

Annual Report & Financial Statements

Year to 30 September 2014



Company registration number:
4884328 (England and Wales)
Charity registration number: 1120927

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Integrity Action is a UK registered charity that is committed to helping people receive better public services in developing and war-torn countries.

Up to 17% of gross domestic product (GDP) in developing countries is lost due to corruption, fraud and mismanagement,¹ affecting basic human rights and vital development outcomes such as access to education, water, healthcare, roads and social services.²

¹ Asian Development Bank: <http://www.un.org/News/Press/docs/2004/soccp301.doc.htm>

² The Universal Declaration of Human Rights – Article 25 and 26: <http://www.un.org/en/documents/udhr/index.shtml>

Introduction



Conservative estimates put the amount of GDP lost in developing countries due to corruption, fraud and mismanagement at more than USD 1 trillion a year.³ We know that this impacts poor people the most. At Integrity Action we actively seek to design out corruption by building integrity through training and empowering local communities in some of the world's most challenging environments.

The trustees present their statutory report and the financial statements of Integrity Action for the year ended 30 September 2014. The trustees are pleased with the progress Integrity Action has made during FY2014 to meet our organisational objectives. The financial statements comply with the charitable company's memorandum and articles of association, applicable laws and the requirements of the Statement of Recommended Practice on "Accounting and Reporting by Charities" issued in March 2005. The Objects and the Powers of Integrity Action are set out in more detail in the Memorandum of Association as amended in September 2012.

How your money helps



159 projects monitored worth over USD 147 million to benefit more than 2.1 million people

³ Various World Bank reports and BMZ: http://www.bmz.de/en/publications/topics/good_governance/FlyerKorruption.pdf

Introduction continued

Elderly residents receive social care for the first time ever

Transparency and accountability within the social care infrastructure of Isfana, Kyrgyzstan, is on the rise thanks to the work of Integrity Action.

Integrity Action's Community Integrity Building programme developed a set of minimum criteria for social service standards and worked with the Ministry of Social Development to get them adopted across Kyrgyzstan.

Local partner the Insan Leilek Public Foundation then recruited and trained monitors, and established a Joint Working Group (JWG) of local government and civil society representatives. This JWG agreed that there was a need for computerised records of all social care visits to ensure services were delivered effectively. The JWG also acted on the monitors' discovery that four vulnerable residents in a remote area of Isfana were not on the radar of the social protection department - and pushed for them to be added to the list of clients. Social worker Tagaeva Erkinai praises the programme for uncovering this major failing.

"We don't have time to go to each house and find out the situation in each," she says, "but Integrity Action is about getting grassroots improvements in service. Community monitors have been able to visit each house and find out what is going well, and what isn't."

Social service standards based on integrity have now been adopted across Kyrgyzstan, improving social care for hundreds of elderly residents.



Background

Integrity Action was founded in 2003 by Fredrik Galtung and Jeremy Pope, who both played major roles in anti-corruption awareness raising, standard setting, promoting integrity and transparency from the early 1990s. Integrity Action was established out of the recognition that awareness raising and general advocacy had to move on to the determined reduction and control of corruption. Integrity Action was founded to find answers to the following questions:

- How can regular people make a difference and get better services by using integrity?
- How can one compete with integrity in tough governance environments and against less scrupulous competitors?
- How can we teach integrity to equip the next generation of leaders?
- How will we know we are making a difference?

Since 2003, Integrity Action has been answering these questions through the application of practical knowledge, skills and learning from our work throughout our programme activities. It was clear in 2003 that the time had arrived for a broad-based global movement for integrity in civil society, business and government, with the high degree of professionalism needed to address the challenges of implementing reform. As Integrity Action celebrates its eleventh year of operations, we remain convinced - based on the impact of our work - that integrity offers one of the largest opportunities for improvements in sustainable and equitable development.

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Why in too many cases does aid not get through to the people who need it the most? The answer: corruption.

Why do so many countries with massive mineral wealth have rich elites and large numbers in grinding poverty? Corruption.

British Prime Minister David Cameron
at the United Nations' annual side meetings

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How we work

Integrity Action partners with local organisations to ensure programmatic activities are context specific, locally owned and delivered. For its partners, Integrity Action provides opportunities for collaborative learning, project implementation, sharing of experiences and joint advocacy through vibrant networks, at a level that few organisations in our field can achieve on their own.

Highlights of FY2014

- Through our work this year, we have contributed to improvements in the lives of over 2.1 million people.
- In Afghanistan, Kyrgyzstan, Palestine and Timor-Leste, our local partners have achieved nationwide impact through collaboration with the authorities.
- Integrity Action was awarded overall top entrant in the Ashoka Changemakers competition for our innovative and collaborative Community Integrity Building approach to improving services through citizen feedback in developing countries. As a result we were then shortlisted as finalists for the Katerva award, a global community interested in finding and accelerating the spread of the world's most promising sustainable innovations.
- Our senior management team have advised senior public officials and policy discussions for the G20, UNECA, OECD and the World Bank. Recommendations were adopted on increasing integrity in infrastructure and a greater focus on measuring impact through the use of our "Fix-Rate" metric (the rate at which transparency and accountability problems are resolved to the satisfaction of the main stakeholders).

Integrity Action has set itself a goal through to 2021 to deliver sustainable, scalable, high-impact responses to concrete integrity problems. This can only be achieved through a collaborative partnership informed by independently verifiable evidence.



Public benefit

When setting the objectives and planning the work of the charity for the year, the trustees have given careful consideration to the Charity Commission's general guidance on public benefit. The trustees consider that all of the aims and objectives detailed in this report are there in order to benefit the public. The trustees believe that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

The public benefit of our programmes is demonstrated in many ways. These include the improvement of public service delivery, the reduction of corruption in specific projects, and the spread of integrity education within universities and among trainers of public officials in countries in transition. They also include the engagement of citizens in monitoring public projects, and giving voice to relay their priorities for social justice and social change in their respective societies.

