

United Purpose

(A company limited by guarantee)

Report and Financial Statements for the financial year ended 31 December 2023

COMPANY NUMBER: 1278887

CHARITY NUMBER: 272465

UNITED PURPOSE

REPORT AND FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

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REPORT AND FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

LEGAL AND ADMISTRATIVE INFORMATION

TRUSTEES	Mary Robinson (Chair) Dervla Owens Hadi Husani Geoff Meagher (appointed 29 March 2023) Carmel Fox (resigned 28 February 2023) Catherine Cottrell (resigned 24 July 2024)
CHIEF EXECUTIVE OFFICER	Feargal O'Connell (appointed 17 April 2023) David Dalton (resigned 23 August 2023)
SECRETARY	Augustine Emmanuel Akpan (appointed 16 May 2024) Melissa Thomas (resigned 16 May 2024))
REGISTERED OFFICE	Office 124 W2 1st Floor Wellington House, Wellington Road Cardiff, CF11 9BE United Kingdom
COMPANY NUMBER	1278887
CHARITY NUMBER	272465
AUDITORS	RBK Business Advisers, Chartered Accountants & Statutory Audit Firm RBK House Irishtown Athlone Co. Westmeath, N37 XP52 Ireland
BANKERS	Royal Bank of Scotland 94 High Street, Maidstone Kent ME14 1SA United Kingdom
SOLICITORS	Geldard's LLP 4 Capital Quarter Tyndall Street Cardiff CF10 4BZ

UNITED PURPOSE

REPORT OF THE TRUSTEES

(Incorporating a Strategic Report and Director's Report)

The trustees (who are also directors of United Purpose for Company Law purposes) present their report and the audited financial statements for the year ending 31 December 2023. The legal and administrative information set out on page 2 form part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, and the Statement of Recommended Practice—Accounting and Reporting by Charities (SORP 2019).

ABOUT UNITED PURPOSE

United Purpose is a UK-based international development charity with a goal to end poverty, inequality and to move people beyond aid. United Purpose was founded in 1976 and was formerly known as Concern Universal. CUMO Microfinance Malawi was established in 2000 and forms part of the United Purpose group.

In 2014, United Purpose merged with the Bakewell-based charity, Village Aid, allowing both organisations to come together and work in partnership to secure long-term positive change for people in Africa.

For more details see www.united-purpose.org

In 2021, United Purpose merged with the Gorta Group which trades as Self Help Africa (see below). As a result of this merger, a number of United Purpose programmes have been moved (and will continue to move) under the direct management of Self Help Africa.

ABOUT SELF HELP AFRICA

Self Help Africa is an international development organisation headquartered in Ireland. The organisation came about as a result of a merger in 2008 between two like-minded organisations, Self Help Development International from Ireland and the UK's Harvest Help. Both organisations were initially founded in the mid-1980s in response to food security crises in sub-Saharan Africa. In July 2014, Self Help Africa merged with Gorta, Ireland's oldest established NGO and as noted above, in 2021 it merged with United Purpose. All entities operate under the umbrella of the Gorta Group which trades as Self Help Africa.

VISION, MISSION AND VALUES

This mission of United Purpose is to alleviate hunger, poverty, social inequality and the impact of climate change through community-led, market-based and enterprise-focused approaches, so that people have access to nutritious food, clean water, decent employment and incomes, while sustaining natural resources.

Our vision is for sustainable livelihoods and healthy lives for all in a changing climate.

UNITED PURPOSE

REPORT OF THE TRUSTEES

(Incorporating a Strategic Report and Director's Report)

VISION, MISSION AND VALUES (continued)

Our values are:

- Impact - We are accountable, ambitious and committed to systemic change.
- Innovation - We are agile, creative and enterprising in an ever-changing world.
- Community - We are inclusive, honest and have integrity in our relationships.

Our aim is to transition communities out of long-term poverty through work that gives them greater control over their futures and provides a better quality of life. The main focus of our work is in sub-Saharan Africa, where global hunger and poverty is most acute and we also work in Bangladesh and Brazil.

We believe that equitable economic development is key to ending poverty.

Our core areas of focus are:

- Sustainable landscapes, resilient food systems and healthy communities.
- Sustainable businesses, decent employment and thriving economies.
- Crisis response and resilience.
- System strengthening and an enabling policy environment.

OUR WORK IN 2023 - STRATEGIC REPORT

To achieve its mission and fulfil its charitable purpose, United Purpose supports the international programmes of Self Help Africa. It implements its own international programmes in 8 countries and also supports the strategic objectives of the group through its fundraising, programme funding and programme support work.

In 2023, Self Help Africa (including United Purpose) implemented over 109 projects across 16 countries.

Zambia	Mozambique	Ethiopia
Uganda	Malawi	The Gambia
Senegal	Kenya	Brazil
Nigeria	Guinea	Democratic Republic of Congo
Bangladesh	Burkina Faso	Burundi
Eritrea		

The countries where United Purpose implemented programmes directly were as follows:

- | | |
|--------------|--------------|
| - Mozambique | - The Gambia |
| - Malawi | - Brazil |
| - Nigeria | - Bangladesh |
| - Senegal | - Guinea |

UNITED PURPOSE

REPORT OF THE TRUSTEES
(Incorporating a Strategic Report and Director’s Report)

OUR WORK IN 2023 - STRATEGIC REPORT (continued)

In 2023, the trustees of United Purpose adopted the global strategy of Self Help Africa, which outlines 4 key objectives. Outlined below is our progress, in 2023, towards delivering on them across the Group.

Strategic objective 1: *Sustainable landscapes, resilient food systems and healthy communities:
Contribute to the equitable stewardship of ecosystems for well-functioning food and water systems, ecosystem services, human well-being and quality of life.*

Progress in 2023

In 2023, Self Help Africa had 61 projects contributing to this objective. Despite the harsh economic conditions in 2023, of the 10 Irish Aid projects assessed, 48 per cent of households supported by Self Help Africa were food secure throughout the year, with 72 per cent achieving an acceptable level of dietary diversity – evidence of the effectiveness of our interventions.

Twelve water, sanitation and hygiene (WASH) projects were delivered across five countries, with 472,500 people having access to safe drinking water through our work and 23,400 using basic sanitation services.

One of the projects contributing to this objective is the ‘Building Sustainable Landscapes and Resilient Livelihoods in Kigezi Sub Region’ project in **Uganda**. It will restore and manage 500 hectares of hillsides and wetlands. The project achieved 114 hectares of the 125 hectares targeted for 2023. In preparation for anticipated heavy rains, 75 hectares of land were protected using soil conservation terraces and 25 hectares of bamboo farms were established to provide raw materials for livelihood activities. All 25 project villages had functional natural resource management committees by the end of 2023 and one local land use plan, developed by Rubanda District Council with technical assistance from Self Help Africa, was approved by the district. Training for 2,300 households was also provided in a range of natural resource management practices. The area of outstanding beauty has become a major tourist attraction, with many new hotels being built along the lake shore and on the islands in the lake. One of the issues the project must address is the risk of sewage contamination from these hotels, through a collaborative partnership between hotel owners, district water coordination groups and river basin management authorities to identify and pilot cost-effective sewage management technologies.

Under the ‘Baringo Resilience Initiative’ project in **Kenya**, which is funded by the EU and other donors and aims to promote secure and sustainable livelihoods among individual households that are prone to drought in Baringo County, 10,264 farmers gained access to high-quality seeds for drought-tolerant crops, complemented by training in good agricultural practices and good animal husbandry practices. The project also advanced efforts to ensure sustainable water access by converting boreholes from electric pumping systems to solar pumps. Nutrition challenges were addressed through initiatives, including farmer producer groups and mother-to-mother support groups.

In **Brazil**, eight low-income and food-insecure communities in the metropolitan area of João Pessoa, the capital of Paraíba state, were supported with horticultural production training through the ‘Urban Agriculture and Food Security in João Pessoa’ project.

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REPORT OF THE TRUSTEES
(Incorporating a Strategic Report and Director’s Report)

OUR WORK IN 2023 - STRATEGIC REPORT (continued)

Strategic objective 1 (continued)

Under the ‘Improving Resilience of Smallholder Farmers in Rural **Mozambique**’ project, funded by Action on Poverty, 1,200 farmers were supported to access financial services, credit, technology, training, extension services, employment opportunities and agricultural market participation in the Maputo and Manica provinces. As a result, 980 smallholder farmers, mainly women, reported improved food, nutrition and income security.

In 2023, funding from Irish Aid supported programme activities in **Burkina Faso, Ethiopia, The Gambia, Kenya, Malawi, Uganda and Zambia**. These activities included strengthening the dairy sector in Ethiopia, strengthening food systems such as the cassava value chain in Kenya, and the restoration and protection of eco-systems such as the mangrove forests in The Gambia, and the Kafue flats floodplain in Zambia.

Strategic objective 2: *Sustainable businesses, decent employment and thriving Economies:
Support the growth of inclusive, profitable and sustainable businesses that provide services and decent employment for communities.*

Progress in 2023

Self Help Africa had 26 enterprise-focused projects across 10 countries in 2023. Our market-based approach to development employed new methods of value chain and market system analysis to identify enterprise opportunities and mitigate systemic barriers to women’s economic empowerment.

