

**Annual report &
financial statements**

Action Against Hunger UK

2024

About Action Against Hunger

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

Our vision

Our vision is of a world free from hunger.

Our mission

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

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

Our values

Three values encapsulate all that we do:

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

Our global network

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

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

Welcome from the Chair and Executive Director

Welcome to our 2024 review, which highlights just some of the work Action Against Hunger UK has supported across 57 countries, this year.

Action Against Hunger continues to work in some of the most acute humanitarian crisis zones, including Sudan and Gaza. Despite escalating hostilities, we maintained a near constant presence in the Gaza Strip.

Fundraising for humanitarian activities in Gaza, Lebanon and the West Bank was a key focus in 2024, and by December we had raised a total of £1 million, including £530,000 from private sources. In addition, the Disasters Emergency Committee's (DEC) Middle East Humanitarian Appeal raised £32.5million. As one of the 15 DEC members, Action Against Hunger UK received a proportionate share.

This year we also received funding from the UK Government's Foreign, Commonwealth & Development Office, including £1.5 million to reduce hunger-related death and illnesses in Alindao District in Central African Republic and £2.7 million for an integrated emergency response for vulnerable populations affected by the El Niño weather pattern, in South Central Somalia.

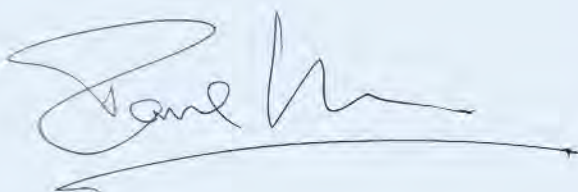
In the UK, against the backdrop of ongoing economic uncertainty and increased food insecurity, we also grew our domestic

programme, including supporting the launch of a Food and Wellbeing Hub in South London.

In August 2024 we were thrilled to launch a multi-year partnership with IHG Hotels & Resorts (IHG). IHG is helping support and fund our nutrition programmes, with a specific focus on community outreach and initiatives that screen children for malnutrition. We also continued to foster relationships with several long-term strategic partners, including People's Postcode Lottery, Al Thani, and The Innocent Foundation.

This year we also renewed our DEC membership, and as part of this renewal, completed the Core Humanitarian Standards Independent Verification Process. We were also delighted to welcome Milton Fernandes, Sylvia Lowe and Annabel Venner to the Board in June and July 2024.

Looking ahead, the escalating need for humanitarian assistance coupled with unprecedented cuts to government funding for international aid, places the humanitarian sector in immensely challenging times. We will find creative ways to adapt, as ever counting on our donors to help us reach vulnerable communities. One of our core values is being unstoppable changemakers: as we look to the future, we will find strength in this, now more than ever.



Paul Wilson
Chair



Jean-Michel Grand
Executive Director

Contents

Why we do what we do	5
Where we worked in 2024	6
Our global impact	8
A snapshot of our work	10
Trustees' report	12
Our objectives in 2024	14
Structure, governance and management	24
Fundraising statement	29
Financial performance	30
Risk statement	31
Independent auditor's report	37
Financial Statements	40
Thank you	59
Ways to get involved	60

Why we do what we do

Life-threatening hunger is caused by interconnected issues, with the leading causes of hunger being conflict, climate change, natural disasters, poverty and inequality – particularly gender inequality.

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

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

In 2024
673 million
people worldwide



experienced hunger



The number of
people experiencing
catastrophic hunger has
more than doubled,
largely due to the
ongoing conflicts in
Gaza and Sudan

85%

of people facing
hunger crises live in
conflict-affected
countries

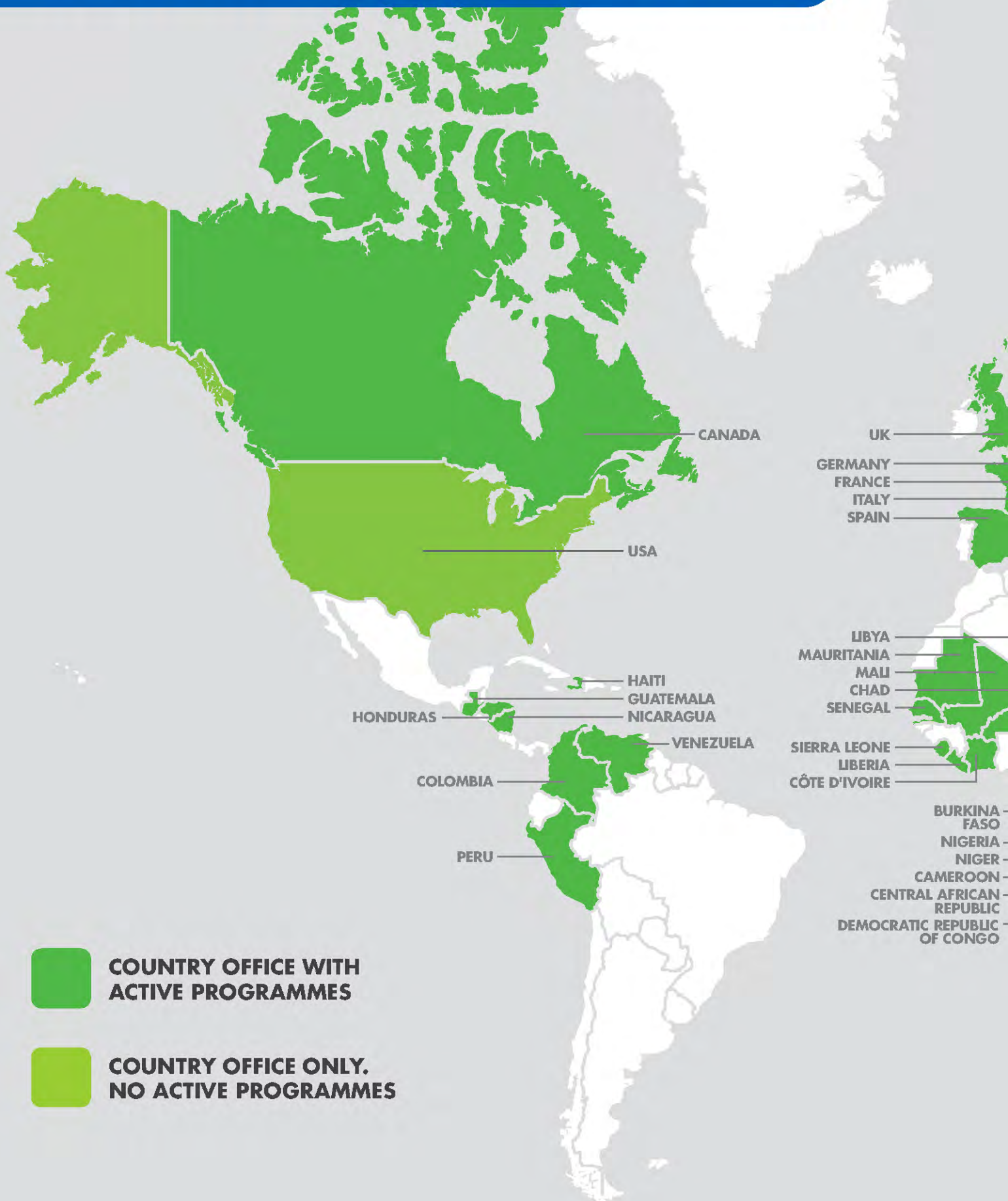


13% of
households
in the UK experienced
moderate or severe
food insecurity,
up from 8.8% in
January 2022



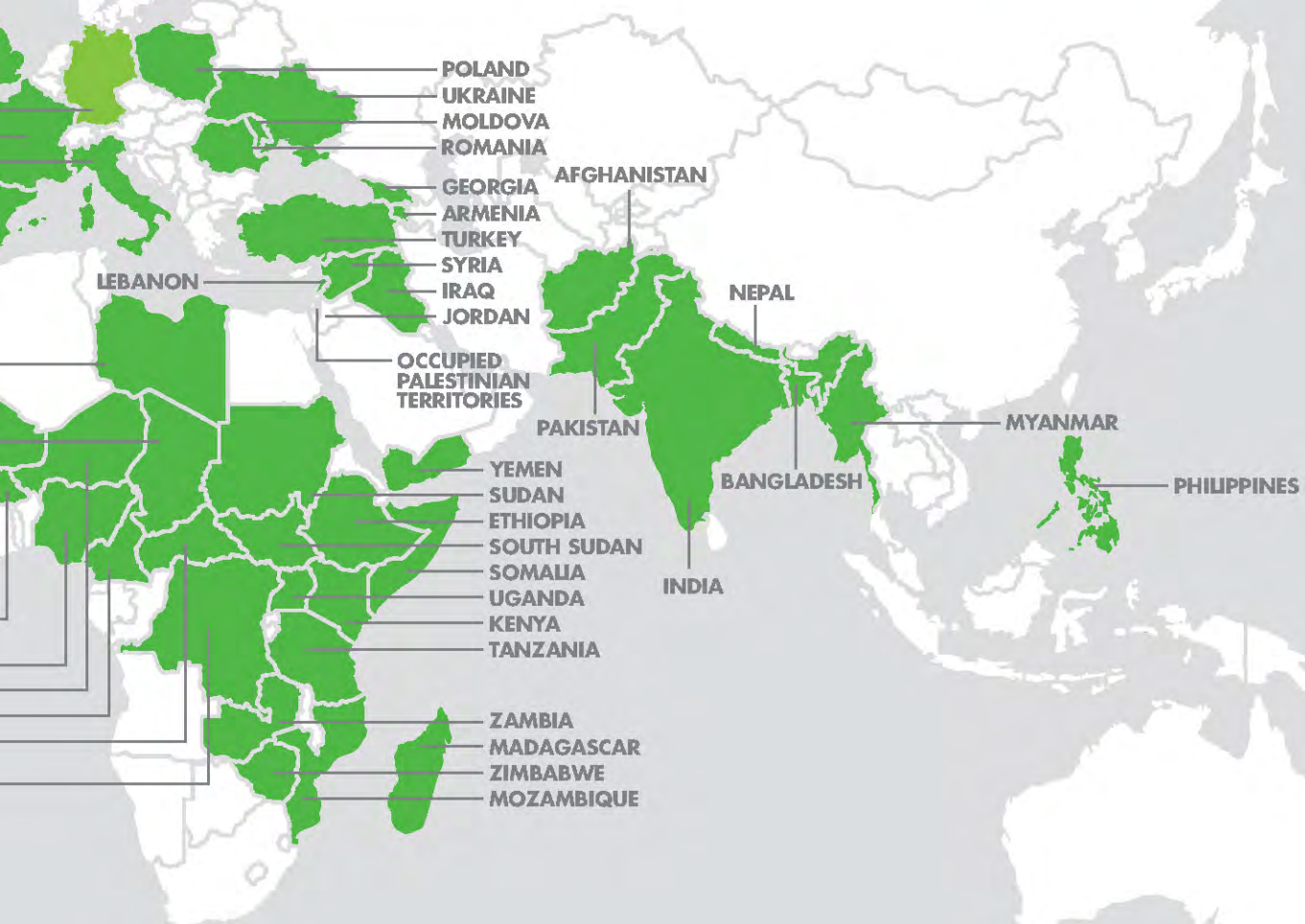
Nearly
50% of deaths
among under-fives
are related
to hunger

