supported us in street, private site and telephone fundraising activities. We know that working with any third party requires careful, active monitoring, and we manage this in accordance with our Working with Agencies Framework which was developed in 2018. If an agency is unable to satisfactorily address any ongoing concerns on either compliance or supporter experience, we will cease working with them.

In 2019 we mystery shopped our face to face fundraisers and undertook call listening on our telephone campaigns, regularly discussing the results with our suppliers. We also appointed a Fundraising Engagement & Monitoring Officer as a dedicated resource in this area, to train our agencies and coordinate our monitoring. How our agencies perform against our framework is closely checked by the Head of Fundraising & Marketing Compliance, who reports on this to our Trustees on a quarterly basis.

Although our local Events & Community Engagement supporters work In Aid Of rather than On Behalf Of ActionAid, we provide them with a Stay Safe & Legal guide to highlight the relevant provisions in the Code.

Complaints

It is vital that our supporters and the general public are able to feed back to us on their experiences with ActionAid: we genuinely welcome the opportunity to hear from them and to put things right where something has gone wrong. Our Complaints page on our website encourages supporters and the general public to get in touch with any concerns, and outlines the process and what they can expect from us. It also advises them of how they can escalate any issue to the Fundraising Regulator if they are unsatisfied with our approach or response; we are gratified that no complainant chose to do so. Complaints are discussed internally to ensure that we learn from the feedback that we receive and so that our fundraising teams can build this into evaluation of their activity and future plans. Our quarterly reports to Trustees also contain detail on the complaints we've received, the activity they relate to and the actions that we've taken, to ensure that they have a good overview of this feedback that we receive and how it's addressed.

We received a total of 159 complaints about our fundraising work in 2019, out of over 2.25 million contacts. Each complaint was classified for severity and swiftly addressed in line with our policy, giving a full and open response to the complainant. Any complaint relating to an agency was discussed urgently with that organisation: all of our agencies are required to supply us with prompt and thorough investigation results, with defined actions to address any identified issues.

Protecting our supporters and the general public

We have a Treating Donors Fairly Policy, which ensures that all supporters and potential supporters are treated fairly, and that any individuals who may be in vulnerable circumstances or are unable to make an informed decision are protected. We updated this policy in 2019 to reflect current best practice guidance from the Institute of Fundraising to make sure that we take account of temporary vulnerability, and to better highlight the Fundraising Preference Service.

This policy is outlined to all new Fundraising staff at induction, and is highlighted in our Compliance Handbook. Any agency we work with is also required to work to this policy as part of their contract with us. Our Fundraising Engagement & Monitoring Officer trains third party staff on its content both at induction and in refresher training; adherence to the policy then forms part of our agency monitoring.

We carefully manage how we communicate with our supporters, to ensure that we maintain an appropriate level of contact with them. We maintain a supporter communications calendar across Fundraising & Campaigns, with representatives from relevant teams meeting regularly to ensure that we have a holistic view of how and when we contact our supporters. We offer multiple ways for our supporters to manage their communication preferences, and any suppression requests received via the Fundraising Preference Service are added to our database within three working days.

Keeping people safe

As an organisation with a purpose of supporting some of the world's most potentially vulnerable people, we take the risk of abuse happening within our organisation very seriously. The best way to prevent such abuse is to be survivor-centred and to give survivors the confidence to come forward in the knowledge that they will be heard and believed. As a member of the ActionAid International (AAI) Federation of development charities, the primary method by which ActionAid delivers its charitable objects is by delivering programmes to support people living in poverty and facing gross injustice. This is done by passing funds raised in the UK to other members of the AAI Federation, which in turn make grants to local organisations working in the communities which we serve, known as programme partners.

Globally, our structure is that safeguarding standards are set and performance against them monitored by the staff of AAI, known as the Global Secretariat. In 2018, AAI took a number of important steps to review and build upon our safeguarding policies and procedures to ensure they are robust, fit for purpose and reflect best and current practice. New staff with safeguarding expertise were recruited, changes were made to our policy framework covering child protection and Sexual Harassment, Exploitation and Abuse (SHEA) at work, and we adopted a new global Code of Conduct for staff, volunteers and contractors who work on our behalf. A three-year SHEA and safeguarding strategy was agreed, and it is currently being implemented. We aim to ensure that our standards and procedures are implemented not only throughout our own organisation, but also throughout our programme partners who deliver so much of our work. In line with our survivor-centred approach we provide medical support, legal support and psycho-social counselling as appropriate.

Where a safeguarding incident occurs in the UK it is for ActionAid to investigate and handle the matter, but since the majority of our work is undertaken overseas it is often in other countries that safeguarding reports are received. Where this is the case, it would be the responsibility of that country member of the AAI Federation to investigate in line with the processes and procedures upheld across the Federation. The AAI Global Safeguarding Team has oversight of all country investigations to ensure that these are handled properly and that lessons learned from cases are implemented. For some of the more serious cases, the global safeguarding team might themselves carry out the investigation.

ActionAid Trustees are under a moral and legal 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. This means that every concern is looked into, irrespective of whom the subject of concern is. To enable the Board to maintain oversight of safeguarding matters both in the UK and overseas, Trustees receive a quarterly report on all cases where UK funding is involved, as well as a more general update on progress with implementing the safeguarding action plan. One member of the Board, Catharine Brown, has been designated Board Safeguarding Focal Person. She receives more regular updates and additional information on the progress of individual cases, so that she can report independently to the Board on whether she is satisfied that safeguarding is being properly handled in every case. If Trustees have concerns about the way that safeguarding standards are being implemented in a member country, they would support that country to improve, working with the Global Safeguarding Team. Ultimately if there is an ongoing risk to those we work with and the assurances received are not robust enough, then they would consider whether to continue funding that member. In this way, the Trustees of ActionAid maintain oversight of safeguarding across any work carried out around the world using funds raised in the UK, and work to fulfil their responsibility to protect those we seek to support through our programmes and those who have committed to work for us. ActionAid's Safeguarding Policy is available on our website.

At ActionAid, we consider it essential that we prioritise creating an environment in which people feel safe to report incidents that make them feel uncomfortable or threatened in any way. Staff and programme participants need to feel confident that our safeguarding policies will protect and support

them. Work has been done to promote a supportive organisational culture, for example by introducing a new Anti-Sexual Harassment Policy and by training qualified 'Mental Health First Aiders' able to assist colleagues with mental health and wellbeing. We are also implementing feminist leadership principles across our organisation which will help to ensure that staff are able to recognise abusive behaviour in all its forms and call it out. Although we are saddened that anyone associated with us has experienced any form of harassment or abuse, or have 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.

Safeguarding statistics for 2019

The table below sets out the cases that ActionAid responded to in 2019, and the outcomes of these cases. It is important to note that these figures do not relate to the entire AAI Federation, but rather cases relevant to ActionAid the England and Wales-registered charity. This includes any incident where the complainant and/or the subject of the complaint is directly employed or volunteers for ActionAid, and also where any work overseas is funded from the UK. In the interests of transparency, we have included the figures for 2017, 2018, and have noted the number of cases that were carried over into 2020, since cases can take some time to be investigated. This gives a complete picture of the cases dealt with in 2019.

The incidents included in the figures range from breaches of policy and verbal sexual harassment to sexual and non-sexual assault. The increase in the number of reports received in 2019 compared to previous years indicates that people are more confident in coming forward to raise concerns that make them feel uncomfortable or threatened, and that they know that our safeguarding policies will protect and support them. We have set out the figures so that it is possible to see how we are dealing with the complaints/reports we receive. However, it is important to note that a report can result in a range of outcomes explained in more detail below. It may be that the report cannot be fully investigated, or that after the investigation it is found not to be substantiated. If a report is substantiated there is a range of disciplinary action open to us if the subject of the complaint is a member of staff, but in some cases they are a third party not employed by us or one of our partners, so disciplinary action is not possible.

Our safeguarding policies make clear that reports received should always be responded to, where possible with an investigation. However, in a few cases, this is simply not possible, for example where the survivor does not name the subject of the complaint. 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. Where a report that an employee has abused another person is investigated and substantiated, we would launch disciplinary action in line with our policies and may also report the matter to the police where a crime has potentially been committed. In a few cases, resolutions exist besides disciplinary action, for example a staff member might be given additional training where the issue is that they have breached a minor aspect of one of our policies which could have put people at increased risk (but there is no allegation that they have abused anyone). Lastly, we may not be able to discipline a person if they are not employed by us, directly or indirectly, but a concern is nonetheless reported to us. This might occur where the survivor is a participant in one of our programmes and feels safe to come to our staff/partners for help. In these cases, we will seek to support the survivor however we can and, where applicable, report the matter to the authorities.

Of all of the cases reported below, 19 related to someone directly employed by ActionAid. The numbers relate to cases concerning either survivors who are adult programme participants, child programme participants, or staff and/or associated personnel (including partners and third parties) who are either the subjects of concern or survivors.