The GIZ-funded ‘Scaling Rural Women Entrepreneurs for Community-Led Digital Adaptation and Resilience in Africa’ (RWE-Africa) project provided insights into women entrepreneurs’ interaction with market systems in **Kenya, Malawi and Nigeria**, and provided valuable learning for our market systems approach. With the ambition to reach 10,000 women, the pilot built the adaptive capacity and resilience of rural communities to the food and climate crises, using a women-led social enterprise model to facilitate digital skills building and service delivery. Using a human-centred design process to better understand enterprise formation, women entrepreneurs and other local stakeholders showcased their ability to guide capacity-strengthening efforts and improve coordination between existing public and private institutions for sustainable impact.

EU-funded programmes in **Kenya and Zambia** have supported agricultural enterprises by targeting those with strong growth potential and a commitment to integrating smallholder farmers and pastoralists into sustainable practices by providing grants and private sector investments.

Africa has become a hub for fintech innovation, with new technologies rapidly replacing traditional “brick and mortar” banks, insurance agencies and savings institutions. Financial institutions and fintech solution providers supported by Self Help Africa projects reached 1,224 clients, sole traders and enterprises.

We provided technical support to assist businesses in transitioning to sustainable energy sources and the green or circular economy in six countries through energy-efficient stoves, solar grids, irrigation systems using solar pumps, solid waste composting and carbon credits.

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(Incorporating a Strategic Report and Director’s Report)

OUR WORK IN 2023 - STRATEGIC REPORT (continued)

Strategic objective 2 (continued)

Enterprise activities under the Irish Aid programme included generating sustainable market access for increased income and investment for smallholder farmers under the ‘Cassava Market Access’ project in **Kenya**. As part of the onboarding assessment for the cassava processing units, potential circular economy opportunities were identified in relation to wastewater recycling and the production of compost and animal feed from cassava peels. These will be further assessed for economic viability.

In **The Gambia**, among the enterprise activities of the ‘Integrated Climate Adaptation and Community Resilience Building’ project was the training of 61 women members from three women oyster producer groups on the construction and installation of an innovative system of rack culture platforms. The acquired knowledge and skills will result in increased yields of oysters harvested, which can form the basis of a local business enterprise.

Under the ‘Energising Development (EnDev) Commercial Phase 3’ project, funded by GIZ in **Malawi**, Self Help Africa introduced entrepreneurs from Balaka, Phalombe and Thyolo as demand side subsidy (DSS) agents. These agents were selected based on their sales performance and capacity for expansion to manage last-mile warehousing and transportation of cookstoves. Through this initiative, more than 13,000 cookstoves have been successfully sold by the DSS agents. Promoters have the convenience of ordering stoves directly from agents, streamlining the process previously handled by Self Help Africa. This shift has not only empowered the value chain but also reduced our involvement, marking a significant step towards sustainability.

Strategic objective 3: Crisis response and resilience

Progress in 2023

During 2023, Self Help Africa delivered 11 emergency preparedness and response projects in **Bangladesh, Burkina Faso, Ethiopia, Malawi and Mozambique**.

In **Ethiopia**, we implemented the ‘Emergency Response to Conflict and Drought-affected People in IDP Camps, North Shewa Zone’ project, which provided unconditional cash transfers to internally displaced people (IDPs) in Ethiopia’s Amhara region, funded through an Irish Emergency Alliance Appeal.

While much of the focus in Ethiopia during 2023 was centred on the conflict-affected region of Tigray, large numbers of IDPs were fleeing conflict to Amhara not only from Tigray but also from Afar, Benishangul-Gumuz and Oromia due to localised conflicts. As of June 2023, the number of IDPs in Amhara rose to 580,000. These IDPs were either living with host communities or were being housed in informal IDP camps. These camps were overcrowded and had limited facilities. We identified the need for immediate cash assistance to the most vulnerable IDP families and worked with Self Help Africa supported credit unions and an Ethiopian bank to help IDPs open accounts so that cash could be provided to them quickly and efficiently. Self Help Africa undertook two initial cash distributions and a third followed later in the year. This initial cash programme established us as the main cash provider to IDPs in the areas we were working in. As a result, Self Help Africa expanded these programmes at the end of 2023 and onwards, with additional funding from the UN Office for the Coordination of Humanitarian Affairs through the Ethiopia Humanitarian Fund.

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REPORT OF THE TRUSTEES

(Incorporating a Strategic Report and Director's Report)

OUR WORK IN 2023 - STRATEGIC REPORT (continued)

Strategic objective 3 (continued)

In **Malawi**, Cyclone Freddy caused widespread damage and loss of life in February and March 2023. With funding from UNICEF, The One Foundation, the Livelihoods Funds, Action on Poverty, and many other national and international donors, Self Help Africa mobilised quickly to support at least 1,660,774 people across cyclone-affected districts. Support included WASH and energy interventions, including repairing damaged water points; distributing soap, chlorine and tarpaulins; installing and decommissioning latrines; and raising awareness of cholera prevention techniques. Recovery activities included borehole rehabilitation and strengthening water point committees to support borehole maintenance and hygiene promotion. Energy-efficient cookstove distribution in camps supported cooking needs.

Self Help Africa continued to grow our partnership with the UN World Food Programme in disaster risk reduction work, as well as targeting IDPs in **Ethiopia, Malawi and Uganda**.

We have been working extensively with both IDPs and host communities in **Burkina Faso**, funded by Irish Aid. In 2023, Self Help Africa supported communities in conflict alleviation training to try to reduce tensions and challenges, both in conflict zones but also in areas with large numbers of IDPs. In addition, Self Help Africa has been working with IDPs and host communities to support them in income-generating activities to help improve family and community income and to reduce the burden on existing services. Lastly, Self Help Africa is addressing the issue of WASH and hygiene challenges due to the increased use of existing WASH services by IDPs and the host communities.

Responding to El Niño

In addition to specific emergency preparedness and response projects, Self Help Africa employs adaptive programming across its projects. In 2023, this included taking effective anticipatory action to El Niño in **Malawi and Zambia**, where rainfall was predicted to be well below normal, as well as in **Kenya and Uganda**, where rainfall was predicted to be higher than normal and exacerbated by a positive Indian Ocean Dipole.

In **Malawi, Mozambique and Zambia**, farmers were advised to plant drought-tolerant crops, such as sorghum, millet and cowpea, and use conservation agriculture techniques, while in Eastern Africa, Self Help Africa worked with communities to strengthen soil and water conservation structures and install land drains. In **Kenya**, we also provided additional staff training on driving in flooded conditions.

The drought caused by El Niño was extensive in **Malawi and Zambia**. However, the anticipatory action undertaken by Self Help Africa in both these countries significantly limited the effects of the drought on the communities we were working with. In addition, because of the use of tolerant crops and conservation agriculture techniques, communities who faced extensive loss to maize crops could sell or use their drought-resistant crops to help bridge the post-harvest period and cope with the stresses caused by the drought.

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OUR WORK IN 2023 - STRATEGIC REPORT (continued)

Strategic objective 3 (continued)

Communities we work with faced unparalleled challenges as a result of the impact of climate change, and erratic and extreme weather patterns. We have started to incorporate disaster risk reduction and early warning systems across our programming. These systems are designed to identify climate-related challenges early and support communities as they adapt their agriculture and economic activities to better cope with these challenges and reduce their impact.

Strategic objective 4: *System strengthening and an enabling policy environment: Embed our approach in policy influencing, system strengthening, social accountability and the localisation agenda.*

Progress in 2023

In 2023, Self Help Africa produced a community-led programming position paper, which set out our approach to social accountability, system strengthening and the facilitation of locally-led development. This was informed by a wide range of internal stakeholders at all levels across the organisation, and by ongoing programming. This included three specific governance projects in 2023 and 16 social accountability and system-strengthening initiatives within our wider portfolio.

In 2023, we supported the Social Accountability Monitoring Organisation in **Malawi and Mozambique**. We worked with WASH partners in **Malawi, Mozambique and Nigeria** to hold duty bearers to account, and we partnered with local government departments to ensure they had the capacity, budget, and resources to meet the needs of their constituents.

In **Mozambique**, the 'Decentralization for Development' and the 'Boosting Equitable Development through Citizen's Participation and Social Accountability' projects focused on promoting social accountability and the localisation agenda in the provinces of Cabo Delgado and Niassa during 2023. With funds from the UNDP, Decentralisation for Development aimed to improve the capacity of decentralized governance bodies in Cabo Delgado, while the social accountability project in the Niassa province worked towards enhancing the provision of public services by improving local government access and the effective use of finances.

Self Help Africa contributed to policy development in **Kenya and Malawi**. We developed policy papers for the Government of Malawi on climate-resilient food systems and economic support for smallholder farmers. We also supported the Government of Kenya to launch a national roots and tuber strategy with support from the European Union.

Self Help Africa also developed and tested new tools for democratising information management and localising decision-making processes, including the use of artificial intelligence to synthesise qualitative data and enable community-led, human-centred design processes to inform our programming.