Where we worked in 2024



**IN 2024
WE WORKED IN
59 COUNTRIES**

**57 of which
ran programmes
in-country**



Our global impact



Admissions for malnutrition (children)

Total

1.057M



561K



496K



Presence

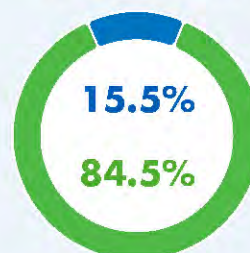


8,527



staff

Staff in head offices



Staff in
country offices

* current total numbers refer to individuals receiving outputs in each sector - not the actual number of people reached

Action Against Hunger UK is part of a global network.
Together our main achievements and impact were as follows.



**programme
countries**

161,983

**number of women
aged 15-49 seen by a
healthcare provider at
least four times during
pregnancy**



Expenditure breakdown

Programmes 91%



**6% Fundraising and
communications**

**3% Management,
governance
and support**

82



**advocacy initiatives
led / implemented by
Action Against Hunger**

34



**policy changes as
a result of Action
Against Hunger
activities**

258



**advocacy
products produced**

Data from Canada, France, Germany, Spain, UK and US

A snapshot of our work

Hunger in Gaza continues to climb

The crisis in Gaza dominated public consciousness in 2024 with a dramatic escalation of hostilities, unleashing an unprecedented humanitarian crisis.

Action Against Hunger has worked in the Gaza Strip since 2002, and in 2024 we managed to maintain a continuous presence across almost the whole territory under extreme circumstances. Seventy staff members supported an estimated 1.2 million people, providing lifesaving food, water, shelter, and nutrition services.

HUNGER IN GAZA:

- In October 2024, the risk of famine persisted across the whole Gaza Strip
- From September to October 2024, almost 1.9 million people experienced high levels of acute food insecurity classified in IPC Phase 3 or above (crisis or worse)
- This included nearly 133,000 people facing catastrophic food insecurity (IPC Phase 5)
- Acute Malnutrition levels are ten times higher than before October 2023
- 60,000 cases are expected to occur between September 2024 and August 2025, with almost 17,000 cases of pregnant and breastfeeding women in need of treatment.

Over 2 million people witnessed immense loss of life and near complete destruction of essential infrastructure, including homes, hospitals and water supplies. This, combined with mass displacement of over 1.9 million people and aid obstruction, left millions of people in dire conditions, struggling to access even the most basic of essential services and support.

We were able to distribute hot meals, fresh and non-perishable food to thousands of people, over 37 million litres of clean drinking water, as well as over 200,000 hygiene kits. We built also mobile latrines, implemented solid waste removal activities, distributed mattresses and other shelter provisions to over 4,000 people.

We rehabilitated greenhouses and irrigation systems, identifying dozens of farmers who still have access to small portions of their land. Our staff scoured the markets for seeds, seedlings, and fertilisers to distribute key agricultural inputs and enable local production and trained the farmers on safe agricultural practices during conflict.

In response to the growing levels of malnutrition in Gaza, Action Against Hunger launched its first nutrition programme in the occupied Palestinian territories. Our nutrition teams detected and prevented cases of wasting in children younger than five years, working with women who are pregnant and breastfeeding to best care for Gaza's most vulnerable.

A boy drinks water distributed to the displaced population by Action Against Hunger in Northern Gaza, in October 2024.



Trustees' report

Action Contre La Faim (Action Against Hunger in France) and the other members of the Action Against Hunger network have led the fight against hunger around the world since 1979. Action Against Hunger UK was established in 1995 and for almost three decades we have been saving the lives of malnourished children, ensuring that people in need can access clean water, food, healthcare and treatment, and working to help people improve their lives and livelihoods. The Trustees of Action Against Hunger UK present their annual report and audited accounts for the year ended 31 December 2024.

Public benefit

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

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

Strategic report

Action Against Hunger UK is part of a humanitarian and development network that has been at the forefront of the fight against

hunger for 46 years. We are a needs-driven and rights-based organisation with a primary focus on assisting the most at-risk groups in society, wherever they live.

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

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

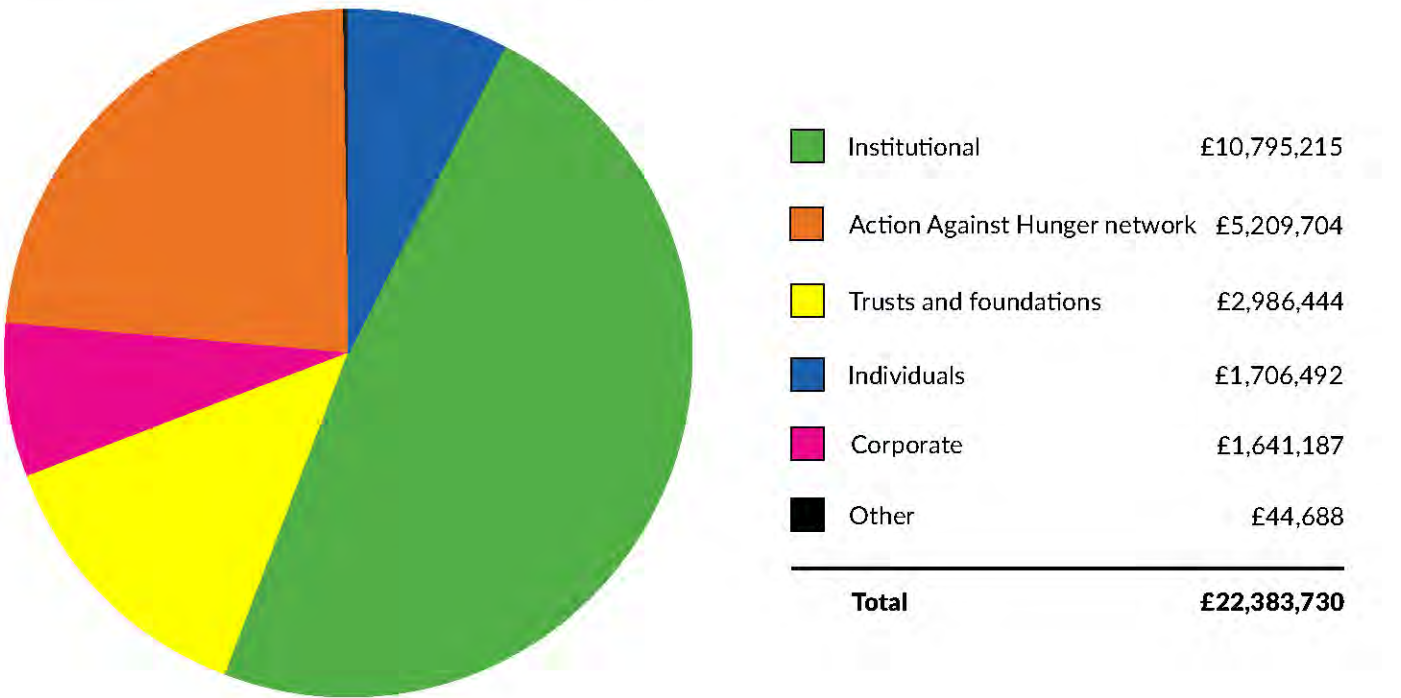
Our priorities

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

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

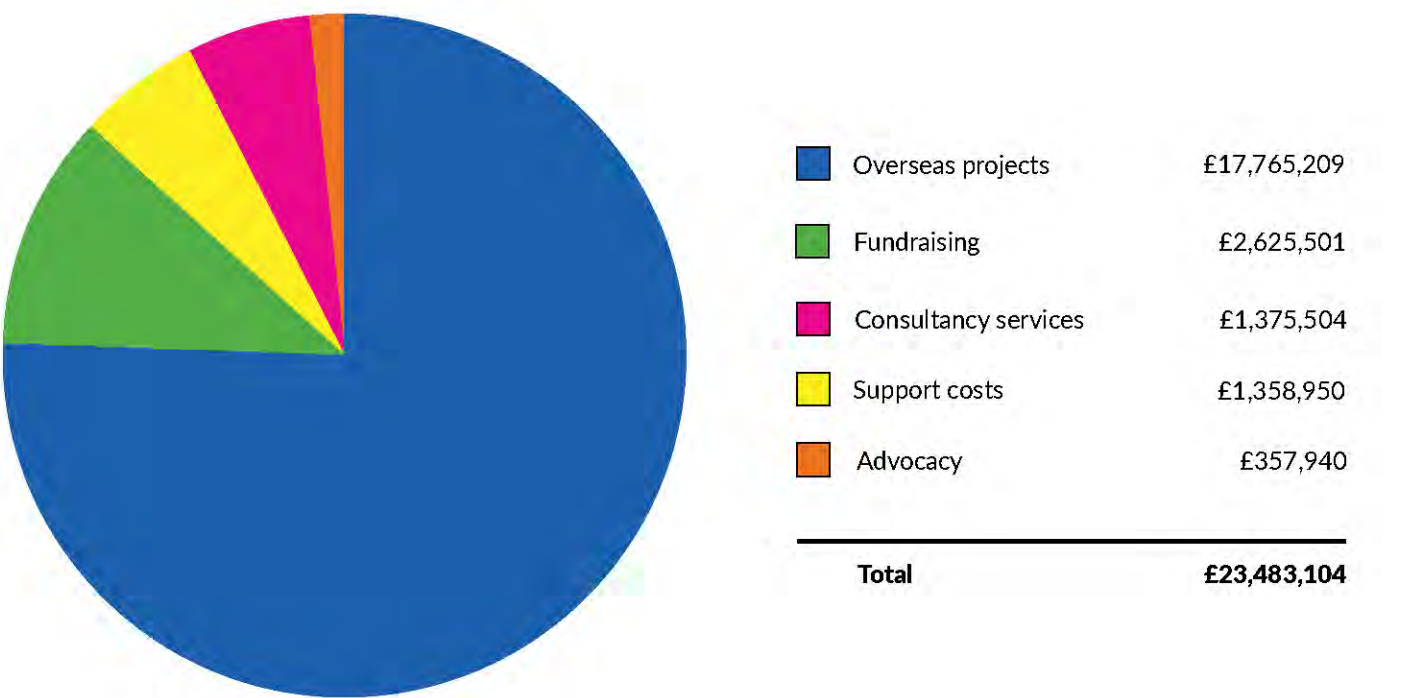
How we raised our money

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



How we spent our money

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



Our objectives in 2024

Diversify our income and mobilise significant resources

1



Become a global leader in technical assistance

2



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

3



Empower our people and maximise our effectiveness and value

4





Diversify and grow our income and mobilise significant resources

£22.3m
raised overall

In 2024, we raised £22.3 million, helped by many substantial donations from institutional donors, the Disasters Emergency Committee (DEC), trusts and foundations, corporate partners and generous individuals.

