We work from the very first kilometre of humanitarian action. Founded in Afghanistan in the context of a forgotten crisis, Acted’s mission is to save lives and assist populations in meeting their needs in the most hard-to-reach areas. Millions of vulnerable people around the world need humanitarian aid today, and hundreds of millions will need it tomorrow as the climate continues to disrupt. We believe that our support to populations must take into account their environment and the territories they depend on. Therefore, Acted pursues a triple mandate as a player in humanitarian aid, the environment, and development, contributing to assistance, stabilization, and long-term recovery of people affected by crises.

This vision is guided by the slogan “Think Local, Act Global,” reflecting the need to rely on a deep understanding of local territories and contexts to develop and implement actions based on local knowledge, structures, and capacities. This local thinking contributes to a global response - across all of Acted’s programmes and operations - as we work together to build a 3ZERO world: a world of Zero Exclusion, Zero Carbon, and Zero Poverty.

In this 2022 edition of Acted in Review, you will find an overview of our programmes and initiatives developed in 2022, as well as a concise presentation of the key figures from the 2022 accounts. All the information presented below is derived from Acted’s 2022 Annual Report and the 2022 Annual Accounts of Acted, approved by the General Assembly of Acted on June 17, 2022.
The year 2022 was once again marked by a deterioration of the situation in some of the world’s most vulnerable countries. Following the COVID-19 pandemic and the trend of global poverty reduction for the first time in 25 years, other major crises, stemming from climate change, conflicts, or intensified, leading to an increase in the number of displaced people worldwide. As a result, more than 10 million people were living away from their homes in 2022, with over 35 million displaced across borders, a new record since the end of World War II.

The consequences of climate change are increasingly felt, especially by the most vulnerable populations, who are both the primary victims and the main cause of this disruption. The war in Ukraine, in addition to causing thousands of direct casualties and depriving millions of people of access to basic services, also affected the lives of 345 million others through a global food crisis. This crisis contributed to the rise in inflation, coupled with a recession and the accumulation of unpaid debts, plunging many countries into catastrophic economic situations.

In 2022, Acted continued its operations in various crisis-ridden regions of the world, including Ukraine, where it had been present since 2015. Its projects in the country reached 195,000 people. In the context of the conflict with Azerbaijan, Acted provided psychosocial support and activities for refugees. In northern Thailand, Acted supported Burmese refugees by providing training in new skills, facilitating their integration into society. In the Philippines, Acted continued to work on peaceful coexistence in the Mindanao region.

In 2022, Acted carried out over 200 projects in Africa, its primary continent of operation. In Worn of Africa, where the rainy season was missed for the fifth consecutive year, Acted supported the urgent water and food needs of the population. Simultaneously, Acted continued the deployment of THRIVE in Somalia, Ethiopia, Kenya, South Sudan, and Uganda to restore lands affected by drought, thus enabling long-term resilience for communities dependent on fragile land resources. In Ethiopia, Acted supported displaced communities in the mentioned countries, as well as in Mozambique and Burundi, by helping them to take stock of the damages caused by conflict and management.

In West and Central Africa, Acted provided support to populations affected by conflicts or violence through education and health care-related projects invested in income-generating activities for the most vulnerable. In the Sahel region, which has been impacted by the effects of climate change, Acted’s projects focused on food security and livelihoods for pastoral communities through environmentally friendly agricultural farming, as seen in Niger, for instance.

In Asia, Acted focused on the cross-border conflict with Afghanistan, assisting the affected populations by offering psychosocial support and distributing clothing and food during the harsh winter months. In France, Acted participated in raising awareness among young people about climate change through the 2022 Paris project, providing campaigns that were broadcast in all countries.

The breakdown of the organisation’s expenses is distributed by CER categories and is based on the use of analytical accounting. The analytical plan is constant from year to year. The amounts assigned to the CROD section according to the following allocation rules: Direct costs allocated 100% to the corresponding CROD; for social missions, these costs would disappear if the mission was moved to another category. Indirect costs: all indirect costs linked to social missions have already been analysed and do not appear in the accounting. The indirect costs of headquarters are allocated to operating costs; an indirect cost would not be included if the mission was no longer carried out.