Adult programme participants (incl. community members)	2017	2018	2019
Number of reports received	0	2	4
At the end of 2017, 2018 and 2019 respectively, how many open reports were carried forward into the following year?	0	2	1
How many reports were not investigated and are now closed?	0	0	0
How many reports were investigated and are now closed?	0	0	5
Out of the reports substantiated, how many resulted in dismissals?	0	0	0
Out of the reports substantiated, how many resulted in other disciplinary action?	0	0	0

Child programme participants (incl. community members)			
Number of reports received	0	7	13
At the end of 2017, 2018 and 2019 respectively, how many open reports were carried forward into the following year?	0	2	2
How many reports were not investigated and are now closed?	0	0	0
How many reports were investigated and are now closed?	0	5	13
Out of the reports substantiated, how many resulted in dismissals?	0	0	0
Out of the reports substantiated, how many resulted in other disciplinary action?	0	0	0

AA Staff/Volunteers (incl. relatives/partners/other NGO staff)			
Number of reports received	2	14	26
At the end of 2017, 2018 and 2019 respectively, how many open reports were carried forward into the following year?	0	4	9
How many reports were not investigated and are now closed?	0	0	3
How many reports were investigated and are now closed?	2	10	18
Out of the reports substantiated, how many resulted in dismissals?	0	2	1
Out of the reports substantiated, how many resulted in other disciplinary action?	0	3	4

Of the cases closed and not investigated, one was because the person had left and therefore we were unable to proceed, one we were unable to fully investigate as information enabling an investigation was not forthcoming, and the other was investigated by a partner organisation hence not by ActionAid. Regarding the case where the person had left, we did carry out a 'lessons learned' process and changes were made as a result. All of this was communicated to the people impacted.

A number of cases were reported in the last few months of 2019 and therefore remained open at the end of the year.

Financial review

In 2019 the income of ActionAid fell by 1.0% from £49.6 million to £49.1 million, following a decrease of 9.9% in 2018, driven by a reduction in unrestricted donations and legacies and restricted grant income, partially offset by an increase in rental income.

Income

Grant income fell by 2.7% from £7.3m to £7.1m mainly due to a continuing decline in income from the European Union caused by Brexit. We have stopped being part of ECHO consortia which was a significant income stream in the past. In 2019 Brexit led to UK government departments changing their priorities resulting in fewer bids being released that we were able to bid for and as a result no new DFID grants were won by AAUK in 2019. However, we had more success with the Start Fund emergency grants where we more than tripled our income compared to 2018. Growing our institutional income through grants and contracts remains central to our strategy and so investment continues in this area, so for example in 2019 we further prepared the organisation for bidding for commercial contracts.

In line with previous years more than three quarters of our income was in the form of donations and legacies. The income figure in 2019 of £38.6m was a fall of 1.5% from £39.2m in the previous year. While our legacy income fell by £0.4m, this was offset by an increase in appeals and individual donor income of £0.5m. As in 2018 there was one DEC appeal for Cyclone Idai from which we were allocated £1.4m of funding in 2019. Committed giving income fell by 3.7%, a reduction broadly in line with prior year trends. Despite a small increase in Regular Giving, overall committed giving fell in the main due to reductions in income from Child Sponsorship and the Next Steps products. Committed giving remains our most important source of income and we are immensely thankful for the growing commitment and loyalty of our financial supporters. Going forward, the strategy continues to aim to grow committed giving through increased fundraising investment, but this is something that will be reviewed as part of the mid-strategy review in 2020.

Although overall income fell, restricted income increased by £0.9m (4.0%) compared to 2018. The increase in restricted income has enabled

overall expenditure on charitable activities to rise by £3.0m or 8.2% to £39.3m. Within this figure grants remitted to Federation members and other organisations has risen by £1.6m or 5.5% to £31.6m.

The increase in expenditure coupled with an exchange rate loss of £0.2m has led to a total deficit of £1.6m compared to a surplus of £3.1m in 2018. This is made up of a £0.8m deficit in unrestricted funds and a deficit of £0.8m in restricted funds. The movement in unrestricted funds was in line with expectation as we are continuing to invest in fundraising to grow our overall income.

Expenditure

In 2019 we continued the commitment to investment in fundraising to increase the level of resources that we send to the Federation, that is central to our new strategy. This resulted in £11.3m being invested in fundraising an increase of £1.0m from 2018. This resulted in an increase in funding to the Federation of £1.5m. Overall, expenditure was £50.6m, up from £46.6m in 2018.

The increase in expenditure is due to an increase in spending on charitable activities of £3.0m to £39.3m in 2019. In 2019 ActionAid in the UK spent £50.6m, 78% of which was on charitable activities (2017 77%). 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 women and girls' rights.

In line with our strategy we increased our investment in total fundraising expenditure to £11.3m (2018 £10.3m) including an allocation of £2.6m of support and governance costs, up from £2.5m in 2018. These are as a result of the scaling up of our institutional business

development teams and an increase in innovation and investment in committed giving fundraising. While these figures demonstrate our commitment to investment in future fundraising, we are also carefully monitoring the long term effectiveness and income returns from these investments to ensure that they offer best value to maximise income.

Support and governance costs are allocated to fundraising and charitable activity expenditure based on the number of staff employed working in each of these areas.

Support and governance costs have increased from £4.9m in 2018 to £5.2m in 2019.

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 hold excessive reserves. Our restricted reserves represent funds received for specific project work.

Our restricted reserves fell from £3.8m to £3.0m as we remitted funds to Federation members and other partners that were received in prior years in 2019, particularly for the POWER project.

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 to £9.7 million at the end of 2019 (£10.1 million in 2018) this represents 5.6 months of planned annual expenditure (5.8 months in 2018). We believe this is an acceptable level due to uncertainty about the impact of the COVID-19 pandemic, along with ongoing Brexit risks to the general economy and planned investments over the next three years to 2022. Our current strategy forecasts that the general reserve will fall over the next 3 years to the policy level, with funds being used to fund new systems and fundraising investments required to deliver the strategy.

ActionAid trustees have established designated reserves that relate to; our holding of tangible fixed assets £0.4m, Emergency and Humanitarian response £0.5m and Exchange

rate movement £0.4m. Further details of these funds can be found in Note 14. The balance of this reserve at the end of 2019 was £1,294,000 (2018 £1,635,000). During the year, the Emergency Response Designated fund was fully spent (balance at the end of 2018 was £0.25m). Funds were utilised by issuing various grants to a number of Federation members to assist efforts in working in emergency situations and in preparedness for future humanitarian disasters. The Emergency and Humanitarian response designated fund remains at £0.5m, but there are active discussions amongst senior management as to whether this is the correct level of the reserve and whether any of this can be utilised in the ActionAid response to COVID-19. As a result, we expect some of these funds to be actively utilised in 2020.

ActionAid's cash position at the end of the year stood at £13.7m and consisted of both restricted and unrestricted funds. This represents a decrease of £1.6m from 2018 and is in the main due to the additional expenditure on charitable activities and the resulting deficit explained earlier.

Grant-making policy

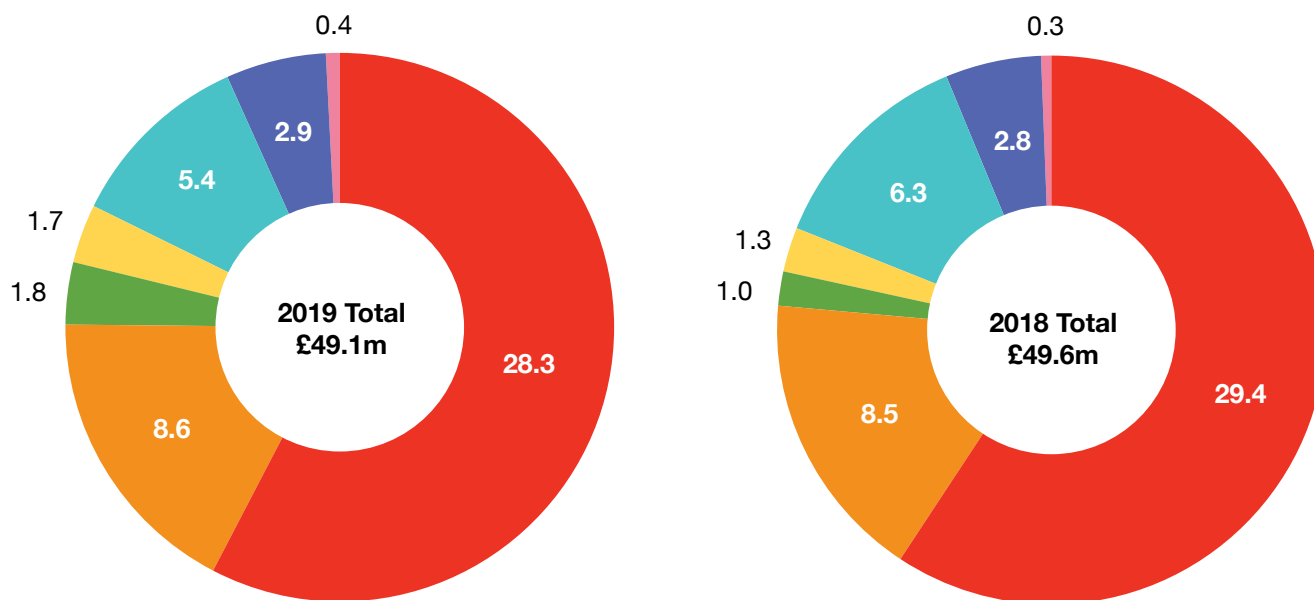
We grant our funds to the ActionAid International Secretariat for wider disbursement to the Federation's country programmes and their partners, according to the management agreement that exists between ActionAid and ActionAid International. On occasions we make grants to other carefully selected charities where it is deemed that this is the most effective way of delivering our charitable aims.