Substantial grants and donations included:

- Compleat Food Group, from Unearthed and Wall's Pastry
- IHG Hotels & Resorts
- Start Network
- People's Postcode Lottery
- Disasters Emergency Committee (DEC)
- UK Government's Foreign, Commonwealth & Development Office (FCDO)
- Innocent Foundation
- Al-Thani
- Alborada Trust

We have already mentioned how delighted we are to begin a long term, global partnership with IHG in 2024. We are also incredibly grateful to our longstanding corporate partners.

Compleat Food Group have supported Action Against Hunger since 2010. Through their Unearthed brand, they generously donate 1p from every pack sold, helping to fund our vital work around the world. We were also excited to welcome Wall's Pastry as a new donor in 2024. For the first time, they contributed 30p from each promotional pack of sausage rolls sold, supporting one of our UK social supermarkets.

Action Against Hunger UK substantially grew its regular giving programme in 2024. Our Gaza and Middle East appeals drove not only restricted income for the region, but also resulted in 1129 new regular givers who also wanted to provide unrestricted, sustainable support for our global work.

Emergency response is at the heart of our work: anticipating crises, preventing disasters from escalating and providing rapid, life-saving action. In 2024, we secured significant investment into our Emergency Action Fund, which exists precisely to support this work, with the support of generous Trusts and Foundations. The Fund gives Action Against Hunger the flexibility to intervene at the first sign of crisis, including emergencies that do not make the headlines, such as those in Sudan, Yemen and Afghanistan.



2

Become a global leader in technical assistance

In 2024, Action Against Hunger UK expanded its technical support to governments and partners, championing innovative approaches for monitoring nutrition coverage. We conducted coverage surveys and capacity-building activities in multiple countries such as Yemen, Nepal, Venezuela and Mozambique. We also completed Link Nutrition Causal Analysis (Link NCA) studies in the Democratic Republic of the Congo and South Sudan. We also conducted training in Nutrition in Emergencies, with one training in Latin America specialising in gender.

Our teams undertook critical research into the cost-effectiveness of various approaches to the treatment of acute malnutrition, many with an emphasis on Community Health Worker-based delivery models, which help to ensure sustainability and longevity of projects. We also began the development of a Global Nutrition Costing Tool to standardize cost-effectiveness evaluations across different contexts.

Action Against Hunger UK played a key role in supporting national guideline revisions to align with the latest global recommendations on the treatment of acute malnutrition. We supported the governments of Laos and Fiji to draft updated national guidelines on prevention and treatment of acute malnutrition and remain committed to influencing global strategies for improved nutrition programming and evidence use.

We also co-designed and disseminated a set of [Infant and Young Child Feeding in Emergencies \(IYCF-E\) assessment guidelines](#) in partnership with FHI360, a US-based humanitarian non-profit organisation. These guidelines aim to streamline the IYCF-E assessment process by

offering an easy-to-use, step-by-step approach that supports humanitarian responders to better understand the situation and needs of infants and young children and their caregivers.

Our food security work in the UK

Food poverty in the UK is rising, with 14 per cent of households experiencing food insecurity last year*. In response, Action Against Hunger UK progressed its domestic programme in 2024, directly supporting two community food pantries in London and the West Midlands that give food-insecure households access to a variety of healthy foods every week for a small fee.

We also supported a local partner to launch a Food and Wellbeing Centre in south London, through funding and strategic support and sub-granted £30,000 from our corporate partners to six community food pantries, which supported 380 households every week during the funding period.

*Source: <https://foodfoundation.org.uk/news/latest-food-insecurity-tracker-shows-seven-million-adults-going-hungry>



ACTION CONTRE LA FAIM



SANTÉ NUTRITION

CONTRIBUTION À LA
RÉDUCTION DE LA
MALNUTRITION
CHRONIQUE



INTERVENTIONS AXÉES
SUR LA NUTRITION
ET LA SANTÉ EN
SITUATION
D'URGENCE



ENFORCER
LES SYSTÈMES
D'ALIMENTATION

3

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

The UK general election in 2024 gave us an opportunity to engage with and inform political discussions in relation to the prevention of hunger and malnutrition. We produced our 'Crisis, Famine Action' report, setting out how the UK can play a leading role in tackling the global hunger crisis. We worked with our chef supporters, including Asma Khan, Ixta Belfrage, Noor Murad and Thom Bateman, to produce "Recipes for a World Free from Hunger" and shared these with MPs at meetings and events. Thousands of our supporters also wrote to their MPs encouraging them to ringfence spending on nutrition. We participated in the autumn Party Conferences, hosting and speaking at events on nutrition and humanitarian crises.

Alongside this, breaking the cycle of conflict and hunger remained a major priority; we produced several country reports for decision makers and held events in London, Geneva and New York. We also formalised - and now lead - the global coalition on conflict and hunger, a group of nine NGOs that collect evidence on and advocate against the use of starvation as a weapon of war and protection of civilians.

Growing our digital and social media presence

We also invested in our digital presence, launching a petition calling for a ceasefire in Gaza to allow for the uninhibited flow of aid, that received more than 100,000 signatures. Many of these new supporters took further action, with nearly 5,000 contacting their MPs - several of whom have reached out to learn more about our work and the crisis, and to explore how they can support our advocacy.

Our Gaza petition also drove a surge in email signups, expanding our overall supporter base from 7,000 to over 58,000. This gave us

significantly more campaigning power on other issues, for example, 18,000 people signed our petition calling for a ceasefire in Lebanon between October and December.

We also substantially grew our social media presence. By the end of last year, Action Against Hunger UK had 185,000 followers across Instagram, LinkedIn, Facebook and TikTok, gaining more than 25,000 followers in the year. Some of our content went viral - like a video for World Refugee Day in June, which got over 400,000 views. On International Women's Day, our campaign highlighted frontline women's voices and reached nearly 50,000 views.

Expanding our press work and celebrity engagement

Over the course of 2024 we expanded our network of high-profile supporters in the food and hospitality industry. We welcomed Vivek Singh as our Ambassador, after more than two decades of partnership and working together on events such as Global Gastronomy, Diwali Banquets and Too Many Critics.

In June, Nigerian author, broadcaster and restaurant critic, Jimi Famurewa, visited some of our programmes in northwest Nigeria, including a stabilisation centre for children with severe acute malnutrition, which Jimi wrote about in The Evening Standard. Other big achievements in our press work in 2024 included Jean-Michel being interviewed on both BBC News and Sky News about the humanitarian situation in Gaza.



4

Empower our people and maximise our effectiveness and value

Reaching our charitable objectives means ensuring our organisation's systems work effectively, empowering all who work for Action Against Hunger UK to deliver on their plans and targets. To this end, in 2024 we invested in key areas across finance and governance.

One of the ways Action Against Hunger UK maximises its value is through membership with the DEC, which brings together 15 leading UK aid charities to raise funds efficiently at times of humanitarian crisis. As part of our DEC membership renewal in December 2024, we undertook the Core Humanitarian Standards (CHS) audit, which verifies whether humanitarian and development actors meet nine commitments for measuring and improving the quality and effectiveness of their assistance. Our scores improved in many areas since our last audit, with significant progress made on Safeguarding, Local Partnership, Gender, Environment, and Learning.

We also invested in our internal communications to keep our colleagues better informed of the many fast-moving

developments across our organisation and international network.

Part of our commitment to empowering colleagues is an annual staff survey. We had an excellent response rate of 85%, up from 77% in 2023. We rated particularly highly for staff understanding of organisational values, personal goals, managerial support, and for being recommended as a workplace.

We continued to strengthen our commitment to being an equitable and diverse workplace, convening our first Equity, Diversity and Inclusion Working Group, which set a policy, strategy and action plan for 2025 and beyond. We also ran two half-day online training sessions on "Neurodiversity Awareness in the Workplace", which aimed to reach all UK-based colleagues.

