

ACTION FOR SOUTHERN AFRICA

England & Wales · Charity number 1174757

Details

Other names	ACTSA
Status	Registered
Legal form	CIO
Registered	2017-09-20
Register	View on the Charity Commission register

Contact

Address	Action for Southern Africa 200A Pentonville Road London N1 9JP
Phone	020 7832 5812
Email	info@actsa.org
Website	www.actsa.org

Activities

Objects: 3. Objects The objects of the CIO are for the public benefit:3.1 to promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) in southern Africa by:3.1.1 monitoring abuses of human rights;3.1.2 obtaining redress for the victims of human rights abuse;3.1.3 relieving need among the victims of human rights abuse;3.1.4 research into human rights issues;3.1.5 educating the public about human rights;3.1.6 commenting on proposed human rights legislation;3.1.7 raising awareness of human rights issues;3.1.8 promoting public support for human rights;3.1.9 promoting respect for human rights among individuals and corporations;3.1.10 international advocacy of human rights, through international protocols such as the UN declaration and treaty and the Convention on the Elimination of all Forms of Discrimination against Women (CEDAW) (1979);3.1.11 eliminating infringements of human rights.3.2 the relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged groups in southern Africa; particularly addressing the specific disadvantages faced by African women in the region or those from the region in the UK.3.3 to promote public education and research on the range of issues which contribute to the relief and eradication of poverty and the advancement of human rights, equality for women and diversity in southern Africa, particularly with respect to the nature, causes and effects of poverty, social inequity, legal or human rights violations, conflict and environmental degradation.3.4 to promote cultural exchange and development between people from and in the region and people in the UK, including closer co-operation between organisations and the formation of new alliances.

Activities: Campaigning & Advocacy work this lies at the core of what we do. We support local actors in southern Africa and lobby key stakeholders in the UK to push for change and secure rights, equality and development for the region. Advancing education of the public on Southern Africa, by highlighting the causes of underdevelopment, poverty and conflict and exposing the destructive legacies of apartheid

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

Geography

- Angola
- Botswana
- Congo (Democratic Republic)
- Eswatini
- Lesotho
- Madagascar
- Malawi
- Mauritius
- Mozambique
- Namibia
- Seychelles
- South Africa
- Tanzania
- Zambia
- Zimbabwe
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£216,994	£205,205	-	-
2023-12-31	£141,146	£121,637	-	-
2022-12-31	£111,467	£125,271	-	-
2021-12-31	£120,282	£120,858	-	-
2020-12-31	£157,821	£160,514	-	-

Trustees

Name	Role	Appointed
CHITRA KARVE	Chair	2017-09-20
BENJAMIN JAMES WHITAKER		2017-09-20
DAVID BOWEN KENVYN		2017-09-20
John Vass Muir		2020-09-05
Marc Patrick Green		2025-06-10
Sarvothum Seetharam Kamath		2017-09-20
Zita Holbourne		2020-09-05

Accounts

Charity No. 1174757

Action for Southern Africa (ACTSA)
Report and Unaudited Financial Statements
31st December 2024

Action for Southern Africa (ACTSA)
Reference and administrative details
For the year ended 31st December 2024

Charity number: 1174757

Registered office: 200A Pentonville Road
London
N1 9JP

Trustees:	Chitra Karve	Chair
	David Kenvyn	Vice Chair
	Suresh Kamath	Treasurer
	Marc Green	(appointed 10 June 2025)
	Ben Whittaker	
	Zita Holbourne	

John Muir

Management:	Tricia Sibbons	Director
--------------------	----------------	----------

Bankers: Lloyds Bank
25 Gresham Street
London
EC2V 7HN

Independent examiner: Keeley Edwards FCCA
Sawin & Edwards LLP
Studio 16, Cloisters House
8 Battersea Park Road
London
SW8 4BG

Action for Southern Africa (ACTSA)

Report of the trustees

For the year ended 31st December 2024

Reference and administrative information set out on page 1 forms part of this report. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the CIO's trust deed, the Charities Act 2011 and 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) and UK Generally Accepted Practice.

INTRODUCTION

ACTSA was established in 1994 as the successor organisation to the Anti-Apartheid Movement (AAM), shortly after South Africa's first election where everyone had an equal vote. Nelson Mandela became the first democratically elected President of South Africa. At that point the goals of the AAM had been achieved and it had grown from a small, grassroots organisation to the largest international solidarity movement in the UK. Despite the movement's triumph over the South African apartheid regime, major challenges across the region called for renewed, not diminished, solidarity. This shift in context meant ACTSA's approach in the UK needed to change, working in support of Southern Africans now free to shape their institutions based on democracy, human rights and equality. ACTSA retains its education and advocacy work, calling attention to issues which prevent civil society formations including trade unions, community and national non-profits, from working with their governments for democratic nation-building. These include enduring inequalities arising from colonialism, as well as structural disadvantages for instance in unfair debt agreements, corruption, compensation for workplace disease burdens such as TB and silicosis, gender rights and access to basic services as set out in the UN Declaration of Human Rights and the relevant country constitutions.

This short video, marking our 30th year of operation, illustrates our history and the ongoing work of ACTSA: <https://www.youtube.com/watch?v=0HcZeWxEbm8>

Previously an unincorporated organisation, ACTSA was registered as a Charitable Incorporated Organization (CIO) in England and Wales in September 2017.

Our vision is for a strong civil society across SADC which plays its part in creating societies where the legacies of colonialism, racism and apartheid are replaced with equality for women, and social justice and peace for all.

Our charitable objectives

1. To promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) in Southern Africa.
2. To relieve poverty and improve lives and livelihoods in socially and economically disadvantaged communities in Southern Africa.
3. To promote public education and research on human rights, equality and social justice in Southern Africa, with a particular focus on equality for women, the causes and effects of poverty, social inequity, human rights violations, and environmental degradation.

With regional partners and UK civil society we work across these areas:

- Monitoring human rights abuses and publishing information on violations, relevant laws and redress, and raising awareness on related issues;
- Amplifying regionally-led solutions to overcome enduring inequalities affecting women

Action for Southern Africa (ACTSA)

Report of the trustees

For the year ended 31st December 2024

- Obtaining redress for people affected by human rights abuses;
- Relieving need among people affected by human rights abuses;
- Producing research and education material on human rights;
- Commenting on proposed legislation affecting social, economic and human rights relating to people in or from Southern Africa;
- Promoting respect for human rights among the public, governments and corporations;
- Advocating internationally for human rights, reparations and other such remedies;
- Eliminating infringements of human rights from the past or in the present;
- Promoting research and local remedies to structural poverty including institutional arrangements which disadvantage the region, such as debt agreements.

Information on pre-1994 work undertaken by the Anti-Apartheid Movement can be found here: www.aamarchives.org

GOVERNANCE, STRUCTURE AND MANAGEMENT

Governing Document

The organisation is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission on 20 September 2017 and is governed under an Association Constitution.

Recruitment and Appointment of Trustees

Under the requirements of the ACTSA CIO Constitution the members of the Trustees/Management Committee are elected to serve for a period of three years after which they must be re-elected for a maximum of 3 terms. Trustees are appointed by a resolution of the Members; or by a decision of the Trustees. All members of the Management Committee/Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in the accounts.

Risk Management

Trustees have closely monitored risks identified last year. These were largely of a financial nature, we need to continue to focus on sustainability. We have made good use of our volunteer resources and hope to be able to grow this resource alongside our fundraising work. We have been stable with our small staff team.

Organisational Structure

We continue to be grateful for a stable Board of Trustees and Advisory Council. We have also instituted a structure to encourage new trustees to be identified by offering trustee associate positions, enabling prospective trustees to observe meetings and thereafter apply for trusteeship vacancies as they arise. We continue to seek new Advisory Council members who are from the diaspora in the region that we work in. ACTSA continues to have six Trustees, who meet regularly to provide continued strategic and financial oversight for the Charity. Our Company Secretary ensures that we abide by our Constitution and assists with the management of Advisory Council and AGM meetings. This officer attends the Trustee meetings as an observer and is also a member of the Advisory Council. The Council met on 4 occasions in 2024. .

Action for Southern Africa (ACTSA)

Report of the trustees

For the year ended 31st December 2024

PUBLIC BENEFIT STATEMENT

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and helps us ensure our objectives and activities remain focused on our stated purpose and charitable objects. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities.

The trustees have due regard to the requirements of Section 17 of the Charities Act 2011 and the guidance issued thereunder by the Charity Commission and are satisfied that the public benefit requirement is complied with

CHAIR'S REPORT

This has been an extremely busy year for ACTSA, with continued focus on our campaigns and advocacy and developing our higher education networks. This year we continued with our plan to commemorate the 30th anniversary of democracy in South Africa. We collaborated with partners including the Anti-Apartheid Movement Archives Committee and the Liliesleaf Trust UK. We also began work with London Recruits to support the promotion of their film 'Oliver Tambo and his London Recruits' and will continue to do so in the forthcoming year. More information about our work is summarised below. There is much to be done to work in solidarity with the region and ACTSA has a unique perspective given its history to respond to calls from the region. Prioritising this work is a real challenge and we continue to carefully consider how to be focused and effective. Working with partners is an important way of ensuring we maximise our impact. I am extremely grateful for the support my fellow Trustees have given to me over the year, and for the valuable contributions made by volunteers, many from our Advisory Council. The staff team have risen to the challenge of a packed year, and I thank them for their commitment to ACTSA's work.

Action for Southern Africa (ACTSA)

Report of the trustees

For the year ended 31st December 2024

ACHIEVEMENTS AND PERFORMANCE SUMMARY

Zimbabwe : During the year we completed our second project with the **University of Liverpool** educating students on legacies of colonialism in **Zimbabwe and the UK**. We partnered with the UK charity 'Women of Zimbabwe' on the research report. The final report will be published in January 2025, (postponed from December 2024, due to partner challenges), at a special meeting in the House of Lords.

Zambia: Children of Kabwe campaign took priority this year. The class action case is still ongoing in the Johannesburg High Court and more activity is planned for 2025. We facilitated the visit of Mr Barry Mulimba from the Kabwe community and briefings were held building awareness of the injustice of lead contamination on children from mining waste in this community including at the House of Lords, with speakers including experts in lead contamination in children and Mr Mulimba.

We continue working with Debt Justice on **debt-relief for Zambia and other SADC countries, linking corruption with unsustainable loans, calling for** legislation for private lenders to poor countries to be regulated by the same financial settlements as public lenders.

South Africa: much of this period's work was concerned with the commemorative programme, hosting over 12 events marking 30 years since South Africa's liberation from apartheid. Our main campaign in relation to South Africa remains Universal Basic Income (UBI) in relation to the model proposed by **The Social Policy Initiative (SPI)** www.spi.org.za for more information. This policy is, in ACTSA's view, the most powerful opportunity for transformation of women's lives and achieving greater equality in South Africa.

A major event was our co-hosting of the UK premiere for documentary film '**Oliver Tambo and his London Recruits**' in November 2024. Screenings across the country in 2025 are planned.

Swaziland (Eswatini): Work continues including collaborating with an international and UK trade union active on Swaziland. We were briefed at our AGM by an expert on Swaziland's pro democracy movement, and we will work within our capacity during 2025 , not least with reference to the ongoing repression on civil society and the linked assassination of human rights lawyer and Multistakeholder Forum (MSF) convener Thulani Maskeo in January 2023. The ITUC and the UN have called for an independent investigation.

Botswana: we continued to support in kind the community based Pink Triangle based in Maun, to apply for a range of funds available for LGBTQI rights work from European sources.

Regional: Justice for Miners has chapters across the region, although the main campaign office is in South Africa. This is a long term campaign to secure fair access to compensation funds made available through the Gold Miners/Silicosis/TB settled claim, a former successful campaign.

Action for Southern Africa (ACTSA)

Report of the trustees

For the year ended 31st December 2024

FINANCIAL REVIEW

Review of the charity's financial position at the end of the period

At the end of 2024, the charity's total income increased to £216,994 (2023: £141,146), which included restricted income of £19,550 (2023: £Nil). Expenditure for the year rose to £205,205 (2023: £121,637), of which £13,229 (2023: £Nil) related to restricted funds. As a result, the charity's total funds increased to £76,434 at year end (2023: £64,645), comprising unrestricted funds of £70,113 and restricted funds of £6,321.

Principal Funding Sources

In previous years the majority of our income came from our individual membership and affiliates, through membership fees, donations and fundraising activities. During this year we were also able to obtain £134,550 in grants.

Reserves policy

ACTSA has a policy for holding a minimum reserve representing about three months operating costs and includes enough funds to meet any liabilities to its staff and other creditors should we find ourselves unable to continue operating. We also want to ensure that ACTSA can meet its liabilities in the event of an adverse effect on income generation. The reserve required is £40,000.

PLANS FOR FUTURE PERIODS

Looking ahead to 2025, the trustees of ACTSA have agreed the following

- Continue to find ways to support Justice for Miners – a long term campaign to secure fair access to compensation funds made available through the Gold Miners/Silicosis/TB settled claim. (They need funding to develop a campaign in the region).
- Prioritising the themes of gender rights across all our collaborations. Currently we focus on womens' rights through the Kabwe Mine case against Anglo American South Africa; AND through UBI with Social Policy Initiative.
- Amplifying local human rights activist voices – in 2025 we will continue this with Liverpool University Humanities Faculty as year two of our project with them on Zimbabwe's women who are unfairly treated by the dependents' rule in the Immigration policy of the UK Home Office.
- Further develop our Young Activist thread of work, now under the 'ACTSA Voices' initiative.
- Create new opportunities for partnerships from the 2024 anniversary of South Africa's liberation, particularly through the arts and other creative endeavours.