How Integrity Action is funded

Integrity Action successfully receives support from some of the world's most sophisticated and demanding charitable foundations, government bodies and corporations. Integrity Action's FY2015 budget is GBP 2 million, of which over 75% is allocated to programmes.

Systematic work in our field requires high levels of dedication, competence, institutional backing, and commensurate financial resources. We aim to secure funding for our work, as well as to develop innovative financing methods that will support the whole sector. We have developed new partnerships with NORAD and Indigo Trust during the year, resulting in additional funding of GBP 1 million over 3 years.

Introduction continued

What the Global Partnership for Social Accountability says about social accountability

Integrity Action has seen citizen engagement contribute to positive development outcomes across Africa, Asia and the Middle East. In the broader development community, notice is being paid to citizen engagement, and the past year has seen new research seeking to address questions arising from this growing awareness.

A paper by **Professor Jonathan Fox of American University**, entitled **'Social accountability: What does the evidence really say?'** aims to review and address the charge of there being 'mixed results' in the evidence for social accountability. Fox reviews 25 of the main social accountability programme evaluations that have framed the discourse on evidence-based citizen engagement, with an emphasis on field work. His work helps to re-think the conceptual framework by distinguishing between tactical approaches (bounded interventions, limited to 'society-side' efforts, also known as 'tools') and strategic approaches (multi-pronged tactics with collective action). He concludes that much of the evidence for tactical approaches is indeed mixed, but the evidence of impact of the strategic approach is more promising. www.thegpsa.org/sa/news/social-accountability-what-does-evidence-really-say

The World Bank's **Global Partnership for Social Accountability (GPSA)** notes series entitled **'Are we Ready for Strategic Social Accountability?'** is based on the results of systematic analysis of

the 600 plus applications submitted to the GPSA. It reviews whether the social accountability field is already primed with the knowledge and capabilities to design, implement, fund, and learn from strategic interventions. Some of the topics covered include:

- Creating space for social accountability
- Strategies that harness the context
- Responsive and multi-pronged strategies
- Picking partners and allies
- Adaptive learning

It concludes with a summary and some concrete next steps to embed strategic social accountability. www.thegpsa.org/sa/news/blog/are-we-ready-strategic-social-accountability

As we would expect, there is a high degree of overlap between the key components the World Bank have pulled out as vital for success (based on their detailed research) and our Community Integrity Building cycle. These external and independent studies are encouraging as they show that social accountability methods can make significant improvements if they understand the local context, are multi-pronged with strong partners and learn as they go along. Community Integrity Building is a prime example, and we welcome new research, which assists us in demonstrating the benefits of our work.



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The number of children that die before the age of five is six times greater in countries where bribery is rife

Transparency International, 2014

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Management

Integrity Action prides itself on its user-driven and solution-focused approach, building long-term partnerships with local country partners, peers and donors to achieve our vision of a just and equitable world. We have a strong and innovative team who know the sector well, and bring different but complementary skills to the organisation.

The team is led by Fredrik Galtung, President and co-founder and Joy Saunders, Chief Executive Officer. Fredrik, has been working in the transparency, accountability and anti-corruption field for over 20 years. Joy, a chartered accountant, has extensive experience of the business and charity sector. Joy was promoted into the role of Chief Executive during the year as the organisation's scope of activities and complexity grew, and the board decided to change the organisational structure to reflect this. Integrity Action's 17 staff come from over 13 nationalities, reflecting the diversity of our partners and beneficiaries.

Joy Saunders, Director of the Year - Public and Third Sector



Integrity Action is delighted to announce that our Chief Executive Officer, Joy Saunders won the Director of the Year for Public and Third sector in London and South East 2014 and received a commendation in the same category at the UK National Awards.

Joy received the award at a gala dinner and award ceremony held at the Institute of Directors. This is an amazing recognition of her work and our collective efforts. Joy said "I am thrilled to win both awards from the Institute of Directors. It is an honour to have my work recognised by such a prestigious organisation. Integrity Action has now improved the lives of over 4 million people in developing countries - a metric we are very proud of.

The win is also a great boost for the fabulous team at Integrity Action who work so hard to improve the lives of communities in the developing world."



How your money helps



1137

community monitors trained

Special acknowledgment and thanks go to Integrity Action's donors:

Google, Government of Norway, Indigo Trust, Open Society Foundations, Siemens, United Nations Development Programme, and World Bank. Special acknowledgement goes to the general public for their direct donations during the year.

Vision and Mission

How your money helps



456

universities and teaching facilities involved in developing world's largest Integrity Education Network

Integrity

Integrity Action defines organisational integrity as the set of characteristics that improves trustworthiness to stakeholders. In our approach, institutionalising integrity requires the alignment of:

- Accountability, "Enabling stakeholders to check that we do what we say we do";
- Competence, "Doing it well";
- Ethicality, "Doing it with honour and public purpose" and
- Corruption control, "Doing it without corruption".

Vision

Integrity Action's vision is for a just and equitable world, where citizens are empowered and integrity is central to vibrant societies.

Mission

Integrity Action's mission is to empower citizens to act with and demand integrity.

