# ForAfrika

England & Wales · Charity number 1050992

## Details

| | |
|---|---|
| **Other names** | JOINT AID MANAGEMENT, For Afrika, JAM INTERNATIONAL |
| **Status** | Registered |
| **Legal form** | Other |
| **Registered** | 1995-11-23 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | The Engine Room<br>Battersea Power Station<br>18<br>Circus Road S<br>London |
| **Phone** | 0141 846 0393 |
| **Email** | uk@forafrika.org |
| **Website** | ForAfrika.org |

## Activities

**Objects:** TO PROMOTE THE RELIEF OF PERSONS WHO ARE IN CONDITIONS OF NEED HARDSHIP AND CONSEQUENTLY ARE IN DISTRESS OR WHO ARE AGED OR SICK WITHOUT REGARD TO RELIGION CREED OR RACE.

**Activities:** Primary ActivitiesForAfrika provides nutrient-rich meals to school children across Africa. Our school feeding programmes improve the nutrition, encourage school attendance and address the barriers to access education.Other ActivitiesFood Security and LivelihoodsHealth and NutritionWater, Sanitation and HygieneEmergency Response

## Classification

- **How:** Makes Grants To Organisations, Other Charitable Activities
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

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## Geography

- **Area of benefit:** IN PRACTICE ENGLAND AND ELSEWHERE
- Angola
- Central African Republic
- Ethiopia
- Mozambique
- Rwanda
- South Africa
- South Sudan
- Uganda

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2024-12-31 | £437,663 | £443,851 | - | - |
| 2023-12-31 | £575,863 | £572,145 | £53,369 | 0 |
| 2022-12-31 | £617,203 | £633,461 | £49,651 | 0 |
| 2021-12-31 | £493,909 | £489,003 | - | - |
| 2020-12-31 | £200,258 | £167,178 | - | - |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| Alan Whiteside | | 2024-04-04 |
| Alberto Gava | | 2020-12-03 |
| Elikem Christian Tamaklo | | 2025-11-26 |
| Isak Jan Pretorius | | 2019-05-21 |
| Lamia Rashid | | 2025-12-09 |

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**ForAfrika**

England & Wales - Charity number 1050992

# Accounts

**REGISTERED CHARITY NUMBER: SC043643 & 1050992**

# ForAfrika

## Report of the Trustees and

## Unaudited Financial Statements

## for the Year Ended 31 December 2024

**ForAfrika**

## Contents of the Financial Statements for the Year Ended 31 December 2024


| | Page |
|---|---|
| **Report of the Trustees** | 1 |
| **Independent Examiner's Report** | 6 |
| **Statement of Financial Activities** | 7 |
| **Balance Sheet** | 8 |
| **Notes to the Financial Statements** | 9 |

# ForAfrika

## Report of the Trustees
## for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Our Vision**

For Africa to thrive.

**Our Purpose**

Driven by a deep love for our people, we won't stop working until everyone on our continent has the resources they need.

**Our Mission**

To provide the resources that unlock the abundance of Africa so every African community can thrive.

**Objectives and aims**

The Trust Objects and Purpose per the Trust Deed (as amended) are as follows:

To promote the relief of persons who are in conditions of need, hardship and consequently are in distress or who are aged or sick without regard to religion, creed or race and to include but, without prejudice to the generality of the foregoing, the following activities:-

o The establishment, development and maintenance of orphanages
o The provision of emergency relief aid whether by food or medical supplies or otherwise
o To promote good practice in nutrition health and physical and mental development
o To establish, provide and support clinics heath centres and hospitals whether mobile or stationary and whether temporary or permanent in any part of the world where the Trustees consider that the same would benefit the local population

The aims and objectives of the Charity this year continue to raise funds for feeding programs and enhancing the quality of life for individuals in impoverished countries. In keeping with the objects of the Charity, financial assistance is provided for feeding programs in eight African countries from donations received.

**Public benefit**

The Trustees have considered the guidance on public benefit and consider that the Charity operates for the benefit of members of the public who suffer malnutrition in the eight African countries in which feeding programs operate. The Trustees further consider that "an Africa that thrives" is of benefit to the whole world which bears a responsibility for the citizens of Africa. In addition, the Trustees believe that donors to such programs benefit from an enhanced understanding of global challenges faced and also from an improved sense of wellbeing by making a difference. The trustees monitor the programmes undertaken to ensure they are in line with the charitable objectives and are available to beneficiaries as widely as resources allow.

**Grantmaking**

The Trust has established its grant making policy to achieve its objects for the public benefit. The charity's main activity involves raising income to fund grants to programmes supporting individuals in impoverished African countries. All grants have been paid to ForAfrika to Thrive to support the programmes described in this report. All grants are made at the discretion of the Trustees.

**Volunteers**

The Charity offers the opportunity to volunteers to fundraise and give their time and talents willingly for the benefit of the Charity. People who are passionate about releasing children from the grip of poverty join with us to use their skills and contacts to see more programmes and projects funded. Volunteers may be local church members, activists in their social sphere of influence, team members at events, and fundraisers - from marathon runners to cake bakers. All are working hard to save and enhance the lives of the most vulnerable people in Africa.

## ACHIEVEMENTS AND PERFORMANCE

### Charitable activities

In 2024, ForAfrika UK continued to work across its six key pillars: emergencies, water, food, health, education, and economic empowerment. Despite the global challenges, including increasing acute levels of food insecurity made worse by conflicts, climate events, and cuts in aid, ForAfrika's efforts remained strong. Through the support of donors, partners, and our dedicated teams, we reached **6,330,024** lives across our eight focus countries.

Notable activities and achievements in 2024 include:

- **Impact at scale:** More than a 50% increase in reach compared to 2023.

- **Water, Sanitation, and Hygiene (WASH):** New boreholes, solar water systems and purification plants installed across Angola, Mozambique, South Sudan, Uganda and South Africa, reaching 1.3 million people with clean water and improved sanitation systems. Out of those, 160 thousand people were also reached with hygiene education sessions and hand-washing stations..

- **Food Security:** Reached over 2.9 million people. 2.8 tons of food distributed in humanitarian responses. 1.1 million dollars distributed in humanitarian social-protection responses. 74 tones of seeds distributed to support livelihood recovery.

- **Health Programmes:** First ultrasound machine delivered to Pibor Hospital in South Sudan, and over 1.3 million people reached in Health and Nutrition activities, out of those:
  - 350k children screen for malnutrition across countries of operation
  - 41K treated with micronutrient and food supplements
  - 2000 nutrition sessions conducted with more than 60k caregivers.

- **Education:** Completion of a state-of-the-art ECD centre in Rwanda, and the registration and upgrading of more than 100 ECD centres in South Africa. More than 800K children benefitting from school feeding in Angola, South Africa, Mozambique and South Sudan.

- **Economic Empowerment:** Village Savings and Loan Associations were also a key driver of progress, 383 groups supported across Mozambique, Rwanda, South Sudan and Uganda, generating a total of 1 million USD in savings and benefiting 44k households with financial resilience and pathways into enterprises for strengthening financial resilience and creating pathways in to enterprise for hundreds of women and youth growth in African communities.

## FINANCIAL REVIEW

### Financial position

The financial statements show the overall position of the Charity as at 31 December 2024 and its income and expenditure for the year ended that date.

The Trust saw total income of £437,663 compared to £575,863 in 2023. Total expenditure fell to £443,851 from £572,145 in 2023. As a consequence of the income and expenditure in 2024, a deficit of £6,188 was recorded for the year compared to a surplus of £3,718 in 2023. Total funds at the year end were £47,181 (2023 £53,369) of which £39,181 (2023 £45,369) is unrestricted and £8,000 (2023 £8,0 00) is restricted.

### Principal funding sources

The principal funding source for the Charity continues to be donations and grants from the public, corporates and foundations.

### Reserves policy

It is the policy of the Charity to maintain sufficient funds to support activities. Our trustees have taken a decision to set minimum cash reserves to cover twelve months' operational costs. The cash reserves comprise unrestricted funds only and exclude designated funds. The balance of restricted reserves will only be distributable when the conditions pertaining to the grant income are satisfied.

## FUTURE PLANS

In 2025, ForAfrika UK aims to:

- Diversify its funding streams by developing proposals for government institutions, trusts, and foundations.

- Strengthen corporate and church partnerships.

- Enhance brand awareness and expand its reach through strategic events and media coverage.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The Trust is an unincorporated Charity formed under a Trust Deed on 9 November 1995, as amended by supplemental deeds dated 22 April 1997, 5 March 1998 and 9 October 2009. The trustees changed the charity name by resolution in April 2022. It is registered as a charity in England, registration number 1050992. With effect from 12 December 2012, the Charity became a registered Charity within Scotland, charity number SC043643. The Trust Deed established the Trust's objects and powers and this is also the Trust's governing document.

### Recruitment and appointment of new trustees

The Trustees take all major decisions concerning the activities of the Charity. The Trust Deed states that the appointment of additional Trustees is at the discretion of the existing Trustees.

### Organisational structure

The day to day running of the Trust is performed by the Trust's administrator, supported by Trustees and external professionals. The Trustees meet quarterly in the UK and correspond in the intervening periods. All financial decisions concerning charitable activities are made by the Trustees collectively. The day-to-day management of the Charity has been delegated by the Charity Trustees to Simon McGregor.

### Induction and training of new trustees

The policies of the Trust for the induction and training of new Trustees are tailored to suit the knowledge and experience of the appointee. Any new Trustees are given a one-day introduction to the work of the Charity and are shown films demonstrating the feeding program in action. All Trustees are presented with copies of Charity Commission publication "The Essential Trustee" (CC3) and the Charity Governance Code.

### Wider network

ForAfrika UK is part of the ForAfrika Global network supporting the largest African humanitarian and development organisation in its pursuit to create an Africa that thrives. We carry out fundraising, awareness and partnerships in the UK to ensure that ForAfrika unlocks the abundance of Africa so every African community can thrive. ForAfrika To Thrive is a multi-national public charity registered in Mauritius.

ForAfrika UK is one of eight affiliate partners:

- South Africa, ForAfrika South Africa NPC
- USA, ForAfrika USA
- Canada, Canada ForAfrika
- Germany, ForAfrika Deutschland e.V.
- Switzerland, Stiftung Schweiz ForAfrika
- Australia, ForAfrika Ltd
- Norway, ForAfrika Norge

### Related parties

The Charity is connected with ForAfrika To Thrive by virtue of its affiliate relationship, common management, and one of the Trustees is the CEO in the aforementioned company. The entity has charitable objectives and is registered in Mauritius as a private company limited by shares (file number C089595) and is registered in South Africa as an external company.

The Charity is connected by virtue of common Trustees to Jesus Alive Gospel Outreach, a Scottish charity with the charity number SC036592 and company number SC285658.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Risk management

The Trustees perform periodic risk assessments, identifying possible risks and reviewing the systems and procedures in place to mitigate them. Having performed this assessment, the Trustees are satisfied with the systems and procedures in place to mitigate the exposure to these risks.

## REFERENCE AND ADMINISTRATIVE DETAILS

### Registered Charity number

SC043643 & 1050992

### Principal address

46 Commercial Road
London
E1 1LP

### Trustees

I J Pretorius
R S G Clarke (resigned 3.5.24)
A Gava
A Whiteside (appointed 4.4.24)

### Independent Examiner

Gillespie & Anderson
Chartered Accountants
147 Bath Street
Glasgow
G2 4SN

### Bankers

Lloyds Bank
55 Newerne Street
Lydney
Gloucestershire
GL15 5RA

### Other known by name(s)

Joint Aid Management (JAM)
JAM International

## Report of the Trustees
## for the Year Ended 31 December 2024

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended), the laws applicable to charities in England and Wales, the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, and the provisions of the charity's constitution, 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended), the laws applicable to charities in England and Wales, the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, and the provisions of the charity's constitution. 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.

**Independent Examiner**

Independent Examiner, Alastair Stewart BA (Hons) CA, of Gillespie & Anderson, Chartered Accountants, has expressed a willingness to continue in office.

Approved by order of the board of trustees on 23 September 2025 and signed on its behalf by:

A Gava - Trustee

## Independent Examiner's Report to the Trustees of ForAfrika

I report on the accounts for the year ended 31 December 2024 set out on pages seven to sixteen.

**Respective responsibilities of trustees and examiner**
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**
In connection with my examination, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Alastair Stewart BA (Hons) CA
The Institute of Chartered Accountants of Scotland

Gillespie & Anderson
Chartered Accountants
147 Bath Street
Glasgow
G2 4SN

23 September 2025

**ForAfrika**

**Statement of Financial Activities**
**for the Year Ended 31 December 2024**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2024 Total funds £ | 2023 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | 2 | 34,635 | - | 34,635 | 47,020 |
| **Charitable activities** | 4 | | | | |
| Main charitable activities | | 3,003 | 400,000 | 403,003 | 528,800 |
| Investment income | 3 | 25 | - | 25 | 43 |
| **Total** | | 37,663 | 400,000 | 437,663 | 575,863 |
| **EXPENDITURE ON** | | | | | |
| **Charitable activities** | | | | | |
| Main charitable activities | | 43,851 | 400,000 | 443,851 | 572,145 |
| **NET INCOME/(EXPENDITURE)** | | (6,188) | - | (6,188) | 3,718 |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total funds brought forward | | 45,369 | 8,000 | 53,369 | 49,651 |
| **TOTAL FUNDS CARRIED FORWARD** | | 39,181 | 8,000 | 47,181 | 53,369 |

**CONTINUING OPERATIONS**
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**ForAfrika**

**Balance Sheet**
**31 December 2024**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2024 Total funds £ | 2023 Total funds £ |
|---|---|---|---|---|---|
| **CURRENT ASSETS** | | | | | |
| Cash at bank | | 42,181 | 8,000 | 50,181 | 62,609 |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 11 | (3,000) | - | (3,000) | (9,240) |
| **NET CURRENT ASSETS** | | 39,181 | 8,000 | 47,181 | 53,369 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 39,181 | 8,000 | 47,181 | 53,369 |
| **NET ASSETS** | | 39,181 | 8,000 | 47,181 | 53,369 |
| **FUNDS** | 12 | | | | |
| Unrestricted funds | | | | 39,181 | 45,369 |
| Restricted funds | | | | 8,000 | 8,000 |
| **TOTAL FUNDS** | | | | 47,181 | 53,369 |

The financial statements were approved by the Board of Trustees and authorised for issue on 23 September 2025 and were signed on its behalf by:

A Gava - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
ForAfrika (the charity) is an unincorporated charity formed under a Trust Deed. It is registered as a charity in England, registration number 1050992, and in Scotland, registration number SC043643. Its principal office is at 46 Commercial Road, London, E1 1LP.

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Presentation currency**
The financial statements are presented in pound sterling which is the functional currency of the charity and rounded to the nearest £1.

**Going concern**
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. There are sufficient cash resources and reserves at the year end.

**Critical accounting judgements and key sources of estimation uncertainty**
The Trustees have made judgements, estimates and assumptions that affect the amounts reported within the financial statements during the year. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. The Trustees estimates, assumptions and judgements that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the financial statements are addressed and detail is provided in the associated notes.

**Income**
All income is recognised when the charity is entitled to the income, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:

Donations and legacies consists of donations, grants, legacies and donated goods and services. Donations are recognised when the charity is entitled to the income, receipt of the income is probable and the amount can be measured reliably. Income from grants, not subject to performance related conditions, is recognised when the charity has entitlement to the funds, it is probable that the income will be received, the amount can be measured reliability and it is not deferred. Income from government grants is recognised when received as the accrual model is not permitted by the Statement of Recommended Practice. Legacy income is recognised when it is probable that it will be received. Donated goods or services are recognised when the charity is entitled to the goods or services, receipt of the goods or services is probable and the value of the goods or services can be measured reliably.

Charitable activities income is received from performance related grants and is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliability.

Investment income is received from interest earned on a company bank account. Investment income is included when receipt is probable and the amount can be measured reliably.

**Volunteers**
In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the financial statements due to inaccurate measurement bases.


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## 1. ACCOUNTING POLICIES - continued

**Expenditure**
Expenditure has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Expenditure is recognised on an accrual basis when a legal liability is incurred, payment of the liability is probable and the amount can be measured reliably. The amount includes any VAT which cannot be fully recovered. VAT is reported as part of the expenditure to which it relates.

Charitable activities comprise all resources expended undertaking work to meet the charity's charitable objectives. Such costs include the direct costs of charitable activities approved by the charity and all support costs relating to these activities. Governance costs include direct resources expended in the general running of the charity and are primarily associated with constitutional and statutory requirements. These costs are allocated entirely to charitable activities.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Allocation and apportionment of costs**
Support costs are allocated wholly to charitable activities. Whilst the Trustees recognise that a small part of some items of expenditure included in support costs do relate to indirect governance costs, they are of the opinion that the time and costs involved in performing such an analysis outweigh the potential benefits arising from any such work.

**Taxation**
The charity is exempt from tax on its charitable activities.

**Fund accounting**
Funds are classified as either unrestricted funds or restricted funds, defined as follows:

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the funds.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal process, but still within the wider objects of the charity.

**Grant making policy**
All grants awarded are to institutions and are made at the discretion of the Trustees.

**Financial instruments**
The charity has no complex financial instruments but does hold basic financial instruments of; cash at bank, debtors and creditors.

Cash and cash equivalents comprise cash at bank and on hand, foreign currency on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. A bank overdraft would be shown within current liabilities.

Debtors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less losses for bad debts except where the effect of discounting would be immaterial. In such cases, debtors are stated at cost less losses for bad debts.

Creditors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest rate unless the effect of discounting would be immaterial. In such cases, creditors are stated at cost.


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## 1. ACCOUNTING POLICIES - continued

**Provisions for liabilities**
A provision is initially recognised when there is an obligation at the balance sheet date as the result of a past event, it is probable that there will be the transfer of funds in settlement and the amount of the obligation can be estimated reliably. The provision is subsequently measured by placing a charge against the provision only for expenditure for which the provision was originally recognised.

## 2. DONATIONS AND LEGACIES

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Donations | 34,635 | 47,020 |

## 3. INVESTMENT INCOME

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Deposit account interest | 25 | 43 |

## 4. INCOME FROM CHARITABLE ACTIVITIES

| | Activity | 2024 | 2023 |
|---|---|---|---|
| | | £ | £ |
| Grants | Main charitable activities | 403,003 | 528,800 |

Grants received, included in the above, are as follows:

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Souter Charitable Trust | 400,000 | 500,000 |
| Jairah Funds | 3,003 | 4,000 |
| JAC Trust | - | 20,800 |
| Green Hall Foundation | - | 4,000 |
| | 403,003 | 528,800 |

## 5. GRANTS PAYABLE

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Main charitable activities | 402,000 | 490,342 |

The total grants paid to institutions during the year was as follows:

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Emergency Food Assistance: Angola, Mozambique, South Sudan | 400,000 | 461,022 |
| Climate-Smart Farming: West Nile, Northern, Uganda | - | 22,160 |
| Sanitation and Hygiene, EPC de SM Mabote School, Mozambique | - | 2,160 |
| Wunrock Building Project, South Sudan | - | 5,000 |
| Grace Trust | 2,000 | - |
| | 402,000 | 490,342 |

All grants were paid to ForAfrika To Thrive.



continued...

## 6. SUPPORT COSTS

| | Management | Governance costs | Totals |
|---|---|---|---|
| | £ | £ | £ |
| Main charitable activities | 38,371 | 3,480 | 41,851 |

Support costs, included in the above, are as follows:

**Management**

| | 2024 Main charitable activities | 2023 Total activities |
|---|---|---|
| | £ | £ |
| Insurance | 830 | 1,196 |
| Postage and stationery | 134 | 860 |
| Advertising | 229 | 3,240 |
| Sundries | - | 619 |
| Office expenses | 626 | - |
| Subscriptions | 613 | 733 |
| Bank charges | 284 | 541 |
| Travel and subsistence | 116 | 1,069 |
| Consulting | 35,539 | 64,305 |
| | 38,371 | 72,563 |

**Governance costs**

| | 2024 Main charitable activities | 2023 Total activities |
|---|---|---|
| | £ | £ |
| Auditors' remuneration | - | 9,240 |
| Examiner's remuneration | 3,480 | - |
| | 3,480 | 9,240 |

## 7. AUDITORS' REMUNERATION

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Fees payable to the charity's auditors for the audit of the charity's financial statements | - | 9,240 |



continued...