Action for Southern Africa (ACTSA)
Report of the trustees
For the year ended 31st December 2024

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. 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 Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

Approved by the trustees on 27 October 2025 and signed on their behalf by:

Chitra Karve

Chitra Karve - Trustee and Chair

Action for Southern Africa (ACTSA)

Independent Examiners' Report to the Trustees

For the year ended 31st December 2024

I report to the trustees on my examination of the financial statements of Action for Southern Africa (ACTSA) ('the charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

**Action for Southern Africa (ACTSA)
Independent Examiners' Report to the Trustees
For the year ended 31st December 2024**

K Edwards

Keeley Edwards FCCA
Sawin & Edwards LLP Chartered Accountants
Studio 16, Cloisters House
8 Battersea Park Road
London
SW8 4BG

Dated: 27 October 2025

Action for Southern Africa (ACTSA)
Statement of Financial Activities
For the year ended 31st December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income from :					
Donations and legacies	3	60,368	5,000	65,368	50,330
Charitable activities	4	131,531	14,550	146,081	70,764
Other trading activities	5	5,012	-	5,012	19,795
Other income	6	533	-	533	257
Total Income		197,444	19,550	216,994	141,146
Expenditure on:					
Raising funds	7	41,299	-	41,299	26,713
Charitable activities	7, 7a	150,677	13,229	163,906	94,924
Total Expenditure		191,976	13,229	205,205	121,637
Net Income/ (expenditure)		5,468	6,321	11,789	19,509
Transfer between funds		-	-	-	-
Net Movement in funds		5,468	6,321	11,789	19,509
Reconciliation of funds:					
Funds brought forward	15	64,645	-	64,645	45,136
Funds carried forward		70,113	6,321	76,434	64,645

Action for Southern Africa (ACTSA)
Balance Sheet
As at 31December 2024

	Notes	£	2024 £	£	2023 £
FIXED ASSETS					
Office equipment	9		2,648		1,003
Investments	10		980		980
			<u>3,628</u>		<u>1,983</u>
CURRENT ASSETS					
Debtors	11	14,995		15,303	
Cash at bank and in hand	12	<u>76,926</u>		<u>61,126</u>	
Total current assets		91,921		76,429	
CREDITORS: amounts falling due within one year	13	<u>(19,115)</u>		<u>(13,767)</u>	
NET CURRENT ASSETS			<u>72,806</u>		<u>62,662</u>
NET ASSETS TOTALS			<u><u>76,434</u></u>		<u><u>64,645</u></u>
THE FUNDS OF THE CHARITY					
Unrestricted fund	15		70,113		64,645
Restricted funds	15		6,321		-
TOTAL CHARITY FUNDS			<u><u>76,434</u></u>		<u><u>64,645</u></u>

Approved by the trustees on 27 October 2025 and signed on their behalf by

Chitra Karve

Chitra Karve - Trustee and Chair

Action for Southern Africa (ACTSA)

Notes to the financial statements

For the year ended 31st December 2024

1. Accounting policies

a) Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Action for Southern Africa (ACTSA) meets the definition of a public benefit entity under FRS 102.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern. The trustees have considered a period of one year from the accounts signing date, to assess the charity's ability to continue as a going concern.

c) Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Income from membership subscriptions

Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Action for Southern Africa (ACTSA)

Notes to the financial statements

For the year ended 31st December 2024

Income from grant and donations

Grants and donations are only included in the statement of financial activities when the general income recognition criteria are met.

Interest received

Interest received is recognised in the period in which it becomes receivable.

d) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Governance and support costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

h) Redundancy costs

Redundancy payments are recognised in staff costs once they are quantifiable and upon communication of intention to pay.

i) Fixed assets

Office equipment depreciated over 4 years.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2024

l) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

n) Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued initially at cost and subsequently at fair value (their market value) at the year end.

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2024

2 Prior year SOFA Comparison

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Income from :			
Donations and legacies	50,330	-	50,330
Charitable activities	70,764	-	70,764
Other trading activities	19,795	-	19,795
Other income	257	-	257
Total Income	141,146	-	141,146
Expenditure on:			
Raising funds	26,713	-	26,713
Charitable activities	94,924	-	94,924
Total Expenditure	121,637	-	121,637
Net expenditure for the year	19,509	-	19,509
Transfer between funds	-	-	-
Net Movement in funds	19,509	-	19,509
Reconciliation of funds:			
Funds brought forward	45,136	-	45,136
Funds carried forward	64,645	-	64,645

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2024

ANALYSIS OF INCOME

3	Income from donation and legacies	Unrestricted funds	Restricted funds	2024 Total	2023 Total
		£	£	£	£
	Donations and gifts	50,166	-	50,166	46,358
	Gifts aid	(6,728)	-	(6,728)	3,972
	Legacies	-	5,000	5,000	-
	Appeal income	16,930	-	16,930	-
	Total from donations and legacies	60,368	5,000	65,368	50,330
4	Income from charitable activities	Unrestricted funds	Restricted funds	2024 Total	2023 Total
		£	£	£	£
	Grants	120,000	14,550	134,550	60,000
	Subscriptions	11,531	-	11,531	10,764
	Total from charitable activities	131,531	14,550	146,081	70,764
5	Income from other trading activities	Unrestricted funds	Restricted funds	2024 Total	2023 Total
		£	£	£	£
	Fundraising	5,012	-	5,012	19,795
	Total from other trading activities	5,012	-	5,012	19,795
6	Other income	Unrestricted funds	Restricted funds	2024 Total	2023 Total
		£	£	£	£
	Interest Income	459	-	459	257
	Other income	74	-	74	-
	Total other income	533	-	533	257

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2024

7 ANALYSIS OF EXPENDITURE

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Fundraising expenditure				
Appeal costs	12,703	-	12,703	15,731
Fundraising events	28,596	-	28,596	10,982
Total fundraising expenditure	41,299	-	41,299	26,713
Charitable expenditure				
Research and education	43,499	13,229	56,728	28,462
Promote human rights	83,595	-	83,595	51,544
Relief of poverty	23,583		23,583	14,918
Total charitable expenditure	150,677	13,229	163,906	94,924
Analysis of charitable expenditure				
Activity	Activities undertaken directly £	Support costs £	2024 Total £	2023 Total £
Research and education	14,280	42,448	56,728	28,462
Promote human rights	20,186	63,409	83,595	51,544
Relief of poverty	3,200	20,383	23,583	14,918
Total expenditure	37,666	126,240	163,906	94,924

Within the expenditure items above, the following items are material, in the current year:

Wages and salaries £83,663 (2023: £50,763); Rent £6,466 (2023: £7,115); Internet services and computer £10,018 (2023: £1,648); Consultancy £71 (2023: £5,163); Telephone and fax £2,534 (2023: £2,323); Insurance £3,493 (2023: £3,232); Payroll and accountancy £7,962 (2023: £7,962), Recruitment £5,468 (2023: £917) and General expenses £3,567 (2023: 934).

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2024

7a Support costs

Support costs	Research & education £	Promote human rights £	Relief of poverty £	2024 Grand total £	2023 Grand total £	Basis of allocation
Governance	9,982	14,710	4,150	28,842	21,393	Pro-rata
Wages and salaries	25,099	37,648	12,550	75,297	45,687	Time spent
Recruitment	1,640	2,461	819	4,920	825	Actual
Consultancy	21	32	11	64	4,647	Actual
Rent	1,940	2,910	970	5,820	6,404	Usage
Telephone	760	1,140	380	2,280	2,090	Usage
Computer expenses	3,006	4,508	1,503	9,017	1,484	Usage
	42,448	63,409	20,383	126,240	82,530	

7b Fees for examination of the accounts

	2024 £	2023 £
Independent examiner's fee	1,968	1,680
	1,968	1,680

8 Staff costs and numbers

	2024 £	2023 £
Salaries and wages	74,181	42,836
Social security costs	719	-
Pension cost (defined contribution scheme)	8,763	7,927
	83,663	50,763

No employee received remuneration amounting to more than £60,000 in either year.

The total amount paid to key management personnel for their services to the charity amounted to £38,470 during the year (2023: £36,654).

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2024

<u>Average head count in the year</u>	2024	2023
	£	£
Fundraising	1.0	0.2
Charitable activities	1.0	0.8
Governance	0.5	0.4
	<u>2.5</u>	<u>1.4</u>

9 TANGIBLE FIXED ASSETS

	Equipment	Total
	£	£
Cost		
At 31 Dec 2023	1,849	1,849
Addition	2,323	2,323
Disposal	-	-
At 31 Dec 2024	<u>4,172</u>	<u>4,172</u>
Depreciation		
At 31 Dec 2023	846	846
Charge for the year	678	678
Disposal	-	-
At 31 Dec 2024	<u>1,524</u>	<u>1,524</u>
Net book values		
At 31 Dec 2024	<u>2,648</u>	<u>2,648</u>
At 31 Dec 2023	<u>1,003</u>	<u>1,003</u>

10 FIXED ASSETS INVESTMENTS

	2024
	£
Carrying (fair) value at 31.12.2024 and 31.12.2023	980
Listed investments	<u>980</u>

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2024

11 Debtors

	2024	2023
	£	£
Prepayment and accrued income	10,151	2,978
Other debtors	4,844	12,325
	14,995	15,303

12 Cash at bank and in hand

	2024	2023
	£	£
Cash at bank	76,926	61,126
	76,926	61,126

13 Creditors: amounts falling due within 1 year

	2024	2023
	£	£
Other creditors	16,045	11,253
Accruals	3,070	2,514
	19,115	13,767

14 Basic financial instruments

The charity's principal financial instruments comprise listed investments, cash, other debtors and other creditors, the main purpose of which is to finance the charity's operations and activities.

The charity does not acquire put options, derivatives or other complex financial instruments.

The main risks arising from the charity's financial instruments are credit and liquidity risk. The trustees review and agree policies for managing each of these risks and these are summarised below.

Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the charity and arises principally from the debtors balance at the year-end, which are considered by the trustees to be recoverable.

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2024

Liquidity risk

The charity's policy throughout the year has been to ensure that it has adequate liquidity by careful management of its working capital.

15 Charity funds

Fund name	At 1 Jan 2024	Income	Expenditure	At 31 Dec 2024
	£	£	£	£
Unrestricted funds	64,645	197,444	(191,976)	70,113
Restricted funds				
Academic support	-	13,450	(13,229)	221
Beacon - Liverpool	-	1,100	-	1,100
Swaziland Legacy	-	5,000	-	5,000
Total restricted funds	-	19,550	(13,229)	6,321
Total funds	64,645	216,994	(205,205)	76,434

Designated funds

Planned use	Purpose of the designation	2024 £	2023 £
Dignity project Zimbabwe	Purchase of sanitary pads in Zimbabwe	-	31,558

Restricted funds

Academic support: Funded by Moshal Foundation to support a South Africa student to study at University of Kent.

Beacon Liverpool: Liverpool University supported this project

Swaziland Legacy: Legacy income will be spent in 2026

Designated fund: Trustees have undesignated fund £31,558 to unrestricted funds

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2024

Prior year
comparative

Fund name	At 1 Jan 2023	Income	Expenditure	At 31 Dec 2023
	£	£	£	£
Unrestricted funds	45,136	141,146	(121,637)	64,645
Total funds	45,136	141,146	(121,637)	64,645

Designated funds

Planned use	Purpose of the designation	2023 £	2022 £
Dignity project Zimbabwe	Purchase of sanitary pads in Zimbabwe	31,558	31,558

16 Analysis of net assets between funds

	Unrestricted fund £	Restricted £	2024 Total £
Fixed assets	3,628	-	3,628
Current assets	85,600	6,321	91,921
Current liabilities	(19,115)	-	(19,115)
Net assets at 31st December 2024	70,113	6,321	76,434

	Unrestricted fund £	Restricted £	2023 Total £
Fixed assets	1,983	-	1,983
Current assets	76,429	-	76,429
Current liabilities	(13,767)	-	(13,767)
Net assets at 31st December 2023	64,645	-	64,645

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2024

17: Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related party.

18: Trustees' expenses

No trustees were reimbursed expenses during the year (2023: £Nil).

19: Transactions with related parties

There have been no related party transactions.

20. Commitments under operating leases

At the year end, the charity had annual commitments under non-cancellable operating leases as £8,082 (2023: £3,233)

Accounts

Charity No. 1174757

Action for Southern Africa (ACTSA)
Report and Unaudited Financial Statements
31st December 2023

Action for Southern Africa (ACTSA)
Reference and administrative details
For the year ended 31st December 2023

Charity number: 1174757

Registered office: 200A Pentonville Road
London
N1 9JP

Trustees:	Chitra Karve	Chair
	David Kenvyn	Vice Chair
	Suresh Kamath	Treasurer
	Ben Whittaker	
	Zita Holbourne	
	John Muir	

Management:	Tricia Sibbons	Director (from October 2023)
		Head of Partnerships and Engagement (Up to October 2023)

Bankers: Lloyds Bank
25 Gresham Street
London
EC2V 7HN

Independent examiner: Keeley Edwards FCCA
Sawin & Edwards LLP
Studio 16, Cloisters House
8 Battersea Park Road
London
SW8 4BG

Report of the trustees

For the year ended 31st December 2023

Reference and administrative information set out on page 1 forms part of this report. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the CIO's trust deed, the Charities Act 2011 and 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) and UK Generally Accepted Practice.

INTRODUCTION

ACTSA was established in 1994 as the successor organisation to the Anti-Apartheid Movement (AAM), shortly after South Africa's first election where everyone had an equal vote. Nelson Mandela became the first democratically elected President of South Africa. At that point the goals of the AAM had been achieved and it had grown from a small, grassroots organisation to the largest international solidarity movement in the UK. Despite the movement's triumph over the South African apartheid regime, major challenges across the region called for renewed, not diminished, solidarity. This shift in context meant ACTSA's approach in the UK needed to change, working in support of Southern Africans now free to shape their institutions based on democracy, human rights and equality. ACTSA retains its education and advocacy work, calling attention to issues which prevent civil society formations including trade unions, community and national non-profits, from working with their governments for democratic nation-building. These include enduring inequalities arising from colonialism, as well as structural disadvantages for instance in unfair debt agreements, corruption, workplace disease burdens such as TB and silicosis, gender rights and access to basic services as set out in the UN Declaration of Human Rights and the relevant country constitutions.

This short video illustrates our history and the future aims of ACTSA:

<https://actsa.org/a-new-chapter-in-actsas-solidarity-with-southern-african-changemakers/>

Previously an unincorporated organisation, ACTSA was registered as a Charitable Incorporated Organization (CIO) in England and Wales in September 2017.

Our vision is a region where solidarity to achieve advances in human rights results in the legacies of colonialism, racism and apartheid are replaced with racial and social justice and peace.