UNITED PURPOSE

REPORT OF THE TRUSTEES

(Incorporating a Strategic Report and Director's Report)

OUR WORK IN 2023 - STRATEGIC REPORT (continued)

Strategic objective 4 (continued)

Building on these achievements, we are committed to locally-led development and the localisation of our organisational processes. Self Help Africa defines localisation as the process by which all facets of the organisation are evolved to enable local stakeholders to lead their own development agenda, drive decision-making processes, and create sustainable solutions based on their own strengths and capacities.

A key element of our localisation process is expanding the proportion of projects that are implemented through local stakeholders in partnership with Self Help Africa. Our system strengthening approach seeks to connect actors with our government partners to create circular economies that can leverage government services towards business development and incentivise inclusive and equitable delivery in the remote regions where Self Help Africa is working with community organisers and leaders.

In 2023, this included supporting organisations like the Woreda Livestock Promotion Offices in **Ethiopia** to provide veterinary service outreach, strengthening fee-based mini-grids in **Malawi** that catalyse business growth in remote communities, and building nutrition promotion into the social marketing strategies of women's business centres in **Nigeria**. As these public-private partnerships are designed to create further returns from service and product sales, as well as matching funding from other donors and government budgets, we are developing a mechanism to measure additional resourcing of local stakeholders and access to finance that is created by our programming.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Legal Structure

United Purpose is a charitable Company Limited by Guarantee, with registration number 1278887 and charity number 272465, renamed from Concern Universal in November 2016. It was incorporated on 27 September 1976 and established under a memorandum and articles of association (subsequently updated by special resolution in November 2003, October 2019 and August 2021), which set out the objects and powers of the charitable company.

On 5 August 2021, United Purpose merged with Gorta, a like-minded organisation head-quartered in Ireland that trades as Self Help Africa CLG. Gorta is registered in Ireland; its company registration number is 28228, its charity number is 20008895 and its registered address is 4th floor, Joyce's Court, 38 Talbot street, Dublin 1, DO1 C861.

United Purpose is a wholly owned subsidiary of Self Help Africa CLG.

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STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

b. Subsidiaries and related organisations

Village Aid, charity number 1067322, is a subsidiary of United Purpose. The primary objective of Village Aid is the relief of poverty among persons in African rural communities. This objective is primarily achieved by supporting sustainable livelihoods for rural farmers and improving their resilience to the impact of erratic weather caused by climate change. The main activity of the charity is to raise funds in support of the shared mission of Village Aid Ltd, United Purpose and Self Help Africa. It is intended that Village Aid will be merged with Self Help Africa UK in 2024.

CUMO Microfinance is a subsidiary of United Purpose. It is a company engaged in providing a wide range of financial services to low-income earners in rural parts of Malawi. Most borrowing is linked to on-farm agro-processing and smallholder farm trading activities. The company's registered address is Plot No 278/6, Area 6, P.O Box X99, Lilongwe, Malawi.

United Purpose Trading Limited - This entity, whose company registration number is 3020217, sold carbon credits for the group. It was dissolved on the 4th of July 2023.

Country offices - In 2023, United Purpose operated country offices in Bangladesh, Brazil, Guinea, Malawi, Mozambique, Nigeria, Senegal and The Gambia. As part of ongoing efforts to streamline activities some key activities that took place in 2023 included:

- Programmes in Guinea were closed.
- Programme activities in Malawi and Nigeria began the process of transitioning to Self Help Africa – this process was completed in 2024.

c. Governance

United Purpose is governed by a Board of Trustees, who are responsible for setting the strategy of the organisation and its governance.

The trustees delegate responsibility for the day-to-day running of the charity to the CEO of Self Help Africa, who reports directly to the trustees and manages the execution of the strategy as directed by the trustees. The CEO is assisted by a Senior Leadership Team of Self Help Africa, comprising of those who have responsibility for programmes, external affairs, governance, strategy, finance and operations across the group. All trustees give their time voluntarily and receive no benefits from the charity. The minimum number of trustees is 3.

A conflict-of-interest policy is in place that requires trustees to disclose and manage actual or potential conflicts of interests and/or or relationships that may give rise to a perception of a conflict of interest.

As previously noted, United Purpose is part of the wider Self Help Africa global organisation. The activities of United Purpose are carried out in association with Self Help Africa. Both companies have aligned their objectives under a consolidated strategic plan and management team. The trustees of United Purpose subscribe and contribute to the group strategic plan. The strategic plan for the overall group is approved both by the Group Board and by the United Purpose Board of Trustees.

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(Incorporating a Strategic Report and Director's Report)

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

c. Governance (continued)

New trustees are appointed by ordinary resolution of its sole member, Self Help Africa, in accordance with the Memorandum and Articles of Association. Training is given to new trustees in relation to their role and responsibility as a director and in relation to the strategy and objectives of United Purpose and the broader group.

The trustees met on 5 occasions in 2023. The record of attendance by each trustee is as follows:

Trustee	Attendance
Mary Robinson	5/5
Catherine Cottrell	2/5
Carmel fox	1/1
Derval Owens	3/5
Hadi Husani	5/5
Geoff Meagher	3/4

In support of governing matters relevant to the Board, the Group Board has established the following committees. Trustees from United Purpose sit on each of these committees.

- Audit, Finance and Risk Committee (Dervla Owens)
- Programmes Review Committee (Catherine Fitzgibbon)
- Governance and Nominations Committee (Geoff Meagher)
- Remuneration Committee (Geoff Meagher)

Remuneration of key management personnel is delegated to the Remuneration Committee of Self Help Africa. (This committee was disbanded at the end of 2023 and setting the remuneration of key management personnel moved to the newly formed people and culture committee).

United Purposes books of account are located at Office 124 W2, 1st Floor Wellington House, Wellington Road, Cardiff, CF11 9BE, United Kingdom.

d. Fundraising declarations

United Purpose complies with the regulatory standards for fundraising in the UK, including guidance published by the Charity Commission. United Purpose is registered with the Fundraising Regulator and is committed to the Fundraising Promise, compliance with the Fundraising Preference Service and adherence to the Fundraising Regulator's Code of Practice. United Purpose is not aware of any instances of non-compliance with the Fundraising Regulator's Code of Practice in 2023.

UNITED PURPOSE

REPORT OF THE TRUSTEES

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OBJECTIVES AND ACTIVITIES FOR PUBLIC BENEFIT

The main purpose of the organisation, as set out in its vision statement, is for sustainable livelihoods and healthy lives for all in a changing climate. United Purpose fulfils its charitable duties through a focus on the following core activities:

1. Contributing to sustainable landscapes, resilient food systems and healthy communities. This work includes supporting families and communities to sustainably increase and diversify food production on their smallholding and ensuring they have the means for a nutritious diet.
2. Supporting the growth of inclusive, profitable and sustainable businesses that can provide services and decent employment for communities. This work includes linking small scale farmers, cooperatives and producer groups to the market.
3. Preparing for and responding to both long-term and sudden onset crises in communities where we have a presence and seeking to improve resilience.
4. Strengthening systems and cultivating an enabling policy environment, to maximize the potential success of these focus areas.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

The benefits of these activities are monitored through the implementation and evaluation of all programmes, which can include surveys and interviews with programme participants. All programmes have baseline data and output/outcome indicators against which results are measured.

As a recognised development and humanitarian organisation, United Purpose and Self Help Africa work with other non-governmental organisations (NGOs), donors, governments and stakeholders across the countries we work in, as well as globally. We are an active member of the UN cluster system as well as other global groups, including the ECHO Humanitarian Watch Group, the Dóchas Humanitarian Working Group, the Irish Emergency Alliance and the Core Humanitarian Standard Alliance.

Programme participants are primarily people living in extreme poverty in Africa. There can be a risk of harm to staff, partners and programme participants in some of the countries where United Purpose and Self Help Africa delivers programmes, in particular areas impacted by conflict or natural disasters. Trustees are satisfied that United Purpose and Self Help Africa have the appropriate policies and procedures in place to minimize, manage and mitigate risks to ensure that programme benefits outweigh any potential risks related to those involved with our work. There is no private benefit flowing from any of the charity's purposes.

ACHIEVEMENTS AND PERFORMANCE

To achieve its mission and fulfil its charitable purpose, United Purpose implements programmes in 8 countries and also supports the international programmes of the Self Help Africa.

UNITED PURPOSE

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ACHIEVEMENTS AND PERFORMANCE (continued)

Overview of operating context for 2023:

The external context was challenging throughout 2023. Many countries of operation experienced high inflation rates in 2023, pushing up food prices for project participants. The rates reached 18.4 per cent in the Gambia and 34.5 per cent in Malawi. The International Food Price Index shows a steep rise in food prices over recent years, peaking in April 2022, and, although prices are now declining, they remain considerably higher than in 2014-2016 (FAO Food Price Index). In Nigeria, the local currency Naira saw a record 46.8 percent devaluation in June 2023.

In Malawi, a combination of external events and soaring inflation greatly reduced the purchasing power of project participants. Farmers were unable to afford inputs which, combined with the expected poor rains, severely impacted crop harvests during the 2023-24 season. Several countries were also impacted by extreme weather events and outbreaks of disease. Malawi and Mozambique were affected by Cyclone Freddy in February and March 2023. Malawi experienced the worst cholera outbreak in 10 years linked to an Asian strain of *Vibrio cholerae*, which was declared a national public health emergency between December 2022 and August 2023.