## 8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no expenses met by the charity in the current or prior year.

## 9. STAFF COSTS

There were no employees or staff costs in the current or prior year.

## 10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | |
| Donations and legacies | 47,020 | - | 47,020 |
| **Charitable activities** | | | |
| Main charitable activities | 39,935 | 488,865 | 528,800 |
| Investment income | 43 | - | 43 |
| **Total** | 86,998 | 488,865 | 575,863 |
| **EXPENDITURE ON** | | | |
| **Charitable activities** | | | |
| Main charitable activities | 91,280 | 480,865 | 572,145 |
| **NET INCOME/(EXPENDITURE)** | (4,282) | 8,000 | 3,718 |
| **RECONCILIATION OF FUNDS** | | | |
| Total funds brought forward | 49,651 | - | 49,651 |
| **TOTAL FUNDS CARRIED FORWARD** | 45,369 | 8,000 | 53,369 |



continued...

## 11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Other creditors | 3,000 | 9,240 |

## 12. MOVEMENT IN FUNDS

| | At 1.1.24 | Net movement in funds | At 31.12.24 |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| ForAfrika General fund | 45,369 | (6,188) | 39,181 |
| **Restricted funds** | | | |
| ForAfrika (international) fund | 8,000 | - | 8,000 |
| **TOTAL FUNDS** | 53,369 | (6,188) | 47,181 |

Net movement in funds, included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| ForAfrika General fund | 37,663 | (43,851) | (6,188) |
| **Restricted funds** | | | |
| ForAfrika (international) fund | 400,000 | (400,000) | - |
| **TOTAL FUNDS** | 437,663 | (443,851) | (6,188) |

**Comparatives for movement in funds**

| | At 1.1.23 | Net movement in funds | At 31.12.23 |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| ForAfrika General fund | 49,651 | (4,282) | 45,369 |
| **Restricted funds** | | | |
| ForAfrika (international) fund | - | 8,000 | 8,000 |
| **TOTAL FUNDS** | 49,651 | 3,718 | 53,369 |



continued...

## 12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| ForAfrika General fund | 86,998 | (91,280) | (4,282) |
| **Restricted funds** | | | |
| ForAfrika (international) fund | 488,865 | (480,865) | 8,000 |
| **TOTAL FUNDS** | 575,863 | (572,145) | 3,718 |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.1.23 £ | Net movement in funds £ | At 31.12.24 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| ForAfrika General fund | 49,651 | (10,470) | 39,181 |
| **Restricted funds** | | | |
| ForAfrika (international) fund | - | 8,000 | 8,000 |
| **TOTAL FUNDS** | 49,651 | (2,470) | 47,181 |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| ForAfrika General fund | 124,661 | (135,131) | (10,470) |
| **Restricted funds** | | | |
| ForAfrika (international) fund | 888,865 | (880,865) | 8,000 |
| **TOTAL FUNDS** | 1,013,526 | (1,015,996) | (2,470) |

**Unrestricted Fund**
ForAfrika General fund
-To receive the normal income and pay the normal expenses relating to the core activities of the charity, including funding for the ForAfrika (international) Food and Nutrition programme.

**Restricted Fund**
ForAfrika (international) fund
-To receive restricted income for specific programmes run by the international arm of ForAfrika then transfer these funds when required.


continued...

## 13. RELATED PARTY DISCLOSURES

ForAfrika to Thrive
The charity is an affiliate of ForAfrika to Thrive, shares common management, and the CEO is a Trustee of the charity. During the year, ForAfrika paid grants totalling £402,000 (2023 - £490,342) to ForAfrika to Thrive.

Trustees' donations
In the year there were donations of £158 (2023 - £250) received from Trustees.

## 14. ULTIMATE CONTROLLING PARTY

The charity is controlled by the Trustees as listed in the Report of the Trustees.

**ForAfrika**

England & Wales - Charity number 1050992

# Accounts

Docusign Envelope ID: 8DA2E304-E4B6-4455-A697-B0FB61623A18

**REGISTERED CHARITY NUMBER: SC043643 & 1050992**

# ForAfrika

## Report of the Trustees and

## Audited Financial Statements

## for the Year Ended 31 December 2023

Docusign Envelope ID: 8DA2E304-E4B6-4455-A697-B0FB61623A18

# ForAfrika

## Contents of the Financial Statements for the Year Ended 31 December 2023


| | Page |
|---|---|
| **Report of the Trustees** | 1 |
| **Report of the Independent Auditors** | 6 |
| **Statement of Financial Activities** | 9 |
| **Balance Sheet** | 10 |
| **Cash Flow Statement** | 11 |
| **Notes to the Cash Flow Statement** | 12 |
| **Notes to the Financial Statements** | 13 |

Docusign Envelope ID: 8DA2E304-E4B6-4455-A697-B0FB61623A18

# ForAfrika

## Report of the Trustees for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

**Our Vision**
For Africa to thrive.

**Our Purpose**
Driven by a deep love for our people, we won't stop working until everyone on our continent has the resources they need.

**Our Mission**
To provide the resources that unlock the abundance of Africa so every African community can thrive.

**Objectives and aims**
The Trust Objects and Purpose per the Trust Deed (as amended) are as follows:

To promote the relief of persons who are in conditions of need hardship and consequently are in distress or who are aged or sick without regard to religion creed or race and to include but without prejudice to the generality of the foregoing the following activities:-

o The establishment development and maintenance of orphanages
o The provision of emergency relief aid whether by food or medical supplies or otherwise
o To promote good practice in nutrition health and physical and mental development
o To establish provide and support clinics heath centres and hospitals whether mobile or stationary and whether temporary or permanent in any part of the world where the Trustees consider that the same would benefit the local population

The aims and objectives of the Charity this year continue to raise funds for feeding programs and enhancing the quality of life for individuals in impoverished countries. In keeping with the objects of the Charity, financial assistance is provided for feeding programs in seven African countries from donations received.

**Public benefit**
The Trustees have considered the guidance on public benefit and consider that the Charity operates for the benefit of members of the public who suffer malnutrition in the seven African countries in which feeding programs operate. The Trustees further consider that "an Africa that thrives" is of benefit to the whole world which bears a responsibility for the citizens of Africa. In addition, the Trustees believe that donors to such programs benefit from an enhanced understanding of global challenges faced and also from an improved sense of wellbeing by making a difference. The trustees monitor the programmes undertaken to ensure they are in line with the charitable objectives and are available to beneficiaries as widely as resources allow.

**Grantmaking**
The Trust has established its grant making policy to achieve its objects for the public benefit. The charity's main activity involves raising income to fund grants to programmes supporting individuals in impoverished African countries. All grants have been paid to ForAfrika to Thrive to support the programmes described in this report. All grants are made at the discretion of the Trustees.

**Volunteers**
The Charity offers the opportunity to volunteers to fundraise and give their time and talents willingly for the benefit of the Charity. People who are passionate about releasing children from the grip of poverty join with us to use their skills and contacts to see more programmes and projects funded. Volunteers may be local church members, activists in their social sphere of influence, team members at events, and fundraisers - from marathon runners to cake bakers. All are working hard to save and enhance the lives of the most vulnerable people in Africa.

Docusign Envelope ID: 8DA2E304-E4B6-4455-A697-B0FB61623A18

# ForAfrika

## Report of the Trustees
## for the Year Ended 31 December 2023

### ACHIEVEMENT AND PERFORMANCE

**Charitable activities**

In 2023, ForAfrika UK continued to work across its six key pillars: emergencies, water, food, health, education, and economic empowerment. Despite the global challenges, including the ongoing Ukraine war, rising food and energy prices, and intensifying climate change effects, ForAfrika's efforts remained strong. Through the support of donors, partners, and our dedicated teams, we reached **4,221,541** lives across our seven focus countries.

Notable activities and achievements in 2023 include:

- **Emergency Response**: Provided life-saving assistance to 637,224 people, distributed 3,065 metric tonnes of food, and supplied emergency k its to 3,666 households.

- **Water, Sanitation, and Hygiene (WASH)**: Reached 192,968 people, rehabilitated 251 wells, and promoted hygiene education through 692 sessions.

- **Food Security**: Supported over 1.2 million people, providing seeds, training, and livestock for sustainable food production.

- **Health Programmes** : Assisted 636,408 people, with 46,679 cases treated for malnutrition.

- **Education**: Benefitted over 1.47 million people through school meals, infrastructure improvements, and the creation of school gard ens.

- **Economic Empowerment**: Equipped 47,708 individuals with vocational and business skills, fostering economic growth in African comm unities.

**Church and Corporate Partnerships**

We worked with churches and corporates across the UK, building partnerships that fund projects and create team-building opportunities for participants who visit the projects they support. Fundraising and community engagement activities continued to thrive, involving volunteers and partners in our efforts to end poverty.

### FINANCIAL REVIEW

**Financial position**

The financial statements show the overall position of the Charity as at 31 December 2023 and its income and expenditure for the year ended that date.

The Trust saw total income of £575,863 compared to £617,203 in 2022. Total expenditure fell to £572,145 from £633,461 in 2022. As a consequence of the income and expenditure in 2023, a surplus of £3,718 was recorded for the year compared to a deficit of £16,258 in 2022. Total funds at the year end were £53,369 (2022 £49,651) of which £45,369 (2022 £49,651) is unrestricted and £8,000 (2022 nil) is restricted.

**Principal funding sources**

The principal funding source for the Charity continues to be donations and grants from the public, corporates and foundations.

**Reserves policy**

It is the policy of the Charity to maintain sufficient funds to support activities. Our trustees have taken a decision to set minimum cash reserves to cover twelve months' operational costs. The cash reserves comprise unrestricted funds only and exclude designated funds. The balance of restricted reserves will only be distributable when the conditions pertaining to the grant income are satisfied.

### FUTURE PLANS

In 2024, ForAfrika UK aims to:

- Diversify its funding streams by developing proposals for government institutions, trusts, and foundations.

- Strengthen corporate and church partnerships.

- Enhance brand awareness and expand its reach through strategic events and media coverage.

Docusign Envelope ID: 8DA2E304-E4B6-4455-A697-B0FB61623A18



## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The Trust is an unincorporated Charity formed under a Trust Deed on 9 November 1995, as amended by supplemental deeds dated 22 April 1997, 5 March 1998 and 9 October 2009. The trustees changed the charity name by resolution in April 2022. It is registered as a charity in England, registration number 1050992. With effect from 12 December 2012, the Charity became a registered Charity within Scotland, charity number SC043643. The Trust Deed established the Trust's objects and powers and this is also the Trust's governing document.

### Recruitment and appointment of new trustees

The Trustees take all major decisions concerning the activities of the Charity. The Trust Deed states that the appointment of additional Trustees is at the discretion of the existing Trustees.

### Organisational structure

The day to day running of the Trust is performed by the Trust's administrator, supported by Trustees and external professionals. The Trustees meet quarterly in the UK and correspond in the intervening periods. All financial decisions concerning charitable activities are made by the Trustees collectively. The day-to-day management of the Charity has been delegated by the Charity Trustees to Simon McGregor.

### Induction and training of new trustees

The policies of the Trust for the induction and training of new Trustees are tailored to suit the knowledge and experience of the appointee. Any new Trustees are given a one-day introduction to the work of the Charity and are shown films demonstrating the feeding program in action. All Trustees are presented with copies of Charity Commission publication "The Essential Trustee" (CC3) and the Charity Governance Code.

### Wider network

ForAfrika UK is part of the ForAfrika Global network supporting the largest African humanitarian and development organisation in its pursuit to create an Africa that thrives. We carry out fundraising, awareness and partnerships in the UK to ensure that ForAfrika unlocks the abundance of Africa so every African community can thrive. ForAfrika To Thrive is a multi-national public charity registered in Mauritius.

ForAfrika UK is one of eight affiliate partners:

- South Africa, ForAfrika South Africa NPC
- USA, ForAfrika USA
- Canada, Canada ForAfrika
- Germany, ForAfrika Deutschland e.V.
- Switzerland, Stiftung Schweiz ForAfrika
- Australia, ForAfrika Ltd
- Norway, ForAfrika Norge

### Related parties

The Charity is connected with ForAfrika To Thrive by virtue its affiliate relationship, common management, and one of the Trustees is the CEO in the aforementioned company. The entity has charitable objectives and is registered in Mauritius as a private company limited by shares (file number C089595) and is registered in South Africa as an external company.

The Charity is connected by virtue of common Trustees to Jesus Alive Gospel Outreach, a Scottish charity with the charity number SC036592 and company number SC285658.

### Risk management

The Trustees perform periodic risk assessments, identifying possible risks and reviewing the systems and procedures in place to mitigate them. Having performed this assessment, the Trustees are satisfied with the systems and procedures in place to mitigate the exposure to these risks.

## REFERENCE AND ADMINISTRATIVE DETAILS

### Registered Charity number

SC043643 & 1050992

Docusign Envelope ID: 8DA2E304-E4B6-4455-A697-B0FB61623A18



**Principal address**
46 Commercial Road
London
E1 1LP

**Trustees**
I J Pretorius
R S G Clarke (resigned 3.5.24)
A Gava
A Whiteside (appointed 4.4.24)

**Auditors**
Gillespie & Anderson
Statutory Auditors
Chartered Accountants
147 Bath Street
Glasgow
G2 4SN

**Bankers**
Lloyds Bank
55 Newerne Street
Lydney
Gloucestershire
GL15 5RA

**Other known by name(s)**
Joint Aid Management (JAM)
JAM International

Docusign Envelope ID: 8DA2E304-E4B6-4455-A697-B0FB61623A18



## STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended), the laws applicable to charities in England and Wales, the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008, and the provisions of the charity's constitution, 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. 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.

## STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware, and each 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 auditors are aware of that information.

## AUDITORS

The Auditors, Gillespie & Anderson, have expressed a willingness to continue in office.

Approved by order of the board of trustees on 27 September 2024 and signed on its behalf by:

DocuSigned by:
Alberto Gava
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A Gava - Trustee

Docusign Envelope ID: 8DA2E304-E4B6-4455-A697-B0FB61623A18

# Report of the Independent Auditors to the Trustees of ForAfrika

## Opinion

We have audited the financial statements of ForAfrika (the 'charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

## 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

## Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 and the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- proper and sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Docusign Envelope ID: 8DA2E304-E4B6-4455-A697-B0FB61623A18

## Report of the Independent Auditors to the Trustees of ForAfrika

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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.

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Section 144 of the Charities Act 2011 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. Our approach and assessment were as follows:

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.

Enquire of management and review supporting documentation concerning the charity's policies and procedures relating to:

- identify, evaluate and comply with laws and regulations and their awareness of any instances of non-compliance;
- detect and respond to the risks of irregularities, fraud and their knowledge of any actual, suspected or alleged fraud;
- internal controls established to mitigate risks related to, unusual items, fraud or non-compliance with laws and regulations.

Obtain an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the charity. The key laws and regulations we considered in this context included the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006, Charities Act 2011, Charities (Accounts and Reports) Regulations 2008 and the applicable Statement of Recommended Practice (SORP) together with anti-money laundering regulations and data protection legislation.

Discuss among the engagement team how and where irregularities might occur in the financial statements and potential indicators of fraud. Identify potential audit risks in relation to income recognition, authorisation of expenses and possible management override of controls.

Communicate relevant identified laws and regulations and potential irregularity risks to all engagement team members and remain alert to any indications of unusual items, fraud or non-compliance with laws and regulations throughout the audit.

Review all Minutes of Meetings of those charged with governance, Reports and correspondence with HMRC and legal advisers.

Perform audit testing which covers the audit assumptions of: existence, completeness, rights and obligations, accuracy and valuation in respect of income recognition and expenditure incurred.

Docusign Envelope ID: 8DA2E304-E4B6-4455-A697-B0FB61623A18



Evaluate the overall presentation, structure and content of the financial statements, including disclosures, by performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to an irregularity or fraud. Agree financial statement disclosures to underlying documents.

Assess whether the financial statements represent the underlying transactions and events in a manner that achieves compliance with relevant laws and regulations.

To address the risk of fraud through management override of controls and management bias, we: assess the rationale behind significant or unusual transactions identified through audit testing and assess where management judgement used in determining accounting estimates were indicative of potential bias.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence.

Material misstatements that arise due to fraud can be harder to detect that those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Gillespie & Anderson is eligible for appointment as auditor of the charity by virtue of its eligibility to act as an auditor in terms of Section 1212 of the Companies Act 2006.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 and Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:
Gillespie & Anderson
3CF5269087A048D...

Gillespie & Anderson
Statutory Auditors
Chartered Accountants
147 Bath Street
Glasgow
G2 4SN

27 September 2024

Docusign Envelope ID: 8DA2E304-E4B6-4455-A697-B0FB61623A18

**ForAfrika**

**Statement of Financial Activities**
**for the Year Ended 31 December 2023**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2023 Total funds £ | 2022 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | 2 | 47,020 | - | 47,020 | 41,213 |
| **Charitable activities** | 4 | | | | |
| Main charitable activities | | 39,935 | 488,865 | 528,800 | 575,980 |
| Investment income | 3 | 43 | - | 43 | 10 |
| **Total** | | 86,998 | 488,865 | 575,863 | 617,203 |
| **EXPENDITURE ON** | | | | | |
| **Charitable activities** | 5 | | | | |
| Main charitable activities | | 91,280 | 480,865 | 572,145 | 633,461 |
| **NET INCOME/(EXPENDITURE)** | | (4,282) | 8,000 | 3,718 | (16,258) |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total funds brought forward | | 49,651 | - | 49,651 | 65,909 |
| **TOTAL FUNDS CARRIED FORWARD** | | 45,369 | 8,000 | 53,369 | 49,651 |

**CONTINUING OPERATIONS**
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Docusign Envelope ID: 8DA2E304-E4B6-4455-A697-B0FB61623A18

**ForAfrika**

**Balance Sheet**
**31 December 2023**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2023 Total funds £ | 2022 Total funds £ |
|---|---|---|---|---|---|
| **CURRENT ASSETS** | | | | | |
| Debtors | 12 | - | - | - | 3,150 |
| Cash at bank | | 54,609 | 8,000 | 62,609 | 54,901 |
| | | 54,609 | 8,000 | 62,609 | 58,051 |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 13 | (9,240) | - | (9,240) | (8,400) |
| **NET CURRENT ASSETS** | | 45,369 | 8,000 | 53,369 | 49,651 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 45,369 | 8,000 | 53,369 | 49,651 |
| **NET ASSETS** | | 45,369 | 8,000 | 53,369 | 49,651 |
| **FUNDS** | 14 | | | | |
| Unrestricted funds | | | | 45,369 | 49,651 |
| Restricted funds | | | | 8,000 | - |
| **TOTAL FUNDS** | | | | 53,369 | 49,651 |

The financial statements were approved by the Board of Trustees and authorised for issue on 27 September 2024 and were signed on its behalf by:

DocuSigned by:
Alberto Gava
0681D8E8AC074A7...