Our charitable objectives

1. To promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) in Southern Africa.
2. To relieve poverty and improve lives and livelihoods in socially and economically disadvantaged communities in Southern Africa.
3. To promote public education and research on human rights, equality and diversity in Southern Africa, particularly regarding nature, causes and effects of poverty, social inequity, human rights violations, and environmental degradation.

Report of the trustees

For the year ended 31st December 2023

With regional partners and UK civil society we work across these areas:

- Monitoring human rights abuses and publishing information on violations, relevant laws and redress, and raising awareness on related issues;
- Obtaining redress for people affected by human rights abuses;
- Relieving need among people affected by human rights abuses;
- Producing research and education material on human rights;
- Commenting on proposed legislation affecting social, economic and human rights;
- Promoting respect for human rights among the public, governments and corporations;
- Advocating internationally for human rights, reparations and other such remedies;
- Eliminating infringements of human rights from the past or in the present;
- Promoting research and local remedies to structural poverty including institutional arrangements which disadvantage the region, such as debt agreements.
- Amplifying regionally-led solutions to overcome enduring inequalities, particularly affecting women.

Information on pre-1994 work undertaken by the Anti-Apartheid Movement can be found here: www.aamarchives.org

GOVERNANCE, STRUCTURE AND MANAGEMENT

Governing Document

The organisation is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission on 20 September 2017 and is governed under an Association Constitution.

Recruitment and Appointment of Trustees

Under the requirements of the ACTSA CIO Constitution the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected for a maximum of 3 terms. Trustees are appointed by a resolution of the Members; or by a decision of the Trustees. All members of the Management Committee give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in the accounts.

Risk Management

Last year we reported that the main risk to the charity was ensuring sustainable growth. This is not likely to change for the foreseeable future. The Trustees continue to monitor our income and expenditure closely, and have been in a position this year to make two significant decisions designed to increase the capacity of ACTSA to enable further outreach work and to fundraise. The first is to advertise for a full time campaigns and communications officer, and to work hard to get the right candidate for the job. The second was to promote our Head of Engagement and Partnerships to the position of Director. This acknowledges that Tricia Sibbons is working at the level of Director already, and will allow her to develop our fundraising potential when we fill the post of campaigns and communications.

Report of the trustees

For the year ended 31st December 2023

Organisational Structure

We continue to be grateful for a stable Board of Trustees and Advisory Council. This year we welcomed a new Advisory Council member from the diaspora in the region that we work in. ACTSA continues to have 6 Trustees, who meet regularly to provide continued strategic and financial oversight for the Charity. We also have appointed a Company Secretary who ensures that we abide by our Constitution and assist with the management of Advisory Council and AGM meetings. This officer can attend the Trustee meetings as an Observer and is also a member of the Advisory Council. The Council meets 4 times a year.

PUBLIC BENEFIT STATEMENT

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and helps us ensure our objectives and activities remain focused on our stated purpose and charitable objects. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities.

The trustees have due regard to the requirements of Section 17 of the Charities Act 2011 and the guidance issued thereunder by the Charity Commission and are satisfied that the public benefit requirement is complied with

CHAIR'S REPORT

We continue to grow our advocacy, information and campaigning work and this year we have focused on developing our diaspora and higher education networks. We have also focused on supporting groups in Southern Africa that are struggling to have their voice heard in relation to legacies of mining during apartheid and colonial times. This reflects some of ACTSA's work in the past and it is of concern that communities in Southern Africa continue to suffer the impact of past inhumanity. As indicated in this report we have recently promoted our Head of Partnerships to the position of Director in recognition of the significant contribution she has already made to ACTSA's work and we look forward to the work she has planned for the short and middle term future. As I indicated last year, having a stable Trustee and Advisory Council has been key in ensuring our ability to continue to work effectively.

Report of the trustees

For the year ended 31st December 2023

ACHIEVEMENTS AND PERFORMANCE

During 2023 a major unrestricted grant was secured which offset the ongoing drop in individual supporter donations. The grant enabled us to appoint a permanent part time Engagement Officer and extend part time staffing for communications work. We advertised for the Campaigns and Comms position as a full time appointment. During this reporting period we had not made an appointment and initiated a new recruitment process for early 2024. We moved offices and saved on rental costs. These savings will be utilised on other organisational operations such as IT upgrades.

In terms of partners and campaign focus, our summary is below.

Zimbabwe : During the year we completed our first project with the **University of Liverpool** educating students on legacies of colonialism in **Zimbabwe** and the current attacks on civil society and human rights. A report was presented in September 2023 to the House of Lords and published on our website and that of the university. The report was widely distributed in the region and welcomed among diaspora members and organisations in the UK. A new coalition co-founded by ACTSA began working. **ZIMUKCO** collaborates closely with people from the Zimbabwe diaspora and those people arriving from the region, to respond to some of the issues raised in our report, 'Voices from the Frontline'. Related to this, Brian Hurwitz led an approach to **law firms** inviting participation in a new 'network' of lawyers providing pro bono asylum support to political refugees from the region.

Zambia: Children of Kabwe campaign took priority this year. The class action case is still ongoing in the Johannesburg High Court and more activity is planned for 2024.

We have also been working with Debt Justice on the **Zambia debt-relief** – now under agreement and so debt related work in Zambia will fall away, except where we are collaborating on legislation for private lenders to be regulated by the same financial settlements as public lenders.

South Africa: much of this period's work was concerned with preparing for the 2024 year marking 30 years since South Africa's liberation from apartheid. We held preparatory meetings with musicians, artists, theatre-makers and other cultural practitioners, as well as with the SA High Commissioner in the UK.

Our main campaign in relation to South Africa is for Universal Basic Income (UBI) in relation to the model proposed by **The Social Policy Initiative (SPI)** www.spi.org.za for more information. (A small grant was made to facilitate skills transfer within SPI for editing, design and publication of their UBI report). SPI's director spoke at our AGM.

Swaziland (Eswatini): We have met with a UK trade union active on Swaziland and campaigns for protection of human rights will expand during 2024, not least with reference to the assassination of human rights lawyer and Multistakeholder Forum (MSF) convener Thulani Maskeo in January

Report of the trustees

For the year ended 31st December 2023

2023. The ITUC and others have called for an independent investigation.

Botswana: we supported Pink Triangle based in Maun, to apply for a range of funds available for LGBTQI rights work from European sources.

Regional: There is ongoing work on the campaign for an **International Anti Corruption Court (IACC); and ESG** in law and financial services (an emerging theme related to our Money Drain report). With Peter Hain we hosted the **Namibian Prosecutor General** in relation to a major corruption case due to start in Windhoek in October, which has implications in the UK.

Regional: Justice for Miners has chapters across the region, although the main campaign office is in South Africa. This is a long term campaign to secure fair access to compensation funds made available through the Gold Miners/Silicosis/TB settled claim.

Also note our engagements with **The Pledge**, **#Shift the Power**, and the **FCDO White Paper** on the future of UK AID, structural inequalities of how overseas aid is allocated, and the move to ensure decision making on aid is made by the people most affected. In ACTSA's case this would be poor women across the SADC region. We submitted evidence to the FCDO on this. We continued to engage with leaders and thinkers from the region and made particular efforts to reach UK government representatives in the region, hosted by Chatham House.

FINANCIAL REVIEW

Review of the charity's financial position at the end of the period

At the end of 2023, as a result of an excess of income over expenditure of £19,509 (2022: deficit £13,804), ACTSA had fund balances totalling £64,645 (2022: £45,136) all of which were unrestricted for both years.

Principal Funding Sources

In most years the majority of our income comes from our individual membership and affiliates, through membership fees, donations and fundraising activities. During this year we were also able to obtain £60,000 in grants.

Reserves policy

ACTSA has a policy for holding a minimum reserve representing about three months operating costs and includes enough funds to meet any liabilities to its staff and other creditors should we find ourselves unable to continue operating. We also want to ensure that ACTSA can meet its liabilities in the event of an adverse effect on income generation. The reserve required is £30,000.

Report of the trustees

For the year ended 31st December 2023

PLANS FOR FUTURE PERIODS

Looking ahead to 2024, the trustees of ACTSA have agreed the following

- Continue to find ways to support Justice for Miners – a long term campaign to secure fair access to compensation funds made available through the Gold Miners/Silicosis/TB settled claim. (They need funding to develop a campaign in the region).
- Cross cutting themes of gender rights/climate justice – currently through the Kabwe Mine case against Anglo American South Africa; AND through UBI with Social Policy Initiative. Re-engage Swaziland civil society on gender matters.
- Amplifying local human rights activist voices – in 2024 we will pilot this with Liverpool University Humanities Faculty as year two of our project with them on Zimbabwe.
- Experiment further with the Young Activist thread of work, as part of our 30th anniversary of founding (in 2024), to support young activists across the UK and the region. This includes social media and developing our branding and website.
- Create opportunities for funding partnerships including cause related marketing, as part of our 30th anniversary programme as well as our regional engagement.
- Create new opportunities for partnerships from the 2024 anniversary of South Africa's liberation, particularly through the arts and other creative endeavours.

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. 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 Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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

Report of the trustees

For the year ended 31st December 2023

presume that the charity will continue in operation.

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

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

Approved by the trustees on 19 October 2024 and signed on their behalf by:

Chitra Karve

Chitra Karve - Trustee and Chair

Independent Examiner's report

To the trustees of Action for Southern Africa (ACTSA)

I report to the trustees on my examination of the financial statements of Action for Southern Africa (ACTSA) ('the charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Independent Examiner's report
To the trustees of Action for Southern Africa (ACTSA)

K Edwards

Keeley Edwards FCCA
Sawin & Edwards LLP Chartered Accountants
Studio 16, Cloisters House
8 Battersea Park Road
London
SW8 4BG

Dated: 19 October 2024

Action for Southern Africa (ACTSA)
Statement of financial activities
For the year ended 31st December 2023

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Note s	£	£	£	£
Income from :					
Donations and legacies	3	50,330	-	50,330	54,411
Charitable activities	4	70,764	-	70,764	42,741
Other trading activities	5	19,795	-	19,795	14,296
Other income	6	257	-	257	19
Total Income		141,146	-	141,146	111,467
Expenditure on:					
Raising funds	7	26,713	-	26,713	22,549
Charitable activities	7, 7a	94,924	-	94,924	102,722
Total Expenditure		121,637	-	121,637	125,271
Net Income/ (expenditure)		19,509	-	19,509	(13,804)
Transfer between funds		-	-	-	-
Net Movement in funds		19,509	-	19,509	(13,804)
Reconciliation of funds:					
Funds brought forward	15	45,136	-	45,136	58,940
Funds carried forward		64,645	-	64,645	45,136

Action for Southern Africa (ACTSA)

Balance sheet

As at 31st December 2023

	Notes	£	2023 £	£	2022 £
FIXED ASSETS					
Office equipment	9		1,003		1,230
Investments	10		980		980
			<u>1,983</u>		<u>2,210</u>
CURRENT ASSETS					
Debtors	11	15,303		13,729	
Cash at bank and in hand	12	<u>61,126</u>		<u>45,961</u>	
Total current assets		76,429		59,690	
CREDITORS: amounts falling due within one year	13	<u>(13,767)</u>		<u>(16,764)</u>	
NET CURRENT ASSETS			<u>62,662</u>		<u>42,926</u>
NET ASSETS TOTALS			<u>64,645</u>		<u>45,136</u>
THE FUNDS OF THE CHARITY					
Unrestricted fund	15		64,645		45,136
TOTAL CHARITY FUNDS			<u>64,645</u>		<u>45,136</u>

Approved by the trustees on 19 October 2024 and signed on their behalf by

Chitra Karve

Chitra Karve - Trustee and Chair

Action for Southern Africa (ACTSA)

Notes to the financial statements

For the year ended 31st December 2023

1. Accounting policies

a) Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Action for Southern Africa (ACTSA) meets the definition of a public benefit entity under FRS 102.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern. The trustees have considered a period of one year from the accounts signing date, to assess the charity's ability to continue as a going concern.

c) Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Action for Southern Africa (ACTSA)

Notes to the financial statements

For the year ended 31st December 2023

Income from membership subscriptions

Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Income from grant and donations

Grants and donations are only included in the statement of financial activities when the general income recognition criteria are met.

Interest received

Interest received is recognised in the period in which it becomes receivable.

d) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Governance and support costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

h) Redundancy costs

Redundancy payments are recognised in staff costs once they are quantifiable and upon communication of intention to pay.

i) Fixed assets

Office equipment depreciated over 4 years.

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2023

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

n) Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued initially at cost and subsequently at fair value (their market value) at the year end.

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2023

Prior year SOFA

2 Comparison

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from :				
Donations and legacies	54,411	-	54,411	52,410
Charitable activities	42,741	-	42,741	39,835
Other trading activities	14,296	-	14,296	-
Other income	19	-	19	28,037
Total Income	111,467	-	111,467	120,282
Expenditure on:				
Raising funds	22,549	-	22,549	11,213
Charitable activities	102,722	-	102,722	109,645
Total Expenditure	125,271	-	125,271	120,858
Net expenditure for the year	(13,804)	-	(13,804)	(576)
Transfer between funds	-	-	-	-
Net Movement in funds	(13,804)	-	(13,804)	(576)
Reconciliation of funds:				
Funds brought forward	58,940	-	58,940	59,516
Funds carried forward	45,136	-	45,136	58,940

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2023

ANALYSIS OF INCOME				
	Unrestricted funds	Restricted funds	2023 Total	2022 Total
	£	£	£	£
3 Income from donation and legacies				
Donations and gifts	46,358	-	46,358	40,680
Gifts aid	3,972	-	3,972	7,661
Legacies	-	-	-	4,150
Appeal income	-	-	-	1,920
Total from donations and legacies	50,330	-	50,330	54,411
4 Income from charitable activities				
Grants	60,000	-	60,000	-
Subscriptions	10,764	-	10,764	42,741
Total from charitable activities	70,764	-	70,764	42,741
5 Income from other trading activities				
Fundraising	19,795	-	19,795	14,296
Total from other trading activities	19,795	-	19,795	14,296
6 Other income				
Interest Income	257	-	257	19
Total other income	257	-	257	19

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2023

7 ANALYSIS OF EXPENDITURE

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Fundraising expenditure				
Appeal costs	15,731	-	15,731	7,579
Fundraising events	10,982	-	10,982	14,970
Total fundraising expenditure	26,713	-	26,713	22,549
Charitable expenditure				
Research and education	28,462	-	28,462	26,248
Promote human rights	51,544	-	51,544	63,630
Relief of poverty	14,918	-	14,918	12,844
Total charitable expenditure	94,924	-	94,924	102,722

Analysis of charitable expenditure

Activity	Activities undertaken directly £	Support costs £	2023 Total £	2022 Total £
Research and education	1,669	26,793	28,462	26,248
Promote human rights	9,359	42,185	51,544	63,630
Relief of poverty	1,366	13,552	14,918	12,844
Total expenditure	12,394	82,530	94,924	102,722

Within the expenditure items above, the following items are material, in the current year:

Wages and salaries £50,763 (2022: £51,964); Rent £7,115 (2022: £8,284); Internet services and computer £1,648 (2022: £3,919); Consultancy £5,163 (2022: £2,018); Telephone and fax £2,323 (2022: £1,894); Insurance £3,232 (2022: £2,901); Payroll and accountancy £7,962 (2022: £7,680).