Throughout the year, our programme activities have been realigned to better reflect our strategic thinking. Previous projects have been combined as follows:

Integrity Education

includes our Integrity Education, Africa, Indonesia and Workplace project activities

Community Integrity Building

includes our Network for Integrity in Reconstruction and Pro-Poor Integrity project activities



Objectives

To achieve our vision and mission we have defined four overarching strategic objectives to which we have aligned our programmes and our budgeting priorities:

1. Deliver **high-impact**, locally-driven, **scalable responses** to concrete integrity challenges through collaborative partnerships, local problem solving, capacity development and the mobilisation of a critical mass of integrity builders.
2. Conduct **action learning** by gathering empirical evidence, supporting policy research, peer exchanges and independent evaluation, sharing tools and knowledge widely through networks of civil society organisations, universities, training institutions and media partners.
3. **Engage with policy makers**, citizens and institutional leaders, accessing information and advocating for policies and practices, and setting new integrity standards, where needed.
4. Strengthen our partners and Integrity Action as vibrant organisations that are **fit for purpose and growth**.

Programmes

Through our programmes we facilitate and support collaborative, locally-focused interaction between different stakeholder groups to develop practical, effective and scalable solutions to identified challenges that promote integrity in public and private sector governance, particularly in relation to the management and allocation of public resources.

We emphasise the transformative role of the citizen in integrity building, promoting an approach that empowers

citizens to take an active part in 'building the state from below', gradually gaining entitlements and compelling the state to be open and respond to their active participation. A fuller description of our approach is contained in Integrity Action's Theory of Change. Our programmes work with individuals, communities, organisations and state institutions. Because of this we are able to play a bridging role, both top-down and bottom-up, bringing together key constituencies to build integrity more effectively.

Jericho water campaign stops sabotage

Jericho residents regularly sabotaged their neighbours' water supply in order to get enough water pressure to fill their tanks, according to civil society activists. Hisham Balou, a civil society monitor with Integrity Action's Community Integrity Building programme, said that Jericho farmers felt the council was wrongly prioritising water supply to tourist hotels and second-home owners with pools. But Hisham says water supply has improved by around 25% - because of the collaborative efforts of monitors, council employees and elected members. The Joint Working Group - established through Integrity Action - held around 50

public meetings, arranged face-to-face meetings with the mayor, and held a public demonstration that was attended by around 150 residents. Hisham says, "[Using public meetings] is a slower way to get things done, but it's a better way. If I cut the water off by using magnets or by running my own pipes in front of my neighbour's, I am doing an injustice to my neighbour, and it's illegal. Things are a lot better since we have brought the residents together. We can see that it's better for us, as a group, to channel our concerns to the right people."



Our programmes

Armenia – business integrity making a positive difference

During FY2014, Integrity Action supported 34 graduate students from Armenia to participate in business integrity internships during which they learned about public integrity and how to analyse and enact integrity in their daily lives.

During the internships, the Yerevan mayor decided to illegally raise public transport costs, violating citizen's legal rights. Furthermore, he enacted the decision without public consultation. As a result of their integrity training, the students recognised this as an integrity challenge, but also realised that they could do something to change the situation. They immediately mobilised to analyse the problem and formulated recommendations to solve it. They took practical actions such as writing to the mayor asking him to retract the decision, and then rallied other young people to protest against the new legislation. The practical suggestions made by the students were spread very quickly via social media and were presented to the authorities, including the urban authorities.

Following on from the actions the students took, the Yerevan mayor's office eliminated the decision and postponed the process of raising transportation prices. They also agreed that it was beneficial to consult before making public decisions and have committed to organising public hearings, with the participation of community members, before making changes to the costs of the city's public transportation. As a direct result of the student's constructive approach to the problem, the Yerevan municipality has not raised transportation costs.



Integrity Education Network

The Integrity Education Network is a flagship programme of Integrity Action. It includes our Integrity Education, Indonesia and Workplace project activities. We facilitate one of the largest academic networks (456 academic, training and NGO institutions) worldwide dedicated to integrity and anti-corruption. The network is focused on empowering faculty and staff to teach practical and skills-building integrity courses to prepare future and current leaders for professional and public life.

Through our Integrity Leadership Schools, we offer world-class integrity courses, seminars and workshops in English, French and Arabic to professionals and educators in academia, government, civil society, and business. In addition, we partner with universities and training institutes, supporting them to develop and deliver locally-contextualised integrity education. We also convene curriculum development workshops, where we share creative, interactive and experiential teaching methods.

These training sessions have evolved into global venues for policy makers, donors, academics and practitioners to interact, share knowledge and experiences, and motivate each other to spearhead integrity in their work situations.

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I've spent the last week searching, and reading, and generally getting annoyed about how much better the lives of the world's most vulnerable and impoverished would be without all the corruption, and how few charities are focused on this issue. Finally, today, I came across [Integrity Action]. The more I read, the more frustration ebbed. I really admire the approach you're taking, and think you are bringing rights and services to people in a truly sustainable way that needs to be supported.

Jonathan Hicks
UK professional

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Integrity Action training is helping to empower the citizens to act and demand for integrity so that the Government institutions can be accountable to the people, be competent in their offices and responsive to the needs of the citizens. It's all about helping to minimize corruption so that the citizens can have a better life

Ima P. Lahai

Community Animator at Network Movement for Justice and Development, Sierra Leone



The Integrity Education Network's reach is enhanced through growing participation by our institutional and individual members. The quality of teaching is improved through the raised standards of curriculum materials and the provided teacher training. At a country level, through research, advocacy and stakeholder engagement, integrity education now forms an integral part of national integrity systems. Integrity Action also hosts a global library of documents, curricula, case studies and literature on corruption and integrity, in Arabic, Chinese, English, French and Russian.

The outcome is societies educated for integrity. Citizens have better national institutions, such as universities and government ministries, and are also empowered to not only know what to say about corruption, but also what to do about it, and how to proactively build integrity.

Community Integrity Building

At Integrity Action, we actively seek to tackle corruption by building integrity in some of the world's most challenging environments. We know that public services in developing and war-torn countries are often not delivered because of corruption in the supply chain. As a consequence, aid and government money does not reach the intended beneficiaries. We have a methodology for effective and scalable improvements in public services and infrastructure projects that is proven to reduce fraud and corruption.