A Gava - Trustee

The notes form part of these financial statements

Docusign Envelope ID: 8DA2E304-E4B6-4455-A697-B0FB61623A18

**ForAfrika**

**Cash Flow Statement**
**for the Year Ended 31 December 2023**

| | Notes | 2023<br>£ | 2022<br>£ |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Cash generated from operations | 1 | 7,665 | (11,698) |
| Net cash provided by/(used in) operating activities | | 7,665 | (11,698) |
| **Cash flows from investing activities** | | | |
| Interest received | | 43 | 10 |
| Net cash provided by investing activities | | 43 | 10 |
| **Change in cash and cash equivalents in the reporting period** | | 7,708 | (11,688) |
| **Cash and cash equivalents at the beginning of the reporting period** | | 54,901 | 66,589 |
| **Cash and cash equivalents at the end of the reporting period** | | 62,609 | 54,901 |

The notes form part of these financial statements

Docusign Envelope ID: 8DA2E304-E4B6-4455-A697-B0FB61623A18



## Notes to the Cash Flow Statement for the Year Ended 31 December 2023

### 1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| **Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)** | 3,718 | (16,258) |
| **Adjustments for:** | | |
| Interest received | (43) | (10) |
| Decrease/(increase) in debtors | 3,150 | (2,150) |
| Increase in creditors | 840 | 6,720 |
| **Net cash provided by/(used in) operations** | 7,665 | (11,698) |

### 2. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1.1.23 | Cash flow | At 31.12.23 |
|---|---|---|---|
| | £ | £ | £ |
| **Net cash** | | | |
| Cash at bank | 54,901 | 7,708 | 62,609 |
| | 54,901 | 7,708 | 62,609 |
| **Total** | 54,901 | 7,708 | 62,609 |

The notes form part of these financial statements

Docusign Envelope ID: 8DA2E304-E4B6-4455-A697-B0FB61623A18



## 1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
ForAfrika (the charity) is an unincorporated charity formed under a Trust Deed. It is registered as a charity in England, registration number 1050992, and in Scotland, registration number SC043643. Its principal office is at 46 Commercial Road, London, E1 1LP.

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Presentation currency**
The financial statements are presented in pound sterling which is the functional currency of the charity and rounded to the nearest £1.

**Going concern**
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. There are sufficient cash resources and reserves at the year end.

**Critical accounting judgements and key sources of estimation uncertainty**
The Trustees have made judgements, estimates and assumptions that affect the amounts reported within the financial statements during the year. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. The Trustees estimates, assumptions and judgements that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the financial statements are addressed and detail is provided in the associated notes.

**Income**
All income is recognised when the charity is entitled to the income, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:

Donations and legacies consists of donations, grants, legacies and donated goods and services. Donations are recognised when the charity is entitled to the income, receipt of the income is probable and the amount can be measured reliably. Income from grants, not subject to performance related conditions, is recognised when the charity has entitlement to the funds, it is probable that the income will be received, the amount can be measured reliability and it is not deferred. Income from government grants is recognised when received as the accrual model is not permitted by the Statement of Recommended Practice. Legacy income is recognised when it is probable that it will be received. Donated goods or services are recognised when the charity is entitled to the goods or services, receipt of the goods or services is probable and the value of the goods or services can be measured reliably.

Charitable activities income is received from performance related grants and is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliability.

Investment income is received from interest earned on a company bank account. Investment income is included when receipt is probable and the amount can be measured reliably.

Volunteers
In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the financial statements due to inaccurate measurement bases.


continued...

Docusign Envelope ID: 8DA2E304-E4B6-4455-A697-B0FB61623A18



## 1. ACCOUNTING POLICIES - continued

**Expenditure**
Expenditure has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Expenditure is recognised on an accrual basis when a legal liability is incurred, payment of the liability is probable and the amount can be measured reliably. The amount includes any VAT which cannot be fully recovered. VAT is reported as part of the expenditure to which it relates.

Charitable activities comprise all resources expended undertaking work to meet the charity's charitable objectives. Such costs include the direct costs of charitable activities approved by the charity and all support costs relating to these activities. Governance costs include direct resources expended in the general running of the charity and are primarily associated with constitutional and statutory requirements. These costs are allocated entirely to charitable activities.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Allocation and apportionment of costs**
Support costs are allocated wholly to charitable activities. Whilst the Trustees recognise that a small part of some items of expenditure included in support costs do relate to indirect governance costs, they are of the opinion that the time and costs involved in performing such an analysis outweigh the potential benefits arising from any such work.

**Taxation**
The charity is exempt from tax on its charitable activities.

**Fund accounting**
Funds are classified as either unrestricted funds or restricted funds, defined as follows:

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the funds.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal process, but still within the wider objects of the charity.

**Grant making policy**
All grants awarded are to institutions and are made at the discretion of the Trustees.

**Financial instruments**
The charity has no complex financial instruments but does hold basic financial instruments of; cash at bank, debtors and creditors.

Cash and cash equivalents comprise cash at bank and on hand, foreign currency on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. A bank overdraft would be shown within current liabilities.

Debtors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less losses for bad debts except where the effect of discounting would be immaterial. In such cases, debtors are stated at cost less losses for bad debts.

Creditors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest rate unless the effect of discounting would be immaterial. In such cases, creditors are stated at cost.


continued...

Docusign Envelope ID: 8DA2E304-E4B6-4455-A697-B0FB61623A18



## 1. ACCOUNTING POLICIES - continued

**Provisions for liabilities**
A provision is initially recognised when there is an obligation at the balance sheet date as the result of a past event, it is probable that there will be the transfer of funds in settlement and the amount of the obligation can be estimated reliably. The provision is subsequently measured by placing a charge against the provision only for expenditure for which the provision was originally recognised.

## 2. DONATIONS AND LEGACIES

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Donations | 47,020 | 40,655 |
| Gift aid | - | 558 |
| | 47,020 | 41,213 |

## 3. INVESTMENT INCOME

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Deposit account interest | 43 | 10 |

## 4. INCOME FROM CHARITABLE ACTIVITIES

| | Activity | 2023 | 2022 |
|---|---|---|---|
| | | £ | £ |
| Grants | Main charitable activities | 528,800 | 575,980 |

Grants received, included in the above, are as follows:

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Souter Charitable Trust | 500,000 | 500,000 |
| Jairah Funds | 4,000 | 3,250 |
| The Hilden Charitable Fund | - | 6,000 |
| The Randal Charitable Foundation | - | 25,530 |
| JAC Trust | 20,800 | 31,200 |
| Lloyd's Charities Trust | - | 10,000 |
| Green Hall Foundation | 4,000 | - |
| | 528,800 | 575,980 |



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Docusign Envelope ID: 8DA2E304-E4B6-4455-A697-B0FB61623A18



## 5. CHARITABLE ACTIVITIES COSTS

| | Grant funding of activities (see note 6) | Support costs (see note 7) | Totals |
|---|---|---|---|
| | £ | £ | £ |
| Main charitable activities | 490,342 | 81,803 | 572,145 |

## 6. GRANTS PAYABLE

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Main charitable activities | 490,342 | 552,266 |

The total grants paid to institutions during the year was as follows:

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Emergency Food Assistance: Angola, Mozambique, South Sudan | 461,022 | 462,680 |
| Climate-Smart Agriculture: Vilanculos, Mozambique | - | 6,000 |
| Displaced Children Assistance: Montepuez District, Mozambique | - | 25,530 |
| Climate-Smart Farming: West Nile, Northern, Uganda | 22,160 | 31,200 |
| KZN Relief Programme: South Africa | - | 5,000 |
| Wash & Vegetable Production: Lobule | - | 5,000 |
| Sanitation and Hygiene, EPC de SM Mabote School, Mozambique | 2,160 | - |
| Wunrock Building Project, South Sudan | 5,000 | - |
| General Feeding & Other | - | 16,856 |
| | 490,342 | 552,266 |

All grants were paid to ForAfrika To Thrive.

## 7. SUPPORT COSTS

| | Management | Governance costs | Totals |
|---|---|---|---|
| | £ | £ | £ |
| Main charitable activities | 72,563 | 9,240 | 81,803 |

Support costs, included in the above, are as follows:

**Management**

| | 2023 Main charitable activities | 2022 Total activities |
|---|---|---|
| | £ | £ |
| Insurance | 1,196 | 779 |
| Postage and stationery | 860 | 69 |
| Advertising | 3,240 | 3,150 |
| Sundries | 619 | 476 |
| Office expenses | - | 257 |
| Subscriptions | 733 | 1,553 |
| Bank charges | 541 | 381 |
| Carried forward | 7,189 | 6,665 |



continued...

Docusign Envelope ID: 8DA2E304-E4B6-4455-A697-B0FB61623A18



## 7. SUPPORT COSTS - continued

### Management - continued

| | 2023 Main charitable activities | 2022 Total activities |
|---|---|---|
| | £ | £ |
| Brought forward | 7,189 | 6,665 |
| Travel and subsistence | 1,069 | 6,678 |
| Consulting | 64,305 | 57,712 |
| | 72,563 | 71,055 |

### Governance costs

| | 2023 Main charitable activities | 2022 Total activities |
|---|---|---|
| | £ | £ |
| Auditors' remuneration | 9,240 | 8,400 |
| Examination | - | 1,740 |
| | 9,240 | 10,140 |

## 8. AUDITORS' REMUNERATION

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Fees payable to the charity's auditors for the audit of the charity's financial statements | 9,240 | 8,400 |

## 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

### Trustees' expenses

There were no expenses met by the charity in the current or prior year.

## 10. STAFF COSTS

There were no employees or staff costs in the current or prior year.



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Docusign Envelope ID: 8DA2E304-E4B6-4455-A697-B0FB61623A18



## 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | |
| Donations and legacies | 41,213 | - | 41,213 |
| **Charitable activities** | | | |
| Main charitable activities | 37,320 | 538,660 | 575,980 |
| Investment income | 10 | - | 10 |
| **Total** | 78,543 | 538,660 | 617,203 |
| **EXPENDITURE ON** | | | |
| **Charitable activities** | | | |
| Main charitable activities | 94,801 | 538,660 | 633,461 |
| **NET INCOME/(EXPENDITURE)** | (16,258) | - | (16,258) |
| **RECONCILIATION OF FUNDS** | | | |
| Total funds brought forward | 65,909 | - | 65,909 |
| **TOTAL FUNDS CARRIED FORWARD** | 49,651 | - | 49,651 |

## 12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 £ | 2022 £ |
|---|---|---|
| Other debtors | - | 3,150 |

## 13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 £ | 2022 £ |
|---|---|---|
| Other creditors | 9,240 | 8,400 |

## 14. MOVEMENT IN FUNDS

| | At 1.1.23 £ | Net movement in funds £ | At 31.12.23 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| ForAfrika General fund | 49,651 | (4,282) | 45,369 |
| **Restricted funds** | | | |
| ForAfrika (international) fund | - | 8,000 | 8,000 |
| **TOTAL FUNDS** | 49,651 | 3,718 | 53,369 |



continued...

Docusign Envelope ID: 8DA2E304-E4B6-4455-A697-B0FB61623A18



## 14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| ForAfrika General fund | 86,998 | (91,280) | (4,282) |
| **Restricted funds** | | | |
| ForAfrika (international) fund | 488,865 | (480,865) | 8,000 |
| **TOTAL FUNDS** | 575,863 | (572,145) | 3,718 |

**Comparatives for movement in funds**

| | At 1.1.22 £ | Net movement in funds £ | At 31.12.22 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| ForAfrika General fund | 65,909 | (16,258) | 49,651 |
| **TOTAL FUNDS** | 65,909 | (16,258) | 49,651 |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| ForAfrika General fund | 78,543 | (94,801) | (16,258) |
| **Restricted funds** | | | |
| ForAfrika (international) fund | 538,660 | (538,660) | - |
| **TOTAL FUNDS** | 617,203 | (633,461) | (16,258) |



continued...

Docusign Envelope ID: 8DA2E304-E4B6-4455-A697-B0FB61623A18



## 14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.1.22 £ | Net movement in funds £ | At 31.12.23 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| ForAfrika General fund | 65,909 | (20,540) | 45,369 |
| **Restricted funds** | | | |
| ForAfrika (international) fund | - | 8,000 | 8,000 |
| **TOTAL FUNDS** | 65,909 | (12,540) | 53,369 |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| ForAfrika General fund | 165,541 | (186,081) | (20,540) |
| **Restricted funds** | | | |
| ForAfrika (international) fund | 1,027,525 | (1,019,525) | 8,000 |
| **TOTAL FUNDS** | 1,193,066 | (1,205,606) | (12,540) |

**Unrestricted Fund**
ForAfrika General fund -To receive the normal income and pay the normal expenses relating to the core activities of the charity, including funding for the ForAfrika (international) Food and Nutrition programme.

**Restricted Fund**
ForAfrika (international) fund -To receive restricted income for specific programmes run by the international arm of ForAfrika then transfer these funds when required.

## 15. RELATED PARTY DISCLOSURES

ForAfrika to Thrive
The charity is an affiliate of ForAfrika to Thrive, shares common management, and the CEO is a Trustee of the charity. During the year, ForAfrika paid grants totalling £490,342 (2022 - £552,266) to ForAfrika to Thrive.

Trustees' donations
In the year there were donations of £250 (2022 - £175) received from Trustees.



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Docusign Envelope ID: 8DA2E304-E4B6-4455-A697-B0FB61623A18



## 16. ULTIMATE CONTROLLING PARTY

The charity is controlled by the Trustees as listed in the Report of the Trustees.

## 17. APB ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

**ForAfrika**

England & Wales - Charity number 1050992

# Accounts

REGISTERED CHARITY NUMBER: SC043643 & 1050992

# ForAfrika

## Previously known as Joint Aid Management

## Report of the Trustees and

## Audited Financial Statements

## for the Year Ended 31 December 2022

**ForAfrika**
**previously known as Joint Aid Management**

## Contents of the Financial Statements for the Year Ended 31 December 2022


| | Page |
|---|---|
| **Report of the Trustees** | 1 |
| **Report of the Independent Auditors** | 11 |
| **Statement of Financial Activities** | 14 |
| **Balance Sheet** | 15 |
| **Cash Flow Statement** | 16 |
| **Notes to the Cash Flow Statement** | 17 |
| **Notes to the Financial Statements** | 18 |

**ForAfrika**
**previously known as Joint Aid Management**

**Report of the Trustees**
**for the Year Ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## OBJECTIVES AND ACTIVITIES

### Our Vision
For Africa to thrive.

### Our Purpose
Driven by a deep love for our people, we won't stop working until everyone on our continent has the resources they need.

### Our Mission
To provide the resources that unlock the abundance of Africa so every African community can thrive.

### Objectives and aims
The Trust Objects and Purpose per the Trust Deed (as amended) are as follows:

To promote the relief of persons who are in conditions of need hardship and consequently are in distress or who are aged or sick without regard to religion creed or race and to include but without prejudice to the generality of the foregoing the following activities:-

o The establishment development and maintenance of orphanages
o The provision of emergency relief aid whether by food or medical supplies or otherwise
o To promote good practice in nutrition health and physical and mental development
o To establish provide and support clinics heath centres and hospitals whether mobile or stationary and whether temporary or permanent in any part of the world where the Trustees consider that the same would benefit the local population

The aims and objectives of the Charity this year continue to raise funds for feeding programs and enhancing the quality of life for individuals in impoverished countries. In keeping with the objects of the Charity, financial assistance is provided for feeding programs in seven African countries from donations received.

### Public benefit
The Trustees have considered the guidance on public benefit and consider that the Charity operates for the benefit of members of the public who suffer malnutrition in the seven African countries in which feeding programs operate. The Trustees further consider that "an Africa that thrives" is of benefit to the whole world which bears a responsibility for the citizens of Africa. In addition, the Trustees believe that donors to such programs benefit from an enhanced understanding of global challenges faced and also from an improved sense of wellbeing by making a difference. The trustees monitor the programmes undertaken to ensure they are in line with the charitable objectives and are available to beneficiaries as widely as resources allow.

### Grantmaking
The Trust has established its grant making policy to achieve its objects for the public benefit. The charity's main activity involves raising income to fund grants to programmes supporting individuals in impoverished African countries. All grants have been paid to ForAfrika to Thrive to support the programmes described in this report. All grants are made at the discretion of the Trustees.

### Volunteers
The Charity offers the opportunity to volunteers to fundraise and give their time and talents willingly for the benefit of the Charity. People who are passionate about releasing children from the grip of poverty join with us to use their skills and contacts to see more programmes and projects funded. Volunteers may be local church members, activists in their social sphere of influence, team members at events, and fundraisers - from marathon runners to cake bakers. All are working hard to save and enhance the lives of the most vulnerable people in Africa.

**ForAfrika**
**previously known as Joint Aid Management**

**Report of the Trustees**
**for the Year Ended 31 December 2022**

## ACHIEVEMENT AND PERFORMANCE

### Charitable activities

At UK ForAfrika, we continue to work in several key areas.

Grants

We aim to have over 85% of donor revenue directly attributed to humanitarian aid and development programmes in Africa - in particular, the remittance of grants to feed children. UK ForAfrika is also aiming to cover all UK overhead costs with the contributions from Gift Aid claims.

Church and Corporate Partnerships

We partner with churches and corporates throughout the UK in our fund raising efforts. Our church partners have the opportunity to involve their congregations in UK ForAfrika's efforts and to engage with our projects and programmes. Corporates sponsor specific projects as part of the corporate social responsibility programmes and are invited to visit the projects as part of their team building exercises.

Events and Community Fundraising

We greatly value the relationships with amazing teams around the UK that help organise fundraising events with and for us. Our events allow individuals and organisations to become involved with and directly contribute to projects and programmes that help to end poverty and restore hope.

Programming Overview

ForAfrika is the largest African humanitarian and development organisation working for an Africa that thrives. Partnering closely with our communities, we bring resources and implement programmes that are locally led to address the barriers people face, leading to equitable growth and transformation. With our dedicated staff and partners, who live and work in our communities, we listen to the priorities of the people and together design programmes that lead to transformation.

We do so according to six pillars:

- Emergencies, we offer vital support and resources to our communities when they need us most;
- Water, we work with communities to provide clean water and improve hygiene;
- Food, we help create food security and more sustainable livelihoods for our people;
- Health, we provide health and nutritional support for healthier, stronger communities;
- Education, we build better futures by enabling a strong and stable educational environment;
- Economy; we equip our communities with the right skills and access to grow Africa's economy.

We work in Angola, Mozambique, Rwanda, South Africa, South Sudan and Uganda with fundraising offices across the globe. Thanks to our generous supporters, we have worked alongside African communities since 1984 to address and overcome barriers our communities face.

### Overview of 2022

It was a year marked by the continuation of the war in Ukraine, which has continued to bring with it devastating repercussions not only for those in Ukraine, but across the world. Food and energy prices are at an all-time high, and people pushed further into hunger and poverty. Africa, which already has the highest prevalence of food insecurity globally, was hardest hit. Climate change continued to unleash its merciless rant on the Earth and violent conflict ramped up its pace. The world is becoming increasingly hostile and the need for our work becomes ever pressing.

In April 2022, we rebranded from JAM to ForAfrika. This was not just a name change, but the emergence of a new identity as a truly African organisation, birthed in Africa, focused on Africa, driven by the same heart, powered by passionate Africans and supported by people around the world who love Africa and who trust us. Our leadership team came together to crystallise our new 10-year goal, which is to see 20-million African people sustainably provide for themselves by 2032.

We saw our greatest impact to date. Our staff, donors, partners and communities stepped up and together we reached 3,124,333 lives through direct services, from emergency response to economic empowerment, across our six programme countries. Our teams proved their dedication and commitment beyond measure or comprehension. They were driven by compassion, equipped with industry-leading knowledge and ability, and fuelled by the belief that Africa deserves to thrive.

Our donors and partners are also heroes, having helped us realise the highest revenue in our 39-year history, supporting our growth and allowing us to invest in infrastructure and systems that are imperative for our work. We were able to deepen our health programmes to run hospitals, and provide full medical services and surgeries, in three locations in South Sudan. We also expanded into the Central African Republic and will soon be opening in Ethiopia.

**People reached in Africa**
ForAfrika reached around 3.1 million lives in 2022 across our various programmes.

People Reached by Country

South Africa - 225,043
South Sudan - 1,812,886
Uganda - 254,473
Angola - 903,031
Mozambique - 482,289
Rwanda - 18,688

Total people reached in 2022 - 3,124,333

**Emergency response**
259,797 people assisted in 2022
11,499 emergency packs provided
421,710 kgs of food delivered across various emergencies.

Being prepared to respond quickly and effectively to humanitarian disasters, and reduce their impact, is vital in the developing world because economic instability and a lack of infrastructure mean that these countries are more vulnerable to induced shocks. Our emergency response team is made up of trained technical specialists, ready to be deployed at short notice. Our goal is to transition the situation as quickly as possible from an emergency response to rehabilitation and recovery so communities can rebuild their livelihoods. Further, we work to increase community resilience to future emergencies through agricultural rehabilitation, complete value chains (the process that increases the value of raw produce), and support to small-holder agricultural market systems.