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2023

7a Support costs

Support costs	Research & education £	Promote human rights £	Relief of poverty £	2023 Grand total £	2022 Grand total £	Basis of allocation
Governance	6,414	11,617	3,362	21,393	21,043	Pro-rata Time spent
Wages and salaries	15,229	22,843	7,615	45,687	46,768	Actual
Recruitment	275	413	137	825	-	Actual
Consultancy	1,549	2,323	775	4,647	1,816	Usage
Rent	2,135	3,202	1,067	6,404	7,456	Usage
Telephone	697	1,045	348	2,090	1,704	Usage
Computer expenses	494	742	248	1,484	3,528	Usage
	26,793	42,185	13,552	82,530	82,315	

7b Fees for examination of the accounts

	2023 £	2022 £
Independent examiner's fee	1,680	1,800
	1,680	1,800

8 Staff costs and numbers

	2023 £	2022 £
Salaries and wages	42,836	42,704
Social security costs	-	1,211
Pension cost (defined contribution scheme)	7,927	8,049
	50,763	51,964

No employee received remuneration amounting to more than £60,000 in either year.

The total amount paid to key management personnel for their services to the charity amounted to £36,654 (2022: £33,600).

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2023

<u>Average head count in the year</u>	2023	2022
	£	£
Fundraising	0.2	0.2
Charitable activities	0.8	1.0
Governance	0.4	0.4
	1.4	1.6

9 TANGIBLE FIXED ASSETS

	Equipment	Total
Cost	£	£
At 31 Dec 2022	1,640	1,640
Addition	209	209
Disposal	-	-
At 31 Dec 2023	1,849	1,849
Depreciation		
At 31 Dec 2022	410	410
Charge for the year	436	436
Disposal	-	-
At 31 Dec 2023	846	846
Net book values		
At 31 Dec 2023	1,003	1,003
At 31 Dec 2022	1,230	1,230

10 FIXED ASSETS INVESTMENTS

	2023
	£
Carrying (fair) value at 31.12.2023 and 31.12.2022	980
Listed investments	980

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2023

11 Debtors

	2023	2022
	£	£
Prepayment and accrued income	2,978	2,505
Other debtors	12,325	11,224
	15,303	13,729

12 Cash at bank and in hand

	2023	2022
	£	£
Cash at bank	61,126	45,961
	61,126	45,961

13 Creditors: amounts falling due within 1 year

	2023	2022
	£	£
Other creditors	11,253	12,161
Accruals	2,514	4,603
	13,767	16,764

14 Basic financial instruments

The charity's principal financial instruments comprise listed investments, cash, other debtors and other creditors, the main purpose of which is to finance the charity's operations and activities.

The charity does not acquire put options, derivatives or other complex financial instruments.

The main risks arising from the charity's financial instruments are credit and liquidity risk. The trustees review and agree policies for managing each of these risks and these are summarised below.

Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the charity, and arises principally from the debtors balance at the year-end, which are considered by the trustees to be recoverable.

Liquidity risk

The charity's policy throughout the year has been to ensure that it has adequate liquidity by careful management of its working capital.

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2023

15 Charity funds

Fund name	At 1 Jan 2023	Income	Expenditure	At 31 Dec 2023
	£	£	£	£
Unrestricted funds	45,136	141,146	(121,637)	64,645
Total funds	45,136	141,146	(121,637)	64,645

Designated funds

Planned use	Purpose of the designation	2023	2022
		£	£
Dignity project Zimbabwe	Purchase of sanitary pads in Zimbabwe	31,558	31,558

Prior year comparative

Fund name	At 1 Jan 2022	Income	Expenditure	At 31 Dec 2022
	£	£	£	£
Unrestricted funds	58,940	111,467	(125,271)	45,136
Restricted funds	-	-	-	-
Total funds	58,940	111,467	(125,271)	45,136

Designated funds

Planned use	Purpose of the designation	2022	2021
		£	£
Dignity project Zimbabwe	Purchase of sanitary pads in Zimbabwe	31,558	31,558

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2023

16 Analysis of net assets between funds

	Unrestricted fund £	2023 Total £
Fixed assets	1,983	1,983
Current assets	76,429	76,429
Current liabilities	(13,767)	(13,767)
Net assets at 31st December 2023	64,645	64,645

	Unrestricted fund £	2022 Total £
Fixed assets	2,210	2,210
Current assets	59,690	59,690
Current liabilities	(16,764)	(16,764)
Net assets at 31st December 2022	45,136	45,136

17: Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related party.

18: Trustees' expenses

No trustees were reimbursed expenses during the year (2022:£Nil).

19: Transactions with related parties

There have been no related party transactions.

20. Commitments under operating leases

At the year end, the charity had annual commitments under non-cancellable operating leases as £3,233 (2022: £ 1,680)

Accounts

Charity no. 1174757

Action for Southern Africa (ACTSA)
Report and Unaudited Financial Statements
31st December 2022

Action for Southern Africa (ACTSA)
Reference and administrative details
For the year ended 31st December 2022

Charity number: 1174757

Registered office: 200A Pentonville Road
London
N1 9JP

Trustees:	Chitra Karve	Chair
	David Kenvyn	Vice Chair
	Suresh Kamath	Treasurer
	Ben Whittaker	
	Zita Holbourne	
	John Muir	

Management:	Tricia Sibbons	Head of Partnerships and Engagement
--------------------	----------------	-------------------------------------

Bankers: Lloyds Bank
25 Gresham Street
London
EC2V 7HN

Independent examiner: Keeley Edwards FCCA
Sawin & Edwards LLP
Studio 16, Cloisters House
8 Battersea Park Road
London
SW8 4BG

Action for Southern Africa (ACTSA)

Report of the trustees

For the year ended 31st December 2022

Reference and administrative information set out on page 1 forms part of this report. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the CIO's trust deed, the Charities Act 2011 and 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) and UK Generally Accepted Practice..

INTRODUCTION

ACTSA was established in 1994 as the successor organisation to the Anti-Apartheid Movement (AAM), shortly after South Africa's first election where everyone had an equal vote. Nelson Mandela became the first democratically elected President of South Africa. At that point the goals of the AAM had been achieved and it had grown from a small, grassroots organisation to the largest international solidarity movement in the UK. Despite the movement's triumph over the South African apartheid regime, major challenges across the region called for renewed, not diminished, solidarity. This shift in context meant ACTSA's approach in the UK needed to change, working in support of Southern Africans now free to shape their institutions based on democracy, human rights and equality. ACTSA retains its education and advocacy work, calling attention to issues which prevent civil society and governments in the region from democratic nation-building. These include enduring inequalities arising from colonialism, as well as structural disadvantages for instance in unfair debt agreements, corruption, workplace disease burdens such as TB and silicosis, gender rights and access to basic services as set out in the UN Declaration of Human Rights and the relevant country constitutions.

This short video illustrates our history and the future aims of ACTSA:

<https://actsa.org/a-new-chapter-in-actsas-solidarity-with-southern-african-changemakers/>

Previously an unincorporated organisation, ACTSA was registered as a Charitable Incorporated Organization (CIO) in England and Wales in September 2017.

Information about the AAM is available at: www.aamarchives.org

Our vision is a region where advances in human rights mean that the legacies of colonialism, racism and apartheid are replaced with justice and peace.

Our charitable objectives

1. To promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) in Southern Africa.
2. To relieve poverty and improve lives and livelihoods in socially and economically disadvantaged communities in Southern Africa.
3. To promote public education and research on human rights, equality and diversity in Southern Africa, particularly regarding nature, causes and effects of poverty, social inequity, human rights violations, and environmental degradation.

Action for Southern Africa (ACTSA)

Report of the trustees

For the year ended 31st December 2022

We work in the following key areas:

- Monitoring human rights abuses and publishing information on violations, relevant laws and redress, and raising awareness on related issues;
- Obtaining redress for people affected by human rights abuses;
- Relieving need among people affected by human rights abuses;
- Producing research and education material on human rights;
- Commenting on proposed legislation affecting social, economic and human rights;
- Promoting respect for human rights among the public, governments and corporations;
- Advocating internationally for human rights, reparations and other such remedies;
- Eliminating infringements of human rights from the past or in the present;
- With regional partners, research and propose remedies to structural poverty, institutional arrangements which disadvantage the region, and amplify local solutions to overcome enduring inequalities.

GOVERNANCE, STRUCTURE AND MANAGEMENT

Governing Document

The organization is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission on 20 September 2017 and is governed under an Association Constitution.

Recruitment and Appointment of Trustees

Under the requirements of the ACTSA CIO Constitution the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected for a maximum of 3 terms. Trustees are appointed by a resolution of the Members; or by a decision of the Trustees. All members of the Management Committee give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in the accounts.

Risk Management

The most significant risk to the charity continues to be ensuring sustainable growth. The economic downturn and the significant cost of living pressures on everyone has made the fundraising work extremely challenging. There has also been an issue with changing our direct debit structures that have impacted on our steady income from members. The Trustees and staff have been working to mitigate this risk in three ways. Firstly, to put right the administrative problems caused by the direct debit problems and contact our members about it. Secondly, to be creative in our methods of fundraising and to give our Head of Engagement and Partnerships time to build the relationships we need to gain supporters. Thirdly, we have had to take the pragmatic decision that our restructuring decisions may not be implemented in the near future, due to the lack of secure funding. We have attempted to manage the growing need for work with the use of experienced casual staff or short-term contracts. This has proved quite successful, and the work of the organisation has continued to grow. The Trustees are keeping a very close eye on risks and their mitigations and regularly review ACTSA's position.

Action for Southern Africa (ACTSA)

Report of the trustees

For the year ended 31st December 2022

Organisational Structure

ACTSA's Board of Trustees currently has 6 members who meet every two months where possible and are responsible for providing strategic and operational oversight of the charity. The Board of Trustees is supported by a 10-member Advisory Council who meet quarterly in a joint session with the trustees.

A scheme of delegation is in place and day to day responsibility for organisational management rests with the Head of Partnerships and Engagement supported by the Chair, the Vice Chair and the Treasurer.

PUBLIC BENEFIT STATEMENT

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and helps us ensure our objectives and activities remain focused on our stated purpose and charitable objects. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities.

The trustees have due regard to the requirements of Section 17 of the Charities Act 2011 and the guidance issued thereunder by the Charity Commission and is satisfied that the public benefit requirement is complied with.

CHAIR'S REPORT

This year has seen a significant increase in our advocacy, information and campaigning work. This has generated fresh interest in our work, but the challenge remains to convert this interest into lasting support. Our new smaller team, led by the Head of Partnerships and Engagement has proved a flexible model for this new work. Fundraising in a difficult economic environment is a continuing challenge. We have however grown the partners that we are working with and are hopeful that we can continue to manage in this difficult environment going forward. Having a stable Trustee and Advisory Council has been key in ensuring our ability to continue to work effectively.

ACHIEVEMENTS AND PERFORMANCE

The year 2022 continued to be challenging, first on meeting the fundraising targets the trustees had set and secondly on recruiting new staff members to help re-start our charitable work. The year closed with two part-time staff and a short-term contractor who helped re-establish ACTSA's public messaging and communication styles. Trustees approved the 'refresh' in mid-2022 and this guided the rest of the year. A young activist led to the updating and extending of our safeguarding policy for work with young adults (ACTSA does not work with children).

Action for Southern Africa (ACTSA)

Report of the trustees

For the year ended 31st December 2022

(i) Events and partners

Initial meetings with prospective regional partners took place in January and May. Our founding Hon President Bob Hughes, died in January and we held a memorial event with AAM in April at the South African High Commission. A small memorial bursary initiative was launched and funds raised to begin during 2023. We successfully organised a team for the London Marathon and a smaller team for the Half Parks Marathon. A new High Commissioner to the UK from South Africa was appointed in October and we held two planning meetings with him and his team. The ACTSA annual dinner was held in November in the venue, attracting 150 guests (the first such event since 2019). Our guest speaker was a human rights defender from Zimbabwe.

With Southern African representatives in or visiting the UK we co-hosted learning opportunities, cultural initiatives and promoted civil society collaborations on rights, peace and democracy through the arts, journalism and sustainable trade. For instance we co-hosted the London book launch of the acclaimed academic study 'Peacemaking & Peacebuilding: the South African Peace Accords 1991-1994' by Rev Dr Liz Carmichael. At our fringe event for Labour Party members at their annual conference held jointly with Unite we discussed Africa and China relations and UK government approaches to this alignment. We met other trade union members including UNISON and discussed future collaborations for regional solidarity.

(ii) Campaigns

We met with Southern African leaders attending the Anglican Lambeth Conference on countries facing debt crisis causing increased poverty and issued statements on policy change, and continued this work with Debt Justice, raising awareness of private creditors punitive agreements with Zambia in particular (Blackrock).

We have supported the Ahmed Kathrada Foundation in South Africa with their anti-corruption campaign for the Gupta family to face accountability (Jan-April 2022). Both the above campaigns used ACTSA's 2019 Money Drain report as a basis for involvement.

We hosted eight young leaders from Johannesburg in October with a focus on past and future solidarity and human rights (including a meeting with US HR lawyer Bryan Stevenson); and three human rights speakers from Zimbabwe in December. We linked both these groups via Amnesty letter-writing activism.