Southern Africa was affected by an accurately forecasted global El Niño event in 2023, which, combined with a reversal of the Indian Ocean Dipole, resulted in warnings of poor rains for the start of the 2023-24 growing season in Southern Africa.

More than 670,000 people remained displaced by the armed conflict in northern Mozambique. The displaced people endured violence and multiple waves of displacement and continued to rely on humanitarian assistance for survival.

Programme highlights in 2023

The key achievements and performance of United Purpose, during 2023, are included in the section on *Our Work in 2023- Strategic Report*. Some key points of note relating to United Purpose programmes include:

- **Mozambique** – Key programme highlights include the *She Belongs in School* project, funded by GAC which is being implemented in partnership with Save the Children International (SCI). It is a 5-year initiative to enhance the empowerment and learning outcomes of adolescent girls. The *Boosting equitable development through Citizens Participation & Social Accountability* UNCDF funded project continued – this project aims to improve equitable development through citizen participation and social accountability. In addition, the *Improving Resilience of Smallholder Farmers in Rural Mozambique* project, supported 1,200 farmers to access financial services, credit, technology, training, extension services, employment opportunities and agricultural market participation in the Maputo and Manica provinces. As a result, 980 smallholder farmers, mainly women, reported improved food, nutrition and income security.

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ACHIEVEMENTS AND PERFORMANCE (continued)

Programme highlights in 2023 (continued)

- **Malawi:** Key programme highlights include the emergency response activities undertaken in relation to the *Cyclone Freddy response* and the *Dowa-WASH* project which aims to improve health, gender equality, and resilient livelihoods through sustainable and accountable WASH service delivery in communities, schools and Health Care Facilities. In addition, the *Energizing Development (EnDev) Commercial Phase 3* project, saw more than 13,000 cookstoves being sold through selected demand side subsidy (DSS) agents.
- **Nigeria:** Key programme highlights include the completion of the *Empowering Community & Youth Working* programme which involved working with all actors of the communities to improve the life of children.
- **Senegal:** Key programme highlights include the continuation of the *Gestion des forêts de mangrove du Sénégal* project funded by the European Union and led by the International Union for Conservation of Nature (IUCN) which focuses on the integrated protection of mangroves, through strengthening communities to restore and manage them. In November 2023, United Purpose hosted a successful multi-country mangrove festival in Casamance which highlighted and profiled the value of saving the mangroves along the West African coast.
- **The Gambia:** Key programme highlights include the *Integrated Climate Adaptation and Community Resilience Building* project, funded by Irish Aid via Self Help Africa where 61 women from three women oyster producer groups were trained on the construction and installation of an innovative system of rack culture platforms. We also continued our partnership with Waitrose Foundation through two projects supporting a range of social, environmental, health and economic initiatives, improving the livelihoods of farm workers, youth and their communities.
- **Brazil:** A key programme activity in Brazil in 2023 was the *Urban Agriculture and Food Security in João Pessoa* project. Low-income and food-insecure communities in the metropolitan area of João Pessoa, the capital of Paraíba state, were supported with horticultural production training.
- **Bangladesh:** A key programme highlight in Bangladesh was the delivery of the final year of the EU-funded *Leadership to Ensure Adequate Nutrition (LEAN)* project which aims to improve maternal and child nutrition in the Chittagong Hill Tracts in Bangladesh. Throughout the life of the project 1,225,589 people were reached through a variety of services (e.g. nutrition, hygiene and sanitation sessions, nutrition, community theatre, small business and income generation, vegetable, fruit and native chicken production and sale).
- **Guinea –** The *Literacy and economic integration of young people* project, funded by the Belgian agency Enabel, focused on the training and economic integration of 5,000 young people including integrated vocational training programmes for potential young migrants. Following the end of this project the country programme was closed.

UNITED PURPOSE

REPORT OF THE TRUSTEES

(Incorporating a Strategic Report and Director's Report)

ACHIEVEMENTS AND PERFORMANCE (continued)

Programme highlights in 2023 (continued)

- **CUMO** – Due to a challenging macro economic operating environment in Malawi which saw a 69% devaluation of the Malawi Kwacha, CUMO recorded a deficit in GBP terms, in 2023. The increase in loan turnover during the year has been eroded upon conversion to GBP because of this currency devaluation.

FINANCIAL REVIEW

The financial review for the year is set out in the Consolidated Statement of Financial Activities on page 23.

In 2023, income decreased by 15% to £12.7m (2022: £15.0m), expenditure decreased by 10% to £14.4m (2022: £16.0m) resulting in a net expenditure for the year of £1.7m (2022: £1.0).

Income

Overall income in 2023 decreased to £12.7m (2022: £15.0m). Donations and legacy income fell to £0.15m (2022: £0.3m) while income from charitable activities fell to £12.1m (2022: £14.7m). The fall in income is primarily due to the closure of country programmes during the year and the move of other programmes to Self Help Africa. Income from our carbon sales increased significantly, with the vast majority of the income generated being reinvested in carbon projects.

Expenditure

Overall expenditure in 2023 decreased to £14.4m (2022: £16.0m). Expenditure on raising funds decreased by £39k because of certain costs being moved to Self Help Africa. Similar to the fall in income, the fall in expenditure on charitable activities of £1.5m is primarily due to the closure of country programmes during the year and the move of other programmes to Self Help Africa. The increase in expenditure in CUMO is largely due to the devaluation of the Malawi Kwacha during the year.

Net movement in funds

At the end of 2023, the net movement in funds was a deficit of £1.7m. Part of this deficit is funded from our restricted reserves. The deficit in CUMO has been financed from its unrestricted reserves.

UNITED PURPOSE

REPORT OF THE TRUSTEES

(Incorporating a Strategic Report and Director's Report)

FINANCIAL REVIEW (continued)

Going concern

The trustees fully recognise their responsibility to assess the going concern basis of the charity and have a reasonable expectation that United Purpose will be able to operate within the level of its resources for a period of at least 12 months. This assessment is based on a thorough assessment of the impact of group income and cash forecasts and projections, taking into account assumptions about possible changes in performance and structure.

The Board of Gorta t/a Self Help Africa has confirmed in writing to United Purpose that it is prepared to support United Purpose and will make funds available for a period of not less than 12 months from the date of approval of the financial statements to enable it to meet debts as they fall due. Therefore, the trustees continue to adopt the going concern basis in preparing the annual financial statements. The trustees believe that there is no material uncertainty about United Purpose's ability to continue as a going concern.

Reserves

The trustees have established a policy whereby unrestricted funds not committed nor invested in tangible fixed assets ('the free reserves') should be kept to a minimum for operational purposes, so that excess funds can be made available to fund the wider work of the Self Help Africa Group.

The Reserves Policy will be implemented alongside other governance and financial policies of United Purpose and is intended to support the goals and strategies contained in these related policies and in strategic and operational plans.

The target amount of unrestricted reserves (excluding designated reserves) is £1 million, which is based on considerations of a range of risks including foreign exchange fluctuations, working capital requirements for projects and investments in line with United Purpose's strategy and programme philosophy. At the 31 December 2023, the unrestricted reserves are £175k. In the coming years a focus on a balanced budget, availing of the support functions provided by the Group and a review of the countries in which we operate will help in achieving the desired level of unrestricted reserves.

PRINCIPAL RISKS AND UNCERTAINTIES

United Purpose operates in an ever-changing context, both in the UK charity sector and in fragile geographies with local communities. Managing risks effectively is central to the achievement of our strategic goals and is overseen by the global board and the board of United Purpose.

A formal risk management process and internal control framework is in place to ensure the proactive and consistent management of risks, both to reduce the negative impact of risk and maximise strategic opportunities.

An overall risk register for the group is approved by the group board and then adopted by the trustees of UP.

UNITED PURPOSE

REPORT OF THE TRUSTEES

(Incorporating a Strategic Report and Director's Report)

PRINCIPAL RISKS AND UNCERTAINTIES (continued)

The top 8 principal risks and uncertainties for 2023 are as follows:

1. **Sustainable Finance:** This is the risk that we fail to manage and secure the financial position of the organisation. Given the volatility of income streams, increased inflation globally and external shocks there is an increased financial risk to United Purpose and the Group. To help mitigate this risk the organisation is reviewing its global structures in order to maximise the use of resources and maximise impact.
2. **Fraud & Corruption:** This is the risk that a material fraud perpetrated by employees, partners or others may adversely affect our relationship with donors and other external stakeholders, or lead to reputational and financial damage. A confidential complaints mechanism is in place which allows staff and others to report on any concerns they may have which will then be fully investigated.
3. **Staff, Recruitment & Retention:** This is the risk that a highly competitive employment market, uncompetitive reward framework, lack of succession planning or insufficient staff development and retention strategies could leave the organisation with a loss of institutional knowledge, insufficient skills and experience to deliver the strategic plan. To help to mitigate this risk a review of the employment package offered is planned.
4. **Accountability & Governance:** This is the risk that poor governance and management practices may lead to inappropriate decision-making, lack of accountability, and ineffective execution of plans. A complex governance structure may not allow for the development of clearer synergies across the entities. A simplification of the Group structure is underway which will seek to fully merge entities within the organisation thus reducing the resources required to maintain the structure. The Group Board has restructured its committees to include a new People & Culture and Governance & Nominations committee.
5. **Policies, Principles & Guidelines:** This is the risk that organisational policies, principles and guidelines may not be developed or implemented effectively while also addressing the requirements of an organisation that has recently completed a merger. Mitigating factors include having a compliance team in place and ensuring that policies are approved by the Board.
6. **Global Staff Wellbeing:** This is the risk that staff experience excessive and unsustainable workloads, which leads to risk of burnout, health issues for staff and poor performance against organisational objectives. To help mitigate this risk, the group board has appointed a Head of People & Culture who will lead on a number of projects to address staffing issues. Wellbeing seminars for all staff are held regularly and over the coming years through organisational restructuring, we will seek to ensure that resources are allocated appropriately to areas of most need.