Emergency response programme interventions include:
- Water provision: we set up temporary water supply stations during emergencies
- Food provision: we distribute food and food vouchers to affected communities
- Emergency logistics: we co-ordinate and supply what is needed during a disaster
- Resource distribution: we provide life-saving support such as shelter, hygiene kits and medical supplies.
- Emergency response fund: emergencies don't wait, so we have an emergency response fund that enables us to assist families immediately.

Ongoing emergencies threaten populations in some of the countries in which we work, people are experiencing ongoing disasters. The result is that people are not easily able to recover from these shocks causing a never-ending cycle of need.

Although ForAfrika responds to emergencies as and when possible through food and water distribution as well as non-food items such as tarpaulins or hygiene packs, we are also working towards building mitigation and resilience against natural and manmade disasters. We focus especially on agricultural interventions and skills transfer since these can provide food, diverse nutrition as well as an income. An added benefit of such activities is the relief they provide psychologically for many people who have been through traumatic events.

**Water, sanitation and hygiene (WASH)**
463,191 People reached in 2022
Water wells installed - 140

Handwashing stations installed - 448
Toilets installed - 2,392

Every hour, 115 people on the African continent die from diseases linked to unsafe drinking water, poor sanitation and poor hygiene because 400-million of its people don't have access to clean water. Women and girls spend three to four hours per day looking for water and teenaged girls miss school for days every month due to lack of sanitary facilities in most of the schools.

Access to safe water is a basic human right. It contributes to improved health and nutrition, education and wellbeing. Without water, proper sanitation and hygiene is not possible and without proper sanitation and hygiene, people get sick. Water-borne diseases, especially in children under the age of five years, can lead to malnutrition or worse.

We also know that women and girls are disproportionately affected by lack of water. Besides their health, safe water close to their homes means they can concentrate on education and other productive activities instead of time-consuming (and often dangerous) chores, such as collecting water.

Our WASH programme interventions are designed to save lives, improve health, empower individuals, promote skills development, promote education, increase food security and livelihoods and develop resilience and stability.

WASH programme interventions include:

- Water wells - we drill new boreholes and install wells that are either hand pumps or solar powered;
- Well rehabilitation - we upgrade dormant wells to provide communities with fresh water sources;
- Rainwater-harvesting - the flow of rainfall is directed along gutters on rooftops into collection tanks;
- Water and sanitation education - we teach healthy hygiene habits to prevent diseased like cholera or diarrhoea that can lead to malnutrition and even death;
- Mobile solutions - we bring water trucks and drums to areas where water is scarce and no other solution is viable;
- Water committees - we engage community leaders to form water communities to manage the usage and longevity of the water supply.

With all interventions, communities and their leaders are trained and equipped to ensure that their water solution is kept in working order and that hygiene practices are adhered to.

Clean water and prevention mechanisms save lives.

**Food**
875,835 people reached in 2022
Food distributed - 8,214,783 Kgs
Meals served - 17,359,771
House hold gardens supported - 17,179

Sub-Saharan Africa is the only region in the world where food production has been declining steadily and has the world's highest number of food insecure people. We help create food security which leads to more sustainable livelihoods for our people.

Our food interventions include:
- Food distribution - we provide food to areas where food production is unreliable or limited
- Produce enhancement - we teach people how to increase the value of their raw produce - for example turning maize into cornmeal
- Agricultural training - we teach practices that help people produce their own food and provide for themselves and their families
- Cash and food trade - we give incentives in exchange for help with community projects, like building roads or wells
- Household and community gardens - we teach farming practices and provide seeds and tools to help communities produce their own food

**A tale of two Peters**

Separated by war and joined together by 'peace gardens'; these two friends have made a new life for themselves and their families. Peter Adumba and Peter Khemis have been friends since their youth in South Sudan. They were both forced to flee when violence flared in their home country and separated them, only to land up in the same refugee settlement in Uganda. They are now not only friends but business partners too. Despite their initial trauma, lack of expertise and eking out survival on humanitarian food provision, the duo can now boast a communal garden with a large income. Using all they had learned from the agricultural training provided they can not only feed themselves, but those around them too. The friends' success has inspired some of their neighbours to take up farming more seriously too. "Our journey has taught us that there is a lot we can do when we join efforts, but there is a lot more we can achieve when a third party holds our hands and walks alongside us to open our minds to possibilities," Peter Adumba concludes.

**Economy**

People reached in 2022 - 244,296
Trained in business skills - 11,101
Saving groups created - 263
Loans provided - 234

Both the World Bank and the International Monetary Fund predict a decline in Sub-Saharan Africa's economic growth, influenced by the global slowdown, the war in Ukraine, the impacts of climate change, and the heavy debt burden in the region.

Economy programme interventions include:
- Skills development - we upskill people to help them find long term employment or become entrepreneurs;
- Financial health - we link communities to local banks, businesses and help set up savings groups;
- Savings and Loans - we work with communities to form groups to access loans and build their savings;
- Entrepreneurship skills - we offer management training and mentorship with a focus across farming businesses

**The future looks brighter for Rosemary**

Rosemary Anania, 47, is a refugee from South Sudan living in the Imvepi refugee settlement in Uganda. She is a member of a group we support called the Trust Farmers Village Savings and Loan Association. "My children and I came to Uganda after losing all our possessions; the future appeared bleak and we were hopeless. We could only thank God that we were alive," she said, adding that they managed to survive on food rations. "ForAfrika came and started with their kitchen gardening training. It piqued my interest and I soon joined a group of 30 others who were supported with farming tools, such as watering cans, seeds and spades... and a very special savings box. This has helped us a lot in developing ourselves both by access to loans and improving our saving skills. Apart from participating in the group field activities, my individual garden has managed to feed me and my family, and I also take the surplus to the market. I then decided to borrow a small sum from our savings group to increase my business and I have never looked back!" Rosemary has managed to grow her agribusiness, repay her loan and she has even been able to employ other people.

**Health**

494,039 People assisted in 2022
People reached - 494,039
Treated for malnutrition - 49,206
Health screenings - 452,905
Therapeutic food provided - 438,267 kgs

Malnutrition appears in various guises and Africa suffers from the "double burden of malnutrition" - where undernutrition and over nutrition coexist. Both can lead to disease or death. According to the World Health Organisation, nearly half of deaths among children under five years of age are linked to undernutrition (also known as wasting). This is why we have undertaken to address moderate acute (MAM) and severe acute malnutrition (SAM) as a priority. ForAfrika undertakes the screening of children, pregnant and lactating women for these conditions and delivers the appropriate treatment.

Health programme interventions include:

- Health screenings - we provide healthcare access to check for threats such as malnutrition, malaria and vitamin deficiencies;

- Nutritional treatment - we provide therapeutic food and milk to babies and children with malnutrition;
- Medical support - we provide emergency medical services as well as vitamins, vaccinations, deworming medications and more to manage and prevent malnutrition;
- Outpatient support - we offer take home food and medication to those discharged from clinics or to those who don't have easy access to them;
- Nutrition education - we empower mothers and caregivers and communities with nutrition tips and tools to prevent malnutrition; and
- Follow up care - we stay connected with former patients to keep them healthy.

**Timely treatment saves João**

When João arrived at our malnutrition clinic with his grandmother Dionisa and aunt Tereza, he was listless and burning up with fever, his tiny body swollen and suffering with diarrhoea. There he was diagnosed with kwashiorkor; a severe form of protein energy malnutrition responsible for his swelling and peeling skin. Children suffer immensely when in this condition and many under five continue to die from it. Fortunately, João was brought to a clinic where we get babies and children just like him onto a medical feeding routine, and he was able to get the nourishment that his little body needed to bring him back to good health in just a few weeks. By that time, João's body was ready to process regular food and his grandmother was sent home with supplies of MannaPack (a fortified rice). "Now that we have the help of the rice, when we can't get any other food, we can all eat rice, along with João," says Tereza. We want to end malnutrition, but until then, we want every malnourished child's story to end like João's.

**Education**
787,175 people reached in 2022
School meals served - 27,871,785
School makeovers - 42
School gardens created -1,079

Africa has the highest rate of educational exclusion in the world, with nine million girls and six million boys who will never go to school at all. Every child deserves a better future and we address the barriers to education through nutrition and teacher training in our school-feeding programmes. Adequate nutrition is key to education and our programmes are designed to alleviate hunger, improve children's concentration and energy, boost school attendance and ensure that they are getting the essential nutrients they need to reach their full potential.

Our Education Programme interventions are designed to address barriers to access education, promote education, promote child nutrition, improve child's attention span and cognitive ability, encourage learning, improve the learning environment, empower and restore dignity to children and teachers.

The Education Programme interventions include:

- School meal - we provide daily nutritious meals for children at school;
- Food packs - we provide take-home meals for children in vulnerable families;
- School gardens - we create school gardens and teach children and their communities about nutrition and the benefits of growing food; and
- School make overs - we improve infrastructure and create safe spaces to learn and play.

**The irrefutable link between nutrition and education**
A bowl of food keeps children coming to school and we understand the irrefutable link between nutrition and education. We know that malnutrition causes physical and mental stunting. We know that hunger impairs attention and the ability of children to concentrate. We know that with the right nutrition, children have a better chance of realising their full potential.

## Report of the Trustees
## for the Year Ended 31 December 2022

On a trip to conflict-ridden Cabo Delgado in Mozambique, we met the 14-year-old Isabel in Nacaca, a resettlement area for internally displaced persons. ForAfrika has followed her progress over the years. On first meeting Isabel, it was evident how she clung to the safety and hope that she found in attending school, telling us that the meals she received there were the only ones she could be sure of. She spoke of how her family had often gone hungry as they struggled to make ends meet. For many children in Africa, this means having to find work or take on caregiving responsibilities instead of going to school. But, thankfully, Isabel and her friends receive a meal at school, every day, and because of this their story will be different. "I still dream of becoming a doctor or a school principal one day, because I like to help other people. I want to make my grandmother proud," she said with a smile. Isabel added that she knows many children who started to attend when finding out that they can get food at this school, and now dedicate themselves to classes. Her story highlights that children who receive food at school are more likely to keep attending because it relieves the burden on families.

### FINANCIAL REVIEW

**Financial position**

The financial statements show the overall position of the Charity as at 31 December 2022 and its income and expenditure for the year ended that date.

The Trust saw total income of £617,203 compared to £493,910 in 2021. Total expenditure rose to £633,461 from £489,003 in 2021. This year's figures include £nil (2021 - £366,836) of gift in kind income, which was subsequently expensed as grants to organisations. As a consequence of the income and expenditure in 2022, a deficit of £16,258 was recorded for the year compared to a surplus of £4,907 in 2021. Total funds at the year end were £49,651 compared to £65,909 in 2021.

**Principal funding sources**

The principal funding source for the Charity continues to be donations and grants from the public, corporates and foundations.

**Reserves policy**

It is the policy of the Charity to maintain sufficient funds to support activities. Our trustees have taken a decision to set minimum cash reserves to cover twelve months' operational costs. The cash reserves comprise unrestricted funds only and exclude designated funds.

### FUTURE PLANS

The Charity's plans for the following financial year include:

- Develop project and programme proposals in order to apply for funding from government institutions, trusts and foundations.
- Develop strategic income generation plans to diversify funding streams and achieve sustainable funding.
- Develop strategic corporate and church partnerships to support fundraising activities.
- Develop relationships with individuals and organisations through strategic events scheduled throughout the year to rally support, increase the Charity's reach, form partnerships and fundraise.
- Develop the profile of the Charity and create brand awareness through marketing and media coverage.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

**Governing document**

The Trust is an unincorporated Charity formed under a Trust Deed on 9 November 1995, as amended by supplemental deeds dated 22 April 1997, 5 March 1998 and 9 October 2009. It is registered as a charity in England, registration number 1050992. With effect from 12 December 2012, the Charity became a registered Charity within Scotland, charity number SC043643. The Trust Deed established the Trust's objects and powers and this is also the Trust's governing document. In April 2022, the trust renamed as ForAfrika.

**Recruitment and appointment of new trustees**

The Trustees take all major decisions concerning the activities of the Charity. The Trust Deed states that the appointment of additional Trustees is at the discretion of the existing Trustees.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Organisational structure

The day to day running of the Trust is performed by the Trust's administrator, supported by Trustees and external professionals. The Trustees meet quarterly in the UK and correspond in the intervening periods. All financial decisions concerning charitable activities are made by the Trustees collectively. The day-to-day management of the Charity has been delegated by the Charity Trustees to Simon McGregor.

### Induction and training of new trustees

The policies of the Trust for the induction and training of new Trustees are tailored to suit the knowledge and experience of the appointee. Any new Trustees are given a one-day introduction to the work of the Charity and are shown films demonstrating the feeding program in action. All Trustees are presented with copies of Charity Commission publications "The Essential Trustee" (CC3) and "Hallmarks of an Effective Charity" (CC10).

### Wider network

UK ForAfrika is part of the ForAfrika Global network supporting the largest African humanitarian and development organisation in its pursuit to create an Africa that thrives. We carry out fundraising, awareness and partnerships in the UK to ensure that ForAfrika unlocks the abundance of Africa so every African community can thrive.

ForAfrika (UK) is one of eight affiliate partners

- SA ForAfrika
- USA ForAfrika
- Canada JAM Canada
- Germany, ForAfrika Deutschland
- Norge ForAfrika
- Schweiz ForAfrika
- Osterreich ForAfrika
- Deutschland ForAfrika

### Related parties

The Charity is connected by virtue of common Trustees to Jesus Alive Gospel Outreach, a Scottish charity with the charity number SC036592 and company number SC285658.

The Charity is connected with For Afrika to Thrive, previously Joint Aid Management International, by virtue of one of the Trustees in the year also being the CEO in the aforementioned company. The entity has charitable objectives and is registered in Mauritius as a private company limited by shares (file number C089595) and is registered in South Africa as an external company.

### Risk management

The Trustees perform periodic risk assessments, identifying possible risks and reviewing the systems and procedures in place to mitigate them. Having performed this assessment, the Trustees are satisfied with the systems and procedures in place to mitigate the exposure to these risks.

## REFERENCE AND ADMINISTRATIVE DETAILS

### Registered Charity number

SC043643 & 1050992

### Principal address

46 Commercial Road
London
E1 1LP

### Trustees

Pastor K Marais (resigned 4.9.22)
I J Pretorius
R S G Clarke
A Gava

## REFERENCE AND ADMINISTRATIVE DETAILS

**Auditors**
Gillespie & Anderson
Statutory Auditors
Chartered Accountants
147 Bath Street
Glasgow
G2 4SN

**Bankers**
Lloyds Bank
55 Newerne Street
Lydney
Gloucestershire
GL15 5RA

**Other known by name(s)**
Joint Aid Management (JAM)
JAM International

## CHANGE OF NAME

The charity passed a special resolution on 6 April 2022 changing its name from Joint Aid Management to ForAfrika.

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended), the laws applicable to charities in England and Wales, the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008, and the provisions of the charity's constitution, 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. 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.

## STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware, and each 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 auditors are aware of that information.

## AUDITORS

The Auditors, Gillespie & Anderson, have expressed a willingness to continue in office.

Approved by order of the board of trustees on 17 October 2023 and signed on its behalf by:

Agava

A Gava - Trustee

## Report of the Independent Auditors to the Trustees of ForAfrika previously known as Joint Aid Management

**Opinion**

We have audited the financial statements of ForAfrika (the 'charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 and the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- proper and sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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.

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Section 144 of the Charities Act 2011 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach and assessment were as follows:

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.

Enquire of management and review supporting documentation concerning the charity's policies and procedures relating to:
- identify, evaluate and comply with laws and regulations and their awareness of any instances of non-compliance;
- detect and respond to the risks of irregularities, fraud and their knowledge of any actual, suspected or alleged fraud;
- internal controls established to mitigate risks related to, unusual items, fraud or non-compliance with laws and regulations.

Obtain an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the charity. The key laws and regulations we considered in this context included the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006, Charities Act 2011, Charities (Accounts and Reports) Regulations 2008 and the applicable Statement of Recommended Practice (SORP) together with anti-money laundering regulations and data protection legislation.

Discuss among the engagement team how and where irregularities might occur in the financial statements and potential indicators of fraud. Identify potential audit risks in relation to income recognition, authorisation of expenses and possible management override of controls.

Communicate relevant identified laws and regulations and potential irregularity risks to all engagement team members and remain alert to any indications of unusual items, fraud or non-compliance with laws and regulations throughout the audit.

Review all Minutes of Meetings of those charged with governance, Reports and correspondence with HMRC and legal advisers.

Perform audit testing which covers the audit assumptions of: existence, completeness, rights and obligations, accuracy and valuation in respect of income recognition and expenditure incurred.

Evaluate the overall presentation, structure and content of the financial statements, including disclosures, by performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to an irregularity or fraud. Agree financial statement disclosures to underlying documents.

Assess whether the financial statements represent the underlying transactions and events in a manner that achieves compliance with relevant laws and regulations.

To address the risk of fraud through management override of controls and management bias, we: assess the rationale behind significant or unusual transactions identified through audit testing and assess where management judgement used in determining accounting estimates were indicative of potential bias.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence.

Material misstatements that arise due to fraud can be harder to detect that those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Gillespie & Anderson is eligible for appointment as auditor of the charity by virtue of its eligibility to act as an auditor in terms of Section 1212 of the Companies Act 2006.

**Other matters which we are required to address**
Comparative information in the financial statements is derived from the company's prior period financial statements which were not audited.

**Use of our report**
This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 and Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Gillespie & Anderson
Statutory Auditors
Chartered Accountants
147 Bath Street
Glasgow
G2 4SN

17 October 2023

**ForAfrika**
**previously known as Joint Aid Management**

**Statement of Financial Activities**
**for the Year Ended 31 December 2022**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2022 Total funds £ | 2021 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | 2 | 41,213 | - | 41,213 | 491,460 |
| **Charitable activities** | 4 | | | | |
| Main charitable activities | | 37,320 | 538,660 | 575,980 | 2,450 |
| Investment income | 3 | 10 | - | 10 | - |
| **Total** | | 78,543 | 538,660 | 617,203 | 493,910 |
| **EXPENDITURE ON** | | | | | |
| **Charitable activities** | 5 | | | | |
| Main charitable activities | | 94,801 | 538,660 | 633,461 | 489,003 |
| **NET INCOME/(EXPENDITURE)** | | (16,258) | - | (16,258) | 4,907 |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total funds brought forward | | 65,909 | - | 65,909 | 61,002 |
| **TOTAL FUNDS CARRIED FORWARD** | | 49,651 | - | 49,651 | 65,909 |

**CONTINUING OPERATIONS**
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**ForAfrika**
**previously known as Joint Aid Management**

## Balance Sheet
## 31 December 2022

| | Notes | Unrestricted fund £ | Restricted fund £ | 2022 Total funds £ | 2021 Total funds £ |
|---|---|---|---|---|---|
| **CURRENT ASSETS** | | | | | |
| Debtors | 12 | 3,150 | - | 3,150 | 1,000 |
| Cash at bank | | 54,901 | - | 54,901 | 66,589 |
| | | 58,051 | - | 58,051 | 67,589 |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 13 | (8,400) | - | (8,400) | (1,680) |
| **NET CURRENT ASSETS** | | 49,651 | - | 49,651 | 65,909 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 49,651 | - | 49,651 | 65,909 |
| **NET ASSETS** | | 49,651 | - | 49,651 | 65,909 |
| **FUNDS** | 14 | | | | |
| Unrestricted funds | | | | 49,651 | 65,909 |
| **TOTAL FUNDS** | | | | 49,651 | 65,909 |

The financial statements were approved by the Board of Trustees and authorised for issue on 17 October 2023 and were signed on its behalf by:

Agava

A Gava - Trustee

The notes form part of these financial statements

**ForAfrika**
**previously known as Joint Aid Management**

## Cash Flow Statement
## for the Year Ended 31 December 2022

| | Notes | 2022 £ | 2021 £ |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Cash generated from operations | 1 | (11,698) | 9,617 |
| Net cash (used in)/provided by operating activities | | (11,698) | 9,617 |
| **Cash flows from investing activities** | | | |
| Interest received | | 10 | - |
| Net cash provided by investing activities | | 10 | - |
| **Change in cash and cash equivalents in the reporting period** | | (11,688) | 9,617 |
| **Cash and cash equivalents at the beginning of the reporting period** | | 66,589 | 56,972 |
| **Cash and cash equivalents at the end of the reporting period** | | 54,901 | 66,589 |

The notes form part of these financial statements

## Notes to the Cash Flow Statement for the Year Ended 31 December 2022

### 1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| **Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)** | (16,258) | 4,907 |
| **Adjustments for:** | | |
| Interest received | (10) | - |
| (Increase)/decrease in debtors | (2,150) | 4,650 |
| Increase in creditors | 6,720 | 60 |
| **Net cash (used in)/provided by operations** | (11,698) | 9,617 |

### 2. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1.1.22 | Cash flow | At 31.12.22 |
|---|---|---|---|
| | £ | £ | £ |
| **Net cash** | | | |
| Cash at bank | 66,589 | (11,688) | 54,901 |
| | 66,589 | (11,688) | 54,901 |
| **Total** | 66,589 | (11,688) | 54,901 |

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
ForAfrika (the charity) is an unincorporated charity formed under a Trust Deed. It is registered as a charity in England, registration number 1050992, and in Scotland, registration number SC043643. Its principal office is at 46 Commercial Road, London, E1 1LP.