The impact of this is that citizens obtain vital public services such as clean drinking water, access to healthcare, education and quality roads so that communities can access markets and create sustainable livelihoods. Our Community Integrity Building approach is a locally driven method that helps to identify and implement context-sensitive, appropriate, viable solutions to improve the integrity of public infrastructure and services in developing countries. Our approach empowers ordinary citizens to work together with government and service providers to resolve integrity problems (this could be due to corruption, mismanagement, incompetence or a lack of accountability). This approach has successfully improved services and infrastructure for over 4 million people in the last 5 years.

Scholarship funds in Nepal - making sure the money goes where it should

"Money allocated for students' education should be spent on their education, not used to solve other problems in school management" - Sarala Maharjan from CAHURAST.

The Nepalese government is committed to achieving the goals of UNESCO's Education for All initiative by making good quality education accessible to all students by 2015. To achieve this, government funded scholarships are available to students, especially those from disadvantaged backgrounds who would not otherwise be able to go to school. To ensure that scholarship funds go to students who need them, Integrity Action's partner in Nepal, CAHURAST, held a series of one day training sessions in January and February 2014. During the sessions CAHURAST trained 75 secondary school students and 15 teachers from three schools in the Dhading, Gorkha and Pyuthan districts about how scholarships are allocated and distributed by the Department of Education and schools, the different types of scholarships available, as well as how to access and apply for these scholarships.

The monitors' work is already showing impressive results. For example, one school in Dhading is acting on advice from one of the monitoring groups, and is now distributing scholarships directly to students in the form of school equipment such as uniforms and stationery to prevent the scholarship funds being misspent on other items.



Coming to the training was eye opening for me. I used to think that only my country was corrupt, but after hearing other country experience I now know I am not in this alone. I have been encouraged to keep on, in order to make a change as others have done to achieve success. Being a good leader is not enough but to be an integrity leader who will make positive impact. In the training, I enjoyed the well planned out, organised and the variety brought into the training; there was never a dull moment."

Comfort E. Okpe

Executive Director at Pearls Care Initiative, Nigeria



Highlights and achievements of 2014

Objective 1:

Deliver high impact, locally driven, scalable responses

This year, we have continued to maintain our successful education and reconstruction networks, working with local partners to increase integrity throughout the world. By the end of FY2014 we had networks totalling over 470 partner institutions (slightly higher than FY2013). This includes 456 partners globally in Integrity Education and 14 Community Integrity Building organisations in Afghanistan, Côte d'Ivoire, Democratic Republic of Congo, Kenya, Kyrgyzstan, Liberia, Nepal, Palestine, Sierra Leone, South Sudan and Timor-Leste.

How your money helps



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schools monitored in Afghanistan

Through these networks we have provided training and support to 1,066 scholars, 285 trainers, over 25,000 students, and 1,137 citizen monitors who are now active in over 26 countries.

The scholars in our Integrity Education Network have created their own context-specific integrity curricula and are teaching integrity to the next generation of leaders in higher education institutions around the world. We have also provided training to 258 public servants in the last year.

Community monitors are overseeing and providing integrity solutions to local challenges in eleven countries, enabling schools and healthcare centres to be built safely and according to plan, access to education for marginalised girls, improvements in waste and sanitation provision, as well as ensuring quality materials are being used in construction projects in post-conflict environments. Integrity Action and our country partners report on these projects through our dedicated online tool. DevelopmentCheck is our web-based platform for citizen feedback, showing the level of transparency, participation and effectiveness of development projects, and whether problems are resolved (or fixed) to the satisfaction of the main stakeholders. In total, during the year, we worked with communities to monitor 159 projects worth over USD 147 million to benefit more than 2.1 million people.



Spending 5 days learning closely and exchanging experiences with other colleagues from different countries has been an incredible and valuable experience, influencing both my graduate degree, my work position, as well as my personal outlook on integrity and leadership recovery, in many ways.

Learning the community integrity building, I built upon my own background in integrity and transparency recovery. I guess the most essential aspect was the fact that I come from a country where community projects are poorly implemented due to corruption, lack of transparency and lack of community monitoring and evaluation during the implementation of such projects.

In this sense and speaking as an integrity and leadership facilitator, I consider INTEGRITY ACTION an incredible organisation, making use of didactic methods of remarkable educational value

Heri Bitamala

Technical and monitoring officer at
Chirezi Foundation, Democratic Republic of Congo



Objective 2: Conduct action learning

A focus of this year has been to consolidate our knowledge and demonstrate thought leadership through publishing working papers. In particular, the concept of corporate integrity building was introduced to highlight how our integrity building approach applies in the

corporate setting. As well as this, we have continued to measure the “fix-rate” as a key metric demonstrating the success of our Community Integrity Building work. The fix-rate measures the incidence with which transparency and accountability problems are resolved to the satisfaction of key stakeholders. Integrity Action’s approach has delivered a fix-rate of up to 80 percent in terms of improving the quality of roads, schools and public services for 2.1 million



Integrity Action awarded overall top entrant in the Ashoka Changemakers Feedback Labs competition



Ashoka Changemakers and Feedback Labs commissioned a competition to find innovative solutions that are helping feedback loops to empower people, drive better decisions, and put resources where they will make a difference.

Integrity Action submitted a Changemakers project entitled “Closing the Loop: empowering communities to get better services”. Our project focused on Afghanistan, where losses of development aid of up to GBP 23 billion between 2002 and 2009 showed the need for greater accountability of development projects. In the last decade, technology-driven solutions have failed to ‘close the feedback loop’ between state and

communities. Integrity Action’s innovative “Community Integrity Building” (CIB) approach ensures that these loops are in fact closed and that the broken link between communities and governments is restored.