AA International's Finances

These accounts reflect the financial 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, see: www.actionaid.org

Where does our money come from?

We receive income from a number of sources and the proportions have not changed significantly from 2018, with committed giving from individuals as the largest element. Funding from individuals is the best guarantee of our true independence as a charity.

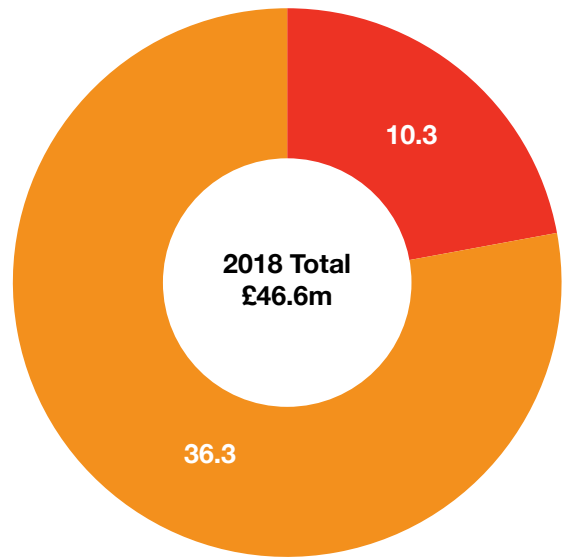
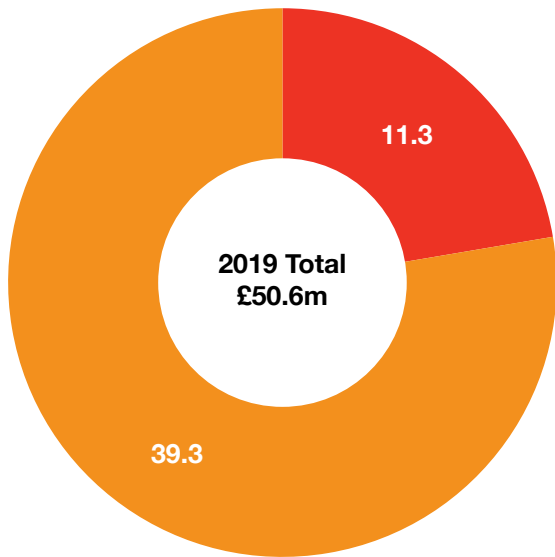


Income	2019 £m	2018 £m
Committed giving	28.3	29.4
Appeals, individuals and legacies	8.6	8.5
NGOs, trusts and companies	1.8	1.0
DEC	1.7	1.3
Government and EU (including DFID PPA)	5.4	6.3
Trading income	2.9	2.8
Other	0.4	0.3
TOTAL	49.1	49.6

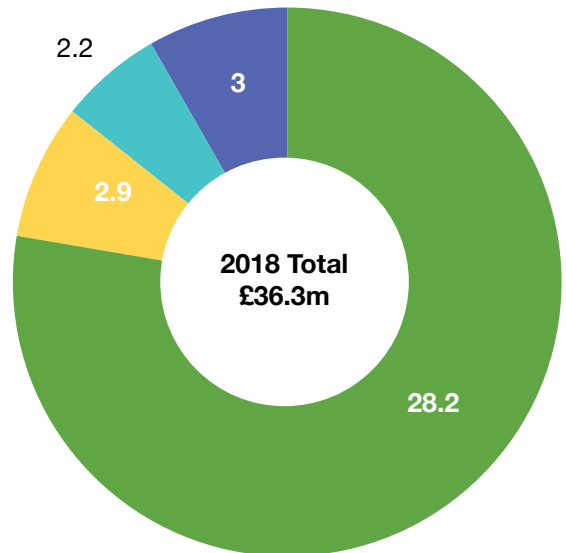
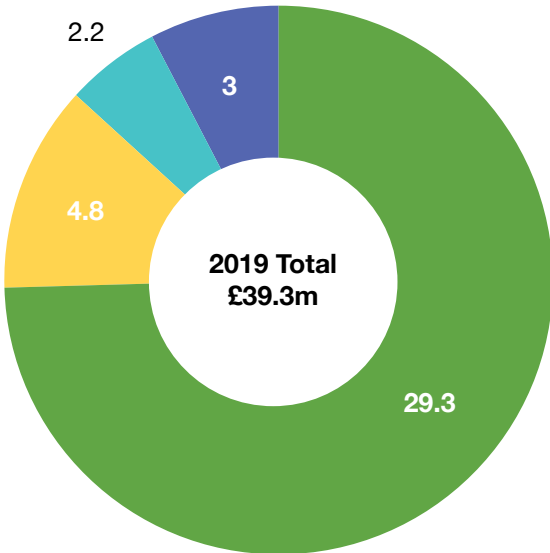
How was the money spent?

The chart below shows our 2019 expenditure split between raising funds, our charitable work and governance. ActionAid has made grants to ActionAid International to assist country programmes to deliver against our ambitious strategy and to strengthen our global Federation. We also undertake activities in the UK in pursuit of our global mission.

Our expenditure on our charitable work is further split out on the next page between key activities.



Expenditure	2019 £m	2018 £m
Raising funds	11.3	10.3
Charitable activities	39.3	36.3
TOTAL	50.6	46.6



Charitable activities	2019 £m	2018 £m
Grants to AAI and Federation members	29.3	28.2
Emergency and Humanitarian response	4.8	2.9
Campaigning and policy influencing	2.2	2.2
Education work	3	3
TOTAL	39.3	36.3

Principal risks and uncertainties

ActionAid operates in a rapidly changing environment where it is critical to identify and mitigate the principal risks faced by the organisation. The Board of Trustees has ultimate responsibility for risk management within ActionAid, including risks related to the use of funds in ActionAid countries in receipt of UK funds. Operational responsibility for managing risks on a day-to-day basis is delegated to the Chief Executive and the Senior 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 Senior Leadership Team on the oversight and management of significant risks and consider the adequacy and effectiveness of mitigating actions to reduce the impact of identified risks.
- The Board of Trustees has oversight of our public communications strategy. It ensures that we are fundraising in a manner which is in line with both our legal obligations and public expectations of charities, and that associated risks are identified and managed appropriately.
- The Performance, Finance and Audit Committee has oversight of organisational risks and the internal controls framework within which we operate. The committee approves the ActionAid risk-based internal audit plan, the Senior 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 Senior 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 below:

Risks

Safeguarding rightsholders: Our programmes work with vulnerable adults and children. A failure in our safeguarding practice could contribute to harm to vulnerable adults or children.

The COVID-19 pandemic and its associated travel restrictions reduce the ability of ActionAid UK, the Global Secretariat and our local safeguarding staff to support safeguarding work in our programmes. This reduces the effectiveness of our safeguarding programme.

Customer Relationship Management (CRM) and data warehouses: A review in 2018 highlighted that our current CRM and data warehouses need replacing as the system has aged and there is limited knowledge in the organisation to keep it performing at the required level.

Assurances on Federation Systems: The UK relies on the Federation's Global Secretariat for cross Federation assurance on compliance to policy and regulation. We reviewed the level of assurance provided and are working with the Global Secretariat to strengthen the process, frequency and follow up on assurance from ActionAid countries in regard to compliance with key policies and processes.

The COVID-19 pandemic means that both the Global Secretariat and ActionAid UK will stop assurance activities that require face-to-face contact or site visits. This will reduce the effectiveness of our assurance work in 2020.

Funding our strategy: We have faced a challenging fundraising environment for several years. The COVID-19 pandemic adds to the challenges. We expect it to delay the UK government's tendering of long-term development and non-COVID-related international development programmes. The restrictions on public gatherings will impact our income from events, community activities and face-to-face fundraising. The closure of our office sites disrupts mail and print-based fundraising processes.

Trust in charities: Declining trust in charities, combined with increased laws and regulation, as well as media and public scrutiny, will continue to require increased assurances on the adequacy and effectiveness of our systems and process, especially on our effective and efficient use of resources and fundraising practices.

The COVID-19 pandemic and its associated restrictions means that we have implemented homeworking for UK-based staff. This may reduce the effectiveness of our some of our fundraising assurance work.

Mitigating actions

ActionAid UK receives assurances from the Global Secretariat through annual attestations from ActionAid Federation members on their safeguarding practices and procedures. Mitigating actions to improve controls are identified and followed up through the Global Secretariat.

A global safeguarding lead coordinates the Federation's work on safeguarding including its policies, systems, processes and training. Across ActionAid countries there are staff who act as safeguarding focal points.

We are adapting our safeguarding approach to manage the impact of COVID-19-related travel restrictions.

In 2019, we recruited a team to oversee the design and implementation of a new CRM system. We have begun development of our new data warehouse and anticipate completing both projects by 2021. At present, both the CRM and data warehouse project are expected to be delivered by 2021, in spite of the COVID-19 pandemic.

A new Contract Management and Global Finance System was implemented in 2018 and rolled out to most of the Federation in 2019. The rollout will be completed in 2020. These systems strengthen assurance on financial reporting and contract management.