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Presentation currency**
The financial statements are presented in pound sterling which is the functional currency of the charity and rounded to the nearest £1.

**Going concern**
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. There are sufficient cash resources and reserves at the year end.

**Critical accounting judgements and key sources of estimation uncertainty**
The Trustees have made judgements, estimates and assumptions that affect the amounts reported within the financial statements during the year. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. The Trustees estimates, assumptions and judgements that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the financial statements are addressed and detail is provided in the associated notes.

**Income**
All income is recognised when the charity is entitled to the income, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:

Donations and legacies consists of donations, grants, legacies and donated goods and services. Donations are recognised when the charity is entitled to the income, receipt of the income is probable and the amount can be measured reliably. Income from grants, not subject to performance related conditions, is recognised when the charity has entitlement to the funds, it is probable that the income will be received, the amount can be measured reliability and it is not deferred. Income from government grants is recognised when received as the accrual model is not permitted by the Statement of Recommended Practice. Legacy income is recognised when it is probable that it will be received. Donated goods or services are recognised when the charity is entitled to the goods or services, receipt of the goods or services is probable and the value of the goods or services can be measured reliably.

Charitable activities income is received from performance related grants and is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliability.

Investment income is received from interest earned on a company bank account. Investment income is included when receipt is probable and the amount can be measured reliably.

Volunteers
In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the financial statements due to inaccurate measurement bases.


continued...

## 1. ACCOUNTING POLICIES - continued

**Expenditure**
Expenditure has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Expenditure is recognised on an accrual basis when a legal liability is incurred, payment of the liability is probable and the amount can be measured reliably. The amount includes any VAT which cannot be fully recovered. VAT is reported as part of the expenditure to which it relates.

Charitable activities comprise all resources expended undertaking work to meet the charity's charitable objectives. Such costs include the direct costs of charitable activities approved by the charity and all support costs relating to these activities. Governance costs include direct resources expended in the general running of the charity and are primarily associated with constitutional and statutory requirements. These costs are allocated entirely to charitable activities.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Allocation and apportionment of costs**
Support costs are allocated wholly to charitable activities. Whilst the Trustees recognise that a small part of some items of expenditure included in support costs do relate to indirect governance costs, they are of the opinion that the time and costs involved in performing such an analysis outweigh the potential benefits arising from any such work.

**Taxation**
The charity is exempt from tax on its charitable activities.

**Fund accounting**
Funds are classified as either unrestricted funds or restricted funds, defined as follows:

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the funds.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal process, but still within the wider objects of the charity.

**Grant making policy**
All grants awarded are to institutions and are made at the discretion of the Trustees.

**Financial instruments**
The charity has no complex financial instruments but does hold basic financial instruments of; cash at bank, debtors and creditors.

Cash and cash equivalents comprise cash at bank and on hand, foreign currency on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. A bank overdraft would be shown within current liabilities.

Debtors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less losses for bad debts except where the effect of discounting would be immaterial. In such cases, debtors are stated at cost less losses for bad debts.

Creditors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest rate unless the effect of discounting would be immaterial. In such cases, creditors are stated at cost.


continued...

## 1. ACCOUNTING POLICIES - continued

**Provisions for liabilities**
A provision is initially recognised when there is an obligation at the balance sheet date as the result of a past event, it is probable that there will be the transfer of funds in settlement and the amount of the obligation can be estimated reliably. The provision is subsequently measured by placing a charge against the provision only for expenditure for which the provision was originally recognised.

## 2. DONATIONS AND LEGACIES

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Gifts | - | 366,836 |
| Donations | 40,655 | 123,476 |
| Gift aid | 558 | 1,148 |
| | 41,213 | 491,460 |

## 3. INVESTMENT INCOME

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Deposit account interest | 10 | - |

## 4. INCOME FROM CHARITABLE ACTIVITIES

| | Activity | 2022 | 2021 |
|---|---|---|---|
| | | £ | £ |
| Grants | Main charitable activities | 575,980 | 2,450 |

Grants received, included in the above, are as follows:

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Souter Charitable Trust | 500,000 | - |
| Jairah Funds | 3,250 | 2,450 |
| The Hilden Charitable Fund | 6,000 | - |
| The Randal Charitable Foundation | 25,530 | - |
| JAC Trust | 31,200 | - |
| Lloyd's Charities Trust | 10,000 | - |
| | 575,980 | 2,450 |



continued...

## 5. CHARITABLE ACTIVITIES COSTS

| | Grant funding of activities (see note 6) | Support costs (see note 7) | Totals |
|---|---|---|---|
| | £ | £ | £ |
| Main charitable activities | 552,266 | 81,195 | 633,461 |

## 6. GRANTS PAYABLE

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Main charitable activities | 552,266 | 430,189 |

The total grants paid to institutions during the year was as follows:

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Covid-19 Response SA (General Feeding) | - | 17,659 |
| Cash for Assets - WFP Partnership, Warrap, South Sudan | - | 26,087 |
| Food Assistance for Assets - WFP Partnership, South Sudan | - | 366,836 |
| The Big Give Campaign: Vegetable Gardens, Uganda | - | 4,020 |
| Tchalilima Primary School Water Well, Latrines and School Vegetable Garden, Angola | - | 10,246 |
| Lossonga Primary School Water Harvesting Project, Angola | - | 2,434 |
| Lumwe II Primary School Fruit Orchard and Vegatable Garden, Angola | - | 2,907 |
| Emergency Food Assistance: Angola, Mozambique, South Sudan | 462,680 | - |
| Climate-Smart Agriculture: Vilanculos, Mozambique | 6,000 | - |
| Displaced Children Assistance: Montepuez District, Mozambique | 25,530 | - |
| Climate-Smart Farming: West Nile, Northern, Uganda | 31,200 | - |
| KZN Relief Programme: South Africa | 5,000 | - |
| Wash & Vegetable Production: Lobule | 5,000 | - |
| General Feeding & Other | 16,856 | - |
| | 552,266 | 430,189 |

All grants were paid to For Afrika To Thrive, previously known as Joint Aid Management International.

## 7. SUPPORT COSTS

| | Management | Governance costs | Totals |
|---|---|---|---|
| | £ | £ | £ |
| Main charitable activities | 71,055 | 10,140 | 81,195 |



continued...

## 7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

**Management**

| | 2022 Main charitable activities £ | 2021 Total activities £ |
|---|---|---|
| Insurance | 779 | 768 |
| Postage and stationery | 69 | - |
| Advertising | 3,150 | 5,821 |
| Sundries | 476 | 613 |
| Office expenses | 257 | 690 |
| Subscriptions | 1,553 | 885 |
| Bank charges | 381 | 1,640 |
| Travel and subsistence | 6,678 | 64 |
| Consulting | 57,712 | 46,473 |
| | 71,055 | 56,954 |

**Governance costs**

| | 2022 Main charitable activities £ | 2021 Total activities £ |
|---|---|---|
| Auditors' remuneration | 8,400 | - |
| Examination | 1,740 | 1,860 |
| | 10,140 | 1,860 |

## 8. AUDITORS' REMUNERATION

| | 2022 £ | 2021 £ |
|---|---|---|
| Fees payable to the charity's auditors for the audit of the charity's financial statements | 8,400 | - |

## 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.



continued...

## 9. TRUSTEES' REMUNERATION AND BENEFITS - continued

**Trustees' expenses**

There were no expenses met by the charity in the current or prior year.

## 10. STAFF COSTS

There were no employees or staff costs in the current or prior year.

## 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | |
| Donations and legacies | 124,624 | 366,836 | 491,460 |
| **Charitable activities** | | | |
| Main charitable activities | - | 2,450 | 2,450 |
| **Total** | 124,624 | 369,286 | 493,910 |
| **EXPENDITURE ON** | | | |
| **Charitable activities** | | | |
| Main charitable activities | 76,473 | 412,530 | 489,003 |
| **NET INCOME/(EXPENDITURE)** | 48,151 | (43,244) | 4,907 |
| **Transfers between funds** | (43,244) | 43,244 | - |
| **Net movement in funds** | 4,907 | - | 4,907 |
| **RECONCILIATION OF FUNDS** | | | |
| Total funds brought forward | 61,002 | - | 61,002 |
| **TOTAL FUNDS CARRIED FORWARD** | 65,909 | - | 65,909 |

## 12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 £ | 2021 £ |
|---|---|---|
| Other debtors | 3,150 | 1,000 |



continued...

## 13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Other creditors | 8,400 | 1,680 |

## 14. MOVEMENT IN FUNDS

| | At 1.1.22 | Net movement in funds | At 31.12.22 |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| ForAfrika General fund | 65,909 | (16,258) | 49,651 |
| **TOTAL FUNDS** | 65,909 | (16,258) | 49,651 |

Net movement in funds, included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| ForAfrika General fund | 78,543 | (94,801) | (16,258) |
| **Restricted funds** | | | |
| ForAfrika (international) fund | 538,660 | (538,660) | - |
| **TOTAL FUNDS** | 617,203 | (633,461) | (16,258) |

**Comparatives for movement in funds**

| | At 1.1.21 | Net movement in funds | Transfers between funds | At 31.12.21 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Unrestricted funds** | | | | |
| ForAfrika General fund | 61,002 | 48,151 | (43,244) | 65,909 |
| **Restricted funds** | | | | |
| ForAfrika (international) fund | - | (43,244) | 43,244 | - |
| **TOTAL FUNDS** | 61,002 | 4,907 | - | 65,909 |



continued...

## 14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| ForAfrika General fund | 124,624 | (76,473) | 48,151 |
| **Restricted funds** | | | |
| ForAfrika (international) fund | 369,286 | (412,530) | (43,244) |
| **TOTAL FUNDS** | 493,910 | (489,003) | 4,907 |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.1.21 £ | Net movement in funds £ | Transfers between funds £ | At 31.12.22 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| ForAfrika General fund | 61,002 | 31,893 | (43,244) | 49,651 |
| **Restricted funds** | | | | |
| ForAfrika (international) fund | - | (43,244) | 43,244 | - |
| **TOTAL FUNDS** | 61,002 | (11,351) | - | 49,651 |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| ForAfrika General fund | 203,167 | (171,274) | 31,893 |
| **Restricted funds** | | | |
| ForAfrika (international) fund | 907,946 | (951,190) | (43,244) |
| **TOTAL FUNDS** | 1,111,113 | (1,122,464) | (11,351) |

**Unrestricted Fund**
ForAfrika General fund -To receive the normal income and pay the normal expenses relating to the core activities of the charity, including funding for the ForAfrika (international) Food and Nutrition programme.

**Restricted Fund**
ForAfrika (international) fund -To receive restricted income for specific programmes run by the international arm of ForAfrika then transfer these funds when required.



continued...

## 15. RELATED PARTY DISCLOSURES

For Afrika To Thrive, previously Joint Aid Management International
The CEO of For Afrika To Thrive was also a Trustee of ForAfrika in the year. During the year, ForAfrika paid grants totalling £552,266 (2021 - £430,189) to For Afrika To Thrive, including nil (2021 - £366,836) of gift in kind received in the year.

Trustees' donations
In the year there were donations of £175 (2021 - £1,943) received from Trustees.

## 16. ULTIMATE CONTROLLING PARTY

The charity is controlled by the Trustees as listed in the Report of the Trustees.

## 17. APB ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

**ForAfrika**

England & Wales - Charity number 1050992

# Accounts

**REGISTERED SCOTTISH CHARITY NUMBER: SC043643**
**REGISTERED ENGLISH CHARITY NUMBER: 1050992**

# ForAfrika

## Previously known as Joint Aid Management

## Report of the Trustees and

## Unaudited Financial Statements

## for the Year Ended 31 December 2021

**ForAfrika**
**previously known as Joint Aid Management**

## Contents of the Financial Statements for the Year Ended 31 December 2021


| | Page |
|---|---|
| **Reference and Administrative Details** | 1 |
| **Report of the Trustees** | 2 |
| **Independent Examiner's Report** | 14 |
| **Statement of Financial Activities** | 15 |
| **Balance Sheet** | 16 |
| **Notes to the Financial Statements** | 17 |

**ForAfrika**
**previously known as Joint Aid Management**

**Reference and Administrative Details**
**for the Year Ended 31 December 2021**

| | |
|---|---|
| **TRUSTEES** | Pastor K Marais<br>I J Pretorius<br>R S G Clarke<br>A Gava |
| **PRINCIPAL ADDRESS** | 46 Commercial Road<br>London<br>E1 1LP |
| **REGISTERED CHARITY NUMBERS** | SC043643<br>1050992 |
| **INDEPENDENT EXAMINER** | Gillespie & Anderson<br>Chartered Accountants<br>147 Bath Street<br>Glasgow<br>G2 4SN |
| **BANKERS** | Lloyds Bank<br>55 Newerne Street<br>Lydney<br>Gloucestershire<br>GL15 5RA |
| **OTHER KNOWN BY NAME(S)** | Joint Aid Management<br>JAM International |

**ForAfrika**
**previously known as Joint Aid Management**

**Report of the Trustees**
**for the Year Ended 31 December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

The principle objective of the Charity is to raise funding and that funding is used for:

- Offering a professional, dignified solution to the poor.
- Helping to develop people through education and development programs.
- Meeting nutritional and educational needs of children.
- Providing sustainable water and sanitation solutions.
- Meeting people's needs in a time of crisis.
- Operating in accordance with our Christian values and morals.
- Operating all aid activities on a fully inclusive basis, not discriminating on the basis of race, religion, gender or political persuasion.

The aims and objectives of the Charity this year continue to raise funds for feeding programs and enhancing the quality of life for individuals in impoverished countries. In keeping with the objects of the Charity, financial assistance is provided for feeding programs in seven African countries from donations received.

### Public benefit

The Trustees have considered the guidance on public benefit and consider that the Charity operates for the benefit of members of the public who suffer malnutrition in the seven African countries in which feeding programs operate. The Trustees further consider that "an Africa that thrives" is of benefit to the whole world which bears a responsibility for the citizens of Africa. In addition the Trustees believe that donors to such programs benefit from an enhanced understanding of global challenges faced and also from an improved sense of wellbeing by making a difference. The trustees monitor the programmes undertaken to ensure they are in line with the charitable objectives and are available to beneficiaries as widely as resources allow.

### Volunteers

The Charity offers the opportunity to volunteers to fundraise and give their time and talents willingly for the benefit of the Charity. People who are passionate about releasing children from the grip of poverty join with us to use their skills and contacts to see more programmes and projects funded. Volunteers may be local church members, activists in their social sphere of influence, team members at events, and fundraisers - from marathon runners to cake bakers. All are working hard to save and enhance the lives of the most vulnerable people in Africa.

## ACHIEVEMENT AND PERFORMANCE

### Charitable activities

At UK ForAfrika, we continue to work in several key areas.

Grants

We aim to have over 85% of donor revenue directly attributed to humanitarian aid and development programmes in Africa - in particular, the remittance of grants to feed children. UK ForAfrika is also aiming to cover all UK overhead costs with the contributions from Gift Aid claims.

Church and Corporate Partnerships

We partner with churches and corporates throughout the UK in our fund raising efforts. Our church partners have the opportunity to involve their congregations in UK ForAfrika's efforts and to engage with our projects and programmes. Corporates sponsor specific projects as part of the corporate social responsibility programmes and are invited to visit the projects as part of their team building exercises.

Events and Community Fundraising

We greatly value the relationships with amazing teams around the UK that help organise fundraising events with and for us. Our events allow individuals and organisations to become involved with and directly contribute to projects and programmes that help to end poverty and restore hope.

Programming Overview

ForAfrika, formerly known as JAM International, is the largest indigenous African non-governmental organisation working for an Africa that thrives. We partner with our communities to design programmes that address hunger, malnutrition, poverty and barriers to education on the continent through crisis and longer-term programmes in seven developing countries. In essence we are African people, providing African solutions to uniquely African problems.

We do so according to six pillars:

- Emergency response;
- Water, Sanitation and Hygiene;
- Health and Nutrition;
- Food Security and Livelihoods;
- Education; and
- Economic Empowerment

We believe that sustainable work is best achieved by being locally led, and widely supported. By implementing community-owned projects that ensure dignity, and that expressly benefit women and children, ForAfrika and its local and international partners, provides lifesaving interventions as well as development projects. We work in Angola, Mozambique, Rwanda, Sierra Leone, South Africa, South Sudan and Uganda with fundraising offices across the globe. Thanks to our generous supporters, we have worked alongside African communities since 1984 to address and overcome barriers our communities face.

### Overview of 2021

The Covid-19 pandemic continued to hold the year 2021 in its powerful grip and affected some of our programmes, especially school feeding where children were restricted from attending. Climate change continued to unleash its merciless rant on the Earth and violent conflict ramped up its pace. The world is becoming increasingly hostile and the need for our work becomes ever pressing.

For the organisation, 2021 was also a year of important changes. Isak Pretorius, son of our founders Peter and Ann Pretorius, took over as Group Chief Executive; we concluded our Theory of Change (the organisation's revised philosophy) document; and we made the bold decision to rebrand. The decision to rebrand was not taken lightly, but it was one that had to be taken if we wanted a name that would clearly state who we are and what we stand for. From April 2022 JAM is known as ForAfrika.

Unfortunately, we also had to make the difficult decision to cease operating in Sierra Leone. Despite the efforts and investment that ForAfrika made in the country, we made a strategic operational decision to focus our footprint in Southern and Eastern Africa. This is to enable consolidated programming that brings higher impact to the communities in these regions.

**Southern Africa**

Worsening humanitarian conditions continued in Angola and Mozambique. Angola is experiencing its worst drought in 40 years, leaving many, but particularly children and women, exposed to food insecurity and malnutrition. ForAfrika launched an emergency response, providing life-saving therapeutic foods to more than 5,000 acutely malnourished children. We also conducted a historic nutrition SMART survey with the World Food Programme (WFP) and the United Nations Children's Fund (UNICEF), the results of which will be used by the government for strategic planning and interventions.

In Mozambique, the security situation in Cabo Delgado, which started in 2017, remains volatile and the humanitarian situation fragile. An attack in Palma in late March left dozens dead and displaced more than 80,000 people. Most of these people remain dependent on humanitarian aid, while the critical food assistance partner, WFP, faced several food pipeline breakages. We nevertheless managed to assist by providing water and ablution facilities and food for thousands of internally displaced people.

Mozambique is one of the countries in the world most affected by climate change, with more and more tropical storms reaching her shores. Cyclone Eloise made landfall in January 2021 and devastated parts of Sofala, Manica, Zambezia, Inhambane and Gaza provinces. For this reason we are making concerted efforts to have emergency reserves available and increase our mitigation programmes, so that people can be resilient when such disasters strike. We have also increased the pace of building climate resilience among the frontline communities.