Staff survey, 2024



93%

of staff

**know the values
of our organisation**



92%

**would recommend
Action Against Hunger UK
as a place to work**



I'M HANGRY*

*Hangry*angry about the global hunger crisis



**ACTION
AGAINST
HUNGER**

**FOR FREEDOM FROM HUNGER.
FOR EVERYONE.
FOR GOOD.
FOR ACTION.
AGAINST HUNGER.**

Structure, governance and management

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

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

Trustees (during 2024 and as at the date of approval of this report)

- **Paul Wilson** (Chair)
- **Frances Pasteur**
- **Nicolas Sarkis**
- **Sanjay Dhiri**
- **Hewete Haileselassie** (appointed February 2024)
- **Milton Fernandes** (appointed June 2024)
- **Sylvia Lowe** (appointed July 2024)
- **Annabel Venner** (appointed July 2024)
- **Jordan Winokur** (resigned December 2024)

Board Committees

Audit, Risk & Compliance Committee

- **Milton Fernandes** (Chair from September 2024)
- **Paul Wilson** (Chair until September 2024)
- **Frances Pasteur** (safeguarding trustee)
- **Jordan Winokur** (resigned December 2024)

Fundraising, Engagement & Ethics Committee

- **Annabel Venner** (Chair from September 2024)
- **Nicolas Sarkis** (Chair until September 2024)
- **Hewete Haileselassie**
- **Sylvia Lowe**

Remuneration, Compensation & Governance Committee

- **Sanjay Dhiri** (Chair)
- **Paul Wilson**

Executive Committee

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

- **Jean-Michel Grand** (Chief Executive)
- **Maria Franklin** (Director of Human Resources)
- **Alison McNulty** (Director of Operations) - left on 11 July 2025
- **Jamal Uddin** (Director of Finance, Administration and IT)
- **Will Morgan-MacLeod** (Director of Fundraising and Communications) - from February 2024
- **Alexandra Rutishauser-Perera** (Director of Nutrition) - from 14 July 2025
- **Kate Munro** (Director of Advocacy) - from 14 July 2025

Company Secretary

Amanda Ogilvie (left on 07 October 2025)
Jean-Michel Grand (from 07 October 2025)

Auditors

Haysmac LLP
10 Queen Street Place
London EC4R 1AG

Solicitors

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

Trustees

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

Trustees are appointed in accordance with the Articles of Association. Trustees are elected by the Board for a three-year term after which they must retire from office and may be reappointed (no more than twice) for a further period of three years by a decision of the Board. In 2024, one Trustee resigned and four new Trustees were appointed, taking the total number of Trustees to eight at the end of the year.

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

The Trustees are required to declare any conflicts of interest and reaffirm their commitment to Action Against Hunger's Global Code of Conduct upon appointment and every year thereafter. Board members receive no remuneration for their work as Trustees. All Trustees are required to undertake a comprehensive induction programme covering the running of the Charity and their role as a Trustee.

Governance reviews are carried out on a regular basis and Trustee self-assessments are completed every year (including questions on the performance of the Chair). In 2024, the Charity instructed an external governance review that led to the development of a comprehensive Governance Action Plan

to continue to strengthen the Charity's governance.

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

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

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

- Action Against Hunger UK's five-year strategy and annual plans
- Policies reserved for approval by the Board
- Investment plans
- Budgets

The Executive Director is responsible for implementing the Charity's strategy, annual plans and policies; identifying and managing risk; and reporting to the Board on a regular basis to ensure full accountability and transparency of the Charity's accounts and reports.

Board Committees

The Board has delegated specific responsibilities to three Committees as set out

in the Committees' Terms of Reference which have been approved by the Trustees. The Terms of Reference for each of the Committees were reviewed and updated versions approved by the Trustees in December 2024. Members of the Committees are appointed by the Board. The Committees meet on at least a quarterly basis and report back to the full Board at each quarterly Board meeting.

- The Audit, Risk and Compliance Committee ensures the organisation's key risks are adequately managed through financial and non-financial internal controls. This committee also provides oversight of the development of Action Against Hunger UK's safeguarding culture and reviews all significant serious incidents that are reported to Action Against Hunger UK.
- The Fundraising, Engagement and Ethics Committee oversees and advises on Action Against Hunger's UK fundraising and marketing activities and considers whether relationships meet specific ethical criteria.
- The Remuneration, Compensation and Governance Committee ensures good governance practices for the organisation and reviews financial and non-financial remuneration, including pension arrangements and annual cost-of-living awards for employees. It also reviews and promotes the implementation of continuous development of the Board as set out in the Code of Good Governance.



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

Action Against Hunger UK operates an incremental pay structure for all roles, including senior management roles. Grades are established by assessing the job description against a job evaluation tool. Where appropriate, salaries are also periodically benchmarked. Incremental increases are service related and awarded annually up to the top of the designated grade. All staff receive a discretionary annual cost-of-living increase.

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

Internal control and risk management

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

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

The Charity's risk management framework ensures that all significant risks are identified,

assessed and reported to the Audit, Risk and Compliance Committee. The Charity maintains a comprehensive Risk Register that sets out the major strategic and operational risks facing the organisation, along with clear mitigation measures and plans. The Risk Register is updated by the Executive Committee on a bi-quarterly basis and reviewed by the Audit, Risk and Compliance Committee every quarter. The Risk Register is reviewed by the full Board every year.

The Trustees are satisfied that systems are in place to monitor, manage and mitigate Action Against Hunger's exposure to major risks. The most significant risks identified in 2024 are set out on pages 33 to 34.

The Trustees consider that maintaining Action Against Hunger's general reserves at the levels stated on page 30, and reviewing internal controls and risks, will provide Action Against Hunger with adequate risk assurance and sufficient resources in the event of adverse conditions. They also recognise that the nature of some of Action Against Hunger's work requires active acceptance and management of some risks when undertaking activities to achieve the Charity's objectives.

The Action Against Hunger global network

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

The Action Against Hunger global network is made up of eight separate legal entities and their branches and subsidiaries. These are in the UK, France, USA, Spain, Canada, India, Germany and, in 2024, Action Against Hunger Italy was added as a member of the network's International Committee of Chairs. These offices (and their branches and subsidiaries) were active in 59 countries around the world in 2024. The entities that make up the Action Against Hunger global network share the same objectives and operate under common International Co-operation Protocols, including

an International Charter of Principles and a number of common policies agreed by the International Committee of Chairs and the International Executive Committee.

In 2024 the entities that made up the Action Against Hunger global network were:

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

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

Related parties/ subsidiaries

Action Against Hunger UK has a wholly owned trading subsidiary called Action Against Hunger Enterprises Limited, a private limited company with company number 6569439. Action Against Hunger Enterprises Limited's principal activity is to raise funds for the Charity. The company was incorporated in 2008 and it donates all distributable profits to the Charity.

Action Against Hunger UK is one of the eight members of the trading company ACFIN Licensing Ltd, a company incorporated in England and Wales (company number 06672034). The company's main objective is to license the Action Against Hunger trademarks to the entities that make up the Action Against Hunger global network. The Action Against Hunger UK Executive Director is one of the Directors of the company.

Approval

This Annual Report is signed by the Chair on behalf of the Board of Trustees. The Trustees also approve the Strategic Report, which is contained within this report, in their capacity as company directors.



Mr Paul Wilson
Chair of Trustees
29 October 2025

Fundraising statement

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

In 2024, Action Against Hunger UK raised over £6.3 million through its fundraising activities which was a substantial increase on the previous year. This growth was driven by uplift to existing partnerships – both corporate and trusts – and securing new partnerships with InterContinental Hotel Group, Foundation, Walls and others. Growth in income from individual supporters also increased significantly, both in the form of donations for our emergency appeals – most notably our Gaza appeal – and via the acquisition of new regular supporters, who make monthly donations in support of the charity's work. Underpinning this is the generous support of long-standing partners and individuals who give significant gifts in support of projects and via our sector-leading special events.

Seven campaigns were run by the Charity in 2024 aimed at tackling conflict and hunger and the climate crisis, including asking the Government to enhance their commitments at COP, petitioning for a ceasefire in Gaza and Lebanon and fundraising for humanitarian emergencies including Sudan and Haiti.

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

The Charity complies with current regulations and best practice set out by regulatory bodies such as the Fundraising Regulator and monitors the activities of donors and professional

fundraisers to manage the risk of non-compliance. Our complaints policy is available on the Charity's website; in 2024 we received 17 complaints about fundraising, all of which were responded to and resolved in accordance with our policy. We also received 6 unsolicited compliments about our fundraising activities last year.

All our donation pages and all direct marketing includes information about how a supporter can opt out of receiving further communications from us. This information is also included in our Supporter Promise, available on our website. We have signed up to the Fundraising Preference Service and received and actioned 7 requests in 2024.

Financial Performance

Total income of £22.4 million was £9.5 million less than the previous year. This reduction in income is due to a combination of the completion of some multi-year charitable projects funded by the UK government, fewer government grants, and a reduction in income received through Disaster Emergency Committee appeals during the year. However, private fundraising income from donations and legacies increased by £2.2 million, reflecting continuing investments in fundraising activities to increase regular private donations and increase unrestricted income.

Total expenditure of £23.5 million was £9.5 million less than the previous year, which reflects the reduction in income for the year. However, this level of expenditure enabled the charity to deliver major pieces of work around the world and achieve significant impact in tackling hunger. Net income for the year was a deficit of £1.1 million due to the timing of project expenditure and investments in infrastructure projects and fundraising.

Fundraising costs increased by £0.8 million, reflecting new and continued investment in income generation activities with a view to increasing the regular donor base, diversifying and increasing unrestricted income. This will enable the charity to minimize the impact of fluctuations in institutional grants, launch strategically important projects independent of restricted funding, and respond to emergency humanitarian needs quickly and in a timely manner.

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

Reserves Policy

The Board of Trustees have reviewed the reserves policy of the Charity and considers it appropriate to seek to maintain unrestricted free reserves equivalent to six months of general operational expenditure. This is to cover potential risks, including property liabilities and staff redundancies, as well as the unlikely event of closure of the Charity. It also provides security against seasonal variations in income and expenditure, and funds strategic research, investment, and innovations.

Unrestricted reserves, including the designated fund, were at £0.5 million as at 31 December 2024, which is equivalent to 1.5 months of the general operating expenditure.

Directors and the trustees have prepared a detailed plan to rebuild the general reserves back to the policy level within the next three financial years. Action Against Hunger's income profile has changed in the past two years, with more unrestricted income generated than ever before. This trend will continue and detailed planning, as well as financial performance year to date, indicates that full replenishment of our unrestricted reserves will be achieved.

The trustees have mandated the management to rebuild the general reserves back to the policy level within the next two to three financial years.

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

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

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

Risk statement

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

The Action Against Hunger global network operates in high-risk contexts to save the lives of children and provide them and their families with opportunities for a better life. At Action Against Hunger UK, we remain prudent on how we identify, manage and mitigate these risks in relation to our programmes.

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

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

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

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

The Board is responsible for appointing members of the Charity's Audit, Risk and Compliance Committee, of which four Trustees were members, and to which a new Chair was appointed in 2024. The Committee carried out a thorough review of its Terms of Reference and approved a revised version in December 2024.