The Global Secretariat agreed a workplan with ActionAid UK to address our assurance concerns. The Global Secretariat appointed a surge team to lead the delivery of this plan. We continue to monitor the delivery of the workplan. Our current focuses are programme quality and safeguarding.

We are adapting our assurance approach to manage the impact of COVID-19-related travel restrictions.

We have adapted our fundraising operation and implemented homeworking processes. We will continue to explore new sources of income while focusing on stabilising and growing supporter acquisitions in the UK. We will also continue with our work on cost efficiency. We will use the government schemes available to support charities during the COVID-19 pandemic.

We continue to review our compliance with fundraising laws, regulations and best practice. We also have arrangements in place to monitor compliance of fundraising agencies we work with and continue to work on initiatives to increase our organisational effectiveness, systems and processes.

We are adapting our fundraising assurance work to homeworking with a focus on ensuring data protection during the period of COVID-19 restrictions.

Public identity: ActionAid's programming work focuses on women and girls' rights and we are aligning our public identity accordingly. The AAI Federation's programme on combatting violence against women and girls will also feature in this identity. However, this carries a higher risk of vicarious trauma for people viewing our communication materials, as well as to staff and volunteers developing related communication materials, and potential risk to our activities and beneficiaries that we work with.

We have appointed more staff members who are specialised in communicating women and girls' rights content and strengthened our training for all staff involved in related communications.

In our public communications we explain our focus on women and girls' rights and our rights-based understanding of poverty. We also take part in coalitions that are seeking to make the case to the public for international development.

We have content collection policies and processes which reflect the increased safeguarding requirements of communicating on women and girls' rights, especially violence against women and girls.

Coordination with member countries and capacity to deliver programmes: Without effective coordination of ActionAid International member countries and ActionAid in their dealings with UK stakeholders, our ability to raise funds, influence policy and campaign in the UK may be adversely affected.

We are working with the Global Secretariat to communicate and reinforce guidelines on working with UK stakeholders.

The Contract Management System has improved our ability to identify ActionAid International member countries that have a relationship with UK stakeholders and manage associated risks.

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 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 Federation

While an independent entity, ActionAid 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 is well aligned with the rest of the Federation and its work is influenced by its fellow members working in the global south.

Governance, leadership and Trustee declaration

Our accountability is to people living in poverty and injustice, and also 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 also 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 2019.

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 has made grants of just over £31.3m to ActionAid International in 2019 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 confirm that in setting objectives and planning activities for 2019, they gave consideration to the Charity Commission's public benefit guidance.

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 Chief Executive and the Senior Leadership Team. 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, Finance 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. It also has oversight of safeguarding across our organisation.

- **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 also focuses on the relationships between ActionAid, ActionAid International and other countries within the 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.

In addition to these two formally-constituted Committees, there is also the **Insight and Foresight Group**, which meets two to three times a year. This Group has no set membership, though Trustees are asked to attend at least one meeting per year. The Group has a roving brief to look in depth at the major strategic matters affecting ActionAid in a generative way.

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

The ActionAid Board plays an active role in the AAI General Assembly, the top-level decision-making body within the Federation. AAI also nominates a representative as a member of the ActionAid Board with our agreement. ActionAid and AAI were pleased to announce, in June 2019, the appointment of a new AAI Representative to the ActionAid Board, Shantha Sinha. Shantha is a former Professor of Political Science at the University of Hyderabad, has headed the National Commission for Protection of Child Rights and has been on the ActionAid of India Board for some years.

Trustees, including the Chair, are recruited by open selection and are appointed for a four-year term, renewable for a further four years. Marie Staunton and Kath Abrahams were both appointed on 13 December 2018 as Trustees. Marie was appointed chair on 11 July 2019 and served until March 2020 when she was replaced by Helen Pankhurst and John Monks who agreed to act as Interim Co-Chairs until a new Chair could be found. A recruitment process for a new Chair commenced at the end of March 2020. Both the new Chair and all new Trustees receive a tailored induction and all Trustees take part in additional training throughout the year to ensure they continue to develop their skills as Trustees and are aware of relevant legislative changes.

Skills audits allow us to maintain Board diversity and skills that are appropriate to current and future challenges. There are regular governance reviews, usually every two to three years, the last one being in 2017. Annual Trustee appraisals ensure that Trustees receive the information and development opportunities they need to make an effective contribution to ActionAid's governance.

AAI and ActionAid together pay for Trustee Indemnity Insurance for the ActionAid Trustees.

Trustee responsibilities for reporting and financial statements

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

Company law requires the Trustees to prepare financial statements for each financial year. These

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

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

The Trustees are responsible for keeping proper 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, Finance 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 2019 was 9 (2018: 12).

Auditor

Sayer Vincent LLP was reappointed as the charitable company's auditor during the year. The firm is willing to continue in that capacity.

The report of the Trustees including the Strategic Report was approved by the Trustees on 18 June 2020 and signed on their behalf by:



Helen Pankhurst
(Co-Chair)



John Monks
(Co-Chair)



David Todd FCA
(Treasurer)

Corporate Directory

Board of Trustees

Name	Office	Date of appointment/resignation
John Monks	Interim Co-Chair	appointed as Trustee 1 October 2013, appointed Interim Co-Chair 02 March 2020
Helen Pankhurst	Interim Co-Chair	appointed as Trustee 21 July 2017, appointed Interim Co-Chair 02 March 2020
Marie Staunton	Chair ActionAid International Assembly Representative	appointed as Trustee 13 December 2018, appointed as Chair 11 July 2019, resigned as Chair and Trustee 2 March 2020
Patricia Whaley	Interim Chair	appointed 19 March 2010, appointed as Interim Chair 16 May 2018, resigned as Trustee and Chair 11 July 2019
David Todd	Honorary Treasurer	appointed 19 October 2014
Shantha Sinha	ActionAid International Representative	appointed 14 June 2019
Kath Abrahams		appointed 13 December 2018
Noelie Audi-Dor		appointed 10 March 2016, resigned 01 October 2019
Catharine Brown		appointed 12 March 2015
Alex Cobham		appointed 14 May 2015, resigned 15 May 2019
Giles Fernando		appointed 1 October 2013, resigned 1 October 2019
Sophie Healy-Thow		appointed 10 March 2016
Joanna Maycock		appointed 4 December 2014
Doris Afreh		appointed 24 March 2020
Eva Appelbaum		appointed 24 March 2020
Paul George		appointed 24 March 2020
Abdul Shil		appointed 24 March 2020

Governance and Relationships Committee

Name	Office	Date of appointment/resignation
Helen Pankhurst	Chair	appointed 1 January 2018
Shantha Sinha		appointed 14 June 2019
Alex Cobham		appointed 14 May 2015, resigned 15 May 2019
Joanna Maycock		appointed 1 January 2018
Sophie Healy-Thow		appointed 1 January 2018
Noelie Audi-Dor		appointed 27 September 2018, resigned 1 October 2019

Performance, Finance and Audit Committee

Name	Office	Date of appointment/resignation
David Todd	Chair	appointed as member and Chair 9 October 2014
John Monks		appointed 12 December 2013
Catharine Brown		appointed 24 September 2015
Kath Abrahams		appointed 12 March 2019

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

www.actionaid.org.uk/about-us/our-trustees-and-directors

Senior Leadership Team

- Girish Menon, Chief Executive
- Orla Fee, Director of Communications and Public Engagement
- Edward Tait, Director of Fundraising
- John Good, Chief Operating Officer
- Jillian Popkins, Director of Policy, Advocacy and Programmes (appointed 7 May 2019)
- Mike Noyes, Interim Director of Policy, Advocacy and Programmes (until 7 May 2019)

Patron

His Royal Highness, The Prince of Wales

Legal and Administrative Information

Auditor

Sayer Vincent LLP
4th Floor
Invicta House
108-114 Golden Lane
London
EC1Y 0TL

Solicitors

Bates, Wells & Braithwaite LLP
10 Queen Street Place
London
EC4R 1BE

Bankers

Lloyds Banking Group
25 Gresham Street
London
EC2V 7HN

Company Secretary

Jess Holifield

Registered Office 33–39 Bowling Green Lane, London, EC1R 0BJ
Tel: 020 3122 0561 Email: mail@actionaid.org Web: www.actionaid.org.uk

Annual Remuneration Statement

1. Summary

This is ActionAid's annual governance statement for remuneration. The Deputy Director of People and Culture confirms that the organisation has complied with its salary policy during 2019.

There were no additional ex gratia payments or tribunal judgements against us relating to employment or remuneration matters during the year.

2. Governance Arrangements for Remuneration

A committee of the Board of Trustees ensures that there is a formal transparent policy and process for agreeing the level of available funds for salaries of all staff. The Board also sets the remuneration of the Chief Executive.

The aim of the approach is to balance the need to attract, retain and motivate high quality individuals who deliver high levels of impact against our mission with the financial considerations of being a charity. To inform these decisions, and to ensure that our approach is fair, we benchmark our pay awards with comparator organisations using various data sources, the consumer price index and affordability to ensure that we remain financially sustainable.