The world was stunned when in July, devastating riots rocked South Africa. Sparked by protests at the incarceration of former president Jacob Zuma, the reaction quickly escalated out of control, fuelled by frustration at the poor economic status of the country. People ransacked shopping malls, burnt down businesses and disrupted supply chain routes. Many people lost their lives, others their livelihoods and food was scarce. Together with our partners, we quickly jumped into action to provide essentials to affected communities in KwaZulu-Natal and Gauteng provinces. Meanwhile, increased wasting and stunting forms of malnutrition noted across this middle-income country is a grave concern.

**East Africa**

South Sudan is still reeling from the worst flooding in 60 years. The 2020 floods have left an estimated 700,000 people stranded and in need of humanitarian aid. This has been exacerbated by intercommunal tensions. The precarious internal security situation has led to widespread hopelessness for communities who have already been through decades of war and extreme weather events. Nevertheless, ForAfrika has expand its operations and reached more people through its various programmes.

On the upside, our operations in Rwanda and Uganda have borne much fruit and our operational efficiency and accountability has been vastly improved through our adoption of digital systems.

In Rwanda, we served over 500 young people at our skills programme at the Fred Nkunda Centre, teaching them marketable skills. This project was so successful that we were able to turn our gaze to other vulnerable people and employed a new project co-ordinator to start assessing needs in the country. Despite its remarkable turnaround since the devastating genocide in 1994, there are pockets of poverty in Rwanda where children are not being educated or receiving adequate nutrition.

In Uganda, our model of moving people out of surviving into thriving has proved very successful. Refugees and host communities have come together to coexist peacefully while also developing communal farming blocks that have increased food security and livelihoods and have empowered them economically. We look forward to translating these programmes into other areas.

**People Reached in Africa**
ForAfrika reached around 2.9 million lives in 2021

People Reached by Country
South Africa - 166,352
South Sudan - 1,299,391
Uganda - 50,835
Angola - 903,031
Mozambique - 412,199
Rwanda - 549
Sierra Leone - 57,276
Total People Reached in 2021 - 2,889,633

**Emergency Response**
89,303 People assisted in 2021

Emergency response at a glance*
People reached - 89,303
Hygiene kits delivered - 23,768
Food delivered - 196,273 kg
Non-Food Items delivered - 381 packs
*Minimum numbers are given

Being prepared to respond quickly and effectively to humanitarian disasters, and reduce their impact, is vital in the developing world because economic instability and a lack of infrastructure mean that these countries are more vulnerable to induced shocks. Our emergency response team is made up of trained technical specialists, ready to be deployed at short notice. Our goal is to transition the situation as quickly as possible from an emergency response to rehabilitation and recovery so communities can rebuild their livelihoods. Further, we work to increase community resilience to future emergencies through agricultural rehabilitation, complete value chains (the process that increases the value of raw produce), and support to small-holder agricultural market systems.

Emergency Response Programme interventions include, but are not limited to:
- Emergency Food Assistance
- Non-Food Item (NFI) Distribution
- Cash and Food Vouchers
- Water, Sanitation, and Hygiene (WASH)
- Humanitarian Logistics

Our Emergency Response Programme interventions are designed to:
- Save Lives
- Stabilise Communities
- Rehabilitate Communities
- Increase Resilience
- Prepare for Future Disasters

Ongoing emergencies threaten populations
In some of the countries in which we work, people are experiencing ongoing disasters. The result is that people are not easily able to recover from these shocks causing a never-ending cycle of need.

The severe flooding in South Sudan has left cropland underwater for at least two years; those who were displaced have not been able to return to their homes. In addition, tribal conflict continues to plague the country a decade after the end of the civil war for independence. According to a recent United Nations Office for the Coordination of Humanitarian Affairs (OCHA), "over 8.9 million people (including 4.6 million children) are estimated to need some form of humanitarian assistance and protection in South Sudan in 2022.

"Extreme levels of food insecurity and malnutrition, affecting two-thirds of the country's population, make South Sudan one of the worst food insecurity emergencies in the world. An estimated 8.3 million people, including refugees, are expected to experience severe food insecurity at the peak of the 2022 lean season (May-July)," the report continued.

In Mozambique, tropical storms are becoming more and more frequent and violent insurgency in the northern province of Cabo Delgado continues to drive people from their homes and livelihoods. The United Nations has estimated that more than 700 000 people have been displaced by the violence. We have heard stories in the internally displaced people's camps about family members being beheaded and children taken by militants - possibly to be recruited as soldiers or "wives".

In Angola, the drought is affecting more and more areas and farms have not been able to produce crops; their already precarious food security status is getting worse, especially in the southwestern provinces.

Although ForAfrika responds to emergencies as and when possible through food and water distribution as well as non-food items such as tarpaulins or hygiene packs, we are also working towards building mitigation and resilience against natural and manmade disasters. We focus especially on agricultural interventions and skills transfer since these can provide food, diverse nutrition as well as an income. An added benefit of such activities is the relief they provide psychologically for many people who have been through traumatic events.

**Water, Sanitation and Hygiene**
606,162 People assisted in 2021

Water, sanitation and hygiene at a glance*
People reached - 606,162
Wet wells drilled - 64
Wells rehabilitated - 40
Latrines installed - 467
* Minimum numbers are given

Access to safe water is a basic human right. It contributes to improved health and nutrition, education and wellbeing. Without water, proper sanitation and hygiene is not possible and without proper sanitation and hygiene, people get sick. Water-borne diseases, especially in children under the age of five years, can lead to malnutrition or worse.

We also know that women and girls are disproportionately affected by lack of water. Besides their health, safe water close to their homes means they can concentrate on education and other productive activities instead of time-consuming (and often dangerous) chores, such as collecting water.

Our WASH programme interventions are designed to save lives, improve health, empower individuals, promote skills development, promote education, increase food security and livelihoods and develop resilience and stability.

WASH Programme interventions include:

- Borehole drilling and installation of wells;
- Rehabilitation of wells;
- Rainwater-harvesting;
- WASH sensitisation and training;
- Alternative solutions, such as hippo rollers or water trucking in the case of emergencies.

With all interventions, communities and their leaders are trained and equipped to ensure that their water solution is kept in working order and that hygiene practices are adhered to.

Our WASH Programme interventions are designed to:

- Save lives
- Improve health
- Empower individuals
- Promote skills development
- Promote education
- Increase food security
- Increase livelihoods
- Develop resilience and stability

Clean water and prevention mechanisms save lives

ForAfrika continues to put much emphasis on WASH training in all the countries we work, especially because of the link between poor hygiene and malnutrition. The Covid-19 pandemic has made this need even more pressing. The training takes place at schools, clinics, in households and also in internally displaced persons (IDP) or refugee camps, where people are especially vulnerable, and includes modules on water purification methods. Hand wash stations and "Tippy Taps" are simple interventions at schools, but the provision of latrines, bathing units and safe drinking water are essential in informal settlements.

In Montepuez, where thousands have fled to in northern Mozambique, we have assisted by providing water wells and hand pumps as well as solar-powered water pumps in IDP resettlement sites in partnership with UNICEF. We have also helped with concrete slabs for family latrines and constructed over 20 communal ablution facilities. Water-well committees have also been established to ensure that the facilities are cared for and maintained. Our interventions in Mozambique alone, will benefit about 60 000 people.

Drilling wells and rehabilitating boreholes is an important part of our work. We continue to provide safe water in this way to the communities of Angola, Mozambique and South Sudan. Besides the health and sanitation benefits, these water sources also have nutritional and economic effects since they have enabled families to grow their own vegetables and even start communal gardens and farming blocks.

In Aweil in South Sudan, a communal garden sprung up around a rehabilitated shallow well; it is now tended by 20 women and four men, who each take care of a portion. "It is a safe space for me and the community - it is a place where we all come together and work together. It belongs to us!" said Rebecca Athiep Akeen of the communal well and its adjacent vegetable garden.

**Food Security and Livelihoods**
712,498 People assisted in 2021

Food Security and Livelihoods at a glance*
People reached - 712,498
Communal farms - 100
Trained in agriculture - 46,567
Tools received - 305,996
* Minimum numbers are given

Our food security and livelihoods programmes are tailored to not only alleviate short-term hunger but also to promote sustainable food systems that improve nutrition and uplift and transform communities. Such activities have also been shown to have a positive effect on mental health, especially for those who have been traumatised by conflict or natural disasters. Smallholder farmer groups are empowered through agricultural training, the provision of tools and seeds and the strengthening of local market linkages. The sale of surplus produce increases household income, providing a way out of abject poverty.

We also strengthen communities' food security and livelihoods through Food or Cash for Assets (FFA/CFA) interventions whereby community members are paid to develop or improve essential community assets, such as roads, communal farms or water wells. These assets are essential to the resilience communities have in times of crisis.

Our food security and livelihoods programme interventions are designed to improve food security, uplift women, improve nutritional outcomes, improve skills, develop stability and resilience and empower and restore dignity.

Food Security and Livelihood programme interventions include, but are not limited to:

- Community gardens;
- Community farms;
- Livelihood training;
- Cash for assets;
- Food for assets;
- Food for work;
- Value-chain systems;

- Small farmer markets and smallholder agriculture market systems (SAMs);
- Farmer service centres;
- Supplementary feeding; and
- General food distribution (GFD)

Our Food Security and Livelihoods programme interventions are designed to:

- Improve food security;
- Uplift women;
- Improve nutritional outcomes;
- Improve skills;
- Develop stability and resilience; and
- Empower and restore dignity.

From rations to selling products

Vegetable gardening has numerous benefits: plants, chosen for high yield and dense nutritious qualities, supplement food rations and add to diversity of diet. Agricultural skills allow people to provide their own food but also to sell any surplus or seeds to raise additional income. Farming can take people out of an emergency situation and allow them to recover.

For these reasons, agricultural training and the provision of inputs, such as seeds, tools and sometimes chickens, plays a central role in many of our programmes in all of our countries. In one instance, we were able to deliver over 60 tons of crop seeds through an airdrop in coordination with the World Food Programme in Pibor, South Sudan. This ensured that communities affected by flooding had access to seeds for their main season cultivation.

Small-scale farmers are usually taught on demonstration plots and are then encouraged to go and start their own kitchen gardens, communal gardens and even small commercial farms with fellow trainees.

Climate-smart practices are becoming ever more important to mitigate the effects of climate change. Africa, which is highly dependent on agriculture, is the continent most affected by global warming as can be seen by an increase in extreme weather events. In Uganda, refugees and the host community have been taught how to conserve water, make their own organic fertiliser and use mango leaves as seedling cases instead of plastic or polystyrene trays.

In South Sudan our FSL programming was boosted by cash transfers and the distribution of livelihood kits - with essentials for tool making or fishing. Even in drought-stricken Angola, agricultural training has assisted some families to reap giant crops. The programmes are popular and have even attracted unemployed young men as volunteers in Mozambique and South Africa. Numerous women have commented on how farming with others has boosted self-esteem and confidence. "Getting money from my own handwork was the most surprising and exciting thing that could ever happen to me, given my situation. This was an eye opener for me," said Margaret Anite, a refugee from the Congo in Uganda. I decided to use the money to buy sandals for my family because for quite a long time, me and my children had been walking in bare feet. I also used the remaining money for buying sugar so that my children could have a taste of tea with sugar."

**Health and Nutrition**
1,157,754 People assisted in 2021

Health and Nutrition at a glance*
People reached - 1,157,754
Treated for malnutrition - 31,306
People screened - 317,785
Vitamins and deworming - 176,141
* Minimum numbers are given

Malnutrition appears in various guises and Africa suffers from the "double burden of malnutrition" - where undernutrition and overnutrition coexist. Both can lead to disease or death. According to the World Health Organisation, nearly half of deaths among children under five years of age are linked to undernutrition (also known as wasting). This is why we have undertaken to address moderate acute (MAM) and severe acute malnutrition (SAM) as a priority. ForAfrika undertakes the screening of children, pregnant and lactating women for these conditions and delivers the appropriate treatment.

Management of MAM in women and children involves supplementary feeding with fortified rice or porridge, dietary counselling and routine medical treatment. Those with SAM are referred to our Out-Patient Therapeutic Programmes (OTPs) where they can be treated through therapeutic feeding and routine medical treatment. Those with SAM who also experience clinical complications are referred to in-patient stabilisation centres to receive therapeutic care. ForAfrika is a partner of the Global Nutrition Cluster.

The Health and Nutrition programme interventions include, but are not limited to:

- Malnutrition screening at clinics or outposts;
- Nutrition prescriptions - therapeutic milk formula and ready-to-use-therapeutic food (RUTF);
- Supplementary feeding;
- Outpatient therapeutic programmes;
- Take-home rations;
- Administration of vitamins and vaccines;
- Deworming;
- Nutrition education; and
- Nutrition surveillance

Our Health and Nutrition programme interventions are designed to:

- Save lives;
- Improve nutritional health; and
- Develop resilience and stability

A sprinkling of nutrients can change a child's life

The South African Child Gauge 2020 revealed that in terms of nutrition and food security, high stunting rates, micronutrient deficiencies, and overnutrition (overweight and obesity) are prevalent in its children. It referred to it as the "slow violence of malnutrition".

Malnutrition is on the rise in South Africa, a middle-income country, as it is in other parts of Africa.
Malnutrition can have devastating effects on a child, including death, but it is preventable. Spotting the signs early enough is also key. In Angolan and South Sudanese malnutrition clinics, we see children with severe acute malnutrition. If they can get to a clinic on time, we are able to save them with therapeutic milk and food.
In South Africa, where malnutrition looks different, our specially formulated porridge has had miraculous results too. The porridge is named CSS+ after its ingredients: Corn, Soya and Sugar blend while the plus sign indicates the added essential vitamins and minerals necessary for children's optimal growth and development.

Vincent Mhirisawo started attending Bright Light Early Childhood Development Centre in Somerset West from the age of three. When ForAfrika visited soon after to conduct routine Body Mass Index assessments, where children are weighed, measured and checked for signs of malnutrition, our field workers immediately spotted a sign on Vincent's little head and arms - they were covered in open sores.

Three months later, however, after a daily dose of CSS+, Vincent's skin condition had cleared completely. He is now a healthy seven-year old who has done well at primary school.

This is a testament to the super powers of adequate nutrition. The turnaround is relatively simple - just a sprinkling of the right vitamins and minerals over breakfast can turn a life around. It is sad to think, however, that millions of others don't get the magic ingredients in their diets and could end up being wasted, stunted, obese or worse.

**Education**
343,902 Children assisted in 2021

Education at a glance*
People reached - 343,902
School meals served - 15,000,000
Infrastructure revamps - 11
School gardens created - 246
* Minimum numbers are given

Every child deserves a better future and we address the barriers to education through nutrition and teacher training in our school-feeding programmes.

Adequate nutrition is key to education and our programmes are designed to alleviate hunger, improve children's concentration and energy, boost school attendance and ensure that they are getting the essential nutrients they need to reach their full potential.

Providing a meal at school is also a way of ensuring children are in a safe space during the day and helps to relieve the burden on families who struggle to provide adequate food at home. The systematic support, provision of age-appropriate learning materials as well as teacher training and refresher courses reinforce and enhance learning and development.

Our Education Programme interventions are designed to address barriers to access education, promote education, promote child nutrition, improve child's attention span and cognitive ability, encourage learning, improve the learning environment, empower and restore dignity to children and teachers.

The Education Programme interventions include, but are not limited to:

- School feeding;
- ECD centre Feeding;
- Take-home rations;
- School gardens; and
- School improvements

Our Education Programme Interventions are designed to:

- Address barriers to access education;
- Promote education;
- Promote child nutrition;
- Improve children's attention span and cognitive ability;
- Encourage learning;
- Improve the learning environment; and
- Empower and restore dignity

A bowl of food keeps children coming to school

We understand the irrefutable link between nutrition and education. We know that malnutrition causes physical and mental stunting. We know that hunger impairs attention and the ability of children to concentrate. We know that with the right nutrition, children have a better chance of realising their full potential.

On a trip to conflict-ridden Cabo Delgado in Mozambique, we met the 14-year-old Isabel in Nacaca, a resettlement area for internally displaced persons. She admitted that without school she would not have enough food since that is where she receives her red bowl of sustenance each day. "My grades improve when I can get food from the school. I think school is important. I want to learn and to become a doctor or a principal," she said. Her school principal, Clarissa Nakulenga, said that there are children who come from afar to attend her school because of ForAfrika's food programme. This tale is a common thread that runs throughout ForAfrika's history of school feeding and the countries in which we work.

In Angola, we heard about young Cristovao, who was encouraged to attend school because of the ForAfrika porridge. He is now a qualified electrician.

In Sierra Leone, we know that Mohammed was lured back into the classroom from playing truant by a simple hot meal.

In South Africa, our highly nutritious porridge has encouraged parents to send their children to early childhood development centres. At the same time our school gardens are teaching children from a young age about the importance of nutrition as well as how to grow their own vegetables for use at home or as a means of income one day.

**Economic Empowerment**
124,844 People assisted in 2021

Economic Empowerment at a glance*
People reached - 124,844
Community agriculture - 52,323
Cash for assets - 68,522
Village Loans - 1,620
*Minimum numbers are given

A resilient population will be able to withstand the shocks brought on by geopolitical events and climate change. When people are economically empowered, they will better be able to deal with disaster when it strikes and able to provide for themselves and their families.

Our economic empowerment activities aim to equip communities with the power to access and manage the resources they need for a sustainable livelihood, as well as to have greater agency in their interactions with social institutions and other social actors who occupy relative positions of power.

Economic empowerment mainly involves including marginalised groups in a range of farm- and market-based commercial activities, such as communal gardens, tool-making, selling surplus produce or registering Early Childhood Development (ECD) centres.

Our Economic Empowerment programme interventions are designed to improve food security, uplift women and youth, improve skills, develop stability and resilience, promote community transformation and restore dignity.

**FINANCIAL REVIEW**
**Principal funding sources**
The principal funding source for the Charity continues to be donations from the public, corporates and foundations.

**Reserves policy**
It is the policy of the Charity to maintain sufficient funds to support activities. Our trustees have taken a decision to set minimum cash reserves to cover twelve months operational costs. The cash reserves comprise unrestricted funds only and exclude designated funds.

**Annual Review of Activities**
The financial statements show the overall position of the Charity as at 31 December 2021 and its income and expenditure for the year ended that date.

The Trust saw total income of £493,909 compared to £200,258 in 2020. Total expenditure rose to £489,003 from £167,178 in 2020. This year's figures include £366,836 of gift in kind income, which was subsequently expensed as grants to organisations. As a consequence of the income and expenditure in 2021, a surplus of £4,906 was recorded for the year compared to a surplus of £33,080 in 2020. Total funds at the year end were £65,908 compared to £61,002 in 2020.

**Risk management**
The Trustees perform periodic risk assessments, identify possible risks and ensure that systems and procedures are in place to mitigate them.

## FUTURE PLANS

The Charity's plans for the following financial year include:

- Develop project and programme proposals in order to apply for funding from government institutions, trusts and foundations.
- Develop strategic income generation plans to diversify funding streams and achieve sustainable funding.
- Develop strategic corporate and church partnerships to support fundraising activities.
- Develop relationships with individuals and organisations through strategic events scheduled throughout the year to rally support, increase the Charity's reach, form partnerships and fundraise.
- Develop the profile of the Charity and create brand awareness through marketing and media coverage.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The Trust is an unincorporated Charity formed under a Trust Deed on 9 November 1995, as amended by supplemental deeds dated 22 April 1997, 5 March 1998 and 9 October 2009. It is registered as a charity in England, registration number 1050992. With effect from 12 December 2012, the Charity became a registered Charity within Scotland, charity number SC043643. The Trust Deed established the Trust's objects and powers and this is also the Trust's governing document. In April 2022, the trust renamed as ForAfrika.

### Recruitment and appointment of new trustees

The Trustees take all major decisions concerning the activities of the Charity. The Trust Deed states that the appointment of additional Trustees is at the discretion of the existing Trustees.

### Organisational structure

The day to day running of the Trust is performed by the Trust's administrator, supported by Trustees and external professionals. The Trustees meet quarterly in the UK and correspond in the intervening periods. All financial decisions concerning charitable activities are made by the Trustees collectively. The day-to-day management of the Charity has been delegated by the Charity Trustees to Simon McGregor.