The updated Terms of Reference set out the following main functions of the Audit, Risk and Compliance Committee:

Audit

- To attend preparatory and closing meetings with auditors and to review in detail the Annual Report and Accounts prior to its submission to the full Board.
- To discuss any problems or reservations arising from the annual audit and any matters the external auditors may wish to discuss.
- To review with management the efficiency and effectiveness of internal financial systems and controls and the progress made in implementing recommendations from the external auditors.
- To consider the appointment, resignation or dismissal of the external auditors and to approve their fee annually.

Risk

- To review risks and mitigation measures identified in the Risks Register.
- To monitor implementation of the mitigation measures proposed.
- To advise the Executive team on risk mitigation and recommend additional risk-mitigation measures if needed.

- To support the Board in its assessment of an appropriate risk appetite.
- To ensure risks are within the Charity's risk appetite and capital resources and advise on the rejection of activities that incur excessive risk.
- To oversee and ensure that there is a procedure in place to create and update relevant policies and procedures for the Charity.
- To consider and seek assurance in relation to the management of the Charity's trading subsidiary.

Compliance

- To review and advise in relation to the Charity's policies for counter-fraud, whistle-blowing and cyber and information security.
- To review and advise in relation to the Charity's safeguarding policy and monitor the implementation of agreed safeguarding recommendations.
- To review serious incidents, considering learnings and trends, and approve the reporting of serious incidents to the Charity Commission where appropriate.
- To consider and review the Charity's compliance with data protection, and other legal and compliance issues.

Monitoring and reporting

- To receive and consider reporting on progress against the strategy in relation to Finance and Legal and Governance including in relation to any Key Performance Indicators agreed in relation to each financial year in a format agreed by the Committee.
- To monitor and receive assurance in relation to compliance with the requirements of relevant regulators including the Charity Commission and HMRC.



Key risks

The Risk Register was updated monthly by the Executive Committee and reviewed quarterly by the Audit, Risk and Compliance Committee and annually by the full Board of Trustees. The following major risks to the Charity were identified in 2024:

Risk	Key mitigation measures
Security We recognise the safety and security risks to staff working in complex environments to deliver programmes funded by the Charity	• The Action Against Hunger International Network's Security Working Group conducted a review of the International Safety and Security Management Policy in 2024 to ensure its effectiveness in mitigating risks to staff, programmes and people who come into contact with our Action Against Hunger network partners. • Detailed security plans and guidelines are frequently updated in every country where work is carried out, to take account of changing conditions in the programme countries. • All staff in the Action Against Hunger network travelling to high-risk locations receive comprehensive security training before any assignment. • Critical-incident management procedures and training are in place and are regularly reviewed/updated. • Country Security Plans are continually updated and global risk security mapping is carried out regularly.
Safeguarding We recognise the risk of harm to the people through programmes funded by the Charity if appropriate safeguards are not in place	• International Safeguarding Policy applied across the Action Against Hunger network to ensure zero tolerance towards all forms of harm and abuse. • The Action Against Hunger International Network created an International Anti-Trafficking Policy in 2024 to streamline the network's processes in relation to anti-trafficking and modern slavery. • In 2024, Action Against Hunger UK and a number of our network partners joined the Misconduct Disclosure Scheme to strengthen our safeguarding mitigation measures. • Pre-employment checks, a robust Code of Conduct and mandatory safeguarding training for all staff in the Action Against Hunger network. • Robust incident and complaint-reporting processes and procedures. • Communication, due diligence and monitoring of safeguarding policies and procedures across all partners and suppliers in programme countries. • Regular review of safeguarding incidents and mitigation measures by the UK executive team and the Charity's Audit, Risk and Compliance Committee.

Fraud, corruption and bribery We recognise the risk of fraud, corruption and bribery in the complex environments where programmes funded by the Charity are delivered	• Action Against Hunger International Network's Anti-Fraud Policy adopted across all Action Against Hunger programmes. The Policy was adopted in April 2023 and roll out of the policy continued in 2024. • Robust incident-reporting processes and training for all staff and downstream partners. • Regular reporting and review of incidents and mitigation measures by the UK Audit, Risk and Compliance Committee.
Cyber security We recognise the risk of business interruption, loss of data, regulatory action and/or financial loss in the event of a cyber security breach	• In 2024, the UK Finance Director conducted a review of all cyber security measures protections and working-from-home practices to ensure sufficient protections are in place. • Application of IT security measures that are reviewed periodically • Cyber Essentials Certificate obtained.
Data protection We recognise the risk of regulatory action, fines, penalties and loss of trust and confidence in the event of a data breach and/or non-compliance with data protection legislation	• In 2024, the Charity continued to roll out a Data Protection Action Plan to continually review and strengthen our compliance and mitigation measures. • The Data Governance Group (which was created in 2023 and includes a representative from each department) continued to meet monthly to discuss and assess data protection risks and progress in rolling out the Data Protection Action Plan. • Data Protection training is undertaken by all new staff and specific refresher workshops and presentations are delivered throughout the year.
Income We recognise the risk to our programmes, people and charity memberships resulting from the reduction in institutional and other funding	• Implementation of Funding Diversification Strategy and Objectives. • Regular review of programme and funding structures, arrangements and opportunities. • Regular review of staffing structures and efficiency, with corresponding investment in high performing areas of fundraising to strengthen financial resilience.

Serious incidents

In 2024, Action Against Hunger UK was notified of 12 alleged fraud, safeguarding or security incidents, and two data protection incidents, in relation to programmes that we fund and support. Three of these incidents were reported to the Charity Commission. All reports were investigated and appropriate actions were taken, including lessons learned. There were no serious incidents during 2024 that should have been reported to the Charity Commission but were not.

Stakeholder engagement

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

General confirmation of Trustees' duties

Action Against Hunger UK's Board of Trustees has a clear framework for determining the matters within its remit and has approved Terms of Reference for the matters delegated to its Committees. An explanation of the roles and responsibilities of the Board Committees can be found on page 25. When making decisions, each Trustee ensures that they act in good faith to best promote the company's success for the achievement of its charitable purposes, and in doing so will have regard (among other matters) to:

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

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

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

The Trustees recognise that Action Against Hunger UK's employees are our most important asset and are fundamental to the delivery of our Strategic Plan. Our success depends on attracting, retaining, motivating and developing our people, wherever they are located. The Charity carries out an Annual Staff Survey which is one of the Board's principal tools to measure employee engagement, motivation

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

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

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

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

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

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

It is important that Action Against Hunger UK continues to maintain its reputation for high standards of conduct in all its work. As part of the Action Against Hunger International Network, all our staff and Trustees are required to sign and abide by a Global Code of Conduct. We also always ensure compliance with the high standards of business conduct attached to receiving funding from grants and donations from private, institutional and partner organisations.

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

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

Statement of Trustees' responsibilities

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

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

In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going-concern basis unless it is inappropriate to presume that the charity will continue in business.

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



Mr Paul Wilson
Chair of Trustees
Approved by the Board of Trustees
29 October 2025

Independent auditor's report

To the members of Action Against Hunger UK

Opinion on the financial statements

In our opinion, the financial statements:

- give a true and fair view of the state of the Group's and of the Parent Charitable Company's affairs as 31 December 2024 and of the Group's incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements of Action Against Hunger UK ("the Parent Charitable Company") and its subsidiary company, Action Against Hunger Enterprises Limited ("the Group") for the year ended 31 December 2024, which comprise the consolidated statement of financial activities, the Group and Parent Charitable Company Statements of Financial Position, the consolidated statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group and the Parent Charitable Company in accordance

with the ethical requirements relevant to our audit of the financial statements in the UK, including the Financial Reporting Council'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.

Independence

We remain independent of the Group and Parent Charitable Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group and the Parent Charitable Company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. The other information comprises: the Directors' report, the Strategic report and structure, governance and management. 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.

Other Companies Act 2006 reporting

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

- the information given in the Trustees' Report, which includes the Directors' Report and the Strategic Report prepared for the purposes of Company Law, for the financial year for which the financial statements are prepared, is consistent with the financial statements; and
- the Strategic report and the Directors' Report, which are included in the Trustees' Report, have been prepared in accordance with applicable legal requirements.
- in light of the knowledge and understanding of the Group and the Parent Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatement in the Strategic Report or the Trustee's Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion;

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

Responsibilities of the Trustees

As explained more fully in the statement of Trustees' responsibilities, 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 determines 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 Charity'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 Charity 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 the Companies Act 2006 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements 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. Mis-statements 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.

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

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

Based on our understanding of the Group and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to the reporting requirements of the Charities SORP, FRS 102 and Companies Act 2006. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Act 2011, and consider other factors such as payroll tax and sales tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to revenue and management bias in accounting estimates. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud
- Evaluating management's controls designed to prevent and detect irregularities;

- Identifying and testing journals, in particular journal entries posted with unusual account combinations, postings by unusual users or with unusual descriptions; and
- Challenging assumptions and judgments made by management in their critical accounting estimates

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

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities> This description forms part of our auditor's report.

Use of our report

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



Adam Halsey (Senior Statutory Auditor)
For and on behalf of Haysmac LLP,
Statutory Auditors
Date: 31 October 2025

FINANCIAL STATEMENTS

Consolidated statement of financial activities (incorporating an income and expenditure account) for the year ended 31 December 2024

	Note	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Restated Total £
Income from					
Donations and legacies	2a	3,916,842	2,417,281	6,334,123	4,131,470
Charitable activities	2b	5,579,977	10,424,942	16,004,919	27,731,695
Investment and other income	2c	44,688	-	44,688	45,845
Total income		9,541,507	12,842,223	22,383,730	31,909,010
Expenditure on					
Costs of generating funds	3	2,767,388	437,339	3,204,727	2,364,601
Charitable activities	4	7,275,940	13,002,437	20,278,377	31,580,085
Total expenditure		10,043,328	13,439,776	23,483,104	33,944,686
Net (expenditure)		(501,821)	(597,553)	(1,099,374)	(2,035,676)
Net movement in funds		(501,821)	(597,553)	(1,099,374)	(2,035,676)
Reconciliation of funds					
Funds brought forward at 1 January 2024		1,038,742	1,700,557	2,739,299	4,774,975
Total funds carried forward at 31 December 2024		536,921	1,103,004	1,639,925	2,739,299

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

The accompanying notes on pages 43 to 58 form an integral part of these Financial Statements.