We developed potential collaborations with Amnesty International Southern Africa region and with MPs and Lords concerned with the region, via APPGs. We began working again with London Mining Network.

FINANCIAL REVIEW

Review of the charity's financial position at the end of the period

At the end of 2022, as a result of a deficit of income over expenditure of £13,804 (2021: deficit £576), ACTSA had fund balances totalling £45,136 (2021: £58,940) all of which were unrestricted for both years.

Action for Southern Africa (ACTSA)

Report of the trustees

For the year ended 31st December 2022

Principal Funding Sources

Most of our income comes from our individual membership and affiliates, through membership fees, donations and fundraising activities.

Reserves policy

ACTSA has a policy for holding a minimum reserve representing about three months operating costs and includes enough funds to meet any liabilities to its staff and other creditors should we find ourselves unable to continue operating. We also want to ensure that ACTSA can meet its liabilities in the event of an adverse effect on income generation. The reserve required is £30,000.

PLANS FOR FUTURE PERIODS

The Head of Partnerships and Engagement has now been in place for just over one year and, working with the Trustees, Advisory Council and the small team of part time or casual staff, has begun the hard work of recovering the organisation's losses during the COVID pandemic and developing stretching but realistic plans for the future. Future plans include ensuring sustainable growth in order to carry out our charitable objectives. This will include building partnerships in the region, this country and internationally, building relationships outside London to create 'mini hubs' that will grow community interest, and responding to the calls in the region for solidarity.

Looking ahead to 2023, the trustees of ACTSA have agreed the following focus areas:

- i) Justice for Miners – a long term campaign to secure fair access to compensation funds made available through the Gold Miners/Silicosis/TB settled claim.
- ii) Cross cutting themes of gender rights/climate justice – currently through the Kabwe Mine case against Anglo American South Africa; and via COP 27 promises by the UK to SA, with the South Africa All Party Parliamentary Group.
- iii) Amplifying local human rights activist voices – in 2023 we will pilot this with Liverpool University Humanities Faculty (politics undergraduates) looking at freedom of speech in the region.
- iv) Creating a Young Activist Community to pass on the baton of ACTSA's future work, especially as we approach our 30th anniversary of founding (in 2024). We are undertaking this work with the Penton Street/CML (TLTU) project.
- v) Explore platforms for policy influence eg on debt including with trade union affiliate partners. We are doing some of this work with #ShiftthePower coalition.
- vi) Create opportunities for funding partnerships including cause related marketing, as well as with trusts and philanthropic organisations.
- vii) To cover ACTSA's organisational and growth costs we need to attract more members and supporters through the Bridge to the Future appeal, which requires investments for advertising, media and database communications.

We are responding to increasing requests to work with partners in the region and in the UK. We know that the damage done by colonialism and apartheid continues to impact on a range of other

Action for Southern Africa (ACTSA)

Report of the trustees

For the year ended 31st December 2022

issues including continuing poverty, gross inequality, disproportionate economic exclusion, violence against women, undermining of social and political rights, human rights abuses, and the impact of climate change.

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. 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 Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

Approved by the trustees on 20 October 2023 and signed on their behalf by

Chitra Karve

Chitra Karve - Trustee and Chair

Independent Examiner's report

To the trustees of Action for Southern Africa (ACTSA)

I report to the trustees on my examination of the financial statements of Action for Southern Africa (ACTSA) ('the charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Independent Examiner's report
To the trustees of Action for Southern Africa (ACTSA)

K Edwards

Keeley Edwards FCCA
Sawin & Edwards LLP Chartered Accountants
Studio 16, Cloisters House
8 Battersea Park Road
London
SW8 4BG

Dated: 20 October 2023

Action for Southern Africa (ACTSA)
Statement of financial activities
For the year ended 31st December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from :					
Donations and legacies	3	54,411	-	54,411	52,410
Charitable activities	4	42,741	-	42,741	39,835
Other trading activities	5	14,296	-	14,296	-
Other income	6	19	-	19	28,037
Total Income		111,467	-	111,467	120,282
Expenditure on:					
Raising funds	7	22,549	-	22,549	11,213
Charitable activities	7, 7a	102,722	-	102,722	109,645
Total Expenditure		125,271	-	125,271	120,858
Net Income/ (expenditure)		(13,804)	-	(13,804)	(576)
Transfer between funds		-	-	-	-
Net Movement in funds		(13,804)	-	(13,804)	(576)
Reconciliation of funds:					
Funds brought forward	15	58,940	-	58,940	59,516
Funds carried forward		45,136	-	45,136	58,940

Action for Southern Africa (ACTSA)

Balance sheet

As at 31st December 2022

	Notes	£	2,022 £	£	2,021 £
FIXED ASSETS					
Office equipment	9		1,230		-
Investments	10		980		980
			<u>2,210</u>		<u>980</u>
CURRENT ASSETS					
Debtors	11	13,729		5,121	
Cash at bank and in hand	12	<u>45,961</u>		<u>68,421</u>	
Total current assets		59,690		73,542	
CREDITORS: amounts falling due within one year	13	<u>(16,764)</u>		<u>(15,582)</u>	
NET CURRENT ASSETS			<u>42,926</u>		<u>57,960</u>
NET ASSETS TOTALS			<u>45,136</u>		<u>58,940</u>
THE FUNDS OF THE CHARITY					
Unrestricted fund	15		45,136		58,940
TOTAL CHARITY FUNDS			<u>45,136</u>		<u>58,940</u>

Approved by the trustees on 20 October 2023 and signed on their behalf by

Chitra Karve

Chitra Karve - Trustee and Chair

Action for Southern Africa (ACTSA)

Notes to the financial statements

For the year ended 31st December 2022

1. Accounting policies

a) Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Action for Southern Africa (ACTSA) meets the definition of a public benefit entity under FRS 102.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern. The trustees have considered a period of one year from the accounts signing date, to assess the charity's ability to continue as a going concern.

c) Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Action for Southern Africa (ACTSA)

Notes to the financial statements

For the year ended 31st December 2022

Income from membership subscriptions

Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Income from grant and donations

Grants and donations are only included in the statement of financial activities when the general income recognition criteria are met.

Other income and interest received

Other income comprises interest received and Government grants from the Coronavirus Job Retention Scheme. Grants that become receivable as compensation for expenses, or losses incurred, or for the purpose of giving immediate financial support to the entity with no future related costs, are recognised in income, in the period in which it becomes receivable.

d) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Governance and support costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

h) Redundancy costs

Redundancy payments are recognised in staff costs once they are quantifiable and upon communication of intention to pay.

Action for Southern Africa (ACTSA)

Notes to the financial statements

For the year ended 31st December 2022

i) Fixed assets

Items costing more than £500 are capitalised. Office equipment depreciated over 4 years.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

n) Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued initially at cost and subsequently at fair value (their market value) at the year end.

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2022

2 Prior year SOFA Comparison

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Income from :				
Donations and legacies	52,410	-	52,410	61,345
Charitable activities	39,835	-	39,835	45,792
Other trading activities	-	-	-	5,250
Other income	28,037	-	28,037	45,434
Total Income	120,282	-	120,282	157,821
Expenditure on:				
Raising funds	11,213	-	11,213	11,100
Charitable activities	109,645	-	109,645	149,414
Total Expenditure	120,858	-	120,858	160,514
Net expenditure for the year	(576)	-	(576)	(2,693)
Transfer between funds	-	-	-	-
Net Movement in funds	(576)	-	(576)	(2,693)
Reconciliation of funds:				
Funds brought forward	59,516	-	59,516	62,209
Funds carried forward	58,940	-	58,940	59,516

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2022

ANALYSIS OF INCOME				
	Unrestricted funds	Restricted funds	2022 Total	2021 Total
	£	£	£	£
3 Income from donation and legacies				
Donations and gifts	40,680	-	40,680	40,213
Gifts aid	7,661	-	7,661	6,095
Legacies	4,150	-	4,150	4,400
Appeal income	1,920	-	1,920	1,702
Total from donations and legacies	54,411	-	54,411	52,410
4 Income from charitable activities				
	£	£	£	£
Grants	-	-	-	15,000
Subscriptions	42,741	-	42,741	24,835
Total from charitable activities	42,741	-	42,741	39,835
5 Income from other trading activities				
	£	£	£	£
Fundraising	14,296	-	14,296	-
Total from other trading activities	14,296	-	14,296	-
6 Other income				
	£	£	£	£
Interest Income	19	-	19	-
HMRC furlough grant	-	-	-	28,037
Total other income	19	-	19	28,037

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2022

7 ANALYSIS OF EXPENDITURE

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Fundraising expenditure				
Appeal costs	7,579	-	7,579	9,233
Fundraising events	14,970	-	14,970	1,980
Total fundraising expenditure	22,549	-	22,549	11,213
Charitable expenditure				
Research and education	26,248	-	26,248	36,548
Promote human rights	63,630	-	63,630	54,823
Relief of poverty	12,844	-	12,844	18,274
Total charitable expenditure	102,722	-	102,722	109,645
Analysis of charitable expenditure				
Activity	Activities undertaken directly £	Support costs £	2022 Total £	2021 Total £
Research and education	448	25,800	26,248	36,548
Promote human rights	19,959	43,671	63,630	54,823
Relief of poverty	-	12,844	12,844	18,274
Total expenditure	20,407	82,315	102,722	109,645

Within the expenditure items above, the following items are material, in the current year:

Wages and salaries £51,964 (2021: £84,279); Rent £8,284 (2021: £8,064); Internet services and computer £3,919 (2021: £1,191); Consultancy £2,018 (2021: £2,575); Telephone and fax £1,894 (2021: £1,181); Insurance £2,901 (2021: £2,893); Payroll and accountancy £7,680 (2021: £6,510).

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2022

7a Support costs

Support costs	Research & education £	Promote human rights £	Relief of poverty £	2022 Grand total £	2021 Grand total £	Dasis of allocation
Governance	5,377	13,035	2,631	21,043	21,455	Pro-rata
Wages and salaries	15,589	23,384	7,795	46,768	75,851	Time spent
Recruitment	-	-	-	-	630	Actual
Consultancy	605	908	303	1,816	2,317	Actual
Rent	2,485	3,728	1,243	7,456	7,258	Usage
Telephone	568	852	284	1,704	1,062	Usage
Computer expenses	1,176	1,764	588	3,528	1,072	Usage
	25,800	43,671	12,844	82,315	109,645	

7b Fees for examination of the accounts

	2022 £	2021 £
Independent examiner's fee	1,800	1,440
	1,800	1,440

8 Staff costs and numbers

	2022 £	2021 £
Salaries and wages	42,704	63,238
Redundancy	-	8,724
Social security costs	1,211	2,493
Pension cost (defined contribution scheme)	8,049	9,824
	51,964	84,279

No employee received remuneration amounting to more than £60,000 in either year.

The total amount paid to key management personnel for their services to the charity amounted to £33,600 (2021: £50,681).

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2022

<u>Average head count in the year</u>	2022	2021
	£	£
Fundraising	0.2	0.2
Charitable activities	1.0	1.0
Governance	0.4	0.6
	1.6	1.8

9 TANGIBLE FIXED ASSETS

	Equipment	Total
	£	£
Cost		
At 31 Dec 2021	-	-
Addition	1,640	1,640
Disposal	-	-
At 31 Dec 2022	1,640	1,640
Depreciation		
At 31 Dec 2021	-	-
Charge for the year	410	410
Disposal	-	-
At 31 Dec 2022	410	410
Net book values		
At 31 Dec 2022	1,230	1,230
At 31 Dec 2021	-	-

10 FIXED ASSETS INVESTMENTS

	£
Carrying (fair) value at 31.12.2022 and 31.12.2021	980
Listed investments	980

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2022

11 Debtors

	2022	2021
	£	£
Prepayment and accrued income	2,505	2,324
Other debtors	11,224	2,797
	13,729	5,121

12 Cash at bank and in hand

	2022	2021
	£	£
Cash at bank	45,961	68,421
	45,961	68,421

13 Creditors: amounts falling due within 1 year

	2022	2021
	£	£
Other creditors	12,161	13,110
Accruals	4,603	2,472
	16,764	15,582

14 Basic financial instruments

The charity's principal financial instruments comprise listed investments, cash, other debtors and other creditors, the main purpose of which is to finance the charity's operations and activities.

The charity does not acquire put options, derivatives or other complex financial instruments.

The main risks arising from the charity's financial instruments are credit and liquidity risk. The trustees review and agree policies for managing each of these risks and these are summarised below.

Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the charity, and arises principally from the debtors balance at the year-end, which are considered by the trustees to be recoverable.

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2022

Liquidity risk

The charity's policy throughout the year has been to ensure that it has adequate liquidity by careful management of its working capital.

15 Charity funds

Fund name	At 1 Jan 2022 £	Income £	Expenditure £	At 31 Dec 2022 £
Unrestricted funds	58,940	111,467	(125,271)	45,136
Total funds	58,940	111,467	(125,271)	45,136

Designated funds

Planned use	Purpose of the designation	2022 £	2021 £
Dignity project Zimbabwe	Purchase of sanitary pads in Zimbabwe	31,558	31,558

Prior year comparative

Fund name	At 1 Jan 2021 £	Income £	Expenditure £	At 31 Dec 2021 £
Unrestricted funds	59,516	120,282	(120,858)	58,940
Restricted funds	-	-	-	-
Total funds	59,516	120,282	(120,858)	58,940

Designated funds

Planned use	Purpose of the designation	2021 £	2020 £
Dignity project Zimbabwe	Purchase of sanitary pads in Zimbabwe	31,558	29,920

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2022

16 Analysis of net assets between funds

	Unrestricted fund £	2022 Total £
Fixed assets	2,210	2,210
Current assets	59,690	59,690
Current liabilities	(16,764)	(16,764)
Net assets at 31st December 2022	45,136	45,136

	Unrestricted fund £	2021 Total £
Fixed assets	980	980
Current assets	73,542	73,542
Current liabilities	(15,582)	(15,582)
Net assets at 31st December 2021	58,940	58,940

17: Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related party.

18: Trustees' expenses

During the year, a trustee was reimbursed expenses relating to consultancy fees amounting to £Nil (2021: £1,195).

At the year end, the charity owed £Nil (2021:£1,195) to the trustee.

19: Transactions with related parties

There have been no related party transactions.

