

Charity No. 1174757

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

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

Charity number: 1174757

Registered office: 200A Pentonville Road
London
N1 9JP

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

John Muir

Management:	Tricia Sibbons	Director
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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 2024

Reference and administrative information set out on page 1 forms part of this report. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the CIO's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and UK Generally Accepted Practice.

INTRODUCTION

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

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

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

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

Our charitable objectives

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

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

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

Action for Southern Africa (ACTSA)

Report of the trustees

For the year ended 31st December 2024

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

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

GOVERNANCE, STRUCTURE AND MANAGEMENT

Governing Document

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

Recruitment and Appointment of Trustees

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

Risk Management

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

Organisational Structure

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

Action for Southern Africa (ACTSA)

Report of the trustees

For the year ended 31st December 2024

PUBLIC BENEFIT STATEMENT

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

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

CHAIR'S REPORT

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

Action for Southern Africa (ACTSA)

Report of the trustees

For the year ended 31st December 2024

ACHIEVEMENTS AND PERFORMANCE SUMMARY

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

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

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

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

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

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

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

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

Action for Southern Africa (ACTSA)

Report of the trustees

For the year ended 31st December 2024

FINANCIAL REVIEW

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

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

Principal Funding Sources

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

Reserves policy

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

PLANS FOR FUTURE PERIODS

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

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

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

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

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

Chitra Karve

Chitra Karve - Trustee and Chair

Action for Southern Africa (ACTSA)

Independent Examiners' Report to the Trustees

For the year ended 31st December 2024

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

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

Responsibilities and basis of report

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

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

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

Independent examiner's statement

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

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

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

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

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

K Edwards

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

Dated: 27 October 2025

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

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

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

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

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

Chitra Karve

Chitra Karve - Trustee and Chair

Action for Southern Africa (ACTSA)

Notes to the financial statements

For the year ended 31st December 2024

1. Accounting policies

a) Basis of preparation

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

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

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

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

b) Going concern basis of accounting

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

c) Income

Recognition of income

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

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

Legacies

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

Tax reclaims on donations and gifts

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

Income from membership subscriptions

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

Action for Southern Africa (ACTSA)

Notes to the financial statements

For the year ended 31st December 2024

Income from grant and donations

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

Interest received

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

d) Volunteer help

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

e) Funds accounting

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

f) Expenditure and irrecoverable VAT

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

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

g) Governance and support costs

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

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

h) Redundancy costs

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

i) Fixed assets

Office equipment depreciated over 4 years.

j) Debtors

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

k) Cash at bank and in hand

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

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

l) Creditors

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

m) Financial instruments

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

n) Investments

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

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

2 Prior year SOFA Comparison

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

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

ANALYSIS OF INCOME

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

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

7 ANALYSIS OF EXPENDITURE

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

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

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

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

7a Support costs

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

7b Fees for examination of the accounts

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

8 Staff costs and numbers

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

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

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

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

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

9 TANGIBLE FIXED ASSETS

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

10 FIXED ASSETS INVESTMENTS

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

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

11 Debtors

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

12 Cash at bank and in hand

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

13 Creditors: amounts falling due within 1 year

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

14 Basic financial instruments

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

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

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

Credit risk

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

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

Liquidity risk

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

15 Charity funds

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

Designated funds

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

Restricted funds

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

Beacon Liverpool: Liverpool University supported this project

Swaziland Legacy: Legacy income will be spent in 2026

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

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

Prior year
comparative

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

Designated funds

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

16 Analysis of net assets between funds

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

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

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

17: Trustee remuneration and benefits

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

18: Trustees' expenses

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

19: Transactions with related parties

There have been no related party transactions.

20. Commitments under operating leases

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