Consolidated and charity statements of financial position for the year ended 31 December 2024

Company number: 3069468

		Group	Restated Group	Charity	Restated Charity
		2024	2023	2024	2023
	Notes	£	£	£	£
Fixed assets					
Tangible assets	9	146,934	41,700	146,933	41,700
Investment in subsidiary	10	-	-	1	1
Current assets					
Debtors and prepayments	11	12,410,721	19,676,547	12,398,249	19,676,547
Cash at bank and in hand		4,646,409	4,514,247	4,596,054	4,460,644
		17,057,130	24,190,794	16,994,303	24,137,191
Creditors					
Amounts falling due within one year	12	(15,564,139)	(21,493,195)	(15,618,993)	(21,619,993)
Net current assets		1,492,991	2,697,599	1,375,310	2,517,198
Net Assets		1,639,925	2,739,299	1,522,244	2,558,898
Reserves					
Unrestricted funds	13	436,921	738,742	436,921	738,742
Designated funds	13	100,000	300,000	100,000	300,000
Restricted funds	13	1,103,004	1,700,557	985,323	1,520,156
Total reserves		1,639,925	2,739,299	1,522,244	2,558,898

The surplus for the financial year dealt with in the financial statements of the parent Company was £117,683 (2023: surplus of £180,400. Approved and authorised for issue by the Board on 07 October 2025, and signed on their behalf by:



Mr Paul Wilson (Chair of Trustees)
29 October 2025

Consolidated Statement of Cash Flows for the year ended 31 December 2024

	Note	Group 2024 £	Restated Group 2023 £
Net cash used in operating activities	a	222,788	(3,395,432)
Cash flows from investing activities			
Investment income received		44,688	45,845
Purchase of fixed assets		(135,314)	(16,137)
Net cash (used in) / provided by investing activities		(90,626)	29,708
Change in cash and cash equivalents in the year		132,162	(3,365,724)
Cash and cash equivalents at 1 January		4,514,247	7,879,971
Cash and cash equivalents carried forward		4,646,409	4,514,247
a. Reconciliation of net income/(expenditure) to net cash flow from operating activities			
Net income/(expenditure)		(1,099,373)	(2,035,676)
Depreciation of tangible fixed assets		30,079	25,117
Loss on disposal of fixed assets		-	1,227
Decrease/(Increase) in debtors		7,265,825	(7,056,681)
(Decrease)/Increase in creditors		(5,929,055)	5,716,426
Investment income receivable		(44,688)	(45,845)
Net cash used in activities		222,788	(3,395,432)

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

Notes to the financial statements for the year ended 31 December 2024

1. ACCOUNTING POLICIES

(a) Basis of accounting

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

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

The Trustees continue to review the Charity's financial performance, business plans and budgets on a quarterly basis and are content that the 2024 accounts should be prepared on a going concern basis. Current stable economic condition is likely to improve fundraising opportunities. Our overseas operations, which are funded largely by FCDO and trusts and foundations through restricted grants remain stable. The UK financial position, centred around our unrestricted reserves and funding, remains stable. Having considered all these matters, the Trustee Directors do not believe there is a material uncertainty and so have prepared the accounts on a going concern basis.

(b) Basis of consolidation

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

(c) Income

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

(d) Expenditure recognition

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

Subcontracted grants to other members of the Action Against Hunger network or third parties are charged to the Statement of Financial Activities when they have been approved and where a binding commitment has been made to the other organisation. Subcontracted grants that have been approved but not yet disbursed at the balance sheet date are carried forward as

creditors in the balance sheet. In situations where grants from public funders are reduced subsequent to the signing of the initial grant agreement (see note 1(c) above), the liability to the subcontracted partner will be reduced by the same amount under the terms of the subcontract agreement.

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

Expenditure during the year is analysed into raising funds and charitable activities. Notes 3 and 4 provide an analysis of these categories. All costs are directly charged against the appropriate category. The basis of apportionment of support costs is stated in Note 5.

(f) **Tangible fixed assets:**

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

Fixtures, fittings and equipment – 25 per cent on historical cost

Leasehold property improvements – over the term of the lease

(g) **Operating leases**

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

(h) **Foreign currencies**

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

(i) **Fund accounting**

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

(j) **Pension**

The Charity operates a defined contribution scheme. The assets of the scheme are held separately from those of the Charity in an independently administered scheme. The pension cost charge payable by the Charity in the year amounted to £159,371 (2023: £98,541). At the end of the financial year there were no contributions (employee and employer) still to be paid over to the scheme (2023: £Nil).

(k) **Gifts in kind**

Action Against Hunger accepts gifts in kind (goods and services) that are in line with the charities mandate from individuals, corporates, foundations and government agencies. Gifts in kind are defined by Action Against Hunger UK as goods and services received for the purpose of carrying on fundraising and awareness of the organisation. These are non-monetary items that are valued at fair market price.

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

In the application of the charity's accounting policies the trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. These are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of revision and future periods if the revision affects the current and future periods.

The significant judgements and estimates that could impact the carrying amounts of assets and liabilities are as follows:

Revenue Recognition

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

2. INCOMING RESOURCES

(a) Donations and legacies

	2024	2024	2024	2023	2023	2023
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Individuals (including legacies and events)	1,383,966	322,526	1,706,492	1,629,446	183,741	1,813,187
Corporate donors	1,267,164	374,023	1,641,187	684,134	354,187	1,038,321
Trusts & Foundations	1,265,712	1,720,732	2,986,444	132,350	1,147,612	1,279,962
Total	3,916,842	2,417,281	6,334,123	2,445,930	1,685,540	4,131,470

(b) Charitable activities

	2024	2024	2024	2023	2023	2022
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Grant based activities						
Start Fund	(29,028)	2,376,652	2,347,624	-	244,304	244,304
UK Government	-	4,124,363	4,124,363	-	14,462,171	14,462,171
Qatar Fund for Development	-	459,568	459,568	-	712,802	712,802
Disasters Emergency Committee	-	3,052,220	3,052,220	-	4,565,978	4,565,978
Other	(14,555)	(77,332)	(91,887)	5,194	1,442,981	1,448,175
Total	(43,583)	9,935,471	9,891,888	5,194	21,428,236	21,433,430
Monitoring and evaluation services						
Others	765,155	138,172	903,327	116,600	1,101,776	1,218,376
Total	765,155	138,172	903,327	116,600	1,101,776	1,218,376

Other						
Provision of employees to Action Against Hunger Programme	4,858,079	-	4,858,079	4,709,692	-	4,709,692
Other services for Action Against Hunger network Partners	326	351,299	351,625	-	370,197	370,197
Total	4,858,405	351,299	5,209,704	4,709,692	370,197	5,079,889
Total charitable activities						
	5,579,977	10,424,942	16,004,919	4,831,486	22,900,209	27,731,695

(c) **Investment and other income**

	2024	2024	2024	2023	2023	2023
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Other	44,688	-	44,688	45,845	-	45,845
Total	44,688	-	44,688	45,845	-	45,845

3. EXPENDITURE ON GENERATING FUNDS

	Direct Costs	Support Costs	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Fundraising events	48,512	-	48,512	36,603
Other fundraising activities	2,576,990	579,225	3,156,215	2,327,998
Total	2,625,502	579,225	3,204,727	2,364,601

All fundraising events expenditure in 2024 and 2023 relates to unrestricted expenditure. Within other fundraising activity costs, £579,225 relates to restricted expenditure (2023: £591,693).

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct Costs	Support Costs	Total	Restated Total
	2024	2024	2024	2023
	£	£	£	£
Overseas projects	13,406,419	367,585	13,774,004	24,919,736
Supply of aid workers	4,770,931	-	4,770,931	4,672,566
Advocacy / awareness raising	246,550	111,389	357,939	442,285
MEAL and Nutrition services	1,074,752	300,751	1,375,503	1,545,498
Total	19,498,652	779,725	20,278,377	31,580,085

Of total charitable activities, £7,275,940 relates to unrestricted expenditure (2023: £5,564,449) and £13,002,437 relates to restricted expenditure (2023: £26,015,636).

5. SUPPORT COSTS

	Executive Office	Admin	Finance and IT	HR	Total 2024	Total 2023
	£	£	£	£	£	£
Allocated to Project costs						
Overseas projects	76,910	101,412	104,984	84,279	367,585	416,462
Recruitment of aid workers						-
Advocacy/awareness raising	23,306	30,731	31,813	25,539	111,389	65,757
MEAL and Nutrition services	62,926	82,974	85,896	68,955	300,751	65,757
Total	163,142	215,117	222,693	178,773	779,725	547,976
Allocated to Fundraising	121,191	159,801	165,430	132,803	579,225	591,814
Total	284,333	374,918	388,123	311,576	1,358,950	1,139,790

Basis for support cost allocation

Staff costs have been allocated on a basis consistent with the time spent on each activity. Office and administration costs are allocated based on number of staff. Direct support costs are allocated directly to project costs. The increase in support costs is partially due to an increase in staff costs and investment in improving the infrastructure.

6. STAFF COSTS

	2024	2023
	£	£
Staff costs for employees on UK contracts		
Wages and salaries	7,889,303	7,375,444
Employer pension contributions	159,371	98,541
Social security costs	334,107	314,347
Total	8,382,781	7,788,332

The above amounts represent costs for the parent charity and the group (the parent charity's subsidiary does not employ any staff). The total emoluments earned and paid to the Executive Director, Jean-Michel Grand, for the year, including pension contributions, was £130,756 (2023: £125,842).

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

	2024	2023
£100,001 to £110,000	1	-
£80,001 to £90,000	2	2
£70,001 to £80,000	4	4
£60,001 to £70,000	8	6

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

Including the Executive Director, total emoluments paid to other members of the Senior Management Team totaled £455,525 (2023: £322,696) in the year. This constitutes key management personnel.

The average number of staff working overseas employed by Action Against Hunger under UK contracts during the year was 98 (2023: 103). At the year-end, staff numbers overseas were 96 (2023: 102). These amounts include staff that worked overseas on projects run by both Action Against Hunger and other members of the Action Against Hunger International network. The average number of staff employed by Action Against Hunger and working in the UK in 2024 was 70 (2023: 64). At the year-end, UK staff numbers were 75 (2023: 68).