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3.95% of the total resources of the Acted association were provided by France, via the following public institutions: the Ministry of Foreign Affairs and International Development, the Crisis and Support Center, the International Food Aid Committee, the French Development Agency, the towns of Bagneux, Clamart, Clichy, Gennevilliers, Crotodon, Eybens, Fontainesbleau, Loudun, Serrigny, Stains, Le Courtoy, Liévin, Lomme, Longuenée, Longuenée Coquerel, Blagnac d’Angoulême, Paris, Reims, Saint-Felix de Lluchac, and Mortemart, Saint-Prez-le-Châtel, Suresnes, La Four skerées, Toulouse and Val Pirais, the Urban Community of Mâcon, the Municipal Council of Lyons and local authorities, the regional councils of Ile de France, Bourgogne Franche, Combrailles, Bourgogne- Franche, Normandy, Provence-Alpes-Côte d’Azur, the departmental councils of Aude, Côtes d’Armor, Code d’Or, Dordogne, Essonne, Grande, Ile et Vilaine, Dordogne, Morbihan, Nantes, Sarthe, the Somme, Tarn et Garonne, Aveyron, the Water Agencies of Artois-Picardie and Adour-Garonne.

Acted is committed to being fully accountable and transparent towards its beneficiaries, partners and donors, by providing access to information regarding the allocation and management of its funds. The organisation undertakes to have on hand all the necessary tools to ensure its proper management and development.

Acted’s activities are implemented in compliance with the highest standards of transparency. Acted’s internal control systems allow each operational process to be verified and monitored at every stage. They are based in particular on the principles of separation of tasks, double validation, calls for tenders, “value for money” and traceability as described in the organisation’s internal procedures.

Acted maintains a zero tolerance approach to corruption and is committed to the highest standards of efficiency, accountability and transparency in its activities. An internal and independent transparency complaints mechanism makes it possible to prevent, anticipate and identify possible corruption issues. With this in mind, a digital platform for reporting and processing complaints for fraud and abuse – https://transparency.acted.org – was set up at the end of 2022. These mechanisms are managed by the department’s investigation unit. Transparency and Compliance at Acted headquarters.

Since its creation in 1993, the Acted association has presented its accounts annually since the 1997 financial year. The annual accounts have been controlled and certified by an Auditor, currently the firm PKF France. The auditors’ report (opinion and assessment) is presented with the annual accounts and available on the association’s website.

The financial reports of the projects implemented by Acted in its areas of intervention are also controlled by donors or independent audit firms, specifically mandated both at the level of headquarters and in the countries concerned (for nearly 70% of the projects, 363 audits in 2022).

In order to support the dynamic development of its scope of humanitarian action, Acted mobilises diversified resources (grants, debt and quasi-equity) and applies innovative allocation methods when relevant (e.g. “payment to results”).

Acted associative titles

As part of its strategy of diversifying financial resources, Acted played a pioneering role in France from 2012 by issuing Associative Securities to qualified investors aiming for a social impact (lowest ranking debts in accordance with article L.239-9 of the Monetary and Financial Code, reimbursable at the initiative of the issuer). These securities amount to €17,170,000 and are recorded on the balance sheet in the “Other Own Funds” category of the association. They come from 4 fundraising since 2017, the last of which, of €9,000,000 at a fixed rate of 2.5%, was subscribed by 5 entities in December 2021. Acted has already repaid more than 1.5 million euros of Associative Securities between 2017 and 2019.