UNITED PURPOSE

REPORT OF THE TRUSTEES

(Incorporating a Strategic Report and Director's Report)

PRINCIPAL RISKS AND UNCERTAINTIES (continued)

7. **Integration in a Newly Merged Organisation:** Heavy workload, insufficient communication, loss of information & knowledge, duplication of effort, wasted resources, leadership issues, employee resistance, IT integration and culture may impact the ability to successfully integrate all parts of the organisation. To help mitigate this risk the group has decided that no further mergers will be undertaken during this phase of the Strategic Plan to allow time & resources to fully integrate United Purpose into the group. Country plans are underway to review the applicable policies, local registrations, finance & other system standardization across the organisation.
8. **Attract, Retain & Manage Funding:** Attracting institutional funding is key if we are to reach as many programme participants as possible through our work. However, there is a risk that the organisation fails to attract, retain and manage increased levels of institutional funding from diverse sources due to government policies, the competitive funding environment, the global economic situation, compliance failures and an inability to demonstrate impact. This risk is managed by having technical support teams in place – programme support, finance, monitoring and evaluation and technical assistance.

STAFF AND VOLUNTEERS

The organisation acknowledges with gratitude the work of its staff and that of its volunteers in 2023. The major achievements during the year are due to the dedication and belief of all of these people.

United Purpose is an equal opportunities employer. The aim of its equal opportunities policy is to ensure that all people receive equality of opportunity regardless of gender, race, religion, disability, nationality, marital/family status or sexual orientation.

SAFEGUARDING

We continue to implement our Safeguarding, and Protection against Sexual Exploitation and Abuse policies which are aligned with international best practice. Safeguarding is seen as a key governance priority. Often there can be unequal power dynamics or relations across an organisation and in communities we work with. We face a risk that some staff (or others connected to the organisation) may exploit their position of power for personal gain.

Safeguarding is addressed throughout the organisation through the three pillars of prevention, reporting and response. Our policies are applied to the United Purpose and Self Help Africa Boards, staff and subsidiaries, partners and affiliates, consultants, and contractors that supply services or support to Self Help Africa.

We strive to ensure compliance through training, terms and conditions for suppliers, a complaints response mechanism, whistleblowing channels and disciplinary measures up to and including dismissal and incorporation of the policy into partner agreements. A key element of this is training, with workshops conducted at Head Office and in programme locations.

UNITED PURPOSE

REPORT OF THE TRUSTEES

(Incorporating a Strategic Report and Director's Report)

FUTURE PLANS

United Purpose merged with Gorta T/A Self Help Africa in 2021. Both United Purpose and Gorta have a proud history of assisting those in greatest need. For decades, we have helped marginalised communities to take greater control over their own lives, by providing lasting solutions, be that helping them to earn more from their work or through sustainable WASH or social accountability interventions. But our world is changing rapidly and many governments are reducing their aid budgets. The challenges that lie ahead are very significant and we will have to adapt quickly if we are to overcome them.

A key focus of the organisation in 2024, is to continue the implementation of its strategic plan. The plan outlines a commitment to localisation, and community led and market based approaches which we will continue to support and develop during 2024. In addition to this work and as part of the organisations commitment to streamlining its operations, plans have been put in place to move the country programme registrations of Malawi, Nigeria, Senegal and The Gambia under Self Help Africa.

United Purpose remains committed to continue its work in collaboration with the Self Help Africa group.

OTHER

Political donations

No political donations were made during the year (2022 – £nil).

Health and safety

United Purpose is committed to managing and conducting its work activities in such a way as to ensure - so far as is reasonably practicable - the safety, health and welfare at work of its employees and volunteers. United Purpose management continuously monitors compliance in line with legislative requirements.

Post balance sheet events

No significant events have taken place since the year end that would result in adjustment of the financial statements or inclusion of a note thereto.

Auditors

The auditors, RBK Business Advisers, were appointed during the period and have indicated their willingness to continue in office.

Signed on behalf of the Board of Trustees



Mary Robinson
Chair

Date: 31st March 2025

UNITED PURPOSE

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees (who are also directors of United Purpose for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and regulations.

Company Law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the net income or expenditure of the charitable company for that period. In preparing these 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 UK Accounting Standards 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charitable Company and to prevent and detect fraud and other irregularities.

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

On behalf of the Board of Trustees



Mary Robinson
Chair

Date: 31st March 2025

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF UNITED PURPOSE
FOR THE YEAR ENDED 31 DECEMBER 2023**

Opinion

We have audited the Financial Statements of United Purpose (the 'parent charitable company') and its subsidiaries ('the group') for the year ended 31 December 2023 which comprise the consolidated Statement of Financial Activities, the group and parent charitable company Balance Sheets, the consolidated Statement of Cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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). In applying that framework the trustees have elected to have regard to the Statement of Recommended Practice applicable to Charities (SORP).

In our opinion the Financial Statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 December 2023 and of the group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the Financial Statements section of our report.

We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the Financial Statements in the United Kingdom, including the Financial Reporting Council's (the 'FRC') Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on United Purpose's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF UNITED PURPOSE
(CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Other information

The other information comprises the information included in the Trustees' Annual Report, including the Strategic Report other than the group Financial Statements and our auditors' report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the group Financial Statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the group Financial Statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the group Financial Statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the Financial Statements are prepared is consistent with the Financial Statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the Financial Statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the Financial Statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF UNITED PURPOSE
(CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Responsibilities of trustees (continued)

In preparing the Financial Statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We considered the nature of the group's and the parent charitable company's industry and its control environment, and reviewed the group and the parent charitable company's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management, internal audit and directors about their own identification and assessment of the risks of irregularities, including those that are specific to the group and the parent charitable company's business sector.

We obtained an understanding of the legal and regulatory frameworks that the group operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included UK Companies Act 2006, Charities Act 2011, pensions legislation and tax legislation; and
- do not have a direct effect on the financial statements compliance with which may be fundamental to the group's ability to operate or to avoid a material penalty. These included UK employment law and the Data Protection Act 2018.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF UNITED PURPOSE
(CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Extent to which the audit was considered capable of detecting irregularities including fraud (continued)

As a result of performing the above, we identified the greatest potential for fraud in the following areas, and our specific procedures performed to address it are described below:

Completeness, accuracy and occurrence of income:

- we assessed the design and determined the implementation of the key controls over income recognition process; and
- performed substantive procedures on a sample basis to assess appropriateness of income recognition.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatements due to fraud;
- enquiring of management and the group audit finance & risk committee concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations in this charitable company; and
- reading minutes of meetings of those charged with governance and reviewing internal audit reports.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Michelle O'Donoghue (Senior Statutory Auditor)

RBK Business Advisers

Chartered Accountants & Registered Auditor

RBK House

Irishtown

Athlone

Co. Westmeath

Date: 31 March 2025

UNITED PURPOSE

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

	Notes	2023 Restricted Funds £	2023 Unrestricted Funds £	2023 CUMO £	2023 Total £	2022 Restricted Funds £	2022 Unrestricted Funds £	2022 CUMO £	2022 Total £ Reclassified
INCOME FROM:									
Donations and legacies	2	-	152,284	-	152,284	-	197,155	-	197,155
Charitable activities	3	9,544,475	636,852	1,927,402	12,108,729	12,452,172	832,889	1,496,237	14,781,298
Other income	4	427,196	37,180	-	464,376	-	41,448	-	41,448
Total		9,971,671	826,316	1,927,402	12,725,389	12,452,172	1,071,492	1,496,237	15,019,901
EXPENDITURE ON:									
Raising funds	5	-	35,171	-	35,171	-	74,360	-	74,360
Charitable activities	5	10,176,251	1,931,309	2,305,767	14,413,327	13,172,517	819,445	1,912,163	15,904,125
Total		10,176,251	1,966,480	2,305,767	14,448,498	13,172,517	893,805	1,912,163	15,978,485
Net outgoing resources before transfers		(204,580)	(1,140,164)	(378,365)	(1,723,109)	(720,345)	177,687	-415,926	(958,584)
Transfers between funds		(1,194,789)	1,194,789	-	-	(152,197)	152,197	-	-
Net movement in funds	16	(1,399,369)	54,625	(378,365)	(1,723,109)	(872,542)	329,884	(415,926)	(958,584)
Funds at the start of the period		1,919,349	120,303	1,736,427	3,776,079	2,791,891	(209,581)	2,152,353	4,734,663
Funds at the end of the period		519,980	174,928	1,358,062	2,052,970	1,919,349	120,303	1,736,427	3,776,079

There are no other recognised gains or losses other than those listed above and the net movement in funds for the financial year. All income and expenditure derive from continuing activities.