### Induction and training of new trustees

The policies of the Trust for the induction and training of new Trustees are tailored to suit the knowledge and experience of the appointee. Any new Trustees are given a one day introduction to the work of the Charity and are shown films demonstrating the feeding program in action. All Trustees are presented with copies of Charity Commission publications "The Essential Trustee" (CC3) and "Hallmarks of an Effective Charity" (CC10).

### Wider network

UK ForAfrika is part of the ForAfrika Global network supporting the largest indigenous African NGO in their pursuit to create an Africa that thrives. We carry out fundraising, awareness and partnerships in the UK to ensure that ForAfrika unlocks the abundance of Africa so every African community can thrive.

ForAfrika (UK) is one of seven affiliate partners

- SA ForAfrika
- USA ForAfrika
- Norge ForAfrika
- Schweiz ForAfrika
- Osterreich ForAfrika
- Deutschland ForAfrika
- Australia ForAFrika

### Related parties

The Charity is connected by virtue of common Trustees to Jesus Alive Gospel Outreach, a Scottish charity with the charity number SC036592 and company number SC285658.

The Charity is connected with ForAfrika (international), previously Joint Aid Management International, by virtue of one of the Trustees in the year also being the CEO in the aforementioned company. The entity has charitable objectives and is registered in Mauritius as a private company limited by shares (file number C089595) and is registered in South Africa as an external company.

## Report of the Trustees for the Year Ended 31 December 2021

### CHANGE OF NAME

The charity passed a special resolution on 6 April 2022 changing its name from Joint Aid Management to ForAfrika.

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. 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.

### Independent Examiner

The Independent Examiner, Alastair Stewart BA(Hons) CA of Gillespie & Anderson, Chartered Accountants, has expressed a willingness to continue in office.

Approved by order of the board of trustees on 3 August 2022 and signed on its behalf by:

Agava

A Gava - Trustee

## Independent Examiner's Report to the Trustees of ForAfrika previously known as Joint Aid Management

I report on the accounts for the year ended 31 December 2021 set out on pages fifteen to twenty-four.

**Respective responsibilities of trustees and examiner**
The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 or under Regulation 10(1)(a) to (c) of the Charities Accounts (Scotland) Regulations 2006 and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of Scotland.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011 and under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011;
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**
My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect the requirements;
- to keep accounting records in accordance with section 130 of the Charities Act 2011and section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act 2011 and section 44(1)(b) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Alastair Stewart BA(Hons) CA
Gillespie & Anderson
Chartered Accountants
147 Bath Street
Glasgow
G2 4SN

3 August 2022

**ForAfrika**
**previously known as Joint Aid Management**

**Statement of Financial Activities**
**for the Year Ended 31 December 2021**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2021 Total funds £ | 2020 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | 2 | 124,623 | 366,836 | 491,459 | 200,108 |
| **Charitable activities** | 4 | | | | |
| Main charitable activities | | - | 2,450 | 2,450 | - |
| Other trading activities | 3 | - | - | - | 150 |
| **Total** | | 124,623 | 369,286 | 493,909 | 200,258 |
| **EXPENDITURE ON** | | | | | |
| **Charitable activities** | | | | | |
| Main charitable activities | | 76,473 | 412,530 | 489,003 | 167,178 |
| **NET INCOME/(EXPENDITURE)** | | 48,150 | (43,244) | 4,906 | 33,080 |
| **Transfers between funds** | 12 | (43,244) | 43,244 | - | - |
| **Net movement in funds** | | 4,906 | - | 4,906 | 33,080 |
| **RECONCILIATION OF FUNDS** | | | | | |
| **Total funds brought forward** | | 61,002 | - | 61,002 | 27,922 |
| **TOTAL FUNDS CARRIED FORWARD** | | 65,908 | - | 65,908 | 61,002 |

The notes form part of these financial statements

**ForAfrika**
**previously known as Joint Aid Management**

## Balance Sheet
## 31 December 2021

| | Notes | Unrestricted fund £ | Restricted fund £ | 2021 Total funds £ | 2020 Total funds £ |
|---|---|---|---|---|---|
| **CURRENT ASSETS** | | | | | |
| Debtors | 10 | 1,000 | - | 1,000 | 5,650 |
| Cash at bank | | 66,589 | - | 66,589 | 56,972 |
| | | 67,589 | - | 67,589 | 62,622 |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 11 | (1,681) | - | (1,681) | (1,620) |
| **NET CURRENT ASSETS** | | 65,908 | - | 65,908 | 61,002 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 65,908 | - | 65,908 | 61,002 |
| **NET ASSETS** | | 65,908 | - | 65,908 | 61,002 |
| **FUNDS** | 12 | | | | |
| Unrestricted funds | | | | 65,908 | 61,002 |
| **TOTAL FUNDS** | | | | 65,908 | 61,002 |

The financial statements were approved by the Board of Trustees and authorised for issue on 3 August 2022 and were signed on its behalf by:

Agava

A Gava - Trustee

The notes form part of these financial statements

## Notes to the Financial Statements for the Year Ended 31 December 2021

## 1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Going concern**
The charity has cash resources and has no requirement for external funding. The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, despite the ongoing issues of the Covid-19 pandemic. They continue to believe the going concern basis of accountancy appropriate in preparing the annual financial statements.

**Presentation currency**
The financial statements are presented in sterling which is the functional currency of the charity.

**Critical accounting judgements and key sources of estimation uncertainty**
The Trustees have made judgements, estimates and assumptions that affect the amounts reported within the financial statements during the year. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. The Trustees estimates, assumptions and judgements that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the financial statements are addressed and detail is provided in the associated notes.

**Income**
All income is recognised when the charity is entitled to the income, it is probable that the income will be received and the amount can be measured reliably.

Donations and legacies consists of donations, grants, legacies and donated goods and services. Donations are recognised when the charity is entitled to the income, receipt of the income is probable and the amount can be measured reliably. Income from government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, the amount can be measured reliability and the income is not deferred. Legacy income is recognised when it is probable that it will be received. Donated goods or services are recognised when the charity is entitled to the goods or services, receipt of the goods or services is probable and the value of the goods or services can be measured reliably.

Other trading activities income is received from book and merchandise sales.

Volunteers
In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the financial statements due to inaccurate measurement bases.

**Expenditure**
Expenditure has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Expenditure is recognised on an accrual basis when a legal liability is incurred, payment of the liability is probable and the amount can be measured reliably. The amount includes any VAT which cannot be fully recovered. VAT is reported as part of the expenditure to which it relates.


continued...

## 1. ACCOUNTING POLICIES - continued

**Expenditure**
Charitable activities comprise all resources expended undertaking work to meet the charity's charitable objectives. Such costs include the direct costs of charitable activities approved by the charity and all support costs relating to these activities. Governance costs include direct resources expended in the general running of the charity and are primarily associated with constitutional and statutory requirements. These costs are allocated entirely to charitable activities.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Allocation and apportionment of costs**
All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

**Support costs**
Support costs have not been separately identified as the Trustees consider these to relate entirely to the costs of charitable activities.

**Taxation**
The charity is exempt from tax on its charitable activities.

**Fund accounting**
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.
Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Grant making policy**
All grants awarded are to institutions and are made at the discretion of the Trustees.

**Financial instruments**
The charity has no complex financial instruments but does hold basic financial instruments of; cash at bank, debtors and creditors.

Cash and cash equivalents comprise cash at bank and on hand, foreign currency on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. A bank overdraft would be shown within current liabilities.

Other debtors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less losses for bad debts except where the effect of discounting would be immaterial. In such cases, other debtors are stated at cost less losses for bad debts.

Other creditors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest rate unless the effect of discounting would be immaterial. In such cases, other creditors are stated at cost.

**Provisions for liabilities**
A provision is initially recognised when there is an obligation at the balance sheet date as the result of a past event, it is probable that there will be the transfer of funds in settlement and the amount of the obligation can be estimated reliably. The provision is subsequently measured by placing a charge against the provision only for expenditure for which the provision was originally recognised.


continued...

## 2. DONATIONS AND LEGACIES

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Gifts | 366,836 | - |
| Donations | 123,475 | 93,490 |
| Gift aid | 1,148 | 6,618 |
| Grants | - | 100,000 |
| | 491,459 | 200,108 |

Grants received, included in the above, are as follows:

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Souter Charitable Trust | - | 100,000 |

## 3. OTHER TRADING ACTIVITIES

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Books and merchandise sales | - | 150 |

## 4. INCOME FROM CHARITABLE ACTIVITIES

| | Activity | 2021 | 2020 |
|---|---|---|---|
| | | £ | £ |
| Grants | Main charitable activities | 2,450 | - |

Grants received, included in the above, are as follows:

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Jairah Funds | 2,450 | - |

## 5. GRANTS PAYABLE

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Main charitable activities | 430,189 | 115,000 |



continued...

## 5. GRANTS PAYABLE - continued

The total grants paid to institutions during the year was as follows:

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| ForAfrika (international) - Covid-19 Response SA (General Feeding) | 17,659 | 100,000 |
| ForAfrika (international) - Covid-19 Emergency Food Response Gauteng, SA | - | 6,250 |
| ForAfrika (international) - Covid-19 Emergency Response Koboko, Uganda | - | 8,750 |
| ForAfrika (international) - Cash for Assets - WFP Partnership, Warrap, South Sudan | 26,087 | - |
| ForAfrika (international) - Food Assistance for Assets - WFP Partnership, South Sudan | 366,836 | - |
| ForAfrika (international) - The Big Give Campaign: Vegetable Gardens, Uganda | 4,020 | - |
| ForAfrika (international)l - Tchalilima Primary School Water Well, Latrines and School Vegetable Garden, Angola | 10,246 | - |
| ForAfrika (international) - Lossonga Primary School Water Harvesting Project, Angola | 2,434 | - |
| ForAfrika (international) - Lumwe II Primary School Fruit Orchard and Vegatable Garden, Angola | 2,907 | - |
| | 430,189 | 115,000 |

ForAfrika (international) was previously known as JAM International.

## 6. SUPPORT COSTS

| | Management | Governance costs | Totals |
|---|---|---|---|
| | £ | £ | £ |
| Main charitable activities | 56,954 | 1,860 | 58,814 |

Support costs, included in the above, are as follows:

**Management**

| | 2021 Main charitable activities | 2020 Total activities |
|---|---|---|
| | £ | £ |
| Insurance | 768 | 767 |
| Postage and stationery | - | 96 |
| Advertising | 5,821 | 1,674 |
| Sundries | 613 | 81 |
| Office expenses | 690 | 86 |
| Subscriptions | 885 | 2,451 |
| Bank charges | 1,640 | 306 |
| Travel and subsistence | 64 | 2,489 |
| Consulting | 46,473 | 42,368 |
| | 56,954 | 50,318 |



continued...

## 6. SUPPORT COSTS - continued

**Governance costs**

| | 2021 Main charitable activities £ | 2020 Total activities £ |
|---|---|---|
| Examination | 1,860 | 1,860 |

## 7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no expenses met by the charity in the current or prior year.

## 8. STAFF COSTS

There were no employees or staff costs in the current or prior year.

## 9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | |
| Donations and legacies | 85,108 | 115,000 | 200,108 |
| Other trading activities | 150 | - | 150 |
| **Total** | 85,258 | 115,000 | 200,258 |
| **EXPENDITURE ON** | | | |
| **Charitable activities** | | | |
| Main charitable activities | 52,178 | 115,000 | 167,178 |
| **NET INCOME** | 33,080 | - | 33,080 |
| **RECONCILIATION OF FUNDS** | | | |
| **Total funds brought forward** | 27,922 | - | 27,922 |
| **TOTAL FUNDS CARRIED FORWARD** | 61,002 | - | 61,002 |



continued...

## 10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Other debtors | 1,000 | 5,650 |

## 11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Other creditors | 1,681 | 1,620 |

## 12. MOVEMENT IN FUNDS

| | At 1.1.21 | Net movement in funds | Transfers between funds | At 31.12.21 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Unrestricted funds** | | | | |
| ForAfrika General fund | 61,002 | 48,150 | (43,244) | 65,908 |
| **Restricted funds** | | | | |
| ForAfrika (international) fund | - | (43,244) | 43,244 | - |
| **TOTAL FUNDS** | 61,002 | 4,906 | - | 65,908 |

Net movement in funds, included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| ForAfrika General fund | 124,623 | (76,473) | 48,150 |
| **Restricted funds** | | | |
| ForAfrika (international) fund | 369,286 | (412,530) | (43,244) |
| **TOTAL FUNDS** | 493,909 | (489,003) | 4,906 |

**Comparatives for movement in funds**

| | At 1.1.20 | Net movement in funds | At 31.12.20 |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| ForAfrika General fund | 27,922 | 33,080 | 61,002 |
| **TOTAL FUNDS** | 27,922 | 33,080 | 61,002 |



continued...

## 12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| ForAfrika General fund | 85,258 | (52,178) | 33,080 |
| **Restricted funds** | | | |
| ForAfrika (international) fund | 115,000 | (115,000) | - |
| **TOTAL FUNDS** | 200,258 | (167,178) | 33,080 |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.1.20 £ | Net movement in funds £ | Transfers between funds £ | At 31.12.21 £ |
|---|---|---|---|---|
| **Unrestricted funds** | | | | |
| ForAfrika General fund | 27,922 | 81,230 | (43,244) | 65,908 |
| **Restricted funds** | | | | |
| ForAfrika (international) fund | - | (43,244) | 43,244 | - |
| **TOTAL FUNDS** | 27,922 | 37,986 | - | 65,908 |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| ForAfrika General fund | 209,881 | (128,651) | 81,230 |
| **Restricted funds** | | | |
| ForAfrika (international) fund | 484,286 | (527,530) | (43,244) |
| **TOTAL FUNDS** | 694,167 | (656,181) | 37,986 |

ForAfrika General fund -To receive the normal income and pay the normal expenses of the charity, including funding for the ForAfrika (international) Food and Nutrition programme. The ForAfrika General Fund was previously the JAM General fund prior to rebranding as ForAfrika.

ForAfrika (international) fund -To receive restricted income for other programmes run by the international arm of ForAfrika then transfer these funds when required. The ForAfrika (international) Fund was previously the JAM International fund prior to rebranding as ForAfrika.



continued...

## 12. MOVEMENT IN FUNDS - continued

### Transfers between funds

There was a transfer of £43,244 (2020 - nil) from the For Afrika General fund to the ForAfrika (international) fund to support specific ForAfrika international projects.

## 13. RELATED PARTY DISCLOSURES

ForAfrika (international), previously Joint Aid Management International
The CEO of ForAfrika (international) was also a Trustee of ForAfrika in the year. During the year, ForAfrika paid grants totalling £430,189 (2020 £115,000) to ForAfrika (international), including £366,836 of gift in kind received in the year.

Trustees' donations
In the year there were donations of £1,943 (2020 nil) received from Trustees.

## 14. ULTIMATE CONTROLLING PARTY

The charity is controlled by the Trustees as listed in the Report of the Trustees.

**ForAfrika**

England & Wales - Charity number 1050992

# Accounts

REGISTERED SCOTTISH CHARITY NUMBER: SC043643
REGISTERED ENGLISH CHARITY NUMBER: 1050992

# Joint Aid Management
# Report of the Trustees and
# Unaudited Financial Statements for the Year Ended
# 31 December 2020

## Contents of the Financial Statements for the Year Ended 31 December 2020


| | Page |
|---|---|
| **Reference and Administrative Details** | 1 |
| **Report of the Trustees** | 2 |
| **Independent Examiner's Report** | 9 |
| **Statement of Financial Activities** | 10 |
| **Balance Sheet** | 11 |
| **Notes to the Financial Statements** | 12 |

## Joint Aid Management

## Reference and Administrative Details for the Year Ended 31 December 2020

| | |
|---|---|
| **TRUSTEES** | Mrs A A Pretorius (resigned 3.12.20)<br>Pastor K Marais<br>I J Pretorius<br>R S G Clarke (appointed 3.12.20)<br>A Gava (appointed 3.12.20) |
| **PRINCIPAL ADDRESS** | 46 Commercial Road<br>London<br>E1 1LP |
| **REGISTERED CHARITY NUMBERS** | SC043643<br>1050992 |
| **INDEPENDENT EXAMINER** | Gillespie & Anderson<br>Chartered Accountants<br>147 Bath Street<br>Glasgow<br>G2 4SN |
| **BANKERS** | Lloyds TSB<br>55 Newerne Street<br>Lydney<br>Gloucestershire<br>GL15 5RA |

## Report of the Trustees for the Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

**Objectives and aims**

The principle objective of the Charity is to raise funding and that funding is used for:
- Offering a professional, dignified solution to the poor.
- Helping to develop people through education and development programs.
- Meeting nutritional and educational needs of children.
- Providing sustainable water and sanitation solutions.
- Meeting people's needs in a time of crisis.
- Operating in accordance with our Christian values and morals.
- Operating all aid activities on a fully inclusive basis, not discriminating on the basis of race, religion, gender or political persuasion.

The aims and objectives of the Charity this year continue to raise funds for feeding programs and enhancing the quality of life for individuals in impoverished countries. In keeping with the objects of the Charity, financial assistance is provided for feeding programs in seven African countries from donations received.

**Public benefit**

The Trustees have considered the guidance on public benefit and consider that the Charity operates for the benefit of members of the public who suffer malnutrition in the seven African countries in which feeding programs operate. The Trustees further consider that "helping Africa to help itself" is of benefit to the whole world which bears a responsibility for the citizens of Africa. In addition the Trustees believe that donors to such programs benefit from an enhanced understanding of global challenges faced and also from an improved sense of wellbeing by making a difference. The trustees monitor the programmes undertaken to ensure they are in line with the charitable objectives and are available to beneficiaries as widely as resources allow.

**Volunteers**

The Charity offers the opportunity to volunteers to fundraise and give their time and talents willingly for the benefit of the Charity. People who are passionate about releasing children from the grip of poverty join with us to use their skills and contacts to see more programmes and projects funded. Volunteers may be local church members, activists in their social sphere of influence, team members at events, and fundraisers - from marathon runners to cake bakers. All are working hard to save and enhance the lives of the most vulnerable people in Africa.

## Report of the Trustees
## for the Year Ended 31 December 2020

### ACHIEVEMENT AND PERFORMANCE
**Charitable activities**
At JAM UK, we continue to work in several key areas.

- Grants
We aim to have over 85% of donor revenue directly attributed to humanitarian aid and development programmes in Africa - in particular, the remittance of grants to feed children. JAM UK is also aiming to cover all UK overhead costs with the contributions from Gift Aid claims.

- Church and Corporate Partnerships
We partner with churches and corporates throughout the UK in our fund raising efforts. Our church partners have the opportunity to involve their congregations in JAM's efforts and to engage with our projects and programmes. Corporates sponsor specific projects as part of the corporate social responsibility programmes and are invited to visit the projects as part of their team building exercises.

- Events
We greatly value the relationships with amazing teams around the UK that help organise fundraising events with and for us. Our events allow individuals and organisations to become involved with and directly contribute to projects and programmes that help to end poverty and restore hope.

- Programming Overview
The COVID-19 pandemic was the single most prominent challenge faced by JAM during 2020 and our programmes were substantially disrupted across all seven operational countries. The COVID-19 crisis contributed to an escalating food security crisis worsening an already desperate humanitarian situation in the countries where JAM works.

In the first quarter of 2020, due to school closures, school feeding programmes were suspended further increasing the vulnerability of almost 200 000 school-going children in both preschool and primary school who rely on school meals for vital nutrition support. JAM implemented emergency responses comprising hygiene promotion, increased access to clean water, COVID-19 awareness and food distribution. Distribution methods were designed to minimise human contact and gatherings. The impact of the COVID-19 continues to hamper the School Feeding programmes in most of our operational countries with take home rations providing a viable and effective option to reach beneficiaries.

In addition to the challenges brought on by COVID-19 our operational countries continued to face some of the most challenging humanitarian situations throughout 2020. Widespread inter-communal violence impacted programme delivery in South Sudan whilst security in the central provinces of Mozambique remained volatile. Commercial trucks and public transport is continuously targeted by armed rebel groups hampering humanitarian relief efforts. Many areas remain effected by widespread flooding.