Having entered the competition, Integrity Action was delighted to announce that it was selected as not only a winner for the Early Entry Prize but also the overall top entrant by the Ashoka and Feedback Labs “Closing the Loop: Feedback for Results” competition. As a result, Integrity Action was written about in Forbes magazine here: www.forbes.com/sites/ashoka/2013/12/19/feedback-loops-prevent-corruption-and-improve-aid/

Highlights and achievements of 2014^{continued}



How your money helps



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collection points now serviced twice a week in Naryn

people during the year. Our approach and this metric has received global acclaim, with us being awarded the overall top entrant in the Ashoka Changemakers Feedback Labs competition, and being a finalist in the U4 Anti-Corruption Proxy Challenge. This has led to an increased focus on introducing citizen feedback throughout all our work to close the feedback loop, linking citizens with public officials, to improve and show impact in our field. More information is found on our website: www.integrityaction.org. This will continue into FY2015 and beyond.

Our work with local partners is enhanced by our tools and methodology. Our flagship Integrity Leadership Course in Budapest, held annually at the Central European University, is a key ingredient of our training. This year it was attended by 44 participants representing 24 countries. The course offered more in-depth study and analysis on Business Integrity in Emerging

Markets, Closing the loop through Community Integrity Building, and Integrity Education. The participants are encouraged during the course to critically analyse the integrity challenges they face in day-to-day life and, in collaboration with other students, to formulate solutions that they can apply when they return home. The success of this course led us to repeat our African Integrity School edition in Uganda during May 2014, which was attended by 32 participants from 12 African countries. The breadth of countries represented illustrates our considerable geographic spread.

These schools are supported by various workshops for academia, where we offer our partners training in integrity-focused curriculum development (full courses or modules), and interactive and student-centred teaching methods. We also supply them with academic and practical resources in a variety of media. They are encouraged to bring their current curriculum and syllabus to our 'Teaching Integrity Workshop', with the goal of improving and enhancing the curriculum with new integrity content, teaching methods and materials. This is supported by Zotero and our Global Classroom Online Library which are interactive websites with a vast library of integrity materials that can be used by academics within our Integrity Education Network to support their teaching. Materials are in Arabic, Chinese, English, French and Russian.

Objective 3:

Engage with policy makers, citizens and leaders, advocating for policies and setting new integrity standards

Alongside our bottom-up, citizen-led transparency and accountability initiatives, we have also worked with policy makers, international trend-setters and government leaders to positively influence pro-poor policies. We have been fortunate to be invited to speak at the G20 pre-talks, the OECD, the UN Economic Commission for Africa and the World Bank annual meetings. One of the major highlights during the year was when the G20 committed to greater transparency in infrastructure, in response to advocacy from Integrity Action and our friends at the Construction Sector Transparency Initiative (CoST).

We also advocate for greater accountability and standards in aid, government budgets, data, and service contracts through advocating for Open Government and Contracts. We are pleased with the positive influence we have had on aid transparency through publishing all our current grant contracts to GrantCheck,⁴ as well as improving standards on social protection, water and sanitation, and rubbish collection.

⁴ GrantCheck aims to increase transparency and accountability in donor grant giving through an online platform where the giver and recipient can publish and exchange information on grant contracts. Integrity Action has published all of its current grants to GrantCheck and is working with other granting organisations to publish their grants.

Objective 4:**Strengthen our partners and ourselves as vibrant organisations that are fit for purpose**

Significant progress has been made over the last 12 months in terms of increasing our visibility through networks and social media. We continue to build on the re-branding exercise we performed in 2012. Our new identity continues to offer a clearer, more concise and memorable notion and vision as to what we stand for and what we offer. The process of applying for and winning the Google Global Impact Award in 2013 helped us articulate our vision, mission and work in a way that is more accessible to the general public and potential development partners. We have published several

videos, multiple case studies and blogs on our website, demonstrating the impact we are having in the lives of communities all around the world. As a result, we have attracted greater interest from donors who are interested in supporting our work. We also launched a newsletter as a result of feedback from stakeholders, which reaches almost 3,000 readers monthly.

Our organisational monitoring and evaluation database is now live on our website so that our stakeholders can see the progress we are making on a real-time basis. This increased focus helps us maintain our support to over 470 partners by providing tools and training in order to strengthen them to be vibrant organisations that are fit for purpose and growth.

**Hungary - building an integrity revolution**

Over the last nine years, including FY2014, Integrity Action has facilitated annual Integrity Leadership Courses at the Central European University (CEU). Through these courses we aim to offer world-class integrity training to practitioners (academics, NGO, government and business leaders), students and public officials on practical skills-based integrity approaches. The objective is that practitioners then apply the learning to their workplaces after the course finishes. Four Hungarian participants from the Ministry of Justice and Public Administration who attended the course in 2013 did just that. They took Integrity Action's integrity content and learning approach and incorporated it into a government programme focused on anti-corruption and integrity. This training has now equipped 8,000 Hungarian civil servants from the Ministry of Justice and Public Administration with practical, applied and relevant skills. "Attending the Integrity Action course in July was a milestone for our integrity work. It helped us clarify our understanding of integrity and plan our

trainings," said Dr Agnes Jenei, Head of the Public Ethics and Communication Department, National University for Public Service in Hungary.

These Hungarian trainers have brought in the learning gained from the Integrity Action Integrity Leadership Course, and incorporated it into their approach. They have successfully managed to institutionalise integrity within the Ministry of Justice and Public Administration.