On behalf of the Board:



Mary Robinson
Chair

Date: 31st March 2025

UNITED PURPOSE

CONSOLIDATED BALANCE SHEET AS AT 31 DECEMBER 2023

		GROUP		CHARITY	
	Notes	2023 £	2022 £	2023 £	2022 £
FIXED ASSETS					
Tangible assets	10	376,528	583,377	91,524	223,019
CURRENT ASSETS					
Debtors & prepayments	11	3,624,795	2,791,816	1,574,576	829,456
Cash at bank and in hand	12	2,979,388	4,161,250	2,525,381	3,790,774
Total current assets		6,604,183	6,953,066	4,099,957	4,620,230
LIABILITIES					
Creditors: Amounts due within one year	13	(4,012,866)	(3,327,925)	(3,515,722)	(2,845,250)
Net current assets		2,591,317	3,625,141	584,235	1,774,980
Total assets less current liabilities		2,967,845	4,208,518	675,759	1,997,999
Creditors: amounts due greater than one year	14	(914,875)	(432,439)	(26,420)	(7,221)
NET ASSETS	17	2,052,970	3,776,079	649,339	1,990,778
FUNDS OF THE CHARITY					
Restricted funds		519,980	1,919,349	519,980	1,919,349
Unrestricted funds		1,532,990	1,856,730	129,360	71,429
CHARITY FUNDS	16	2,052,970	3,776,079	649,340	1,990,778

On behalf of Board:



Mary Robinson
Chair

Date: 31st March 2025

UNITED PURPOSE

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

	2023 £	2023 £	2022 £	2022 £
Net outgoing resources	(1,723,109)		(958,584)	
Depreciation	136,519		140,908	
Loss on disposal of fixed assets	20,497		35,010	
FX on fixed assets	206,518		76,029	
(Increase)/decrease in inventory	-		12,226	
(Increase)/decrease in debtors	(832,979)		(371,324)	
Increase/(decrease) in creditors	1,167,377		1,699,574	
Net cash (used in) / provided by operating activities	(1,025,177)		633,839	
Cash flows from investing activities:				
(Purchase) of fixed assets	(156,685)		(116,036)	
Net cash provided by / (used in) investing activities	(156,685)		(116,036)	
Change in cash and cash equivalents in the period	(1,181,862)		517,803	
Cash and cash equivalents at the beginning of the period	4,161,250		3,643,447	
Cash and cash equivalents at the end of the period	2,979,388		4,161,250	

UNITED PURPOSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the group financial statements of United Purpose ('the Charity') and its subsidiaries (collectively 'the Group').

a) Statutory information

United Purpose is a charitable Company Limited by Guarantee and is incorporated in the United Kingdom. The registered office address is Office 124 (Lewis Street), W2 1st Floor, Wellington House, Wellington Road, Cardiff, CF11 9BEJ.

On 5 August 2021, United Purpose merged with Gorta, a like-minded organisation head-quartered in Ireland that trades as Self Help Africa. Gorta is registered in Ireland; its company registration number is 28228, its charity number is 20008895 and its registered address is 4th floor, Joyce's Court, 38 Talbot street, Dublin 1, DO1 C861.

b) Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with FRS102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011, and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

These financial statements consolidate the results of the charitable company and its wholly-owned subsidiaries CUMO Microfinance Ltd, Village Aid Ltd (of which United Purpose is a controlling member) and United Purpose Trading Limited (United Purpose Trading Limited was dissolved on the 4th July 2023) on a line by line basis. Transactions and balances between the charitable company and its subsidiaries have been eliminated from the consolidated financial statements. Balances between the companies are disclosed in the notes of the charitable company's balance sheet. A separate Statement of Financial Activities, or Income and Expenditure Account, for the charitable company itself is not presented because the charitable company has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

The Company has taken advantage of the exemption available to it under paragraph 1.12(b) of FRS 102 not to present its own cash flows statement.

c) Public benefit entity

The Charity and its subsidiaries meet the definition of a public benefit entity under FRS 102.

UNITED PURPOSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES (continued)

d) Going concern

The trustees have prepared the accounts on a going concern basis. In reaching the decision the trustees have undertaken an assessment of the financial risks that United Purpose faces. This assessment has included a review of financial forecasts for the current financial year.

The Gorta Group t/a Self Help Africa (Self Help Africa) will make funds available to United Purpose for a period of not less than twelve months from the date of approval of the financial statements to enable it to meet debts as they fall due.

Self Help Africa is prepared to support United Purpose to this level and beyond should the need arise.

e) Income

Income in the statement of financial activities is recognised only when the Group is legally entitled to the income, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the Group.

Donations and legacies

This income (which consists of monetary donations from the public, legacies and events together with related Gift Aid income) is recognised in the period in which the Group is entitled to the resource, when receipt is probable and when the amount can be measured with sufficient reliability. In the case of monetary donations from the public this income is recognised when the donations are received, with legacies it is when it is probable that it will be received (i.e. where there is a grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached are within the control of the entity), whereas with Gift Aid income it is when all legislative requirements have been met and the amounts can be measured with reasonable certainty.

Government and other grants

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

UNITED PURPOSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES (continued)

e) Income (continued)

Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the Group has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the Group of the item is probable and that economic benefit can be measured reliably.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the Group which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Other income

Other income includes bank interest and sale of carbon credits. Interest income is recognised in the period in which it becomes receivable. The sale of carbon credits continue to contribute to the ongoing costs of the carbon projects. If excess funds are available they are reinvested into the projects and general funds of the charity.

f) Fund accounting

United Purpose maintains various types of funds as follows:

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or funds which have been raised by the charity for particular purposes. Such purposes are within the overall aims of the organisation.

Unrestricted Funds represent amounts which are expendable at the discretion of the trustees in furtherance of the overall objectives of the Group. The trustees have established policy whereby unrestricted funds not committed nor invested in tangible fixed assets ('the free reserves') should be kept to a minimum for operational purposes, so that excess funds can be made available to fund the wider work of the Gorta Group t/a Self Help Africa.

g) Expenditure

Resources expended are analysed between costs of charitable activities and costs of raising funds. The costs of each activity are separately accumulated, disclosed and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefit is required in settlement 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.

UNITED PURPOSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES (continued)

g) Expenditure (continued)

Charitable activities

Expenditure on charitable activities includes the cost of livelihoods, health & wellbeing, exploitation and conflict and environmental work undertaken to further the purposes of the Group and their associated support costs. All costs of charitable activities are recognised on an accruals basis.

Raising funds

Costs of raising funds comprise of fundraising costs that include the costs of advertising, producing publications, printing and mailing fundraising material and staff costs. All costs of raising funds are recognised on an accruals basis.

Support and governance costs

Governance costs are the costs associated with the governance arrangements of the Group. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

Support costs comprise of costs incurred to support the Group's activities which cannot be attributed directly to one activity.

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity.

- Livelihoods: 64%
- Health and Wellbeing: 25%
- Exploitation and Conflict: 6%
- Environment: 5%

h) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

i) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Assets which cost less than £2,000 are not capitalised. Items procured under project funding are expensed in the statement of financial activities in the year of purchase.

Depreciation is calculated to write off the original cost of the tangible fixed assets, less estimated residual value, over their expected useful lives, on a straight line basis at the following annual rates:

UNITED PURPOSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES (continued)

i) Tangible fixed assets (continued)

United Purpose

- Office furniture and equipment - 20%
- ICT Equipment - 33.3%
- Vehicles - 33.3%
- Drilling rig – 33%
- Land & Building - 5%
- Capitalised development costs - 33%

CUMO

- Office furniture and equipment - 25%
- ICT Equipment - 33.3%
- Vehicles - 20%

Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

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 in hand is comprised of cash on deposit at banks requiring less than 3 months' notice of withdrawal.

l) Creditors

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

UNITED PURPOSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES (continued)

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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

n) Pensions

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable under the scheme by the charity to the fund. The charity has no liability under the scheme other than for the payment of those contributions.

o) Transactions in foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the statement of financial activities.

p) Taxation

The charity is granted exemption from corporation tax as all its income arises from or is applied for charitable purposes. Its subsidiary CUMO is a controlled foreign company, however trading profits of CUMO arise from and are applied to the charitable purpose of providing microfinance loans to clients in rural areas within Malawi living in extreme poverty, to enable them to improve their livelihoods.

q) Contingent assets

Carbon units, known as Verified Emission Reduction Units (VERs), represent an asset of value to United Purpose and are tradeable. The value of these units is subject to market volatility which is outside of the organisation's control. United Purpose recognises the value of verified but unsold carbon units as a contingent asset.