The scale and impact of some of the worst floods to be witnessed in decades in South Sudan are yet to be fully assessed. Three field office sites - Bor, Twic East and Pibor were effected by the floods. The flooding has impacted more than 800,000 people and led to the displacement of a further 368,000 people.

In Mozambique, the conflict in Cabo Delgado and central Mozambique continues to create fear and has caused the displacement of many people. As at the end of September 2020, an estimated 345,000 internally displaced persons (IDPs) were in accommodation camps across northern Mozambique. Cabo Delgado alone had more than 250,000 of these IDPs. To compound the situation the country is still reeling from the effects of Cyclone IDAI over a year later which left a trail of destruction of livelihoods and infrastructure, displacements and loss of life.

In Angola, the country faces the threat of food shortages due to poor rains especially the Northern parts of the country and covering Benguela, JAM's major operational centre. Rising inflation and a poor economic outlook mainly due to the falling oil prices have impacted vulnerable groups and the COVID-19 pandemic has made the movement of essential goods and services very difficult.

## Report of the Trustees for the Year Ended 31 December 2020

In partnership with PLAN International, JAM Sierra Leone distributed supplementary food packs and reached communities with WASH and COVID-19 messaging.

JAM has risen to the challenge by finding innovative ways of reaching the most vulnerable and giving hope for a better future. Across our six countries of operation, JAM has reached a cumulative total of 3,924,909 beneficiaries through the School Feeding, Food and Nutrition, Community Agriculture, Emergency Relief and Emergency WASH activities in the year 2020.

- Beneficiaries reached in each programme country:
Angola: 1,599,041; Mozambique: 958,315; Rwanda: 3,000; Sierra Leone: 106,885; South Africa: 423,218; South Sudan: 811,532; Uganda: 32,918.

### FINANCIAL REVIEW

**Principal funding sources**

The principal funding source for the Charity continues to be donations from the public, corporates and foundations.

**Reserves policy**

It is the policy of the Charity to maintain sufficient funds to support activities. Our trustees have taken a decision to set minimum cash reserves to cover twelve months operational costs. The cash reserves comprise unrestricted funds only and exclude designated funds.

**Annual Review of Activities**

The financial statements show the overall position of the Charity as at 31 December 2020 and its income and expenditure for the year ended that date.

The Trust saw total income rise to £200,258 from £96,304 in 2019. Total expenditure fell to £167,178 from £185,688 in 2019. As a consequence of the income and expenditure in 2020, a surplus of £33,080 was recorded for the year compared to a deficit of £89,384 in 2019. The deficit at the end of 2019 was resultant from the timing of the project expenditure and was funded through organisational reserves. Total funds at the year end were £61,002 compared to £27,922 in 2019.

**Risk management**

The Trustees perform periodic risk assessments, identify possible risks and ensure that systems and procedures are in place to mitigate them.

### FUTURE PLANS

The Charity's plans for the following financial year include:

- Develop project and programme proposals in order to apply for funding from government institutions, trusts and foundations.
- Develop strategic income generation plans to diversify funding streams and achieve sustainable funding.
- Develop strategic corporate and church partnerships to support fundraising activities.
- Develop relationships with individuals and organisations through strategic events scheduled throughout the year to rally support, increase the Charity's reach, form partnerships and fundraise.
- Develop the profile of the Charity and create brand awareness through marketing and media coverage.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

**Governing document**

The Trust is an unincorporated Charity formed under a Trust Deed on 9 November 1995, as amended by supplemental deeds dated 22 April 1997, 5 March 1998 and 9 October 2009. It is registered as a charity in England, registration number 1050992. With effect from 12 December 2012, the Charity became a registered Charity within Scotland, charity number SC043643. The Trust Deed established the Trust's objects and powers and this is also the Trust's governing document.

## Report of the Trustees
## for the Year Ended 31 December 2020

### STRUCTURE, GOVERNANCE AND MANAGEMENT

**Recruitment and appointment of new trustees**

The Trustees take all major decisions concerning the activities of the Charity. The Trust Deed states that the appointment of additional Trustees is at the discretion of the existing Trustees.

**Organisational structure**

The day to day running of the Trust is performed by the Trust's administrator, supported by Trustees and external professionals. The Trustees meet quarterly in the UK and correspond in the intervening periods. All financial decisions concerning charitable activities are made by the Trustees collectively. The day-to-day management of the Charity has been delegated by the Charity Trustees to Simon McGregor.

**Induction and training of new trustees**

The policies of the Trust for the induction and training of new Trustees are tailored to suit the knowledge and experience of the appointee. Any new Trustees are given a one day introduction to the work of the Charity and are shown films demonstrating the feeding program in action. All Trustees are presented with copies of Charity Commission publications "The Essential Trustee" (CC3) and "Hallmarks of an Effective Charity" (CC10).

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Wider network

JAM UK is one of six affiliate partners with JAM International as the overseer. The other affiliate partners are USA, Germany, Canada, Switzerland and South Africa. As an affiliate partner organisation with JAM International, we market JAM within the UK to increase awareness of JAM. In addition to forming and nurturing partnerships for the organisation; our goal is to support our beneficiary country offices to carry out the enormous task of implementing the programmes that serve impoverished communities throughout Africa.

Thirty six years since the establishment of Joint Aid Management in 1984, the passion to make a difference for children who are starving in Africa, still drives us. JAM is a South African founded organisation that has developed programmes that have impacted a number of nations with our relief work and sustainable development.

JAM currently assists more than a million beneficiaries daily through nutritional feeding in six African countries, namely Angola, Mozambique, South Africa, Southern Sudan, Sierra Leone and Uganda through various programmes as outlined below.

- Uganda
Food Security and Livelihoods/Health & Nutrition: Community Nutrition Gardens, School Gardens, Community Agriculture.
Water Sanitation and Hygiene: Hygiene and Sanitation promotion.
Emergency Relief: NFI (Non-Food Item) distribution.
School improvements: Improvement of schools in readiness for school feeding. This includes kitchens, food stores and eating area.

- Sierra Leone
Food & Nutrition: School Feeding, Promotion of Infant and young child feeding.
Food Security and Livelihood: Community Agriculture, school gardens.
Water Sanitation and Hygiene: Hygiene and Sanitation promotion.

- South Sudan
Food and Nutrition: General Food Distribution, School Feeding, Therapeutic feeding, Supplementary Feeding.
Food Security and Livelihoods: Food for Work, Cash for Work, Seed Trade Fair, Emergency Livelihood Response, Dry Season and Main Season Response, Livestock vaccination and treatment.
Water Sanitation and Hygiene (WASH): Water provision, Hygiene and Sanitation promotion.
Emergency Relief: NFI distribution.
School improvements: Improvement of schools in readiness for school feeding. This includes kitchens, food stores and eating area.

- Mozambique
Food and Nutrition: School Feeding.
Food Security and Livelihoods: Community Agriculture.
Water Sanitation and Hygiene (WASH): Water provision, Hygiene and Sanitation promotion
Emergency Relief: NFI distribution.
School improvements: Improvement of schools in readiness for school feeding. This includes kitchens, food stores and eating area.

- Angola
Food and Nutrition: School Feeding/Supplementary feeding.
Water Sanitation and Hygiene: Water provision, Hygiene and Sanitation promotion.
Food Security and Livelihoods: Community Gardens, School Gardens.

## Report of the Trustees for the Year Ended 31 December 2020

### STRUCTURE, GOVERNANCE AND MANAGEMENT

- South Africa

Food and Nutrition: School Feeding.
Water Sanitation and Hygiene: Water provision, Hygiene and Sanitation promotion.
Food Security and Livelihoods: School Gardens.
Emergency Relief: NFI distribution.
School improvements: Improvement of preschools to ensure a safe and secure environment conducive to learning and development.

- Rwanda

Food Security and Livelihoods: Skills training, community gardens.
Water Sanitation and Hygiene: Hygiene and Sanitation promotion.

The positive contribution to the improvement in malnutrition levels and the improvement of the educational system through teacher training, the positive effect on attendance in the schools as well as the provision of clean water at many of the schools where we feed, reflects our commitment to make a significant difference in the lives of millions of Africans who are in dire need of support.

JAM strongly believes that without education there cannot be development, so schools form a very important part of the work we do. JAM's programmes start with school feeding alongside education development and the school platform is then used to create broader community development. Our aim is to foster long lasting relationships between communities and schools to ensure children grow up healthy and without the devastating effects of malnutrition, while enjoying the basic human right to clean, potable water for their community.

**Related parties**

The Charity is connected by virtue of common Trustees to Jesus Alive Gospel Outreach, a Scottish charity with the charity number SC036592 and company number SC285658.

The Charity is connected with Joint Aid Management International by virtue of one of the Trustees in the year also being a Director in the aforementioned company. The entity has charitable objectives and is registered in Mauritius as a private company limited by shares (file number C089595) and is registered in South Africa as an external company.

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

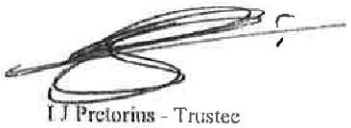
**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. 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.

**Independent Examiner**

The Independent Examiner, Alastair Stewart BA(Hons) CA of Gillespie & Anderson, Chartered Accountants, has expressed a willingness to continue in office.

Approved by order of the board of trustees on 12 May 2021 and signed on its behalf by:



I J Pretorius - Trustee

## Independent Examiner's Report to the Trustees of Joint Aid Management

I report on the accounts for the year ended 31 December 2020 set out on pages ten to nineteen.

**Respective responsibilities of trustees and examiner**
The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 or under Regulation 10(1)(a) to (c) of the Charities Accounts (Scotland) Regulations 2006 and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of Scotland.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011 and under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011;
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**
My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect the requirements;
- to keep accounting records in accordance with section 130 of the Charities Act 2011and section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act 2011 and section 44(1)(b) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Alastair Stewart BA(Hons) CA
Gillespie & Anderson
Chartered Accountants
147 Bath Street
Glasgow
G2 4SN

12 May 2021

## Statement of Financial Activities for the Year Ended 31 December 2020

| | Notes | Unrestricted fund £ | Restricted fund £ | 2020 Total funds £ | 2019 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | 2 | 85,108 | 115,000 | 200,108 | 95,903 |
| Other trading activities | 3 | 150 | - | 150 | 401 |
| **Total** | | 85,258 | 115,000 | 200,258 | 96,304 |
| **EXPENDITURE ON** | | | | | |
| **Charitable activities** | | | | | |
| Main charitable activities | | 52,178 | 115,000 | 167,178 | 185,688 |
| **NET INCOME/(EXPENDITURE)** | | 33,080 | - | 33,080 | (89,384) |
| **RECONCILIATION OF FUNDS** | | | | | |
| **Total funds brought forward** | | 27,922 | - | 27,922 | 117,306 |
| **TOTAL FUNDS CARRIED FORWARD** | | 61,002 | - | 61,002 | 27,922 |

The notes form part of these financial statements

## Balance Sheet
## 31 December 2020

| | Notes | Unrestricted fund £ | Restricted fund £ | 2020 Total funds £ | 2019 Total funds £ |
|---|---|---|---|---|---|
| **CURRENT ASSETS** | | | | | |
| Debtors | 9 | 5,650 | - | 5,650 | 3,691 |
| Cash at bank | | 56,972 | - | 56,972 | 25,792 |
| | | 62,622 | - | 62,622 | 29,483 |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 10 | (1,620) | - | (1,620) | (1,561) |
| **NET CURRENT ASSETS** | | 61,002 | - | 61,002 | 27,922 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 61,002 | - | 61,002 | 27,922 |
| **NET ASSETS** | | 61,002 | - | 61,002 | 27,922 |
| **FUNDS** | 11 | | | | |
| Unrestricted funds | | | | 61,002 | 27,922 |
| **TOTAL FUNDS** | | | | 61,002 | 27,922 |

The financial statements were approved by the Board of Trustees and authorised for issue on 12 May 2021 and were signed on its behalf by:



I J Pretorius - Trustee

The notes form part of these financial statements

## Notes to the Financial Statements for the Year Ended 31 December 2020

## 1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Going concern**
The charity has cash resources and has no requirement for external funding. The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accountancy appropriate in preparing the annual financial statements.

**Presentation currency**
The financial statements are presented in sterling which is the functional currency of the charity.

**Critical accounting judgements and key sources of estimation uncertainty**
The Trustees have made judgements, estimates and assumptions that affect the amounts reported within the financial statements during the year. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. The Trustees estimates, assumptions and judgements that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the financial statements are addressed and detail is provided in the associated notes.

**Income**
All income is recognised when the charity is entitled to the income, it is probable that the income will be received and the amount can be measured reliably.

Donations and legacies consists of donations, grants, legacies and donated goods and services. Donations are recognised when the charity is entitled to the income, receipt of the income is probable and the amount can be measured reliably. Income from government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, the amount can be measured reliability and the income is not deferred. Legacy income is recognised when it is probable that it will be received. Donated goods or services are recognised when the charity is entitled to the goods or services, receipt of the goods or services is probable and the value of the goods or services can be measured reliably.

Other trading activities income is received from book and merchandise sales.

Volunteers
In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the financial statements due to inaccurate measurement bases.

**Expenditure**
Expenditure has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.


continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES - continued

**Expenditure**
Expenditure is recognised on an accrual basis when a legal liability is incurred, payment of the liability is probable and the amount can be measured reliably. The amount includes any VAT which cannot be fully recovered. VAT is reported as part of the expenditure to which it relates.

Charitable activities comprise all resources expended undertaking work to meet the charity's charitable objectives. Such costs include the direct costs of charitable activities approved by the charity and all support costs relating to these activities. Governance costs include direct resources expended in the general running of the charity and are primarily associated with constitutional and statutory requirements. These costs are allocated entirely to charitable activities.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Allocation and apportionment of costs**
All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

**Support costs**
Support costs have not been separately identified as the Trustees consider these to relate entirely to the costs of charitable activities.

**Taxation**
The charity is exempt from tax on its charitable activities.

**Fund accounting**
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.
Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Grant making policy**
All grants awarded are to institutions and are made at the discretion of the Trustees.

**Financial instruments**
The charity has no complex financial instruments but does hold basic financial instruments of; cash at bank, debtors and creditors.

Cash and cash equivalents comprise cash at bank and on hand, foreign currency on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. A bank overdraft would be shown within current liabilities.

Other debtors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less losses for bad debts except where the effect of discounting would be immaterial. In such cases, other debtors are stated at cost less losses for bad debts.

Other creditors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest rate unless the effect of discounting would be immaterial. In such cases, other creditors are stated at cost.



continued...

## Notes to the Financial Statements - continued for the Year Ended 31 December 2020

### 1. ACCOUNTING POLICIES - continued

**Provisions for liabilities**

A provision is initially recognised when there is an obligation at the balance sheet date as the result of a past event, it is probable that there will be the transfer of funds in settlement and the amount of the obligation can be estimated reliably. The provision is subsequently measured by placing a charge against the provision only for expenditure for which the provision was originally recognised.

### 2. DONATIONS AND LEGACIES

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Donations | 93,490 | 90,832 |
| Gift aid | 6,618 | 5,071 |
| Grants | 100,000 | - |
| | 200,108 | 95,903 |

Grants received, included in the above, are as follows:

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Souter Charitable Trust | 100,000 | - |

### 3. OTHER TRADING ACTIVITIES

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Books and merchandise sales | 150 | 401 |

### 4. GRANTS PAYABLE

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Main charitable activities | 115,000 | 147,450 |

The total grants paid to institutions during the year was as follows:

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| JAM International - General Feeding | - | 136,173 |
| JAM International - Rwanda | - | 6,283 |
| JAM International - Cyclone Idai | - | 4,994 |
| JAM International - Covid-19 Response SA (General Feeding) | 100,000 | - |
| JAM International - Covid-19 Emergency Food Response Gauteng, SA | 8,750 | - |
| JAM International - Covid-19 Emergency Response Koboko, Uganda | 6,250 | - |
| | 115,000 | 147,450 |



continued...

## Notes to the Financial Statements - continued for the Year Ended 31 December 2020

## 5. SUPPORT COSTS

| | Management | Governance costs | Totals |
|---|---|---|---|
| | £ | £ | £ |
| Main charitable activities | 50,318 | 1,860 | 52,178 |

Support costs, included in the above, are as follows:

**Management**

| | 2020 Main charitable activities | 2019 Total activities |
|---|---|---|
| | £ | £ |
| Insurance | 767 | 763 |
| Postage and stationery | 96 | 904 |
| Advertising | 1,674 | 1,900 |
| Sundries | 81 | 263 |
| Office expenses | 86 | 549 |
| Subscriptions | 2,451 | 1,538 |
| Payroll | - | 594 |
| Bank charges | 306 | 760 |
| Travel and subsistence | 2,489 | 562 |
| Bad debts | - | 993 |
| Events and exhibitions | - | 635 |
| Consulting | 42,368 | 25,963 |
| Learning and development | - | 1,134 |
| | 50,318 | 36,558 |

**Governance costs**

| | 2020 Main charitable activities | 2019 Total activities |
|---|---|---|
| | £ | £ |
| Examination | 1,860 | 1,680 |



continued...

## Notes to the Financial Statements - continued for the Year Ended 31 December 2020

### 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

There were no expenses met by the charity in the current or prior year.

### 7. STAFF COSTS

There were no employees or staff costs in year ended 31 December 2020 or the year ended 31 December 2019.

### 8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | |
| Donations and legacies | 84,625 | 11,278 | 95,903 |
| Other trading activities | 401 | - | 401 |
| **Total** | 85,026 | 11,278 | 96,304 |
| **EXPENDITURE ON** | | | |
| **Charitable activities** | | | |
| Main charitable activities | 174,410 | 11,278 | 185,688 |
| **NET INCOME/(EXPENDITURE)** | (89,384) | - | (89,384) |
| **RECONCILIATION OF FUNDS** | | | |
| **Total funds brought forward** | 117,306 | - | 117,306 |
| **TOTAL FUNDS CARRIED FORWARD** | 27,922 | - | 27,922 |



continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

## 9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Other debtors | 5,650 | 3,691 |

## 10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Other creditors | 1,620 | 1,561 |

## 11. MOVEMENT IN FUNDS

| | At 1.1.20 | Net movement in funds | At 31.12.20 |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| JAM General fund | 27,922 | 33,080 | 61,002 |
| **TOTAL FUNDS** | 27,922 | 33,080 | 61,002 |

Net movement in funds, included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| JAM General fund | 85,258 | (52,178) | 33,080 |
| **Restricted funds** | | | |
| JAM International fund | 115,000 | (115,000) | - |
| **TOTAL FUNDS** | 200,258 | (167,178) | 33,080 |

**Comparatives for movement in funds**

| | At 1.1.19 | Net movement in funds | At 31.12.19 |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| JAM General fund | 117,306 | (89,384) | 27,922 |
| **TOTAL FUNDS** | 117,306 | (89,384) | 27,922 |



continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

## 11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| JAM General fund | 85,026 | (174,410) | (89,384) |
| **Restricted funds** | | | |
| JAM International fund | 11,278 | (11,278) | - |
| **TOTAL FUNDS** | 96,304 | (185,688) | (89,384) |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.1.19 £ | Net movement in funds £ | At 31.12.20 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| JAM General fund | 117,306 | (56,304) | 61,002 |
| **TOTAL FUNDS** | 117,306 | (56,304) | 61,002 |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| JAM General fund | 170,284 | (226,588) | (56,304) |
| **Restricted funds** | | | |
| JAM International fund | 126,278 | (126,278) | - |
| **TOTAL FUNDS** | 296,562 | (352,866) | (56,304) |

General fund -To receive the normal income and pay the normal expenses of the charity, including funding for the JAM International Food and Nutrition programme.

JAM International fund -To receive restricted income for other programmes run by JAM International then transfer these funds when required.



continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

## 12. RELATED PARTY DISCLOSURES

Joint Aid Management International
One of the Directors of Joint Aid Management International was also a Trustee of Joint Aid Management in the year. During the year, Joint Aid Management paid grants totalling £115,000 (2019 £147,450) to Joint Aid Management International.

Trustees' donations
In the year there were no donations received from Trustees.

## 13. ULTIMATE CONTROLLING PARTY

The charity is controlled by the Trustees as listed in the Report of the Trustees.