But the effect of the course does not end there. The trainers have also introduced Integrity Management as an elective course within the Hungarian National University of Public Service. The 180 feedback surveys from the pilot showed a shift in the positive direction of students' attitudes and concepts towards integrity, with the result that the university administration has decided to incorporate the training into an obligatory course for all MA students from 2014. Based on this student feedback, at least two other universities have heard of the success of the course and have introduced similar training within their own courses.

Future view 2015

Our main aims in 2015 are to scale up and combine our Community Integrity Building and Integrity Education activities to have nationwide scale within our priority countries.

Our priority countries are Afghanistan, Kenya, Kyrgyzstan, Nepal and Palestine - chosen because of our track record in these countries and their readiness to achieve impact on a larger scale. We will continue to encourage in-depth country specific interventions using a top-down and bottom-up approach to connect national integrity projects with local integrity champions. We believe this unique combination of practical education and action-based activities will foster high-impact, scalable, sustainable social change.

Over the next year, we will continue to work with partners in planning, monitoring and evaluation of our programmes to strengthen relations and achieve results on the ground. In particular, we commit to the following:

Scale - We believe that the multi-faceted nature of corruption demands a plurality of proactive initiatives. In order to have scalable impact, we will continue to work at three levels of intervention: with communities; creating networks of experts; and engaging at a policy level. Our particular focus for 2015 will be designing and implementing our work to have national level impact in at least five countries.

Geographies - For our Community Integrity Building work, our focus continues to be conflict affected states in Africa, Asia and the Middle East. For our Integrity Education work, our focus remains global. Our priority countries where we will scale up our work for both Community Integrity Building and Integrity Education are Afghanistan, Kenya, Kyrgyzstan, Nepal and Palestine. This is based on our mission of building institutions that promote open and accountable states that are responsive to the needs of citizens, and our belief that raising awareness of integrity is vital to building strong public and corporate sectors with well-educated integrity-competent leadership

Activities - We will continue to build our two successful workstreams of Integrity Education and Community Integrity Building to promote citizen engagement in transparency, accountability and integrity building initiatives, in order to improve services and infrastructure that matter the most to the poor and vulnerable.



Support our work today:

Corruption, fraud and mismanagement affects everyone



The generosity of development partners and supporters continues to ensure that poor people all around the world have better access to public services such as water, education and healthcare, as well as infrastructure. Therefore, special thanks and appreciation go to our existing funders and supporters, who have helped us to achieve so much already. We continue to seek further philanthropic investments and grants to underwrite Integrity Action's work. Our donors enable Integrity Action to attract and retain brilliant policy experts, work on the ground in very difficult situations, conduct high level training and advocacy, and increase the quality and influence of Integrity Action's growing network. Ways to support us include:

- GBP 200,000 a year for 3 years: Invest in a specific country or region as Integrity Action seeks to strengthen and deepen its work in places like Afghanistan, Kyrgyzstan and Palestine. Dedicated funds will enable Integrity Action to scale up its work and plan programmes over a number of years.
- GBP 100,000 a year for 3 years: Support scaling up for an existing, proven programme like education, our work in post-war countries, with youth, or to support pro-poor integrity.
- GBP 50,000 a year for 2 years: Support one of our ground-breaking integrity tools such as DevelopmentCheck or GrantCheck.
- GBP 30,000 one time contribution: Invest in advocacy, including online resources, public debates, high-level private dialogues, policy analysis and white papers for policymakers.
- GBP 5,000 one time contribution: Invest in research, including integrity surveys, trend reports, comparative research, and monitoring and evaluation to assess the value for money of integrity work.
- GBP 100- 500 one time contribution: Support a community monitor under our "integrity builder initiative", which seeks to train 1,000 integrity reformers across specific key countries.

Protecting public programmes from corruption, fraud and mismanagement through building integrity is our priority.

You can donate directly on-line:
www.justgiving.com/IACT4IntegrityAction
 or contact our office for more information.

Financial policies and financial position

Reserves policy and financial position

Reserves policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. The trustees are committed to generating sufficient reserves to support current organisational activities to meet the following requirements:

- Safeguard the charity's service commitment in the event of delays in receipt of grants or other income
- Provide a financial cushion against risk and future uncertainties
- Resource the research and development of services and initiatives

To this end, the trustees have established a reserves policy that is reviewed annually to ensure that the appropriate levels of reserves are maintained. However, the trustees are of the view that reserves should not be set too high, tying up funds which could and should be spent on charitable activities. In line with its duties as a service provider, the organisation aims to hold unrestricted reserves, excluding those tied up in tangible fixed assets, amounting to a minimum of three months' and a maximum of six months' expenditure. This is to minimise any disruption to beneficiaries should a source of income cease. On current expenditure, this is equivalent to a range between £343,903 and £687,806.

Financial position

The balance sheet shows total funds of £1,117,791 (2013 - £1,535,885) and general funds or 'free reserves' of the charity at 30 September 2014 total £600,165 (2013 - £742,777).

The charity is actively pursuing funding with both existing and potential funders.

The trustees consider that the level of free reserves which is currently at just over 5 months is adequate to meet core requirements and key programme activities over the coming period.

Also included in total funds is a restricted fund balance of £517,626 (2013 - £793,108). This balance will be used in the next accounting period, and its use restricted to specific purposes. Full details of these restricted funds can be found in note 10 to the accounts together with an analysis of movements in the year.

Risk management

The trustees review organisational risks on a quarterly basis and the company's risk assessment register on an annual basis in order to manage the major risks to which the company is exposed, in particular those relating to the specific business and operational areas of the company and its finances. The review ensures that the trustees are aware of all business risks of the company and that they are satisfied that the control procedures are adequate to mitigate these risks.

The company's assets

Acquisitions and disposals of fixed assets during the year are recorded in the notes to the accounts, and as at 30 September 2014 the net book value of fixed assets held by the company was £nil (2013 - £1,725).