Sale of VERs which are contracted are recorded as assets directly in the balance sheet. Income received from the sale of carbon units is used to contribute to the charity's work.

UNITED PURPOSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

2. INCOME FROM DONATIONS AND LEGACIES

	Restricted £	Unrestricted £	Total 2023 £	Restricted £	Unrestricted £ Reclassified	Total 2022 £ Reclassified
Regular Giving	-	152,284	152,284	-	197,155	197,155
Total	-	152,284	152,284	-	197,155	197,155

In 2022, income from donations and legacies included £824,226 which has been reclassified as income from charitable activities.

UNITED PURPOSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

3. INCOME FROM CHARITABLE ACTIVITIES

	2023 Restricted £	2023 Unrestricted £	Total 2023 £	2022 Restricted £	2022 Unrestricted £ Reclassified	Total 2022 £ Reclassified
European Commission	2,320,804	-	2,320,804	3,408,666	-	3,408,666
The One Foundation	1,054,965	-	1,054,965	(1,386)	-	(1,386)
GIZ	906,377	-	906,377	675,670	-	675,670
Penny Appeal	696,232	-	696,232	2,291,435	-	2,291,435
Indirect Cost recovery	-	628,577	628,577	-	824,226	824,226
UNDP	572,948	-	572,948	2,714	-	2,714
Global Affairs Canada	531,867	-	531,867	-	-	-
UNICEF	495,469	-	495,469	1,367,322	-	1,367,322
Irish Aid	323,928	-	323,928	413	-	413
Livelihoods Funds	296,129	-	296,129	380,165	-	380,165
Coca Cola	266,122	-	266,122	198,654	-	198,654
UNCDF	261,521	-	261,521	-	-	-
USAID	230,586	-	230,586	382,559	-	382,559
SDC	166,015	-	166,015	-	-	-
IUCN	159,088	-	159,088	368,690	-	368,690
IOM	139,635	-	139,635	-	-	-
Waitrose Foundation	138,762	-	138,762	73,946	-	73,946
Action Aid	132,880	-	132,880	37,997	-	37,997
Eureka	127,021	-	127,021	278,256	-	278,256
CO2 BALANCE	122,425	-	122,425	87,255	-	87,255
Aqua-4-All	109,682	-	109,682	-	-	-
KCA	86,984	-	86,984	945,137	-	945,137
ECHO	70,515	-	70,515	101,599	-	101,599
Action On Poverty	62,338	-	62,338	21,535	-	21,535
AGFUND	48,018	-	48,018	44,234	-	44,234
ENABEL	35,398	-	35,398	101,531	-	101,531
Other	188,766	8,275	197,041	1,685,780	8,663	1,694,443
Subtotal	9,544,475	636,852	10,181,327	12,452,172	832,889	13,285,061
CUMO	-	1,927,402	1,927,402	-	1,496,237	1,496,237
Total	9,544,475	2,564,254	12,108,729	12,452,172	2,329,126	14,781,298

In 2022, income from donations and legacies included £824,226 which has been reclassified as income from charitable activities.

UNITED PURPOSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

4. OTHER INCOME

	2023 Restricted £	2023 Unrestricted £	Total 2023 £	2022 Restricted £	2022 Unrestricted £	Total 2022 £
Carbon credits	427,196	37,180	464,376	-	41,448	41,448
Total	427,196	37,180	464,376	-	41,448	41,448

5. EXPENDITURE

5 (a). TOTAL RESOURCES EXPENDED

	CHARITABLE ACTIVITIES									
	Livelihoods £	Health and Wellbeing £	Exploitation and Conflict £	Environment £	Support £	Governance £	Total Charitable Activities £	Total Costs of Raising Funds £	Total 2023 £	Total 2022 £
Staff costs (Note 7)	1,695,844	650,489	158,570	138,843	604,547	21,734	3,270,027	27,302	3,297,329	5,146,910
Office costs	2,060,778	790,469	192,693	168,721	723,067	165	3,935,894	7,869	3,943,763	3,803,284
Transport	114,216	43,811	10,680	9,351	13,467	-	191,525	-	191,525	269,376
Equipment (not capitalised)	2,458	943	230	201	-	-	3,832	-	3,832	190,967
Grants payable to partners (Note 5b)	553,423	979,797	-	59,720	-	-	1,592,940	-	1,592,940	2,961,456
Other project activities	3,944,493	745,505	420,577	308,534	-	-	5,419,109	-	5,419,109	3,606,492
Total resources expended	8,371,213	3,211,013	782,749	685,372	1,341,081	21,899	14,413,327	35,171	14,448,498	15,978,485
Support costs	1,060,243	129,970	80,437	70,430	(1,341,081)	-	-	-	-	-
Governance costs	14,047	5,388	1,313	1,150	-	(21,899)	-	-	-	-
Total 2023	9,445,504	3,346,372	864,499	756,953	-	-	14,413,327	35,171	14,448,498	
Total 2022	11,610,012	3,976,032	159,041	159,040	-	-	15,904,125	74,360		15,978,485

UNITED PURPOSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

5(b). GRANTS PAYABLE TO PARTNERS

	Livelihoods £	Health and Wellbeing £	Exploitation and Conflict £	Environment £	Total 2023 £	Total 2022 £
Bangladesh	135,342	979,797	-	-	1,115,139	2,090,192
Gambia	418,081	-	-	59,720	477,801	871,264
Total 2023	553,423	979,797	-	59,720	1,592,940	
Total 2022	1,115,544	1,817,829	5,692	22,391		2,961,456

5(c). ANALYSIS OF GRANTS PAID IN EXCESS OF £50,000

	2023 £	2022 £
GAIN - Bangladesh	59,833	110,691
Green Hill - Bangladesh	57,771	-
IDF – Bangladesh	101,294	463,644
IDEA – Bangladesh	-	70,384
Humane Society International- Bangladesh	784,403	1,116,951
ZKS – Bangladesh	-	90,563
TUS – Bangladesh	-	161,287
WACOMP - Gambia	145,226	157,542
BTM – Gambia	-	51,859
Waitrose Foundation - Gambia	91,824	50,291
MIS – Gambia	-	59,020
Penny Appeal - Gambia	-	95,531
ICCR - Climate Adaptation - Gambia	59,832	-
IUCN Livelihoods & Mangroves Eco-systems - Gambia	144,008	118,754
Improve The Child Rights Ecosystem In Koranic Schools - Gambia	-	85,145
Tekki Jiggen - Gambia	-	120,129
Grants under £50,000	148,749	209,664
Total	1,592,940	2,961,455

UNITED PURPOSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

6. NET OUTGOING RESOURCES FOR THE YEAR

	2023 £	2022 £
This is stated after charging:		
Depreciation	136,519	140,908
Trustees' indemnity insurance	12,534	6,753
Trustees' expenses	128	120
Loss on disposal	20,497	35,010
Auditors' remuneration:		
• UK group accounts audit fee	42,000	44,400
Operating lease rentals:		
• Property	246,815	287,458

7. STAFF COSTS

	UK and International £	Overseas £	2023 £	2022 £
This is stated after charging:				
Salaries and wages	551,604	2,643,746	3,195,350	5,063,442
Social security costs	74,986	-	74,986	61,523
Pension contributions	26,993	-	26,993	21,945
Total 2023	653,583	2,643,746	3,297,329	
Total 2022	824,123	4,322,787		5,146,910

No employees received emoluments, as defined for taxation purposes greater than £60,000 in the current or prior year.

United Purpose is managed by the same senior management team as Gorta t/a Self Help Africa. The total remuneration for key management personnel has been borne by the Group.

During the financial year, no trustees received any remuneration or benefit in kind (2022: £Nil). During the financial year, trustees were reimbursed £128 for travel expenses during the period (2022: £120).

UNITED PURPOSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

8. STAFF NUMBERS

		UK and International No.	Overseas No.	2023 No.	2022 No.
Charity					
Operations		8	201	209	302
Fundraising and publicity		-	-	-	2
Subsidiary (CUMO)					
Operations		-	192	192	185
Total Group Employees		8	393	401	489
Gender Analysis 31 December 2023	Male	2	261	263	
	Female	6	132	138	
Gender Analysis 31 December 2022	Male	5	320	325	
	Female	8	156	164	

9. TAXATION

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

UNITED PURPOSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

10. TANGIBLE FIXED ASSETS

GROUP:	Land & Buildings £	Drilling Rig £	Office furniture & equipment £	Vehicles £	Total £
COST					
At 1 January 2023	303,531	67,544	492,334	1,027,339	1,890,748
Additions in year	-	-	45,581	111,104	156,685
Disposals in year	-	-	(29,335)	(24,316)	(53,651)
FX on consolidation	(85,437)	(32,777)	(150,178)	(307,335)	(575,727)
At 31 December 2023	218,094	34,767	358,402	806,792	1,418,055
DEPRECIATION					
At 1 January 2023	93,996	60,868	328,041	824,466	1,307,371
Charge for the year	6,629	1,790	65,844	62,256	136,519
Elimination on disposal	-	-	(13,120)	(20,034)	(33,154)
FX on consolidation	(2,582)	(30,182)	(85,366)	(251,079)	(369,209)
At 31 December 2023	98,043	32,476	295,399	615,609	1,041,527
NET BOOK VALUE					
At 31 December 2023	120,051	2,291	63,003	191,183	376,528
At 31 December 2022	209,535	6,676	164,293	202,873	583,377