3. Remuneration Policies (salary and benefits)

All employees can view our remuneration and benefits policies, and we openly share with them how the annual pay award has been decided. This is ratified by the Trade Union (Unite) each year. The policies are aligned to the organisation's mission, vision and values whilst being cognisant of the market place and financial landscape within which we operate.

A key reference point from this (although not formally encapsulated in our salary policy) is the ratio between the highest and lowest-paid employee (our apprentices) and we maintain a commendable ratio of under 5:1. We are a Living Wage employer, and champion the Living Wage initiative. We are an active member of the Charity Pay Club sharing pay data and information that helps us to benchmark salaries and benefits with similar organisations in the sector. We also use other external data sources (including XperthHR and Croner) to compare ActionAid to similar organisations in size and scope. Taking data from a range of different sources produces a robust and consistent picture of the market enabling us to compare our salaries to the median level of base pay that other organisations pay for similar roles at our job size level, functionality and location, enabling us to be fair and competitive.

A summary of our remuneration policy is available on request.

4. Review of the Year

Remuneration is overseen by the Board's Governance and Relationships Committee, which met four times in 2019. 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.

The annual pay negotiations with the Trade Union were successfully completed in 2019 for 2020.

5. Senior staff pay

As per the NCVO guidelines the following states the numbers of senior members of staff at each of the relevant pay bands. This is not what they actually earned in 2019 and thus differs from what is set out in Note 8 to the accounts, but reflects their salary band at the end of 2019.

Pay bands	Number of staff members in band during 2019 <i>taking into account their fixed term equivalent salary</i> <i>(as some individuals are part-time)</i>
£100,000 to £110,000	1
£90,000 to £99,999	2
£80,000 to £89,999	1
£70,000 to £79,999	2
£60,000 to £69,999	11

Our CEO was paid £103,868 in 2019.

Members of our senior leadership team (excluding the Chief Executive) were paid a total of £349,033 for 2019.

This figure does not include pension contributions or employer NI contributions, and therefore differs from the SORP report.

6. Future plans

We are two years into our new five-year strategy. In 2020 will be undertaking a review of how we reward and recognise employees, benchmarking salaries and benefits against other, similar organisations to ensure that our pay provision remains objective, fair and consistent whilst also maintaining transparency.

Independent Auditor's Report

Independent auditor's report to the members of ActionAid

Opinion

We have audited the financial statements of ActionAid (the 'charitable company') for the year ended 31 December 2019 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2019 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the Trustees' Annual Report, including the strategic report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the Trustees' Annual Report, including the strategic report, for the financial year for which the financial statements are prepared, is consistent with the financial statements
- The Trustees' Annual Report, including the strategic report, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report, including the strategic 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 (as amended) require us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of Trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities set out in the Trustees' annual report, 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 regulations made under those Acts.

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.

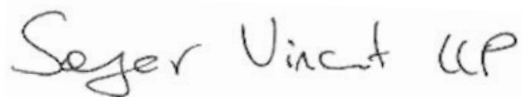
As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report or for the opinions we have formed.

A handwritten signature in black ink that reads "Sayer Vincent LLP". The signature is written in a cursive, slightly slanted style.

Noelia Serrano (Senior statutory auditor)

18 June 2020

for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

Statement of financial activities

for the year ending 31 December 2019 incorporating an income and expenditure account.

	Notes	Restricted funds (£'000)	Unrestricted funds (£'000)	2019 Total (£'000)	Restricted funds (£'000)	Unrestricted funds (£'000)	2018 Total (£'000)
Income							
Income from:							
- Donations and legacies	2a	15,902	22,706	38,608	14,821	24,348	39,169
- Investment income	2c	-	91	91	-	46	46
Income from charitable activities:							
- Grants	2b	7,096	-	7,096	7,290	42	7,332
Income from other trading activities	2d	7	3,303	3,310	1	3,052	3,053
Total Income		23,005	26,100	49,105	22,112	27,488	49,600
Expenditure on:							
Raising funds:							
- Raising funds	4	390	10,900	11,290	283	10,028	10,311
- Fundraising trading: costs of goods sold and other costs	4	-	9	9	-	3	3
Charitable activities	6	23,444	15,834	39,278	21,547	14,744	36,291
Total Expenditure		23,834	26,743	50,577	21,830	24,775	46,605
Net (expenditure) / income		(829)	(643)	(1,472)	282	2,713	2,995
Gross transfer between funds	15	-	-	-	42	(42)	-
Net (expenditure) / income for the year before other recognised gains and losses		(829)	(643)	(1,472)	324	2,671	2,995
Exchange rate (losses) gains		(4)	(157)	(161)	7	49	56
Net movement in funds		(833)	(800)	(1,633)	331	2,720	3,051
Total funds brought forward at 1 January		3,854	11,747	15,601	3,523	9,027	12,550
Total funds carried forward at 31 December		3,021	10,947	13,968	3,854	11,747	15,601

The notes on pages 62-82 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 and 15 to the financial statements.

All income and expenditure derives from continuing activities.

Balance sheet

As at 31 December 2019

	Notes	2019 £'000	2018 £'000
Tangible fixed assets	11	439	373
Current assets			
Debtors	12	3,279	3,270
Cash equivalent on deposit		7,000	4,000
Cash at bank		6,714	11,313
		16,993	18,583
Liabilities			
Creditors: amounts falling due within one year	13	3,464	3,355
Net current assets		13,529	15,228
Net assets		13,968	15,601
Funds			
Restricted funds	15		
– Income funds		3,021	3,854
Unrestricted funds			
– Designated funds	14	1,294	1,635
– General funds		9,653	10,112
Total funds		13,968	15,601


Approved by the Trustees and signed on their behalf by



Helen Pankhurst
(Co-Chair)



John Monks
(Co-Chair)



David Todd FCA
(Treasure)

Date 18th June 2020

Registered in England and Wales – company no. 01295174

Statement of cash flows

For the year ended 31st December 2019

<i>Cash flows from operating activities</i>	2019 (£'000)	2018 (£'000)
Net cash (used in) / provided by operating activities	(1,384)	2,245
Cash flows from investing activities		
Interest received	91	46
Purchase of tangible fixed assets	(145)	(75)
Net cash (used in) / provided by investing activities	(1,438)	2,216
Change in cash and cash equivalents in the year	(1,438)	2,216
Cash and cash equivalents at the beginning of the year	15,313	13,041
Change in cash and cash equivalents due to exchange rate movements	(161)	56
Cash and cash equivalents at the end of the year	13,714	15,313

<i>Reconciliation of (expenditure) / net income to net cash flow from operating activities</i>	2019 (£'000)	2018 (£'000)
Net movement in funds	(1,633)	3,051
Depreciation	79	81
(Increase) / Decrease in debtors	(9)	304
Increase / (Decrease) in creditors	109	(1,132)
Loss on sale of fixed assets	-	43
Interest receivable	(91)	(46)
Exchange rate movements	161	(56)
Net cash (used in) / provided by operating activities	(1,384)	2,245

<i>Analysis of cash and cash equivalents</i>	Jan 2019 (£'000)	Cashflows (£'000)	Other (£'000)	Dec 2019 (£'000)
Cash at bank	11,313	(4,438)	(161)	6,714
Cash Equivalent on deposit	4,000	3,000	-	7,000
Total cash and cash equivalents	15,313	(1,438)	(161)	13,714
Loans falling due within one year	(63)	-	-	(63)
Loans falling due after more than one year	-	-	-	-
Finance lease obligations	-	-	-	-
Total	(63)	-	-	(63)

Notes forming part of the financial statements

For the year ended 31st December 2019

1. Accounting policies

Statutory information

ActionAid is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address 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) (effective 1 March 2018) – (Charities SORP FRS102), the Financial reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015) 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.

Going concern

The Trustees consider that there are no material uncertainties about the charitable company's ability to 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 two types of funds as follows:

1. Accounting policies (continued)

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

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

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

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

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

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 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 as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised 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. When this is the case if the benefit to the charity is reasonably quantifiable and measurable, the gift in kind will be credited to income and debited to expenditure on the basis of the lower of a market price valuation or the gross value to ActionAid and the corresponding expenditure is taken to the appropriate heading on the SOFA or is capitalised.

Interest receivable

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

Expenditure

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

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

1. Accounting policies (continued)

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

Charitable activities comprise:

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

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

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

Grants payable

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

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

Indirect cost recovery

In 2018 the policy regarding recognition of indirect cost recovery on institutional and DEC income was changed. It is now treated as an allocation out of unrestricted support cost expenditure to restricted support cost expenditure against the appropriate restricted Funding Source code. Previously it has been treated as unrestricted income. As a result there was an immaterial historical timing difference in the recognition of unrestricted funds and this has been included as a gross transfer of funds in the Statement of Financial Activities and is directly referenced in Note 15 to the accounts.

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

Investments in subsidiaries

Investments in subsidiaries are at cost.

1. Accounting policies (continued)

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.

Creditors and provisions

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

Financial instruments

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

Pensions

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

Foreign currencies

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

Taxation and irrecoverable VAT

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

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

Related party disclosures

Related party transactions are detailed in note 18.

