

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	14				
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
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
5 Income from other trading activities				
Fundraising	-	-	-	5,250
Total from other trading activities	-	-	-	5,250
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.

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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

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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)