

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**

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**Charity number:** 1174757

**Registered office:** 200A Pentonville Road  
London  
N1 9JP

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

<b>Management:</b>	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**

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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**

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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](http://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**

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### **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

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#### 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](http://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

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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**

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## **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**

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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)**

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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)**

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*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**

	Note s	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Income from :</b>					
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
<b>Total Income</b>		<b>141,146</b>	<b>-</b>	<b>141,146</b>	<b>111,467</b>
<b>Expenditure on:</b>					
Raising funds	7	26,713	-	26,713	22,549
Charitable activities	7, 7a	94,924	-	94,924	102,722
<b>Total Expenditure</b>		<b>121,637</b>	<b>-</b>	<b>121,637</b>	<b>125,271</b>
<b>Net Income/ (expenditure)</b>		<b>19,509</b>	<b>-</b>	<b>19,509</b>	<b>(13,804)</b>
<b>Transfer between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Movement in funds</b>		<b>19,509</b>	<b>-</b>	<b>19,509</b>	<b>(13,804)</b>
<b>Reconciliation of funds:</b>					
Funds brought forward	15	45,136	-	45,136	58,940
<b>Funds carried forward</b>		<b>64,645</b>	<b>-</b>	<b>64,645</b>	<b>45,136</b>

# Action for Southern Africa (ACTSA)

## Balance sheet

As at 31st December 2023

	Notes	£	2023 £	£	2022 £
<b>FIXED ASSETS</b>					
Office equipment	9		1,003		1,230
Investments	10		980		980
			<u>1,983</u>		<u>2,210</u>
<b>CURRENT ASSETS</b>					
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>	
<b>NET CURRENT ASSETS</b>			<u>62,662</u>		<u>42,926</u>
<b>NET ASSETS TOTALS</b>			<u>64,645</u>		<u>45,136</u>
<b>THE FUNDS OF THE CHARITY</b>					
Unrestricted fund	15		64,645		45,136
<b>TOTAL CHARITY FUNDS</b>			<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**

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#### **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**

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#### 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**

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#### **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 £
<b>Income from :</b>				
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
<b>Total Income</b>	<b>111,467</b>	<b>-</b>	<b>111,467</b>	<b>120,282</b>
<b>Expenditure on:</b>				
Raising funds	22,549	-	22,549	11,213
Charitable activities	102,722	-	102,722	109,645
<b>Total Expenditure</b>	<b>125,271</b>	<b>-</b>	<b>125,271</b>	<b>120,858</b>
<b>Net expenditure for the year</b>	<b>(13,804)</b>	<b>-</b>	<b>(13,804)</b>	<b>(576)</b>
<b>Transfer between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Movement in funds</b>	<b>(13,804)</b>	<b>-</b>	<b>(13,804)</b>	<b>(576)</b>
<b>Reconciliation of funds:</b>				
Funds brought forward	58,940	-	58,940	59,516
<b>Funds carried forward</b>	<b>45,136</b>	<b>-</b>	<b>45,136</b>	<b>58,940</b>

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

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

**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 £
<b>Fundraising expenditure</b>				
Appeal costs	15,731	-	15,731	7,579
Fundraising events	10,982	-	10,982	14,970
<b>Total fundraising expenditure</b>	<b>26,713</b>	<b>-</b>	<b>26,713</b>	<b>22,549</b>
<b>Charitable expenditure</b>				
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
<b>Total charitable expenditure</b>	<b>94,924</b>	<b>-</b>	<b>94,924</b>	<b>102,722</b>

**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
<b>Total expenditure</b>	<b>12,394</b>	<b>82,530</b>	<b>94,924</b>	<b>102,722</b>

**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).

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**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
	<b>26,793</b>	<b>42,185</b>	<b>13,552</b>	<b>82,530</b>	<b>82,315</b>	

**7b Fees for examination of the accounts**

	2023 £	2022 £
Independent examiner's fee	1,680	1,800
	<b>1,680</b>	<b>1,800</b>

**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
	<b>50,763</b>	<b>51,964</b>

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).

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

**9 TANGIBLE FIXED ASSETS**

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

**10 FIXED ASSETS INVESTMENTS**

	<b>2023</b>
	<b>£</b>
Carrying (fair) value at 31.12.2023 and 31.12.2022	980
Listed investments	<b>980</b>

**Action for Southern Africa (ACTSA)**  
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**11 Debtors**

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

**12 Cash at bank and in hand**

	2023	2022
	£	£
Cash at bank	61,126	45,961
	<b>61,126</b>	<b>45,961</b>

**13 Creditors: amounts falling due within 1 year**

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

**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)**  
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**For the year ended 31st December 2023**

**15 Charity funds**

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

**Designated funds**

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

**Prior year comparative**

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

**Designated funds**

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

**Action for Southern Africa (ACTSA)**  
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**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)
<b>Net assets at 31st December 2023</b>	<b>64,645</b>	<b>64,645</b>

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

**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)