20. Commitments under operating leases

At the year end, the charity had annual commitments under non-cancellable operating leases as £1,680 (2021: £ 1,680)

Accounts

Charity no. 1174757

Action for Southern Africa (ACTSA)
Report and Unaudited Financial Statements
31st December 2021

Action for Southern Africa (ACTSA)
Reference and administrative details
For the year ended 31st December 2021

Charity number: 1174757

Registered office: 200A Pentonville Road
London
N1 9JP

Trustees:	Chitra Karve	Chair
	David Kenvyn	Vice Chair
	Suresh Kamath	Treasurer
	Jan Clements	(resigned July 2021)
	Ben Whittaker	
	Zita Holbourne	

John Muir

Management:	Tricia Sibbons	Head of Partnerships and Engagement (joined October 2021)
	Michael Buraimoh	Director (up to September 2021)

Bankers: Lloyds Bank
25 Gresham Street
London
EC2V 7HN

Independent examiner: Keeley Edwards FCCA
Sawin & Edwards LLP
Studio 16, Cloisters House
8 Battersea Park Road
London
SW8 4BG

Action for Southern Africa (ACTSA)

Report of the trustees

For the year ended 31st December 2021

Reference and administrative information set out on page 1 forms part of this report. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the CIO's trust deed, the Charities Act 2011 and 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).

INTRODUCTION

'ACTSA's work for rights, equality and sustainable development in Southern Africa resonates strongly with me and I am so pleased they are positively impacting the lives of millions in the region. I sincerely hope that you can celebrate their many achievements and engage with them in the next chapter of their exciting journey'. Dame Graça Machel, DBE Hon FBA (2020)

ACTSA was established in **1994** as the successor organisation to the Anti-Apartheid Movement (AAM), shortly after South Africa's first election where everyone had an equal vote. Nelson Mandela became the first democratically elected President of South Africa. At that point the goals of the AAM had been achieved and it had grown from a small, grassroots organisation to the largest international solidarity movement in the UK. Despite the movement's triumph over the South African apartheid regime, major challenges across the region called for renewed, not diminished, solidarity. This shift in context meant ACTSA's approach in the UK needed to change, working in support of Southern Africans now free to shape their institutions based on democracy, human rights and equality. ACTSA retains its education and advocacy work, calling attention to issues which prevent civil society and governments in the region from democratic nation-building, including ongoing inequalities or historic factors.

Previously an unincorporated organisation, ACTSA was registered as a Charitable Incorporated Organization (CIO) in England and Wales in September 2017.

Information about the AAM is available at: www.aamarchives.org

VISION AND PURPOSE

WE BELIEVE IN THE POWER OF PEOPLE TO ACHIEVE A REGION FREE OF POVERTY.

We champion collective action and amplify voices in the fight against continuing injustices in Southern Africa, a region that is striving to throw off the legacies of apartheid and colonialism. In collaboration with regional civil society organisations, we campaign for human rights, equality and social and economic justice. We support the work of civil society activists working for these goals.

Action for Southern Africa (ACTSA)

Report of the trustees

For the year ended 31st December 2021

Our charitable objectives

- 1) To promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) in Southern Africa.
- 2) To relieve poverty and improve lives and livelihoods in socially and economically disadvantaged communities in Southern Africa.
- 3) To promote public education and research on human rights, equality and diversity in Southern Africa, particularly regarding nature, causes and effects of poverty, social inequity, human rights violations, and environmental degradation.

We seek to achieve the above by:

- Monitoring human rights abuses
- Obtaining redress for the victims of human rights abuses
- Relieving need among the victims of human rights abuses
- Producing research on human rights
- Educating the public about human rights
- Commenting on proposed human rights legislation
- Raising awareness of human rights issues
- Growing public support for human rights
- Promoting respect for human rights among key individuals and corporations
- Advocating internationally for human rights
- Eliminating infringements of human rights

GOVERNANCE, STRUCTURE AND MANAGEMENT

Governing Document

The organisation is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission on 20 September 2017 and is governed under an Association Constitution.

Recruitment and Appointment of Trustees

Under the requirements of the ACTSA CIO Constitution the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected for a maximum of 3 terms. Trustees are appointed by a resolution of the Members; or by a decision of the Trustees. All members of the Management Committee give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in the accounts.

Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. The last report explained that we were facing significant risks to funding levels and that the Trustees were in the process of reviewing the staffing structure. Since then the Trustees agreed a new, smaller structure designed to focus the organisation on being able to sustain itself and its work. This process was almost complete by the end of this reporting year and implementation of the new structure has begun. Funding risk continues to be a major risk to the organisation and Trustees pay very close attention to it on an ongoing basis.

Action for Southern Africa (ACTSA)

Report of the trustees

For the year ended 31st December 2021

Organisational Structure

ACTSA's Board of Trustees currently has 6 members who meet every two months where possible and are responsible for providing strategic and operational oversight of the charity. The Board of Trustees is supported by a 12-member Advisory Council who meet quarterly in a joint session with the trustees.

A scheme of delegation is in place and day to day responsibility for organisational management rested with the post of Director; this now rests with the new post of Head of Partnerships and Engagement supported by the Chair, the Vice Chair and the Treasurer. The Director was responsible for ensuring that the charity delivered the services specified and that organisational key performance indicators were met. The Director also carried out individual supervision of the staff team and ensuring that members of the team continue to develop their skills and working practices in line with the sector good practice. The Head of Partnerships and Engagement role has less responsibilities in relation to setting the overall strategy and key performance indicators but like the Director has responsibilities in implementing the work as agreed with the Chair or the Trustees and supervising other staff members, as well as managing any casual or contracted workers.

PUBLIC BENEFIT STATEMENT

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and helps us ensure our objectives and activities remain focused on our stated purpose and charitable objects. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities.

CHAIR'S REPORT

The last report indicated that there had been some very difficult decisions that had to be taken in order to make ACTSA viable going forward. The impact of COVID 19 had severely restricted our ability to engage with our supporters and carry out our work, and it had a very significant negative effect on our ability to fundraise. In response ACTSA reviewed its entire work programme and staffing structure. Approved at the last AGM, this new smaller structure is now in place and the Head of Partnerships and Engagements took up post in October 2021. Work is underway to develop a smaller and more focused team. As reported last year, the focus for this year was to develop and extend partnerships in the Southern Africa as well as in the UK and with relevant global organisations, and to further develop our supporter base. The previous period of furlough meant that many administrative processes were out of date and this year has inevitably had to focus on making them effective. There is no doubt that we continue to face hard challenges going forward.

Jan Clements resigned as a Trustee at the AGM in 2021 however she remains on ACTSA's Advisory Council and is thanked for her ongoing work for ACTSA. Other than that change the Trustee group has remained stable which has been important during this time of continued change.

Action for Southern Africa (ACTSA)

Report of the trustees

For the year ended 31st December 2021

ACHIEVEMENTS AND PERFORMANCE

The year 2021 remained one of restricted operations due to Covid-19. Staff were offered redundancy packages and remained on furlough while recruitment processes for a new post - Head of Partnerships and Engagement (HoPE), were completed. The year closed with two new part-time staff and a fixed term contractor in place to assist in re-establishing a communications plan. The HoPE began to re-connect with partners in the region and to re-build ACTSA's profile and programme of work for 2022.

In October a series of introductory meetings with partners in the UK commenced including the Anti-Apartheid Movement Archives and the Penton Street Project, Donald Woods Foundation, Advisory Council, and UNISON. We successfully supported nine runners in the London Marathon raising funds for ACTSA which had been cancelled for the two years prior. Trustees contributed to reports on the COP26 conference and associated climate work as it affects the Southern Africa region.

November focused on connecting with government representatives from the region to the UK and a lunch was held at the South African High Commission with officials from South Africa, Lesotho and Zambia, where we presented our report on corruption 'the Money Drain'. We also set up new office systems, updated our website and put IT support in place. We celebrated the recognition afforded a retired ACTSA Executive Director, Tony Dykes by President Cyril Ramaphosa in South Africa awarding Tony the National Order of Companion of O R Tambo in silver, for services to the development of South and Southern Africa.

In December, ACTSA joined the Ahmed Kathrada Foundation (SA) in their campaign launch on International Anti-Corruption Day, to seek judicial proceedings against specific individuals named in various corruption scandals in South Africa. ACTSA's support was in the context of its 'Money Drain' report. In the UK we also initiated contact with the All Party Parliamentary Group (APPG) on Africa. Meetings were planned in South Africa with potential partners for early in 2022; we launched recruitment for the 2022 London Marathon team and established protocols for social media advertising (as a campaigning organisation). ACTSA trustees also considered a proposal to re-fresh our communications style and direction of travel for social media and related marketing material.

At the end of the year, one of South Africa's most notable freedom fighters, Archbishop Desmond Tutu, died; ACTSA reflected on his connection to AAM, not least at the Nelson Mandela Freedom at 70 events in London, and his call to ACTSA to continue AAM's work in 1994: 'We can depend on you as ACTSA to walk with us as we seek to make a reality for all of our precious freedom.' ACTSA's AGM attendees had noted how global North economic policies persist in creating inequalities for people in the region. Vaccines policies being the most notable in recent times. The work ACTSA does remains critical in raising these issues in policy and other forums and amplifying the voices of a new generation of people working for 'our precious freedom'.

Action for Southern Africa (ACTSA)

Report of the trustees

For the year ended 31st December 2021

FINANCIAL REVIEW

Review of the charity's financial position at the end of the period

Because of the Covid 19 pandemic ACTSA furloughed all staff from mid-April 2020 to September 2021 during which time ACTSA took advantage of the Government Job Retention Scheme. To fulfil basic organisational integrity and governance processes some staff were taken off furlough from time to time during the year under report.

At the end of 2021, as a result of a deficit of income over expenditure of £576 (2020: £2,693), ACTSA had fund balances totalling £58,940 (2020: £59,516) all of which were unrestricted for both years.

Principal Funding Sources

Most of our income comes from our individual membership and affiliates, through membership fees, donations and fundraising activities. About 23% of income this year came from the Job Retention Scheme and 12% from a grant from the Guardian Foundation.

Reserves policy

ACTSA has a policy for holding a minimum reserve representing about three months operating costs and includes enough funds to meet any liabilities to its staff and other creditors should we find ourselves unable to continue operating. We also want to ensure that ACTSA can meet its liabilities in the event of an adverse effect on income generation. The reserve required is about £40,000.

PLANS FOR FUTURE PERIODS

While ACTSA continues to have a loyal paying membership and affiliates which provides us with solid monthly income, unfortunately, ACTSA has not recruited sufficient numbers of new members since its founding in 1994. ACTSA's existing membership is steadily declining and will, expectedly, continue to decline over the next decade, not least because members are aging.

The trustees of ACTSA have decided to undergo a major overhaul of what we do and how we do it, in order to engage younger people with the causes of human rights in Southern Africa. This will require significant new investment, not least for digital and social media communications. Combined with the impact of Covid-19 we recognise that this will take some time to test and measure. We are confident, however, that other support for our work will be secured once the partnerships and programmes have been re-established.

We are convinced that there is continuing need for our work in Southern Africa. We know that the damage done by colonialism and apartheid has not been undone and that impacts on a range of other issues including continuing poverty, gross inequality, disproportionate economic exclusion, and violence against women, undermining of social and political rights, human rights abuses, and the impact of climate change. Trustees engaged the wider membership in this discussion and resolved to restructure the organisation and clarify ACTSA's scope for the immediate future. This strategy is now being implemented as reflected in the redundancy and recruitment process in the last half of the year under report.

Action for Southern Africa (ACTSA)
Report of the trustees
For the year ended 31st December 2021

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. 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 Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

Approved by the trustees on 31 October 2022 and signed on their behalf by

Chitra Karve

Chitra Karve - Trustee and Chair

Independent Examiner's report

To the trustees of Action for Southern Africa (ACTSA)

I report to the trustees on my examination of the financial statements of Action for Southern Africa (ACTSA) ('the charity') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Independent Examiner's report
To the trustees of Action for Southern Africa (ACTSA)

K Edwards

Keeley Edwards FCCA
Sawin & Edwards LLP Chartered Accountants
Studio 16, Cloisters House
8 Battersea Park Road
London
SW8 4BG

Dated: 31 October 2022

Action for Southern Africa (ACTSA)
Statement of financial activities
For the year ended 31st December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Income from :					
Donations and legacies	3	52,410	-	52,410	61,345
Charitable activities	4	39,835	-	39,835	45,792
Other trading activities	5	-	-	-	5,250
Other income	6	28,037	-	28,037	45,434
Total Income		120,282	-	120,282	157,821
Expenditure on:					
Raising funds	7	11,213	-	11,213	11,100
Charitable activities	7, 7a	109,645	-	109,645	149,414
Total Expenditure		120,858	-	120,858	160,514
Net Income/ (expenditure)		(576)	-	(576)	(2,693)
Transfer between funds		-	-	-	-
Net Movement in funds		(576)	-	(576)	(2,693)
Reconciliation of funds:					
Funds brought forward	14	59,516	-	59,516	62,209
Funds carried forward		58,940	-	58,940	59,516

Action for Southern Africa (ACTSA)

Balance sheet

As at 31st December 2021

	Notes	£	2021 £	£	2020 £
FIXED ASSETS					
Investments	9	980			980
CURRENT ASSETS					
Debtors	10	5,121		7,557	
Cash at bank and in hand	11	68,421		67,724	
Total current assets		73,542		75,281	
CREDITORS: amounts falling due within one year	12	(15,582)		(16,745)	
NET CURRENT ASSETS			57,960		58,536
NET ASSETS TOTALS			58,940		59,516
THE FUNDS OF THE CHARITY					
Unrestricted fund	14		58,940		59,516
TOTAL CHARITY FUNDS			58,940		59,516

Approved by the trustees on 31 October 2022 and signed on their behalf by

Chitra Karve

Chitra Karve - Trustee and Chair

Action for Southern Africa (ACTSA)

Notes to the financial statements

For the year ended 31st December 2021

1. Accounting policies

a) Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Action for Southern Africa (ACTSA) meets the definition of a public benefit entity under FRS 102.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern. The trustees have considered a period of one year from the accounts signing date, to assess the charity's ability to continue as a going concern.

c) Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Income from membership subscriptions

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Action for Southern Africa (ACTSA)

Notes to the financial statements

For the year ended 31st December 2021

Income from grant and donations

Grants and donations are only included in the statement of financial activities when the general income recognition criteria are met.