Statement of trustees' responsibilities

Each trustee has taken responsibility for monitoring the company's activities in specific operational areas and constant regard is had to the skills mix of the trustees to ensure that the board of trustees has all the necessary skills required to contribute fully to the company's development.

The trustees (who are also directors of Integrity Action for the purposes of company law) are responsible for preparing the trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the trustees confirms that:

- so far as the trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- the trustee has taken all the steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of section 418 of the Companies Act 2006.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board and signed on their behalf by:



Siobhan Turner
Chair of the Audit Committee
19th January 2015

Independent auditor report to the members of Integrity Action

We have audited the financial statements of Integrity Action for the year ended 30 September 2014 which comprise the Statement of Financial Activities, the Charitable Company Balance Sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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.

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed auditor under the Companies Act 2006. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/auditscopeukprivate.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2014 and of the charitable company's incoming resources and application of resources, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

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

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



Murtaza Jessa

Senior Statutory Auditor

for and on behalf of haysmacintyre
26 Red Lion Square, London WC1R 4AG

Chartered Accountants and Statutory Auditors

19th January 2015

Principle accounting policies

Year to 30 September 2014

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the requirements of the Companies Act 2006.

Applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) have been followed in these financial statements.

Income resources and resources expended

Restricted income is recognised when receivable. All other income and non-grant-making expenditure is recognised on an accruals basis as goods and services are delivered or performed. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Grants payable are recognised as expenditure when a binding commitment has been entered into.

Tangible fixed assets

All assets costing more than £1,000 and with an expected useful life exceeding one year are capitalised. This was increased from £500 at the start of the financial year. Depreciation is at the following annual rates in order to write assets off over their estimated useful lives:

Computer equipment	50% per annum based on cost
Fixtures and fittings	50% per annum based on cost

Restricted funds

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

Cash flow

The financial statements do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cash flow statements".

Foreign currencies

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

Allocation of staff and overhead costs

Staff and overhead costs are apportioned between projects according to the amount of time spent by each member of staff on each respective activity.

Statement of Financial Activities

Year to 30 September 2014

	Notes	Unrestricted funds £	Restricted funds £	2014 Total funds £	2013 Total funds £
Income and expenditure					
Incoming resources					
Incoming resources from generated funds:					
Investment income		1,658		1,658	443
Incoming resources from charitable activities:					
Grants	1	38,174	917,686	955,860	2,424,161
Total incoming resources		39,832	917,686	957,518	2,424,604
Resources expended					
Cost of generating funds:					
Staff costs		2,683	6,117	8,800	
Other costs		108	108	216	
Cost of charitable activities:					
Community Integrity Building		14,248	706,018	720,266	675,839
Integrity Education		25,664	275,931	301,595	690,187
Core		149,749	182,806	332,555	532,597
Governance costs		12,180		12,180	11,820
Total resources expended	2	204,632	1,170,980	1,375,612	1,910,443
Net incoming/(outgoing) resources before transfers		(164,800)	(253,294)	(418,094)	514,161
Transfers					
Transfers between funds	9, 10	22,188	(22,188)	-	-
Net income/(expenditure) for the year		(142,612)	(275,482)	(418,094)	514,161
Fund balances at 1 October 2013		742,777	793,108	1,535,885	1,021,724
Fund balances at 30 September 2014		600,165	517,626	1,117,791	1,535,885

Balance Sheet

Year to 30 September 2014

	Notes	2014 £	2014 £	2013 £	2013 £
Fixed assets					
Tangible assets	6		-		1,725
Current assets					
Debtors	7	128,871		291,991	
Cash at bank and in hand		1,201,150		1,441,696	
			1,330,021		1,733,687
Liabilities					
Creditors: Amounts falling due within one year	8		212,230		199,527
Net current assets			1,117,791		1,534,160
Total net assets			1,117,791		1,535,885
The funds of the charity:					
Unrestricted income funds	9		600,165		742,777
Restricted income funds	10		517,626		793,108
			1,117,791		1,535,885

Approved by the trustees and signed on their behalf by:



John Cutts

Chair of the Board

19th January 2015

Company Registration Number: 4884328

Notes to the Financial Statements

Year to 30 September 2014

1 Grants

	2014 £	2013 £
Restricted		
World Bank	391,419	336,857
Siemens Integrity Initiative	246,744	177,799
Norwegian Agency for Development Cooperation (NORAD)	143,184	111,384
Open Society Foundation (OSF)	87,422	639,980
Swedish International Development Cooperation Agency (SIDA)	35,917	574
Indigo Trust	13,000	-
Google	-	500,000
Department for International Development (DFID)	-	362,838
Netherlands Ministry of Foreign Affairs (via Kemitraan)	-	161,051
UNDP	-	64,900
Government of Australia	-	17,129
SIPU International	-	15,620
Chr. Michelsen Institute (CMI)	-	12,894
Engineers Against Poverty	-	12,252
World Bank Institute	-	3,433
AccountabilityLab	-	3,056
Cordaid	-	2,757
International Budget Partnership	-	1,049
University of York	-	588
Unrestricted		
Small donations and consultancies	38,174	-
Total grants	955,860	2,424,161

2 Total resources expended

	Note	Community Integrity Building £	Integrity Education £	Core £	Cost of generating funds £	Governance £	2014 Total £	2013 Total £
Staff costs	3	194,863	152,393	230,049	8,800	-	586,105	704,362
Travel		127,885	58,507	27,427	-	-	213,819	437,788
Technical assistance		24,952	32,639	11,438	216	12,180	81,425	324,649
Office costs		3,417	4,386	6,551	-	-	14,354	32,172
IT		18,405	713	17,542	-	-	36,660	48,735
Publications		6,888	536	7,703	-	-	15,127	38,756
Rent		11,798	21,235	11,102	-	-	44,135	90,519
Other costs		(562)	(5,238)	24,315	-	-	18,515	10,216
Grants		332,620	36,424	(3,572)	-	-	365,472	223,246
Total expenditure		720,266	301,595	332,555	9,016	12,180	1,375,612	1,910,443
Expenditure from unrestricted funds		14,248	25,664	149,749	2,791	12,180	204,632	-
Expenditure from restricted funds		706,018	275,931	182,806	6,225	-	1,170,980	1,910,443
		720,266	301,595	332,555	9,016	12,180	1,375,612	1,910,443

