

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

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for the Year Ended 31 December 2022

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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 health 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.

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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 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.

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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

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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 diseases 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

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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
Savings 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;

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- 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.

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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.

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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

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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.

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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
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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.

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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.

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

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 than 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.

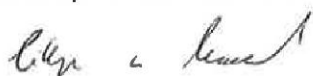
Gillespie & Anderson is eligible for appointment as auditor of the charity by virtue of its eligibility to act as an auditor in terms of Section 1212 of the Companies Act 2006.

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		<u>78,543</u>	<u>538,660</u>	<u>617,203</u>	<u>493,910</u>
EXPENDITURE ON					
Charitable activities	5				
Main charitable activities		<u>94,801</u>	<u>538,660</u>	<u>633,461</u>	<u>489,003</u>
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		<u><u>49,651</u></u>	<u><u>-</u></u>	<u><u>49,651</u></u>	<u><u>65,909</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

For Afrika
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
		<u>58,051</u>	<u>-</u>	<u>58,051</u>	<u>67,589</u>
CREDITORS					
Amounts falling due within one year	13	(8,400)	-	(8,400)	(1,680)
		<u>49,651</u>	<u>-</u>	<u>49,651</u>	<u>65,909</u>
NET CURRENT ASSETS					
		<u>49,651</u>	<u>-</u>	<u>49,651</u>	<u>65,909</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>49,651</u>	<u>-</u>	<u>49,651</u>	<u>65,909</u>
NET ASSETS					
		<u>49,651</u>	<u>-</u>	<u>49,651</u>	<u>65,909</u>
FUNDS	14				
Unrestricted funds				<u>49,651</u>	<u>65,909</u>
TOTAL FUNDS				<u>49,651</u>	<u>65,909</u>

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

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

ForAfrika
previously known as Joint Aid Management

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
	<u>66,589</u>	<u>(11,688)</u>	<u>54,901</u>
Total	<u>66,589</u>	<u>(11,688)</u>	<u>54,901</u>

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 2022

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 reliably 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.

ForAfrika
previously known as Joint Aid Management

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

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.

ForAfrika
previously known as Joint Aid Management

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

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
	<u>41,213</u>	<u>491,460</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	10	-
	<u>10</u>	<u>-</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Grants	575,980	2,450
	<u>575,980</u>	<u>2,450</u>

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	-
	<u>575,980</u>	<u>2,450</u>

ForAfrika
previously known as Joint Aid Management

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

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 Vegetable 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

ForAfrika
previously known as Joint Aid Management

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

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
	<u>71,055</u>	<u>56,954</u>

Governance costs

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

8. AUDITORS' REMUNERATION

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

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.

ForAfrika
previously known as Joint Aid Management

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

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	<u>124,624</u>	<u>369,286</u>	<u>493,910</u>
EXPENDITURE ON			
Charitable activities			
Main charitable activities	<u>76,473</u>	<u>412,530</u>	<u>489,003</u>
NET INCOME/(EXPENDITURE)	48,151	(43,244)	4,907
Transfers between funds	<u>(43,244)</u>	<u>43,244</u>	<u>-</u>
Net movement in funds	4,907	-	4,907
RECONCILIATION OF FUNDS			
Total funds brought forward	61,002	-	61,002
TOTAL FUNDS CARRIED FORWARD	<u><u>65,909</u></u>	<u><u>-</u></u>	<u><u>65,909</u></u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	<u>3,150</u>	<u>1,000</u>

ForAfrika
previously known as Joint Aid Management

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	8,400	1,680
	<u>8,400</u>	<u>1,680</u>

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
	<u>65,909</u>	<u>(16,258)</u>	<u>49,651</u>
TOTAL FUNDS	<u>65,909</u>	<u>(16,258)</u>	<u>49,651</u>

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)	-
	<u>617,203</u>	<u>(633,461)</u>	<u>(16,258)</u>
TOTAL FUNDS	<u>617,203</u>	<u>(633,461)</u>	<u>(16,258)</u>

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	-
	<u>61,002</u>	<u>4,907</u>	<u>-</u>	<u>65,909</u>
TOTAL FUNDS	<u>61,002</u>	<u>4,907</u>	<u>-</u>	<u>65,909</u>

ForAfrika
previously known as Joint Aid Management

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

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	<u>493,910</u>	<u>(489,003)</u>	<u>4,907</u>

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	<u>61,002</u>	<u>(11,351)</u>	<u>-</u>	<u>49,651</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	203,167	(171,274)	31,893
Restricted funds			
ForAfrika (international) fund	907,946	(951,190)	(43,244)
TOTAL FUNDS	<u>1,111,113</u>	<u>(1,122,464)</u>	<u>(11,351)</u>

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.

ForAfrika
previously known as Joint Aid Management

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

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.