2. Income

	Restricted (£'000)	Unrestricted (£'000)	2019 Total (£'000)	Restricted (£'000)	Unrestricted (£'000)	2018 Total (£'000)
2 (a) Donations and legacies						
Committed giving	10,241	18,081	28,322	10,657	18,750	29,407
Appeals & individual donors	3,970	2,341	6,311	2,759	3,018	5,777
Disasters Emergency Committee (DEC) appeals - see below	1,691	-	1,691	1,270	-	1,270
Legacies	-	2,284	2,284	135	2,580	2,715
TOTAL	15,902	22,706	38,608	14,821	24,348	39,169
<i>Disasters Emergency Committee (DEC) Appeals income</i>						
Cyclone Idai Appeal	1,368	-	1,368	-	-	-
Indonesia Tsunami Appeal	323	-	323	624	-	624
East Africa Crisis Appeal	-	-	-	63	-	63
People Fleeing Myanmar Appeal	-	-	-	587	-	587
Nepal Collective Initiative	-	-	-	(4)	-	(4)
TOTAL	1,691	-	1,691	1,270	-	1,270

DEC is the umbrella body for the 14 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.

	Emergency income (£'000)	Non-emergency income (£'000)	2019 Total (£'000)	Emergency income (£'000)	Non-emergency income (£'000)	2018 Total (£'000)
<i>All Emergency/ Non-emergency income by type - 2019</i>						
Income from:						
- Donations and legacies	2,511	36,097	38,608	2,127	37,042	39,169
- Investment income (note 2c)	-	91	91	-	46	46
Income from charitable activities:						
- Grants (note 2b)	1,425	5,671	7,096	440	6,892	7,332
Income from other trading activities (note 2d)	7	3,303	3,310	-	3,053	3,053
	3,943	45,162	49,105	2,567	47,033	49,600

2. Income (continued)

	Restricted (£'000)	Unrestricted (£'000)	Total 2019 (£'000)	Restricted (£'000)	Unrestricted (£'000)	Total 2018 (£'000)
2 (b) Income from charitable activities						
Grants from governments and other public authorities:						
CHARITABLE GRANTS TO AAI & FEDERATION MEMBERS						
UK Government (Note 17)	1,089	-	1,089	733	-	733
Europe Aid	464	-	464	1,529	-	1,529
Government of Guernsey (Note 17)	-	-	-	18	2	20
Dutch Ministry of Foreign Affairs (Note 17)	2,245	-	2,245	2,614	-	2,614
Big Lottery Fund (Note 17)	-	-	-	66	-	66
Comic Relief (Note 17)	508	-	508	329	-	329
Other grants from companies, trusts and NGOs	119	-	119	216	40	256
	4,425	-	4,425	5,505	42	5,547
EMERGENCY & HUMANITARIAN RESPONSE						
ECHO	(24)	-	(24)	985	-	985
Other grants from governments and other public authorities	1,533	-	1,533	432	-	432
Other grants from companies, trusts and NGOs	-	-	-	8	-	8
	1,509	-	1,509	1,425	-	1,425
CAMPAIGNS & POLICY WORK						
Europe Aid	66	-	66	14	-	14
Other grants from companies, trusts and NGOs	1,096	-	1,096	346	-	346
	1,162	-	1,162	360	-	360
TOTAL Grants from governments and other public authorities						
	7,096	-	7,096	7,290	42	7,332
2 (c) Investment income						
Interest on deposits	-	91	91	-	46	46
Total investment income	-	91	91	-	46	46
2 (d) Income from other trading activities						
People's Postcode Lottery (note 23)	-	2,873	2,873	-	2,817	2,817
Office rental income	-	376	376	-	219	219
Other	7	54	61	1	16	17
Total income from trading activities	7	3,303	3,310	1	3,052	3,053

3. Support costs

	Restricted (£'000)	Unrestricted (£'000)	Total 2019 (£'000)	Restricted (£'000)	Unrestricted (£'000)	Total 2018 (£'000)
<i>Support costs comprise the following items:</i>						
Communications	-	291	291	-	111	111
General management	-	214	214	-	208	208
Finance	(2)	543	541	-	436	436
Human resources	-	754	754	-	700	700
Information technology	-	643	643	-	565	565
Office administration	-	313	313	-	223	223
Performance and accountability	-	399	399	-	383	383
Property costs	-	1,091	1,091	-	1,215	1,215
Supporter administration	-	505	505	-	547	547
Indirect Cost Recovery	380	(380)	-	347	(347)	-
	378	4,373	4,751	347	4,041	4,388

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)	Unrestricted (£'000)	Total 2019 (£'000)	Restricted (£'000)	Unrestricted (£'000)	Total 2018 (£'000)
Costs of raising funds (note 4)	191	2,207	2,398	177	2,061	2,238
Charitable activities (note 6)	187	2,166	2,353	170	1,980	2,150
	378	4,373	4,751	347	4,041	4,388

4. Costs of raising funds

	Restricted (£'000)	Unrestricted (£'000)	Total 2019 (£'000)	Restricted (£'000)	Unrestricted (£'000)	Total 2018 (£'000)
Committed giving	-	5,553	5,553	-	4,917	4,917
Other appeals, legacies & individual donors)	10	2,296	2,306	61	2,278	2,339
Grants	189	616	805	45	496	541
	199	8,465	8,664	106	7,691	7,797
Support costs allocated (note 3)	191	2,207	2,398	177	2,061	2,238
Governance costs allocated (note 5)	-	228	228	-	276	276
Total costs of raising funds before trading costs	390	10,900	11,290	283	10,028	10,311
Trading	-	9	9	-	3	3
Total costs of raising funds	390	10,909	11,299	283	10,031	10,314

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 2019 (%)	Total 2018 (%)
Committed giving	20%	17%
Other income from donations and legacies	22%	24%
Overall income from donations and legacies	20%	19%

5. Governance costs

	Restricted (£'000)	Unrestricted (£'000)	Total 2019 (£'000)	Restricted (£'000)	Unrestricted (£'000)	Total 2018 (£'000)
External audit fees	-	38	38	-	47	47
Legal & professional fees	-	10	10	-	25	25
Board (including Trustee expenses)	-	17	17	-	38	38
Apportionment of staff time	-	207	207	-	205	205
Internal Audit	-	181	181	-	226	226
Total governance costs	-	453	453	-	541	541

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.

5. Governance costs (continued)

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

	Restricted (£'000)	Unrestricted (£'000)	Total 2019 (£'000)	Restricted (£'000)	Unrestricted (£'000)	Total 2018 (£'000)
Costs of raising funds (note 4)	-	228	228	-	276	276
Charitable activities (note 6)	-	225	225	-	265	265
	-	453	453	-	541	541

6. Charitable activities

	Grants (note 7) (£'000)	Direct costs (£'000)	Staff costs (£'000)	Support cost allocation (£'000)	Governance cost allocation (£'000)	Total 2019 (£'000)
<i>2019</i>						
Charitable grants to AAI & Federation members	27,522	216	955	538	51	29,282
Emergency and Humanitarian response	3,894	144	459	277	26	4,800
Campaigns & policy work	160	438	939	633	61	2,231
Education work	-	1,066	907	905	87	2,965
Total 2018	31,576	1,864	3,260	2,353	225	39,278

Of the Charitable Activities set out above, £23,443,642 was funded from restricted funds and £15,834,448 from unrestricted funds.

Included within the Grants to AAI & Federation members is an amount of £339,818 that relates to grants in kind to AAI (representing support costs relating to AAI)

	Grants (note 7) (£'000)	Direct costs (£'000)	Staff costs (£'000)	Support cost allocation (£'000)	Governance cost allocation (£'000)	Total 2018 (£'000)
<i>2018</i>						
Charitable grants to AAI and Federation members	27,294	48	501	300	38	28,181
Emergency & humanitarian response	2,285	43	362	221	28	2,939
Campaigns and policy work	357	175	958	614	70	2,174
Education work	-	1,019	834	1,015	129	2,997
Total 2017	29,936	1,285	2,655	2,150	265	36,291

Of the Charitable Activities set out above, £21,547,000 was funded from restricted funds and £14,744,000 from unrestricted funds.