Trustees' expenses and remuneration and related party transactions

Trustees are not remunerated, and no expenses were claimed in 2024 (2023: £Nil). There were no disclosable related party transactions.

7. NET INCOME

	2024	2023
Net expenditure is stated after charging:	£	£
Depreciation of tangible fixed assets	30,079	25,118
Operating lease payments – property	233,654	228,854
Auditor's remuneration: Charity and Trading subsidiary	60,100	46,200
Corporation tax return preparation cost	5,000	5,000

8. TAXATION

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

9. TANGIBLE FIXED ASSETS

	Leasehold property improvements	Fixtures fittings & equipment	Total
Group and Charity	£	£	£
Cost			
At 1 January 2024	71,697	80,155	151,852
Additions	-	135,314	135,314
At 31 December 2024	71,697	215,469	287,166
Depreciation			
At 1 January 2024	58,871	51,281	110,152
Charge for the year	12,076	18,004	30,080
At 31 December 2024	70,947	69,285	140,232
Net book value			
At 31 December 2024	751	146,184	146,934
At 31 December 2023	12,825	28,875	41,700

10. INVESTMENT IN SUBSIDIARY UNDERTAKINGS

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

	Total 2024	Total 2023
	£	£
Statement of income and retained earnings		
Turnover	122,863	185,580
Cost of sales	(180)	(180)
Net profit before taxation	122,683	185,400
Taxation	(5,000)	(5,000)
Retained profit for the year	117,683	180,400
Statement of financial position		
Current assets	125,422	229,003
Current liabilities	(7,738)	(48,602)
Net current assets	117,684	180,401
Total assets less current liabilities	117,684	180,401
Capital and Reserves		
Called up share capital	1	1
Retained profit	117,683	180,400
Equity shareholders' funds	117,684	180,401
	2024	2023
	£	£
Share capital		
Authorised	100	100
Called up	1	1

11. DEBTORS

	Group 2024	Group 2023	Charity 2024	Charity 2023
	£	£	£	£
Institutional donors	10,981,895	18,585,954	10,981,895	18,585,954
Action Against Hunger – Canada	49,412	35,100	49,412	35,100
Action Against Hunger – Spain	-	304,039	-	304,039
Action Against Hunger – India	588,343	109,861	588,343	109,861
Accrued income	552,629	135,000	552,629	135,000
Sundry debtors	190,882	374,883	178,410	374,883
Prepayments	47,560	131,710	47,560	131,710
Total	12,410,721	19,676,547	12,398,249	19,676,547

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

12. CREDITORS

	Group 2024	Restated Group 2023	Charity 2024	Restated Charity 2023
	£	£	£	£
Amounts falling due within one year:				
Action Against Hunger – France	5,559,061	11,553,668	5,559,061	11,553,668
Action Against Hunger – Spain	966,036	-	966,036	-
Action Against Hunger – USA	7,733,750	8,835,014	7,733,750	8,835,014
Action Against Hunger - Enterprises	-	-	62,591	147,997
Other creditors	610,802	649,030	603,063	627,831
Accruals	303,694	203,720	303,696	203,720
Deferred income	390,796	251,763	390,796	251,763
Total	15,564,139	21,493,195	15,618,993	21,619,993

13. STATEMENT OF FUNDS 2024

	1 January restated 2024 £	Income 2024 £	Expenditure 2024 £	31 December 2024 £
FCDO EI-Nino Somalia	-	2,677,582	(2,677,582)	-
FCDO CAR emergency	-	1,506,026	(1,506,026)	-
DEC Community resilience Syria	-	1,500,000	(1,500,000)	-
Start Zimbabwe EI-Nino-induced drought	-	1,317,477	(1,317,477)	-
DEC Turkey & Syria Earthquake response	-	590,005	(590,005)	-
DEC Ukraine resilience building	-	534,000	(534,000)	-
Middle East emergency response	84,000	516,872	(542,195)	58,677
Al Thani Somalia	-	459,568	(459,568)	-
Innocent Kenya project	-	413,505	(413,505)	-
Sudan emergency response	-	345,190	(137,084)	208,106
Start Fund Madagascar drought response	-	315,000	(315,000)	-
Start Fund Honduras Dengu outbreak	-	289,459	(295,367)	(5,908)
Power of nutrition India	370,592	230,278	(158,334)	442,536
FCDO Health Resilience Nigeria	-	181,018	(181,018)	-
DEC Middle East Humanitarian Appeal	-	179,252	(179,252)	-
DEC, Innocent, private appeals	502,125	150,583	(653,994)	(1,286)
Haiti Emergency Response 2024	-	110,000	(110,000)	-
Health and Nutrition Services in Tigray	-	105,000	(105,000)	-
Start Fund Nepal flooding response	-	100,000	(100,000)	-
Cholera outbreak	-	100,000	(100,000)	-
Start Fund Madagascar cyclone	-	98,850	(98,850)	-
Start Alert Philippines Oil Spill	-	89,991	(89,991)	-
Other	563,440	1,090,103	(1,370,345)	283,198
Total restricted fund (charity)	1,520,157	12,899,759	(13,434,593)	985,323
Power of Nutrition India (AAHE)	180,400	(57,536)	(5,183)	117,681
Total restricted funds (Group)	1,700,557	12,842,223	(13,439,776)	1,103,004
Unrestricted funds	738,742	9,541,507	(9,843,328)	436,921
Designated fund	300,000	-	(200,000)	100,000
Total unrestricted and designated fund	1,038,742	9,541,507	(10,043,328)	536,921
Total fund	2,739,299	22,383,730	(23,483,104)	1,639,925

The restatement to opening balances has been detailed in note 20.



14. STATEMENT OF FUNDS 2024 (CONTINUED)

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

- FCDO El-Nino Somalia project is funded by the UK government to elevate the impact of El-Nino weather changes in Somalia and build community resilience.
- FCDO CAR emergency appeal project is funded by the FCDO to reduce premature death and illness from hunger.
- DEC Community resilience Syria fund was raised by the DEC to support people impacted by the earthquake and unrest in Syria.
- Start Fund Zimbabwe El-Nino-induced drought project sought to alleviate the impact of malnutrition and suffering caused the long drought in Zimbabwe in 2024.
- DEC Turkey & Syria Earthquake response fund was raised by the DEC to support people impacted by the earthquake in February 2023. The project continued in 2024.
- DEC Ukraine resilience building fund was raised by the DEC to support people impacted by the Russia / Ukraine war.
- Middle East emergency response appeal raised fund to provide humanitarian assistance in Gaza, Occupied Palestinian territory and Lebanon.
- Al Thani Somalia project was funded by the Al Thani Foundation to provide emergency humanitarian assistance in Somalia.
- Innocent Kenya project was funded by the Innocent Foundation to foster a conducive environment for adaptation of lipid based nutrient supplement in Kenya.
- Sudan emergency response project sought to provide humanitarian assistance to people affected by the fighting in 2024.
- Start Fund Madagascar cyclone project was funded by the Start Fund to alleviate the impact of the cyclone in 2024 and build community resilience.
- Start Fund Honduras Dengue outbreak project was funded by the Start Fund to provide humanitarian assistance to people affected by the Dengue outbreak in Honduras in 2024.
- Power of nutrition India project that aims to improve the essential health and nutrition practices in the community by building knowledge, skills and motivation and creating an enabling environment in India funded by Power of Nutrition and Kelli Deli restaurant chain.
- FCDO Health Resilience Nigeria project is funded by the UK government to support and build health and nutrition resilience within Nigeria.
- DEC Middle East Humanitarian Appeal fund was raised by the DEC to support people impacted by the war in Gaza, Palestine and Lebanon.
- DEC, Innocent, private appeals include multiple projects that were funded DEC, innocent foundation and various private appeals for emergency and humanitarian work in multiple countries.

- Haiti Emergency Response 2024 project provided humanitarian assistance to people displaced by the Haiti unrest in 2024.
- Health and Nutrition Services in Tigray was a project in providing essential health and nutrition practices in the community in the Tigray region in Ethiopia.
- Start Fund Nepal flooding response sought to alleviate the impact of flooding in Nepal in 2024.
- Cholera outbreak project was funded by the Start Fund to provide assistance in Yemen to alleviate the suffering due to a sudden outbreak of cholera.
- Start Fund Madagascar cyclone response sought to alleviate the impact of suffering caused by severe drought in Madagascar 2024.
- Start Alert Philippines Oil Spill project sought to alleviate the impact the Oil Spill near Manila, Philippines in 2024
- Other funds include old and small scale projects providing humanitarian assistance in multiple countries around the world.
- Designated fund was set aside by trustees in 2022 to invest in fundraising activities over the next few years. A £200,000 was expended in 2024.

15. STATEMENT OF FUNDS 2023 (restated)

	1 January 2023	Income 2023	Expenditure 2023	31 December 2023
	£	£	£	£
BRCiS 3 Somalia	-	6,479,000	(6,479,000)	-
CAR Emergency appeal	-	520,237	(520,237)	-
DEC Afghanistan	106,087	(3,901)	-	102,186
DEC Pakistan appeal	-	599,037	(599,037)	-
DEC Turkey & Syria Earthquake response	-	2,949,336	(2,914,344)	34,992
DEC Ukraine emergency appeal	793,788	1,007,770	(1,477,608)	323,950
DEFRA Zambia	-	195,000	(195,000)	-
ELA	20,068	104,333	(31,027)	93,374
ELRHA Kenya & Ethiopia	-	108,399	(108,399)	-
ELRHA Mali	-	239,586	(149,741)	89,845
FCDO Driving wellbeing in Afghanistan	-	3,722,426	(3,722,426)	-
FCDO Somalia	-	4,000,000	(4,000,000)	-
FCDO Somalia health and nutrition	-	(565,205)	565,205	-
FCDO START fund	26,150	394,065	(336,215)	84,000
Innocent foundation grant	399,939	-	-	399,939
Nutrition work	-	597,191	(575,912)	21,279
Power of Nutrition Gujrat	372,732	464,832	(466,973)	370,591
Qatar Development Fund	-	712,802	(712,802)	-
USAID Somalia appeal	-	961,491	(961,491)	-
Multi-sectoral response Sindh	-	-	(748,000)*	(748,000)*
DEC Ukraine appeal 2	-	-	(909,000)*	(909,000)*
Other	470,212	1,918,949	(2,265,322)	123,839
Transfer from unrestricted funds	-	-	-	1,533,161
Total restricted funds (Charity)	2,188,976	24,405,348	(26,607,329)	1,520,156
Power of Nutrition India (AAHE)	-	180,401	-	180,401
Total restricted funds	2,188,976	24,585,749	(26,607,329)	1,700,557
Unrestricted funds	2,285,999	7,323,261	(7,337,357)	2,271,903
Designated funds	300,000	-	-	300,000
Transfer to restricted funds	-	-	-	(1,533,161)
Total unrestricted funds	2,585,999	7,323,261	(7,337,357)	1,038,742
Total funds	4,774,975	31,909,010	(33,944,686)	2,739,299

The designated fund above has been set aside from the unrestricted fund to facilitate investment in fundraising to increase income. *The recognition of the expenditure as a prior year restatement results from an error in the prior year. See note 20. The transfer from restricted funds reduces the carried forward amounts of the restated amounts to nil.

