

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

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for the Year Ended 31 December 2021

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Reference and Administrative Details
for the Year Ended 31 December 2021

TRUSTEES

Pastor K Marais
I J Pretorius
R S G Clarke
A Gava

PRINCIPAL ADDRESS

46 Commercial Road
London
E1 1LP

REGISTERED CHARITY NUMBERS

SC043643
1050992

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 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.

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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.

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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 expanded 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

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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.

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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

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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;

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- 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

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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.

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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.

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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.

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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.

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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:

A Gava

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 2011 and 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

For Afrika
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

For Afrika
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
		<u>67,589</u>	<u>-</u>	<u>67,589</u>	<u>62,622</u>
CREDITORS					
Amounts falling due within one year	11	(1,681)	-	(1,681)	(1,620)
		<u>65,908</u>	<u>-</u>	<u>65,908</u>	<u>61,002</u>
NET CURRENT ASSETS					
		<u>65,908</u>	<u>-</u>	<u>65,908</u>	<u>61,002</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>65,908</u>	<u>-</u>	<u>65,908</u>	<u>61,002</u>
NET ASSETS					
		<u>65,908</u>	<u>-</u>	<u>65,908</u>	<u>61,002</u>
FUNDS	12				
Unrestricted funds				<u>65,908</u>	<u>61,002</u>
TOTAL FUNDS				<u>65,908</u>	<u>61,002</u>

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

ForAfrika
previously known as Joint Aid Management

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.

ForAfrika
previously known as Joint Aid Management

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

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.

ForAfrika
previously known as Joint Aid Management

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

2. DONATIONS AND LEGACIES

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

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

	2021	2020
	£	£
Souter Charitable Trust	-	100,000
	<u>-</u>	<u>100,000</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Books and merchandise sales	-	150
	<u>-</u>	<u>150</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Grants	2,450	-
	<u>2,450</u>	<u>-</u>

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

	2021	2020
	£	£
Jairah Funds	2,450	-
	<u>2,450</u>	<u>-</u>

5. GRANTS PAYABLE

	2021	2020
	£	£
Main charitable activities	430,189	115,000
	<u>430,189</u>	<u>115,000</u>

ForAfrika
previously known as Joint Aid Management

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

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) - Tchililima 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 Vegetable Garden, Angola	2,907	-
	<u>430,189</u>	<u>115,000</u>

ForAfrika (international) was previously known as JAM International.

6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Main charitable activities	<u>56,954</u>	<u>1,860</u>	<u>58,814</u>

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
	<u>56,954</u>	<u>50,318</u>

ForAfrika
previously known as Joint Aid Management

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

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

ForAfrika
previously known as Joint Aid Management

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	1,000	5,650
	<u>1,000</u>	<u>5,650</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	1,681	1,620
	<u>1,681</u>	<u>1,620</u>

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	-
	<u>61,002</u>	<u>4,906</u>	<u>-</u>	<u>65,908</u>
TOTAL FUNDS	<u>61,002</u>	<u>4,906</u>	<u>-</u>	<u>65,908</u>

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)
	<u>493,909</u>	<u>(489,003)</u>	<u>4,906</u>
TOTAL FUNDS	<u>493,909</u>	<u>(489,003)</u>	<u>4,906</u>

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
	<u>27,922</u>	<u>33,080</u>	<u>61,002</u>
TOTAL FUNDS	<u>27,922</u>	<u>33,080</u>	<u>61,002</u>

ForAfrika
previously known as Joint Aid Management

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

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	<u>200,258</u>	<u>(167,178)</u>	<u>33,080</u>

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	<u>27,922</u>	<u>37,986</u>	<u>-</u>	<u>65,908</u>

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	<u>694,167</u>	<u>(656,181)</u>	<u>37,986</u>

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.

ForAfrika
previously known as Joint Aid Management

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

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.