Included within the Grants to AAI & Federation members is an amount of £444,700 that relates to grants in kind to AAI (representing support costs relating to AAI)

7. Grants to ActionAid International and ActionAid country programmes

	Total 2019 (£'000)	Total 2018 (£'000)		Total 2019 (£'000)	Total 2018 (£'000)
<i>Restricted funds:</i>			<i>Restricted funds:</i>		
Africa			Asia		
Burundi	495	526	Afghanistan	471	501
Democratic Republic of Congo	972	467	Bangladesh	1,866	1,341
Ethiopia	654	712	Cambodia	432	406
Ghana	1,448	1,230	India	1,134	984
Kenya	1,280	846	Myanmar	544	656
Lesotho	-	70	Nepal	373	789
Liberia	128	146	Pakistan	-	220
Malawi	355	326	Palestine	108	119
Mozambique	739	347	Indonesia	524	154
Nigeria	548	470	Vietnam	330	167
Rwanda	1,363	961	Syria	-	49
Senegal	198	215	Thailand	8	-
Sierra Leone	1,312	1,004	Arab Regional Initiative	74	-
Somaliland	263	655		5,864	5,386
South Africa	78	103			
Tanzania	333	121			
Gambia	495	365			
Uganda	595	454			
Zambia	181	190			
Zimbabwe	463	206			
	11,900	9,414			
				Total 2019 (£'000)	Total 2018 (£'000)
			<i>Restricted funds:</i>		
			Latin America and the Caribbean		
			Brazil	172	196
			Ecuador	-	33
			Guatemala	555	520
			Haiti	337	326
			Nicaragua	-	36
			Peru	-	15
				1,064	1,126

7. Grants to ActionAid International and ActionAid country programmes (continued)

	Total 2019 (£'000)	Total 2018 (£'000)
<i>Restricted funds:</i>		
Charitable grants to other ActionAid	-	215
ActionAid International - projects involving more than one country	1,684	1,715
Remittances to country programmes for EU projects	1,129	2,087
Total restricted funds	21,641	19,943
<i>Unrestricted funds:</i>		
ActionAid International (cash grants)	7,961	8,397
Country Programmes (Other-PPL)	1,366	988
Unrestricted charitable grants to ActionAid International	9,327	9,385
ActionAid International (grants in kind representing support costs incurred on behalf of ActionAid International)	340	445
Total unrestricted funds	9,667	9,830
Total grants to ActionAid International and ActionAid country programmes	31,308	29,773
<i>Grants to partner organisations:</i>		
Action Contre La Faim	-	67
Alianza Colombia	73	-
Care International	80	-
CAFOD	99	-
Dan Church Aid	-	47
GADN	70	51
Help Age	-	19
Oxfam	-	19
People in Need	-	49
Plan International	-	23
Save the Children	-	2
World Vision	-	135
UN-Habitat	-	44
Restricted grants (individually under £100,000)	66	17
Unrestricted grants	20	11
Total grants to partner organisations	408	484
Total grants	31,716	30,257
Total grants above have been allocated in these financial statements as set out below:		
Costs of raising funds	35	172
Governance costs	105	149
Charitable activities	31,576	29,936
Total grants	31,716	30,257

8. Particulars of employees

The average number of employees (head count based on number of staff employed) during the year was:	Total 2019	Total 2018
Charitable activities	68	60
Fundraising	69	62
Support staff	54	48
Total	191	170
The average number of full time equivalent staff in the year was	182	161
Total remuneration of employees (full-time and part-time) was:	Total 2019	Total 2018
Gross wages and salaries	7,707	6,751
Redundancy and termination costs	42	-
Social security costs	790	709
Employer's contributions to defined contribution pension schemes	504	407
Total	9,043	7,867

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

	Total 2019	Total 2018
£60,001 - £70,000	10	5
£70,001 - £80,000	2	3
£80,001 - £90,000	1	-
£90,001-£100,000	1	1
£100,001 - £110,000	1	1
	15	10

The remuneration, being the gross salary and employer's pension contributions, of the Chief Executive, Girish Menon, during 2019 was £112,177 (2018: £110,519), with £8,309 (2018: £8,186) paid into defined contribution schemes on his behalf.

In 2019, the remuneration, being the gross salary and Employer's pension contributions, paid to the Directors of ActionAid, who the Board consider to be key management personnel, fell within the following bands; Director of Fundraising £80,001 - £90,000, Director of Public Engagement £70,001 - £80,000, Director of Policy Advocacy & Partnership; £70,001 - £80,000 – Chief Operating Officer; £90,001 - £100,000. Together with the Chief Executive, the costs of these key management personnel, inclusive of gross salaries, employer's pension contributions and employer's national insurance contributions were £532,688 in 2019 (2018: £614,957) of which £32,901 (2018: £30,482) was paid into defined contribution pension schemes.

Of those employees, including the Key Management personnel mentioned above, who earned £60,000 or more during the year (as defined above) employer contributions were made to defined contribution pension schemes in respect of thirteen (2018: eight) employees. During the year this amounted to £70,351 (2018: £42,683).

Of the expenditure included as Redundancy and termination costs, £41,896 (2018 £NIL) relates to redundancy costs.

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 2019, the Chief Executive incurred costs of £4,848 (2018: £3,675) For more information on the principles and implementation of our remuneration policies, please see the Annual Remuneration Statement for 2019 (page 53).

9. Trustees' remuneration

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 2019 or 2018. 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). In 2019, seven trustees incurred a total of £7,624 (2018: six trustees incurred a total of £6,976) through expenses reimbursed and costs incurred by ActionAid on their behalf.

10. Net (expenditure)/income

	2019 (£'000)	2018 (£'000)
Net (expenditure) / income are stated after the following charges / (credits):		
Depreciation	79	81
Operating lease rentals Payable - property	841	894
Operating lease rentals Receivable - property	(255)	(180)
Auditor's remuneration - statutory audit current year	35	35
Auditor's remuneration - statutory audit prior years	(3)	-
Auditor's remuneration - other services	4	3

11. Tangible fixed assets

	Leasehold improvements (£'000)	Office equipment (£'000)	Total (£'000)
Cost			
At 1 January 2019	684	604	1,288
Additions	33	112	145
Disposals	-	-	-
At 31 December 2019	717	716	1,433
Depreciation			
At 1 January 2019	(348)	(567)	(915)
Charge for year	(51)	(28)	(79)
Disposals	-	-	-
At 31 December 2019	(399)	(595)	(994)
Net book value			
At 31 December 2019	318	121	439
At 31 December 2018	336	37	373

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

12. Debtors

	2019 (£'000)	2018 (£'000)
a) Debtors recoverable in more than one year:		
Debtors that in the normal course of events would be recoverable in more than one year:		
Other debtors*	438	250
Prepayments	18	22
	456	272
b) Debtors recoverable within one year:		
Accrued income	1,856	1,957
Other debtors	171	200
Prepayments	379	353
Tax recoverable	402	466
Amounts due from employees	15	22
	2,823	2,998
Total debtors	3,279	3,270

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

* Other debtors of £437,500 relates to a loan given by ActionAid to ActionAid Thailand in 2018 and 2019 to enable investment in fundraising activities. Per the terms of the loan, the amount is repayable when ActionAid Thailand starts generating a net positive result, forecast to be in 2022. Any amount still owing on the loan at the end of 2027 will be repaid by ActionAid International on behalf of ActionAid Thailand. AAUK has committed to provide up to £750,000 in total under this loan arrangement.

13. Creditors

	2019 (£'000)	2018 (£'000)
Amounts falling due within one year:		
Interest-free loans	63	63
Trade creditors	504	710
Accruals	785	993
Other creditors	108	159
Amounts due to ActionAid International	1,722	1,170
Taxation and social security	247	207
Deferred income	35	53
TOTAL creditors	3,464	3,355

14. Designated funds

<i>i) Designated funds</i>	Balance as at 1 January 2019 (£'000)	New designations (£'000)	Utilised in the year (£'000)	Balance as at 31 December 2019 (£'000)
Designated funds				
Tangible fixed assets fund	373	145	(79)	439
Emergency and Humanitarian fund	500	-	-	500
Emergency response fund	250	84	(334)	-
Exchange rate movement fund	512	-	(157)	355
	1,635	229	(570)	1,294

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

Designated 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 if funds are available.

Designated Emergency Response Fund: This fund represents funds that have been ring-fenced to allow ActionAid to remit funds to partners (ActionAid and non-ActionAid) in emergency type situations. These do not have to be linked to DEC emergencies but is at the discretion of the Senior Leadership Team. This amount will be retained if funds are available.

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.

<i>ii) Designated funds - comparative</i>	Balance as at 1 January 2018 (£'000)	New designations (£'000)	Utilised in the year (£'000)	Balance as at 31 December 2018 (£'000)
Designated funds				
Tangible Fixed Assets Fund	422	150	(199)	373
Emergency & Humanitarian Fund	500	-	-	500
Emergency Response Fund	250	-	-	250
Exchange rate Movement Fund	456	56	-	512
	1,628	206	(199)	1,635

15. Restricted funds

	Balance as at 1 January 2019 (£'000)	Income (£'000)	Transfers (£'000)	Expenditure (£'000)	Balance as at 31 December 2019 (£'000)
Restricted funds – 2019					
Africa	991	13,353	-	(13,023)	1,321
Asia	1,812	5,761	-	(6,735)	838
Latin America and the Caribbean	11	1,241	-	(1,247)	5
International projects and other funds	1,040	2,650	-	(2,833)	857
Total restricted funds – 2019	3,854	23,005	-	(23,838)	3,021
	Balance as at 1 January 2018 (£'000)	Income (£'000)	Transfers (£'000)	Expenditure (£'000)	Balance as at 31 December 2018 (£'000)
Restricted funds – 2018					
Africa	782	10,182	10	(9,983)	991
Asia	1,586	8,011	32	(7,817)	1,812
Latin America and the Caribbean	7	1,460	-	(1,456)	11
International projects and other funds	1,148	2,466	-	(2,574)	1,040
Total restricted funds – 2018	3,523	22,119	42	(21,830)	3,854

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.

Transfers: The net transfer figure is made up of transfers from unrestricted to restricted reserves (£42k) which relates to a timing difference in the recognition of unrestricted funds for DEC appeals following a change in policy in 2018 in how we account for the indirect overhead recovery of these funds as set out in Note 1 to these accounts. Under the new policy the allocation to unrestricted funds is recognised later than previously and this transfer represents the correction of the fund balances that should exist at the end of the financial year after this change in policy. The size of the transfer was not deemed significant enough to require a full prior year adjustment.