The funds on page 55 listed by the projects and programmes or work by country represent fund received specifically for carrying out activities within those areas. Specific programme funds are detailed below:

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

- Innocent Foundation grant was made to fund a research project in Mali ICCM.
- Nutrition work is a provision of technical expertise and services on nutrition.
- Power of Nutrition Gujarat is a project that aims to improve the essential health and nutrition practices in the community by building knowledge, skills and motivation and creating an enabling environment in Bhavnagar and Sabarkantha, Gujarat.
- Qatar Development fund is a consortium led by Norwegian Refugee Council which funds the humanitarian assistance and resilience building in Somalia, funded by Qatar Development Fund.
- USAID Somalia appeal is a consortium led by Norwegian Refugee Council which funds the humanitarian assistance and resilience building in Somalia, funded by USAID.
- Power of nutrition India is project funded by money raised by our restaurant partner KelliQ Deli for knowledge building and humanitarian assistance in India.
- Multi-sectoral grant was received from multiple funders to respond to the emergency in Sindh and Baluchistan in India.
- DEC Ukraine emergency appeal 2 fund was raised by the DEC to support people impacted by the Russia / Ukraine war.
- Designated fund was set aside by trustees in 2022 to invest in fundraising activities over the next few years. A portion of it is expected to be utilised in 2024.

16. ANALYSIS OF NET ASSETS

	Unrestricted funds	Restricted funds	Total funds
Fund balances at 31 December 2024 are represented by:	£	£	£
Tangible fixed assets	146,934	-	146,934
Net current assets	389,987	1,103,004	1,492,991
Total net assets	536,921	1,103,004	1,639,925

	Unrestricted funds	Restricted funds	Total funds
Fund balances at 31 December 2023 are represented by:	Restated £	£	Restated £
Tangible fixed assets	41,700	-	41,700
Net current assets	997,042	1,700,557	2,697,599
Total net assets	1,038,742	1,700,557	2,739,299

17. OPERATING LEASE COMMITMENTS

The company and the group have total outstanding operating lease commitments relating to the lease of its London office per year is £233,654, two to five years £85,197 (2023: £318,852). The lease commitment ends on 1 August 2025.

18. CONNECTED CHARITIES

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

Other connected charities are Action Against Hunger USA, a charity registered in the US, and Acción Contra el Hambre, a charity registered in Spain, Action Against Hunger Canada, a charity registered in Canada and Fight Hunger Foundation, a charity registered in India.

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

19. RELATED PARTIES

Action Against Hunger is one of the five members of the trading company Action Against Hunger Licensing Ltd (ACFIN), a company based in the UK (Company No. 06672034). One of its main roles is to license its Action Against Hunger members the right to use trademarks.

The Action Against Hunger UK Executive Director is a Director of ACFIN. During the year UK license expenses totalling £402 were charged to Action Against Hunger UK by Action Against Hunger Licensing Ltd. At the year end an amount of £16,853 (2023 £36,435) was due from Action Against Hunger Licensing Ltd to Action Against Hunger UK.

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

20. PRIOR YEAR ADJUSTMENT AND RESTATEMENT

In 2024, we implemented a new accounting process for reconciling our records of income and expenditure for the overseas projects with the records kept by our international network partners and carried out an in-depth analysis. This was as result of incomplete reconciliations which resulted in an under accrual of creditors in 2023 and impacted creditors, expenditure and the restricted funds being carried forward by £1.5 million. The charity has now established its obligations to all international network partners relating to current projects and has made a transfer from the unrestricted fund to the restricted fund to cover the shortfall, thereby allowing the charity to meet its commitments to its international partners. This has been accounted for as a restatement of the prior year amounts and balances.

Thank you

Action Against Hunger UK could not fulfil its mission without the support of our donors and stakeholders. Thank you to all our fantastic supporters and partners for your generosity in 2024. We would like to thank the following donors and partners for supporting us this year:

- » Antonio Carluccio Foundation
- » Arnold and Porter LLP
- » Bakkavor Limited
- » Boparan Restaurant Group
- » Boulton Wade Tennant LLP
- » Caravan Restaurants
- » C B and H H Taylor 1984 Trust
- » CHK Foundation
- » D&D London
- » David and Ruth Lewis Family Charitable Trust
- » Fazenda
- » First Choice Catering
- » George Society members
- » Hawksmoor Restaurants
- » H10 Hotels
- » IHG Hotels & Resorts
- » JKS Restaurants
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- » PayPal
- » People's Postcode Lottery
- » Power of Nutrition
- » Punch
- » Revolut
- » Schroders
- » Soneva Foundation
- » Super 8 Restaurants
- » Tao Group London (including Hakkasan and Yauatcha restaurants)
- » Tenderstem® Broccoli
- » Thani Bin Abdullah Bin Thani Al-Thani
- » The ALBORADA Trust
- » The Band Aid Trust
- » The Innocent Foundation
- » The Pig
- » Uearthed®
- » WOLF
- » Wrisk Insurance

We thank all our Love Food Give Food partners and all those who supported our emergency appeals and our long-term development programmes. And we thank our chef, celebrity and committee supporters:

- » Adam Gahlin
- » Andi Oliver
- » Angela Hartnett
- » Asma Khan
- » Bill Knott
- » Candice Brown
- » Dan Keeling
- » David Ellis
- » David Gleave
- » Francesco Mazzei
- » Hugh Bonneville
- » Ianthe Cox-Willmott
- » Ixta Belfrage
- » Jason Atherton
- » Jimi Famurewa
- » Ken Hom
- » Levi Roots
- » Leyla Kazim
- » Mark Hix
- » Meera Sodha
- » Mel Jappy
- » Nieves Barragan
- » Noor Murad
- » Richard Corrigan
- » Robin and Sarah Gill
- » Robin Hutson
- » Ryan Chetiyawardana
- » Sam Hainsworth
- » Soren Jessen
- » Thom Bateman
- » Vivek Singh

You have all helped us to achieve our mission of tackling hunger and malnutrition around the world: thank you!

Ways to get involved



Sign up to receive an e-newsletter

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

Campaign with us

Please support our campaign to reverse the cuts to the UK Overseas Development Budget by [writing to your MP](#). Visit our '[Campaign With Us](#)' page to see how else you can get involved, or for further information please write to theadvocacyteam@actionagainsthunger.org.uk



Raise funds for us



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

Tell others about our work



Like us on Facebook ([Action Against Hunger UK](#)) and follow us on Instagram ([actionagainsthungeruk](#)), TikTok ([actionagainsthungeruk](#)), LinkedIn ([Action Against Hunger UK](#)) and YouTube ([actionagainsthungeruk](#)). Please engage with our posts and tell your friends, family and colleagues about what we do.

Become our partner



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

Donate to us

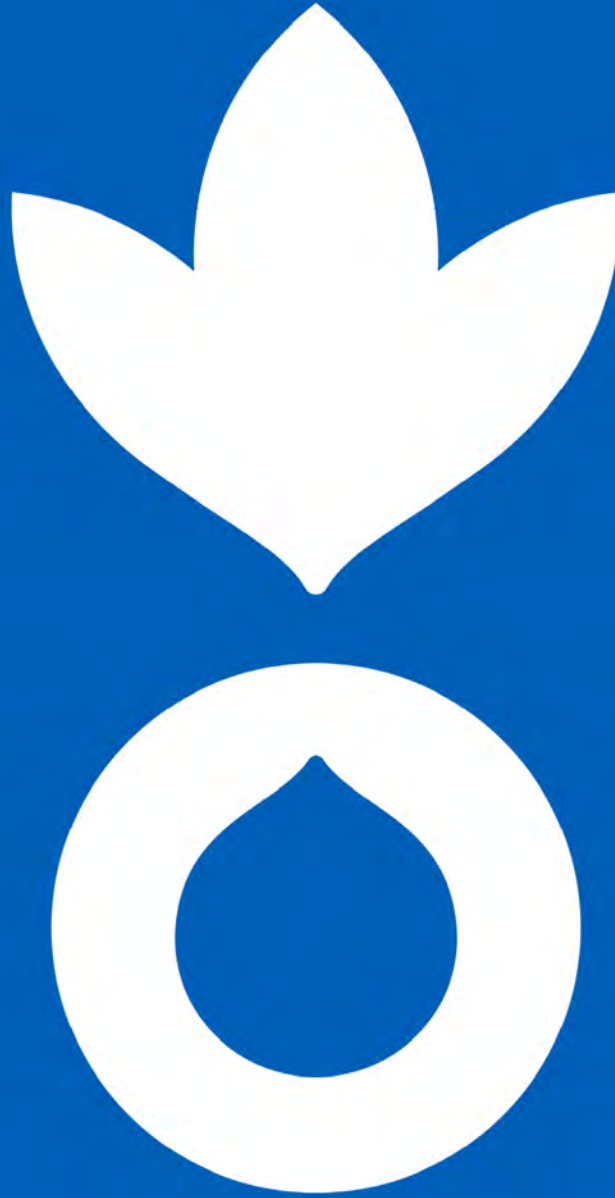


If you'd like to make a one-off donation or become a regular donor to our work, if you'd like to play our Lottery, or if you'd like to leave a gift in your will, please contact Amy at support@actionagainsthunger.org.uk. Alternatively, you can make a donation on our website or here by scanning the QR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



Together, let's take action against hunger.





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support@actionagainsthunger.org.uk



Action Against Hunger UK



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