Notes: Excludes overhead recharges between Core and other programmes

Includes travel by Integrity Action staff, partners and other participants to conferences, workshops and events

Included in the above are the following:

	Note	2014 £	2013 £
Depreciation of tangible fixed assets	6	1,725	4,239
Auditor's remuneration			
Audit (current year)		12,180	11,820
Other non-audit services		6,817	8,649

Notes to the Financial Statements continued

Year to 30 September 2014

3 Staff costs

	2014 £	2013 £
Wages and salaries	475,448	585,425
Social security costs	66,032	59,634
Pension costs	37,635	43,245
Other staff costs	6,990	16,058
	586,105	704,362

The average number of employees throughout the year was:

	2014	2013
Project workers	17	23
Administrative staff	-	1
	17	24

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

	2014	2013
£100,000 - £110,000	1	1
£90,000 - £99,999	-	-
£80,000 - £89,999	1	1
£70,000 - £79,999	-	-
£60,000 - £69,999	-	1

The above higher paid employees received employer pension contributions of £9,028 (2013 - £12,474).

4 Trustees' remuneration

£708 (2013: £797) of expenses were reimbursed to one trustee (2013: one) during the year for travel and accommodation to attend educational workshops.

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

Fredrik Galtung was appointed a trustee of Integrity Action on 4 September 2009 and Joy Saunders was appointed a trustee of Integrity Action on 1 February 2014. Neither Fredrik or Joy are remunerated in their roles as trustees.

During 2014, Fredrik was remunerated in his capacity as President for the sum of £105,837.35 (2013: £105,000) and Joy was remunerated in her capacity as Chief Executive Officer for the sum of £87,206.40.

5 Taxation

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

6 Tangible fixed assets

	Fixtures & fittings	Computer equipment	Total £
Cost or valuation			
At 1 October 2013	14,839	61,729	76,568
Additions in the year	-	-	-
Disposals in the year	-	-	-
At 30 September 2014	14,839	61,729	76,568
Depreciation			
At 1 October 2013	14,839	60,004	74,843
Charge for year	-	1,725	1,725
Disposals in the year	-	-	-
At 30 September 2014	14,839	61,729	76,568
Net book values			
At 30 September 2014	-	-	-
At 30 September 2013	-	1,725	1,725

The company has a floating charge over its assets in favour of the bank in order to operate its credit card facility.
At 30 September 2014, the facility was for £32,000 (2013 - £32,000).

7 Debtors

	2014 £	2013 £
Debtors and accrued income	115,411	262,032
Prepayments	13,460	29,959
	128,871	291,991

8 Creditors: Amounts falling due within one year

	2014 £	2013 £
Expense creditors	161,997	133,843
Taxation and social services benefits	19,477	7,566
Deferred revenue	-	-
Accruals	30,756	58,118
	212,230	199,527

Notes to the Financial Statements continued

Year to 30 September 2014

9 Unrestricted funds

	At 1 October 2013 £	Incoming resources £	Resources expended £	Transfers £	At 30 September 2014 £
General purposes	742,777	39,832	(204,632)	22,188	600,165
	742,777	39,832	(204,632)	22,188	600,165

A transfer was made to unrestricted funds in respect of income granted by overheads.

10 Restricted funds

	At 1 October 2013 £	Incoming resources £	Resources expended £	Transfers £	At 30 September 2014 £
Community Integrity Building	722,372	462,117	(706,018)	(126,662)	351,809
Integrity Education	69,400	341,268	(275,931)	26,426	161,163
Core	1,336	114,301	(189,031)	78,048	4,654
	793,108	917,686	(1,170,980)	(22,188)	517,626

Community Integrity Building: Combines the previous Post-War Reconstruction and Pro-poor Integrity programmes to identify innovative ways of strengthening community engagement to promote integrity improvements in the delivery of health, education, water, sanitation and social protection services.

Integrity Education: Combines the previous Education, Indonesia, Integrity Africa and Workplace programmes to address the capacity gap of reform by facilitating a growing global network of universities, business schools and civil service training institutions providing evidence-based integrity courses.

Core: Operational support.

11 Analysis of net assets over funds

	Unrestricted funds £	Restricted funds £	2014 Total funds £	2013 Total funds £
Tangible fixed assets	-	-	-	1,725
Net current assets	600,165	517,626	1,117,791	1,534,160
	600,165	517,626	1,117,791	1,535,885

12 Commitments under operating leases

As at 30 September 2014 the company has annual commitments under non-cancellable operating leases as set out below:

	Land and buildings 2014 £	Land and buildings 2013 £
Operating leases expiring:		
Within one year	-	-
Between two and five years	14,400	32,989
	14,400	32,989

Contact details

www.integrityaction.org

Trustees

Alan Barlow

John Cutts

Fredrik Galtung

Nilima Gulrajani

Gordon Johnson

Arun Nanda

Kevin Radley

Joy Saunders
(appointed February 2014)

Siobhan Turner

Sunil Vaswani

Philip Welply

Audit Committee

Fredrik Galtung

Kevin Radley

Joy Saunders
(appointed February 2014)

Siobhan Turner

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Joy Saunders

Chief Executive Officer

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