

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
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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.

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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

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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

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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.

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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

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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)