Distribution of funding

<table>
<thead>
<tr>
<th>REGION</th>
<th>PROGRAMMATIC PILLAR</th>
<th>DONOR TYPE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Europe</td>
<td>Mission 1</td>
<td>Mission 2</td>
</tr>
<tr>
<td>Africa</td>
<td>Mission 3</td>
<td>Mission 4</td>
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<td>Asia</td>
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<td>Mission 8</td>
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<tr>
<td>Oceania</td>
<td>Mission 9</td>
<td>Mission 10</td>
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<tr>
<th>ASSETS</th>
<th>2022</th>
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<tbody>
<tr>
<td>Fixed assets</td>
<td>11,681,051</td>
<td>11,518,006</td>
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<tr>
<td>Quick assets</td>
<td>494,987,547</td>
<td>376,901,851</td>
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<tr>
<td>TOTAL BANK ASSETS</td>
<td>596,668,599</td>
<td>388,419,857</td>
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<tr>
<th>LIABILITIES</th>
<th>2022</th>
<th>2021</th>
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<tbody>
<tr>
<td>Associative funds</td>
<td>60,771,905</td>
<td>49,914,641</td>
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<tr>
<td>Provisions for risks and charges</td>
<td>1,215,350</td>
<td>1,357,069</td>
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<tr>
<td>Dedicated funds</td>
<td>1,113,656,312</td>
<td>94,183,172</td>
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<tr>
<td>Debts including deferred income</td>
<td>330,987,022</td>
<td>242,964,975</td>
</tr>
<tr>
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</tr>
</tbody>
</table>

Signatures and shareholders

In order to deploy its impact beyond its operations, Acted invests in entities with a social or environmental impact (which do not fall within the scope of the actions presented in the Essentials).

The equity securities thus held reach a total gross value of €4,649,211. These include, for example, companies dedicated to microfinance, such as Oxus Holding (73.74%), Oxus Kyrgyzstan (58.14%), the crowd-lending platform Lendahand (2.25%), or even a third-place of social and environmental innovation in France, supported by SCI Lab Hermitage (6.61%).

Innovative financing methods

In order to support the dynamic development of its scope of humanitarian action, Acted mobilises diversified resources (grants, debt and quasi-equity) and applies innovative allocation methods when relevant (e.g. “payment to results”).

Acted’s principle of transparency

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ASSOCIATIVE GOVERNANCE

The General Assembly (GA) is the governing body of Acted. The members of the association meet once a year for an Ordinary General Assembly and whenever necessary for an Extraordinary General Assembly. Convened by the President, the Ordinary General Meeting approves the moral and financial report of the Board of Directors, gives discharge of their management to the directors, approves the annual accounts, affects the result, and possibly deals with various questions. It receives a report on the situation of the main organisations affiliated to the Association or partners of the latter and hears the report of the Auditor. The Extraordinary General Assembly is solely competent to proceed with the modification of the statutes and the associative project, with the dissolution, liquidation, merger and transformation of the Association, as well as for any financial decision which heavily and exceptionally commits the finances of the Association.

The Association is administered by a Board of Directors whose administrators are elected for three years by the Ordinary General Assembly by secret ballot. The Board of Directors defines the broad outlines of the general policy of the Association. It meets at least three times a year in order to supervise the strategic plan and the main development directions of the organisation, to approve the policies and the code of conduct of the organization, to approve the budget created for the year N-1, the forecast budget for year N and the closing of the annual accounts, to approve the operational scope and in particular the openings and closures of country missions and to supervise the overall legal compliance of the organisation with the headquarters level as well as country level.

The Office is an emanation of the Board of Directors which oversees the daily management of the organisation and the main organisational risks. The Office meets at least 10 times per year to monitor, assess and review risks on a monthly basis, including the 9 main categories of organisational risks (operational; reputation; financial sustainability and fundraising; strategic and positioning; security and safety; transparency; information security; legal and compliance), to approve key decisions related to organisational risks, to make administrative decisions related to interventions, to review in advance the policies and the Code of Conduct and to approve membership of members.

The Committees of the Board of Directors are responsible for monitoring specific risks and report once a year to the Board of Directors:
• The Risk & Audit Committee;
• The Safety and Security Committee;
• The Remuneration Committee;
• The Safeguarding and Compliance Committee with the Code of Conduct.

The "Don en Confiance" Charter Committee
As an approved association, Acted affirms its attachment to the notion of transparency and undertakes to respect principles relating to statutory functioning and disinterested management, to the rigor of management, to the quality of communication and actions. fundraising, and financial transparency.

SIMPLIFIED ORGANISATION CHART