Other income

Other income comprises Government grants from the Coronavirus Job Retention Scheme. Grants that become receivable as compensation for expenses, or losses incurred, or for the purpose of giving immediate financial support to the entity with no future related costs, are recognised in income, in the period in which it becomes receivable.

d) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Governance and support costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

h) Redundancy costs

Redundancy payments are recognised in staff costs once they are quantifiable and upon communication of intention to pay.

Action for Southern Africa (ACTSA)

Notes to the financial statements

For the year ended 31st December 2021

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

m) Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued initially at cost and subsequently at fair value (their market value) at the year end.

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2021

2 Prior year SOFA Comparison

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Income from :			
Donations and legacies	61,345	-	61,345
Charitable activities	45,792	-	45,792
Other trading activities	5,250	-	5,250
Investments	-	-	-
Other income	45,434	-	45,434
Total Income	157,821	-	157,821
Expenditure on:			
Raising funds	11,100	-	11,100
Charitable activities	140,474	8,940	149,414
Total Expenditure	151,574	8,940	160,514
Net Income for the year	6,247	(8,940)	(2,693)
Transfer between funds	-	-	-
Net Movement in funds	6,247	(8,940)	(2,693)
Reconciliation of funds:			
Funds brought forward	53,269	8,940	62,209
Funds carried forward	59,516	-	59,516

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2021

ANALYSIS OF INCOME

	Unrestricted funds	Restricted funds	2021 Total	2020 Total
	£	£	£	£
3 Income from donation and legacies				
Donations and gifts	40,213	-	40,213	32,886
Gifts aid	6,095	-	6,095	7,560
Legacies	4,400	-	4,400	1,000
Appeal income	1,702	-	1,702	19,899
Total from donations and legacies	52,410	-	52,410	61,345

	Unrestricted funds	Restricted funds	2021 Total	2020 Total
	£	£	£	£
4 Income from charitable activities				
Grants	15,000	-	15,000	15,000
Subscriptions	24,835	-	24,835	30,792
Total from charitable activities	39,835	-	39,835	45,792

	Unrestricted funds	Restricted funds	2021 Total	2020 Total
	£	£	£	£
5 Income from other trading activities				
Fundraising	-	-	-	5,250
Total from other trading activities	-	-	-	5,250

	Unrestricted funds	Restricted funds	2021 Total	2020 Total
	£	£	£	£
6 Other income				
HMRC furlough grant	28,037	-	28,037	45,434
Total other income	28,037	-	28,037	45,434

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2021

7 ANALYSIS OF EXPENDITURE

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Fundraising expenditure				
Appeal costs	9,233	-	9,233	7,644
Fundraising events	1,980	-	1,980	3,456
Total fundraising expenditure	11,213	-	11,213	11,100
Charitable expenditure				
Research and education	36,548	-	36,548	55,740
Promote human rights	54,823	-	54,823	70,266
Relief of poverty	18,274	-	18,274	23,408
Total charitable expenditure	109,645	-	109,645	149,414

Analysis of charitable expenditure

Activity	Activities undertaken directly £	Support costs £	2021 Total £	2020 Total £
Research and education	-	36,548	36,548	55,740
Promote human rights	-	54,823	54,823	70,266
Relief of poverty	-	18,274	18,274	23,408
Total expenditure	-	109,645	109,645	149,414

Within the expenditure items above, the following items are material, in the current year:

Wages and salaries £84,279 (2020: £122,868); Rent £8,064 (2020: £9,716); Computer and internet services £1,191 (2020: £912). Consultancy £2,575 (2020: £Nil); Telephone and fax £1,181 (2020: £675); Insurance £2,893 (2020: £2,227); Payroll and accountancy £6,510 (2020: £1,128); Irrecoverable VAT £Nil (2020: £5,174).

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2021

7a Support costs

Support costs	Research & education £	Promote human rights £	Relief of poverty £	2021 Grand total £	2020 Grand total £	Dasis of allocation
Governance	7,152	10,727	3,576	21,455	23,800	Pro-rata
Wages and salaries	25,284	37,926	12,641	75,851	110,983	Time spent
Recruitment	210	315	105	630	-	Actual
Consultancy	772	1,159	386	2,317	-	Actual
Travel & subsistence	-	-	-	-	47	Actual
Rent	2,419	3,629	1,210	7,258	8,801	Usage
Telephone	354	531	177	1,062	613	Usage
Printing & stationery	-	-	-	-	143	Usage
Computer expenses	357	536	179	1,072	829	Usage
	36,548	54,823	18,274	109,645	145,216	

The governance costs have been apportioned to the charitable activities, based on a ratio applied using each charitable activity cost to the total charitable activities cost.

7b Fees for examination of the accounts

	2021 £	2020 £
Independent examiner's fee	1,440	1,440
	1,440	1,440

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2021

8 Staff costs and numbers

	2021	2020
	£	£
Salaries and wages	63,238	104,819
Redundancy	8,724	-
Social security costs	2,493	6,244
Pension cost (defined contribution scheme)	9,824	11,803
	84,279	122,866

No employee received remuneration amounting to more than £60,000 in either year.

The total amount paid to key management personnel for their services to the charity amounted to £50,681 (2020: £48,251).

Average head count in the year

	2021	2020
	£	£
Fundraising	0.2	0.5
Charitable activities	1.0	3.0
Governance	0.6	0.5
	1.8	4.0

9 FIXED ASSETS INVESTMENTS

	£
Carrying (fair) value at 31.12.2021 and 31.12.2020	980
Listed investments	980

10 Debtors

	2021	2020
	£	£
Prepayment and accrued income	2,324	3,000
Other debtors	2,797	4,557
	5,121	7,557

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2021

11 Cash at bank and in hand

	2021	2020
	£	£
Cash at bank	68,421	67,724
	68,421	67,724

12 Creditors: amounts falling

	2021	2020
	£	£
Other creditors	13,110	14,551
Accrual and deferred income	2,472	2,194
	15,582	16,745

13 Basic financial instruments

The charity's principal financial instruments comprise listed investments, cash, other debtors and other creditors, the main purpose of which is to finance the charity's operations and activities.

The charity does not acquire put options, derivatives or other complex financial instruments.

The main risks arising from the charity's financial instruments are credit and liquidity risk. The trustees review and agree policies for managing each of these risks and these are summarised below.

Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the charity, and arises principally from the debtors balance at the year-end, which are considered by the trustees to be recoverable.

Liquidity risk

The charity's policy throughout the year has been to ensure that it has adequate liquidity by careful management of its working capital.

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2021

14 Charity funds

Fund name	At 1 Jan 2021 £	Income £	Expenditure £	At 31 Dec 2021 £
Unrestricted funds	59,516	120,282	(120,858)	58,940
Total funds	59,516	120,282	(120,858)	58,940

Designated funds

Planned use	Purpose of the designation	2021 £	2020 £
Dignity project Zimbabwe	Purchase of sanitary pads in Zimbabwe	31,558	29,920

Prior year comparative

Fund name	At 1 Jan 2020 £	Income £	Expenditure £	2020 £
Unrestricted funds	53,269	157,821	(151,574)	59,516
Restricted funds	8,940	-	(8,940)	-
Total funds	62,209	157,821	(160,514)	59,516

Designated funds

Planned use	Purpose of the designation	2021 £	2020 £
Dignity project Zimbabwe	Purchase of sanitary pads in Zimbabwe	29,920	27,069

Action for Southern Africa (ACTSA)
Notes to the financial statements
For the year ended 31st December 2021

15 Analysis of net assets between funds

	Unrestricted fund £	2021 Total £
Fixed assets	980	980
Current assets	73,542	73,542
Current liabilities	(15,582)	(15,582)
Net assets at 31st December 2021	58,940	58,940

	Unrestricted fund £	2020 Total £
Fixed assets	980	980
Current assets	75,281	75,281
Current liabilities	(16,745)	(16,745)
Net assets at 31st December 2020	59,516	59,516

16: Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related party.

17: Trustees' expenses

During the year, a trustee was reimbursed expenses relating to consultancy fees amounting to £1,195 (2020: £Nil).

At the year end, the charity owed £1,195 (2020:£Nil) to the trustee.

18: Transactions with related parties

There have been no related party transactions.

19 Commitments under operating leases

At the year end, the charity had annual commitments under non-cancellable operating leases as £1,680 (2020: £ 1,680)

Accounts

ACTION FOR SOUTHERN AFRICA (ACTSA)

REPORT AND ACCOUNTS

YEAR ENDED 31 DECEMBER 2020

ANNUAL REPORT AND THE REPORT OF THE TRUSTEES – 2020

Introduction

"Eradicating the legacy of apartheid and rebuilding our region will take many years. We need your support and we warmly welcome the transformation of the Anti-Apartheid Movement to Action for Southern Africa."
- *Nelson Mandela*

"We can depend on you as ACTSA to walk with us as we seek to make a reality for all of our precious freedom." - *Archbishop Desmond Tutu*

ACTSA was established in 1994 as the successor organisation to the Anti-Apartheid Movement (AAM). It was established shortly after South Africa's first democratic election, during which Nelson Mandela became the first democratically elected President of South Africa. By 1994 the goals of the AAM had been achieved and it had grown from a small, grassroots organisation to the largest international solidarity movement in the UK. The AAM consulted widely on whether it should disband after South African apartheid ended. The clear response from members, affiliates and, especially, key partners and contacts in Southern Africa was that it should not. Despite the movement's triumph over the South African apartheid regime, major challenges across the region called for renewed, not diminished, solidarity. This shift in context presented a new challenge to the AAM: to reconfigure its tactics so that they did not simply work against oppressive political systems, but rather, so that they also worked for a Southern Africa built on rights and equality. Consequently, ACTSA does all these by calling attention to issues that are often overlooked internationally, in solidarity with people and civil society partners in the region.

Previously an unincorporated organisation, ACTSA was registered as a Charitable Incorporated Organization (CIO) in England and Wales in September 2017.

More information about the AAM is available at: www.aamarchives.org

Our Mission and Vision Statements

Vision

We envision a time when every person in Southern Africa enjoys human rights and can fulfil their potential.

Mission

To raise public awareness of and engagement with the complex issues faced across Southern Africa; to steer key international decision-makers and stakeholders to take actions that will deliver justice to people experiencing human rights violations and inequality; and to work with our partners and friends, particularly those in the region, as they explore opportunities to sustainably develop their communities and nations.

Our Purpose

1. To promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) in Southern Africa.
2. To relieve poverty and improve lives and livelihoods in socially and economically disadvantaged communities in Southern Africa
3. To promote public education and research on human rights, equality and diversity in Southern Africa, particularly regarding nature, causes and effects of poverty, social inequity, human rights violations, and environmental degradation.

We seek to achieve the above by:

- Monitoring human rights abuses
- Obtaining redress for the victims of human rights abuses
- Relieving need among the victims of human rights abuses
- Producing research on human rights
- Educating the public about human rights
- Commenting on proposed human rights legislation
- Raising awareness of human rights issues
- Growing public support for human rights
- Promoting respect for human rights among key individuals and corporations
- Advocating internationally for human rights
- Eliminating infringements of human rights

Chair's Remark

2020 has been a very challenging year for ACTSA. The impact of COVID-19 was felt everywhere, and the charitable sector has been hit hard. We have been unable to develop our fundraising and campaigning strategies and had to cancel several events. ACTSA Trustees decided to place staff on furlough and reviewed this decision regularly. Where possible staff were taken off furlough to engage with essential work. ACTSA Trustees started the difficult process of reviewing the charity's position and its future work, and the Trustees presented a draft strategy for the AGM in September 2020. The strategy was discussed and approved by the AGM. It focuses the work of ACTSA more heavily on direct support for small organisations in the southern African region while retaining its unique voice as an advocate for the region. Following the AGM the Trustee group considered how best to use the charity's resources to maximum impact in order to meet the new strategy. This involved reorganising the structure of ACTSA and this process continued for the period of this report.

The Trustee group saw a change in that Lela Kogbara who had been involved in ACTSA for decades and had been its Chair for several years, stood down at the September AGM. Two new Trustees were welcomed, Zita Holbourne and John Muir. Both had been long standing members of ACTSA's Advisory Council.

Ensuring our work delivers our charitable aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and helps us ensure our objectives and activities remained focused on our stated purposes or charitable objects. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the charitable objectives they have set.

Our Activities and Performance

The year 2020 saw us deliver very little activity because of the impact of the pandemic and our staff being placed on furlough. Before our staff went on furlough, we played a role in highlighting the impact of the pandemic on Southern Africa and in pushing for quick and strong global action to stem the impact of the pandemic.

- In March, we released a statement on the coronavirus/covid-19 crisis.¹

¹ <https://actsa.org/actsa-statement-on-coronavirus-covid-19-crisis/>

- In April, we joined with our partners, Southern African People's Solidarity Network (SAPSN) and the Southern Africa Trade Union Coordination Council (SATUCC) to write a letter to the World Bank regarding the World Bank's investment in health system strengthening in the context of the COVID-19 pandemic.²
- In April, we wrote an open letter to Southern African Development Community (SADC) Finance Ministers on COVID-19 and debt justice. The letter was published in The Daily Maverick, a leading South African online newspaper.³

Other Activities in 2020 include the following:

- In January we wrote a letter on the Luanda Leaks and Isabel dos Santos's shady dealings, and how this recent scandal reinforces calls for governments to crack down on tax havens, which was published in the Business Day, a leading South African newspaper.⁴
- The Guardian, also published a letter by ACTSA on the recent Luanda Leaks scandal, where we addressed the wider implications of the investigation on Isabel Dos Santos and explain how this landmark moment for Angola should also be a landmark moment for the world.⁵
- In April, ACTSA and Swaziland Human Rights Network UK (SHRNUK) wrote an article on international solidarity for democracy in Swaziland – now called eSwatini. The article was originally published by Swaziland News under the title 'ACTSA collaborates with Swaziland Human Rights Network in international solidarity for democracy in eSwatini'.⁶

Financial Review

Review of the charity's financial position at the end of the period

Because of the Covid 19 pandemic ACTSA furloughed all staff from mid-April and took advantage of the Government Job Retention Scheme.