	Balance as at 31 December 2019 (£'000)	Balance as at 31 December 2018 (£'000)
EU and ECHO-funded projects	(148)	399
Other projects managed by ActionAid	3,169	3,455
Total restricted funds	3,021	3,854

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

Notes forming part of the financial statements for the year ended 31 December 2019

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 £0.25m (2018: £0.02m). The Trustees consider that the likelihood of reimbursement is sufficient to justify carrying the deficit fund balances at the end of the year for all projects in deficit.

16. Analysis of net assets between funds

<i>i) Analysis of net assets between funds</i>	Unrestricted			Total 2019 (£'000)
	Restricted (£'000)	Designated (£'000)	General (£'000)	
Fund balances at 31 December 2019 are represented by:				
– Tangible fixed assets	-	439	-	439
– Current assets	4,743	855	11,395	16,993
– Current liabilities	(1,722)	-	(1,742)	(3,464)
	3,021	1,294	9,653	13,968

<i>ii) Analysis of net assets between funds – comparative</i>	Unrestricted			Total 2018 (£'000)
	Restricted (£'000)	Designated (£'000)	General (£'000)	
Fund balances at 31 December 2018 are represented by:				
– Tangible fixed assets	-	373	-	373
– Current assets	4,970	1,262	12,351	18,583
– Current liabilities	(1,116)	-	(2,239)	(3,355)
	3,854	1,635	10,112	15,601

17. Grants received

	2019 (£'000)	2018 (£'000)
Grants received in 2019 from the UK Department for International Development:		
Braced Ethiopia development (Funds received through Christian Aid)	-	88
Braced Myanmar development (Funds received through Christian Aid)	-	101
SHE-CAN DFID Aid Match	-	21
Girls' Education Challenge Sierra Leone (funds received through Plan)		
SPEAK Out Rwanda	9	7
Sabalaa - Support Economic Empowerment for Women & Girls in Kenya	8	28
Aid Match Violence Against Girls in Kenya	424	42
Leave No Girl Behind	18	-
Total grants received from the UK Government	1,089	733

Expenditure of these grants has been in accordance with the terms agreed with DFID.

17. Grants received (continued)

Grants received in 2019 from Comic Relief were as follows:	2019 (£'000)	2018 (£'000)
Empowering communities to collectively abandon FGM/C in Somaliland	65	141
Safe Cities in the DRC	141	188
Fit for the Future - The Programme Cycle Fellowship	300	-
Comic Relief Levelling the Field	2	-
TOTAL grants received from Comic Relief	508	329

Grants received in 2019 from the Big Lottery Fund were as follows:	2019 (£'000)	2018 (£'000)
Access to Justice for women in Liberia	-	2
Sign up! Mozambique	-	64
TOTAL grants received from Big Lottery Fund	-	66

Grants received in 2019 from The Dutch Ministry for Foreign Affairs were as follows:	2019 (£'000)	2018 (£'000)
FLOW Women's rights to sustainable livelihoods 2 (POWER)	2,245	2,614
TOTAL grants received from The Dutch Ministry for Foreign Affairs	2,245	2,614

Grants received in 2019 from The START Fund were as follows:	2019 (£'000)	2018 (£'000)
Mobilizing Actions: Flood Emergency Response in Nigeria	-	102
Start Fund alert - 271 Ethiopia Displacement	-	134
Nyiragongo Volcanic Disaster Risk Reduction Project	2	30
Emergency Protection response to Cyclone Keni affected peoples	-	15
Emergency Support - Volcano Fuego la Trinidad in Guatemala	-	16
Response to Cholera crisis in Bena Dibebe health	-	74
Emergency to most Vulnerable Population of Matarbari	-	60
Response to Cholera in the DRC - Alert number 296	108	-
Emergency response to communities in Fizi High Plateau Minembwe DRC	299	-
Life-saving support to drought affected people in Baringo county, Kenya	100	-
Flood Disaster in Western Urban Area	83	-
Food assistance to most affected populations of Kalehe DRC	102	-
Flood response in Petit-Goave, Haiti	41	-
Flood response in Kogi, Delta, Borno and Adamawa	346	-
Response to the floods in the Upper East Ghana	300	-
Humanitarian Assistance to vulnerable people affected by armed conflict in Bojayá	80	-
TOTAL grants received from the START fund	1,461	431

17. Grants received (continued)

Grants received in 2019 from The Alborada Trust were as follows:	2019 (£'000)	2018 (£'000)
Supporting women in Nepal to rebuild their lives	-	88
DEC Cyclone Idai appeal	50	-
Supporting families affected by Cyclone Idai to rebuild their communities and livelihoods	120	-
Improving water, sanitation, hygiene and the environment for Rohingya refugees in Bangladesh	98	117
TOTAL funds received from the Alborada Trust	268	205

Grants received in 2019 from Guernsey Overseas Aid Commission were as follows:	2019 (£'000)	2018 (£'000)
Strengthening food security, agriculture in Somaliland	40	-
Supporting nomadic pastoralists with access to safe drinking water in Maroodijeex, Somaliland	-	20
TOTAL funds received from Guernsey Overseas Aid Commission	40	20

18. Related party transactions

	2019 (£'000)	2018 (£'000)
Grants to ActionAid International	23,225	24,245
Grants to ActionAid Federation members	8,083	5,488
	31,308	29,733

See Note 7 for details of grants to ActionAid International.

See Note 12 for details of a loan given to ActionAid Federation in Thailand that has been guaranteed by 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. A new designated trustee, Shantha Sinha, a member of the Board of ActionAid India, was appointed on 14 June 2019, following the resignation of Marilyn Aniwa from this post in 2018. During 2019, a total of £2,076,460 (2018: £1,960,194) 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.

Girish Menon is a Trustee of the Disasters Emergency 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 Great Britain and registered in England and Wales (No. 5011412).

The total investment in the subsidiary is £1 (2018: £1).

There was no activity undertaken in the subsidiary in 2019 or 2018.

20. Obligations under operating leases

	2019 (£'000)	2018 (£'000)
The charity had non-cancellable commitments at the year end under operating leases for land and buildings expiring as follows:		
Within one year	1,105	1,105
In two to five years	4,421	4,421
After five years	499	1,585
	6,025	7,111

21. Future income under operating leases

In 2016, the charity sub-let the second floor of its rented premises in Bowling Green Lane, London.

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

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

	2019 (£'000)	2018 (£'000)
Within one year	190	278
In two to five years	787	1,113
	977	1,391

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.

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. However, the funds held in ActionAid country programmes at the year end but not included in these accounts were £7.96m (2018: £9.1m). The majority of this £7.96m (2018: £9.1m) are restricted funds and we would anticipate that if a country programme were to close down, such funds would be redirected to other countries, with a similar level of restriction as opposed to being sent back to ActionAid in UK. These figures do not include those countries which are Associate or Affiliate members of AAI - although they may hold assets which are legally owned by ActionAid. For accounting purposes the depreciated value of these assets is nil (2018: 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 15 (fifteen) (2018: 22) residual legacies. However, as at 31 December 2019, 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.

23. People's Postcode Lottery (PPL) Income

During the year, ActionAid received the proceeds of lotteries held by PPL. ActionAid has no ability to alter the price of tickets, determine the prizes or reduce the management fee. As such, PPL is treated as acting as the principal, and so only net proceeds due to ActionAid are recognised under trading income in the statement of financial activities. The net proceeds received are analysed as follows:

	2019 (£'000)	2018 (£'000)
Ticket Value	8,976	8,803
Prize Fund	(3,591)	(3,521)
Management Fee	(2,512)	(2,465)
Net proceeds received	2,873	2,817

Photo credits

- Front cover: Nurse Margaret helps women at a health centre, Uganda. Photo: Esther Mbabazi/ActionAid.
- Page 5: Girish Menon, Helen Pankhurst, John Monks. Photos: ActionAid.
- Page 8: Sabad Ali attends a woman's coalition meeting. Photo: Karin Schermbrucker/ActionAid.
- Page 10: Sarmin takes part in our #MyBodyIsMine film shoot. Photo: ActionAid.
- Page 12: Jeanne now has access to sanitary protection. Photo: Jennifer Huxta/ActionAid.
- Page 14: Amina has benefitted from child sponsorship. Photo: ActionAid.
- Page 18: Lawyer Irene defends survivors of domestic violence in Ghana. Photo: Kathleen Prior/ActionAid.
- Page 19: Christie survived violence and now campaigns for women's rights. Photo: ActionAid.
- Page 20: The Maze of Injustice in Marble Arch, London. Photo: ActionAid.
- Page 22: Shaher checks her beehive. Photo: Hussain Hussainzad and Sediqa Ahmadi/ActionAid.
- Page 23: Asiah at home. Photo: Esther Mbabazi/ActionAid.
- Page 24: Aslema is part of the POWER project. Photo: ActionAid.
- Page 26: Majiva is a survivor of Cyclone Idai. Photo: Takaitei Bote/ActionAid.
- Page 27: Hadra and Sawde, IDP camp, Somaliland. Photo: Karin Schermbrucker/ActionAid.
- Page 28: A Women Friendly Space, Indonesia. Photo: Alessandro Serranò/ActionAid.

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