UNITED PURPOSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

10. TANGIBLE FIXED ASSETS (continued)

	Land & Buildings £	Drilling Rig £	Office furniture & equipment £	Vehicles £	Total £
CHARITY:					
COST					
At 1 January 2023	126,526	67,544	369,932	735,715	1,299,717
Additions in year	-	-	16,341	-	16,341
Disposals in year	-	-	(28,323)	(17,964)	(46,287)
FX on consolidation	-	(32,319)	(90,781)	(165,820)	(288,920)
At 31 December 2023	126,526	35,225	267,169	551,931	980,851
DEPRECIATION					
At 1 January 2023	90,321	60,868	259,045	666,464	1,076,698
Charge for the year	4,412	1,790	46,489	21,169	73,860
Elimination on disposal	-	-	(12,209)	(14,317)	(26,526)
FX on consolidation	-	(30,182)	(44,915)	(159,608)	(234,705)
At 31 December 2023	94,733	32,476	248,410	513,708	889,327
NET BOOK VALUE					
At 31 December 2023	31,793	2,749	18,759	38,223	91,524
At 31 December 2022	36,205	6,676	110,887	69,251	223,019

All tangible fixed assets are used for direct charitable purposes.

UNITED PURPOSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

11. DEBTORS & PREPAYMENTS

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	581,359	9,606	579,446	5,816
CUMO outstanding client loans	1,922,612	1,872,081	-	-
Amounts due from donors	941,186	750,783	941,186	750,783
Prepayments	23,932	27,765	23,932	27,765
Other debtors	155,706	131,581	30,012	45,092
Total	3,624,795	2,791,816	1,574,576	829,456

12. CASH AT BANK AND IN HAND

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
General accounts in the UK	723,829	1,592,138	723,829	1,592,138
Countries of operation	2,255,559	2,569,112	1,801,552	2,198,636
Total	2,979,388	4,161,250	2,525,381	3,790,774

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Taxation and social security costs	1,640	3,069	1,640	3,069
Trade creditors	824,085	207,312	775,189	207,312
Accruals	195,399	179,908	147,285	112,869
CUMO loan collateral fund	232,293	266,167	-	-
Amounts due to group undertakings	2,396,703	2,378,714	2,396,703	2,378,714
Sundry creditors	362,746	292,755	194,905	143,286
Total	4,012,866	3,327,925	3,515,722	2,845,250

Accruals includes insurance premiums that were previously included in the creditors as a single line item.

UNITED PURPOSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

14. CREDITORS : AMOUNTS FALLING DUE GREATER THAN ONE YEAR

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Amounts payable in 1-2 years	26,420	7,221	26,420	7,221
CUMO - amounts due to funders	888,455	425,217	-	-
Total	914,875	432,438	26,420	7,221

15. OPERATING LEASE COMMITMENTS

The charitable company had total commitments under operating leases expiring as follows:

Property:

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
0 - 1 year	140,649	189,840	134,477	181,384
1 - 2 years	29,539	70,919	26,453	64,222
2 - 5 years	-	3,896	3,896	3,896
Total	170,188	264,655	164,826	249,502

UNITED PURPOSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

16. MOVEMENTS IN FUNDS

Group and charity

	At 1 January 2023 £	Incoming and gains £	Expenditure and losses £	Transfers £	At 31 December 2023 £	At 31 December 2022 £
<u>Restricted funds:</u>						
Total restricted funds	1,919,349	9,971,671	(10,176,251)	(1,194,789)	519,980	1,919,349
<u>Unrestricted funds:</u>						
General funds:						
Charity	71,409	769,441	(1,955,173)	1,243,683	129,360	71,409
Village Aid	48,894	56,875	(11,307)	(48,894)	45,568	48,894
Subtotal	120,303	826,316	(1,966,480)	1,194,789	174,928	120,303
Designated funds:						
General Funds held by CUMO	1,736,427	1,927,402	(2,305,767)	-	1,358,062	1,736,427
Total unrestricted funds	1,856,730	2,753,718	(4,272,247)	1,194,789	1,532,990	1,856,730
Total funds	3,776,079	12,725,389	(14,448,498)	-	2,052,970	3,776,079

The funds carried forward at 31st of December are:

a. Restricted funds

These are funds which are to be used in accordance with specific restrictions imposed by donors or funds which have been raised by the charity for particular purposes. Such purposes are within the overall aims of the organisation.

b. Unrestricted Funds

- i. General funds – these funds represent amounts which are expendable at the discretion of the trustees in furtherance of the overall objectives of the Group.
- ii. Designated funds – these are funds held by CUMO which are not currently available to the wider group.

Transfers from restricted funds into unrestricted funds are as result of a review of fund balances to identify funds held in restricted funds on projects that are now complete. The fund balances are reviewed once the final donor reports have been submitted and accepted by donor, if the likelihood of funder clawback is remote the remaining balance is considered unrestricted.

UNITED PURPOSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

GROUP:	Restricted funds £	Designated funds £	CUMO £	General funds £	2023 Total Funds £	2022 Total Funds £
Tangible fixed assets	-	-	285,005	91,524	376,529	583,377
Current assets	519,980	-	2,408,547	3,674,438	6,602,965	6,953,066
Current liabilities	-	-	(1,384,362)	(3,515,722)	(4,900,084)	(3,760,364)
Long term liabilities	-	-	-	(26,440)	(26,440)	-
Net assets at 31 December 2023	519,980	-	1,309,190	223,800	2,052,970	
Net assets at 31 December 2022	1,919,349	-	1,736,424	120,306		3,776,079

18. SUBSIDIARY UNDERTAKINGS

CUMO

The charity controls CUMO Microfinance Ltd, a company limited by guarantee and incorporated in Malawi. Accounts for CUMO have been prepared and audited in Malawi Kwacha for the year ended 31 December 2023. These accounts have been consolidated into United Purpose's accounts on a line by line basis and are identified separately on the face of the consolidated statement of financial activities.

United Purpose Trading Ltd

United Purpose Trading Ltd was a company limited by guarantee, incorporated in the UK. It ceased trading on 31 December 2022. United Purpose Trading Ltd was dissolved on the 4th of July 2023.

Village Aid

The charity is the controlling member of Village Aid, a UK charitable company limited by guarantee (company no. 03446625, charity no. 1067322). The summarised statement of financial activities for the period ended 31 December 2023 and assets and liabilities as at 31 December 2023 are shown below. Full accounts are filed with the Companies House.

UNITED PURPOSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

18. SUBSIDIARY UNDERTAKINGS (continued)

Village Aid income and expenditure summary

	Restricted £	Unrestricted £	2023 Total £	Restricted £	Unrestricted £	2022 Total £
Income	-	56,875	56,875	-	62,739	62,739
Expenditure	(48,894)	(11,307)	(60,201)	(11,949)	(66,982)	(78,931)
Net incoming/(outgoing) resources for the year	(48,894)	45,568	(3,326)	(11,949)	(4,243)	(16,192)
Funds at the start of the year	-	48,894	48,894	11,949	53,137	65,086
Subtotal	(48,894)	94,462	45,568	-	48,894	48,894
Transfers between funds	48,894	(48,894)	-	-	-	-
Funds at the end of the period/year	-	45,568	45,568	-	48,894	48,894

Village Aid balance sheet

	2023 £	2022 £
Assets	95,679	64,791
Liabilities	(50,111)	(15,897)
Net Assets	45,568	48,894
Restricted funds	-	-
Unrestricted funds	45,568	48,894
Total Funds	45,568	48,894

19. CAPITAL COMMITMENTS

At 31 December 2023 there were no capital commitments (31 December 2022: Nil).

20. RELATED PARTY TRANSACTIONS

In order to achieve its mission, United Purpose supports the overseas programmes of the Gorta Group (t/a Self Help Africa). Self Help Africa is a charitable company registered in the Republic of Ireland and the results of Self United Purpose are consolidated into the financial statements of Self Help Africa. Copies of the group financial statements may be obtained from the charity's website www.selfhelpafrica.org

At the end of 2023 the intercompany balance between United Purpose and Self Help Africa was £2,396,703 (2022: £2,378,714), see Note 13.

UNITED PURPOSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

21. CONTINGENT ASSETS

The unsold carbon credit units held at 31 December 2023 are 12,378 (31 December 2022: 6,249 units). Units sold after December 2023 are 64,708 with a price range per unit of €3.8 (31 December 2022: 77,622 units with a price range per unit of €4.63). The sale of carbon credits continues to contribute to the ongoing costs of the carbon projects and to the general funds of the charity where there are excess funds available.

22. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

23. POST BALANCE SHEET EVENTS

From 1 January 2024 United Purpose Malawi ceased to exist, and all current projects were transferred to Self Help Africa Malawi.

24. COMPARATIVES

Comparative figures have been reclassified for consistency with current year. There is no impact on the results for the year.

24. APPROVAL OF THE ACCOUNTS

The financial statements were approved by the board on the 31st of March 2025.