At the end of 2020, as a result of a deficit of income over expenditure of £2,693 (2019: £39,336), ACTSA had balances totalling £59,516 (2019: £62,209) of which £59,516 (2019: £53,269) is unrestricted and £Nil (2019: £8,940) is restricted.

Principal Funding Sources

Most of our income comes from our individual membership and affiliates, through membership fees, donations and fundraising activities. About 28% of income this year came from the Job Retention Scheme and 9% from a grant from the Guardian Foundation.

² <https://actsa.org/actsa-sapsn-satucc-letter-to-world-bank/>

³ <https://actsa.org/actsa-open-letter-to-sadc-finance-ministers-published-by-daily-maverick/>

⁴ <https://actsa.org/actsa-letter-on-isabel-dos-santoss-shady-deals-published-by-business-day/>

⁵ <https://actsa.org/actsa-letter-on-luanda-leaks-published-by-the-guardian/>

⁶ <https://actsa.org/actsa-shrnuk-article-on-international-solidarity-for-democracy-in-swaziland/>

Reserves Policy

ACTSA has a policy for holding a minimum reserve representing about three months operating costs and includes enough funds to meet any liabilities to its staff and other creditors should we find ourselves unable to continue operating. We also want to ensure that ACTSA can meet its liabilities in the event of an adverse effect on income generation. The reserve required is about £40,000.

Our Future Plans

While ACTSA continues to have a loyal paying membership and affiliates which provides us with solid monthly income, unfortunately, ACTSA has not recruited sufficient numbers of new members since its founding in 1994. ACTSA's membership therefore is steadily declining and will, expectedly, continue to decline over the next decade. The trustees of ACTSA have decided that without a major overhaul of what we do and how we do it, we are unlikely to be successful in a mass recruitment campaign for members, particularly with young people. We also recognise that while we may not be able to be successful in gaining new members, we are able to gain support for our work, and that supporter base is growing with our improved digital and social media communication.

We are convinced that there is continuing need for our work in Southern Africa. We know that the damage done by colonialism and apartheid has not been undone and that impacts on a range of other issues including continuing poverty, gross inequality, disproportionate economic exclusion, and violence against women, undermining of social and political rights, human rights abuses, and the impact of climate change. The question therefore is how ACTSA continues to support development in the Southern African region while also being financially sustainable. This is a discussion the ACTSA management will engage the wider membership on during the course of the next year.

Structure, Governance and Management

Governing Document

The organisation is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission on 20 September 2017 and is governed under an Association Constitution.

Recruitment and Appointment of Management Committee

Under the requirements of the ACTSA CIO Constitution the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected for a maximum of 3 terms.

Trustees are appointed by a resolution of the Members; or by a decision of the Trustees.

All members of the Management Committee give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in the accounts.

Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant risks to funding led to ACTSA becoming a charity and the recruitment of a new Director with experience in charity management, some three years ago. However there continue to be risks to continuity in membership. There are also risks posed by the Covid 19 pandemic which has all but halted our activities and drastically reduced income. The Trustees decided to completely overhaul our staffing structure and are in the process of implementing this new staffing structure.

Organisational Structure

ACTSA's Board of Trustees currently has 7 members who meet quarterly and are responsible for providing strategic and operational oversight for the charity. The Board of Trustees is supported by a 12-member Advisory Council who also meet quarterly in a joint-session with the trustees.

A scheme of delegation is in place and day to day responsibility for organisational management rests with the Director. The Director is responsible for ensuring that the charity delivers the services specified and that organisational key performance indicators are met. The Director also carries out individual supervision of the staff team and ensuring that members of the team continue to develop their skills and working practices in line with sector good practice.

Members of the Board of Trustees

Chitra Karve	(Chair)
David Kenvyn	(Vice Chair)
Suresh Kamath	(Treasurer)
Jan Clements	
Ben Whittaker	
Zita Holbourne	Appointed (September 2020)
John Muir	Appointed (September 2020)
Resignations:	Lela Kogbara (September 2020)

18th
Approved by order of the board of trustees on – October 2021 and signed on its behalf by:

.....*Chitra Karve*.....

- Trustee

Annual accounts for the year ended 31 December 2020

Independent Examiner's Report on the Accounts

I report to the trustees on my examination of the accounts of Action for Southern Africa (ACTSA) for the year ended 31 December 2020, as set out on pages 7 to 17.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached, except for those stated in the disclosure below.

Signed:**Date:**

18.10.2021

Name:

Keeley Edwards FCCA

Address:Sawin & Edwards LLP, Studio16, Cloisters House, 8 Battersea Park Road,
London, SW8 4BG**Disclosure**

None

Annual accounts for the year ended 31 December 2020

Statement of Financial Activities

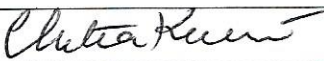
	Unrestricted funds 2020 £	Restricted income funds 2020 £	Total funds 2020 £	2019 £
Incoming resources (Note 3)				
Income and endowments from:				
Donations and legacies	61,345	-	61,345	55,460
Charitable activities	45,792	-	45,792	78,217
Other trading activities	5,250	-	5,250	21,940
Investments	-	-	-	49
Other income	45,434	-	45,434	-
Total	157,821	-	157,821	155,666
Resources expended (Note 4)				
Expenditure on:				
Raising funds	11,100	-	11,100	15,006
Charitable activities	140,474	8,940	149,414	179,996
Total	151,574	8,940	160,514	195,002
Net income/(expenditure) before investment gains/(losses)	6,247	(8,940)	(2,693)	(39,336)
Net gains/(losses) on investment:	-	-	-	-
Net income/(expenditure)	6,247	(8,940)	(2,693)	(39,336)
Net movement in funds	6,247	(8,940)	(2,693)	(39,336)
Reconciliation of funds:				
Total funds brought forward	53,269	8,940	62,209	101,545
Total funds carried forward	59,516	-	59,516	62,209

Annual accounts for the year ended 31 December 2020

Balance Sheet

	Note	Unrestricted funds £	Restricted income funds £	2020 £	2019 £
Fixed assets					
Investments	9	980	-	980	980
<i>Total fixed assets</i>		980	-	980	980
Current assets					
Debtors	10	7,557	-	7,557	16,664
Cash at bank and in hand	13	67,724	-	67,724	60,833
<i>Total current assets</i>		75,281	-	75,281	77,497
Creditors: amounts falling due within one year	11	16,745	-	16,745	16,268
<i>Net current assets/(liabilities)</i>		58,536	-	58,536	61,229
<i>Total assets less current liabilities</i>		59,516	-	59,516	62,209
<i>Total net assets or liabilities</i>		59,516	-	59,516	62,209
Funds of the Charity					
Restricted income funds		-	-	-	8,940
Unrestricted funds		59,516	-	59,516	53,269
<i>Total funds</i>		59,516	-	59,516	62,209

Signed by one or two trustees
on behalf of all the trustees

Signature	Date of approval
	18/ .. October 2021

Annual accounts for the year ended 31 December 2020

Notes to the Accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with:

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014; and with

- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and with
- the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The trustees have considered a period of one year from the accounts signing date to assess the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Note 2 Accounting policies

2.1 INCOME

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Support costs	The charity has incurred expenditure on support costs.

Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership subscriptions	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.
Other income	Other income comprises Government grants from the Coronavirus Job Retention Scheme. Grants that become receivable as compensation for expenses, or losses incurred, or for the purpose of giving immediate financial support to the entity with no future related costs, are recognised in income, in the period in which it becomes receivable.

2.2 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts.
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

2.3 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost.
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued initially at cost and subsequently at fair value (their market value) at the year end.
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Annual accounts for the year ended 31 December 2020

Notes to the Accounts (continued)

Note 3 Analysis of income

	Unrestricted funds £	Restricted income funds £	Total funds 2020 £	2019 £
Donations and legacies:				
Donations and gifts	32,886	-	32,886	24,214
Gift Aid	7,560	-	7,560	9,013
Legacies	1,000	-	1,000	5,000
Appeal income	19,899	-	19,899	17,233
Total	61,345	-	61,345	55,460
Charitable activities:				
Grants	15,000	-	15,000	25,180
Subscriptions	30,792	-	30,792	53,037
Total	45,792	-	45,792	78,217
Other trading activities:				
Fundraising	5,250	-	5,250	21,940
Total	5,250	-	5,250	21,940
Income from investments:				
Interest income	-	-	-	9
Dividend income	-	-	-	40
Total	-	-	-	49
Other income (furlough grant)	45,434	-	45,434	-
Total	-	-	-	-
TOTAL INCOME	157,821	-	157,821	155,666

Annual accounts for the year ended 31 December 2020

Notes to the Accounts (continued)

Note 4 Analysis of expenditure

	Analysis	Unrestricted funds	Restricted income funds	Total funds 2020 £	2019 £
Expenditure on raising funds:	Appeal costs	7,644	-	7,644	7,085
	Fundraising events	3,456	-	3,456	7,638
	Other fundraising costs	-	-	-	283
	Total expenditure on raising funds	11,100	-	11,100	15,006
Expenditure on charitable activities	Research and education	46,800	8,940	55,740	71,204
	Promote human rights	70,266	-	70,266	80,605
	Relief of poverty	23,408	-	23,408	28,187
	Total expenditure on charitable activities	140,474	8,940	149,414	179,996
TOTAL EXPENDITURE		151,574	8,940	160,514	195,002

Other information:

Analysis of expenditure on charitable activities

Activity	Activities undertaken directly	Support Costs	Total 2020	Total 2019
	£	£	£	£
Research and education	4,198	51,542	55,740	71,204
Promoting human rights	-	70,266	70,266	80,605
Relief of poverty	-	23,408	23,408	28,187
Total	4,198	145,216	149,414	179,996

Within the expenditure items above, the following items are material, in the current year:

Wages and salaries £122,868 (2019: £133,950); Rent £9,716 (2019: £11,295); Computer and internet services £912 (2019: £13,138); Irrecoverable VAT £5,174 (2019: £5,550).

Annual accounts for the year ended 31 December 2020

Notes to the Accounts (continued)**Note 5 Support Costs**

	Research and education	Promoting human rights	Relief of poverty	Grand total	Basis of allocation
Support cost	£	£	£	£	(Describe method)
Governance	7,929	11,905	3,966	23,800	Pro-rata
Wages and salaries	39,685	53,474	17,824	110,983	Time spent
Recruitment	-	-	-	-	Actual
Travel & subsistence	-	47	-	47	Actual
Rent	3,310	4,118	1,373	8,801	Usage
Telephone	230	287	96	613	Usage
Printing & stationery	51	66	26	143	Usage
Computer expenses	337	369	123	829	Usage
Total	51,542	70,266	23,408	145,216	

The governance costs have been apportioned to the charitable activities, based on a ratio applied using each charitable activity cost to the total charitable activities cost.

Note 6 Details of certain items of expenditure**6.1 Fees for examination of the accounts****Independent examiner's fees**

2020 £	2019 £
1,440	1,440

Annual accounts for the year ended 31 December 2020

Notes to the Accounts (continued)

Note 7 Paid employees

7.1 Staff Costs

	2020 £	2019 £
Salaries and wages	104,819	114,316
Social security costs	6,244	7,942
Pension costs (defined contribution scheme)	11,803	11,692
Total staff costs	122,866	133,950

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

The total amount paid to key management personnel for their services to the charity amounted to £48,251 (2019: £46,393).

7.2 Average head count in the year

The parts of the charity in which the employees work

	2020 Number	2019 Number
Fundraising	0.5	0.5
Charitable Activities	3.0	3.0
Governance	0.5	0.5
Total	4.0	4.0

Note 8 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

Amount of contributions recognised in the SOFA as an expense

£11,803

The pension costs have been apportioned to the charitable activities based upon time spent.

Annual accounts for the year ended 31 December 2020

Notes to the Accounts (continued)

Note 9 Investment assets

9.1 Fixed assets investments

Carrying (fair) value at 31.12.2020 and 31.12.2019	980
Listed investments	980

Note 10 Debtors and prepayments

10.1 Analysis of debtors

	2020 £	2019 £
Prepayments and accrued income	3,000	14,814
Other debtors	4,557	1,850
Total	7,557	16,664

Note 11 Creditors and accruals

11.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	2020 £	2019 £	2020 £	2019 £
Accruals and deferred income	2,194	5,264	-	-
Other creditors	14,551	11,004	-	-
Total	16,745	16,268	-	-

Note 12 Financial instruments

12.1 Basic financial instruments

The charity's principal financial instruments comprise listed investments, cash, other debtors and other creditors, the main purpose of which is to finance the charity's operations and activities.

The charity does not acquire put options, derivatives or other complex financial instruments.

Annual accounts for the year ended 31 December 2020

Notes to the Accounts (continued)
Note 13 Cash at bank and in hand

Cash at bank
Total

2020 £	2019 £
67,724	60,833
67,724	60,833

Note 14 Fair value of assets and liabilities

The main risks arising from the charity's financial instruments are credit and liquidity risk. The trustees review and agree policies for managing each of these risks and these are summarised below.

Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the charity, and arises principally from the debtors balance at the year-end, which are considered by the trustees to be recoverable.

Liquidity risk

The charity's policy throughout the year has been to ensure that it has adequate liquidity by careful management of its working capital.

Note 15 Charity funds
15.1 Funds held during the current period

Fund name	Purpose and restrictions	Fund balances brought forward	Income	Expenditure	Fund balances carried forward
Unrestricted funds	General funds	53,269	157,821	(151,574)	59,516
Restricted funds	To fund specific projects	8,940	-	(8,940)	-
Total funds		62,209	157,821	(160,514)	59,516

15.2 Designated funds

Planned use	Purpose of the designation	2020	2019
Dignity project Zimbabwe	Purchase of sanitary pads in Zimbabwe	29,920	27,069

Annual accounts for the year ended 31 December 2020

Notes to the Accounts (continued)**Note 16 Transaction with trustees and related parties****16.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related party.

16.2 Trustees' expenses

No trustee expenses have been incurred.

16.3 Transactions with related parties

There have been no related party transactions.

Note 17 Commitments under operating leases

At the year end, the charity had annual commitments under non-cancellable operating leases as set out below:

	2020 £
Operating leases which expire:	
Within 1 year	1,680
Total	1,680