

# SELF HELP AFRICA (UK)

England & Wales · Charity number 298830

## Details

---

**Other names** HARVEST HELP, Gorta, Gorta UK

**Status** Registered

**Legal form** Charitable company

**Company number** [02226352](#)

**Registered** 1988-03-09

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Self Help Africa  
Suite 1  
Old Grammar School House  
School Gardens  
Shrewsbury  
SY1 2AJ

**Phone** 01743277170

**Email** [info@selfhelpafrica.org.uk](mailto:info@selfhelpafrica.org.uk)

**Website** [www.selfhelpafrica.org](http://www.selfhelpafrica.org)

## Activities

---

**Objects:** THE OBJECTS FOR WHICH THE COMPANY IS ESTABLISHED ARE THE PREVENTION OR RELIEF OF POVERTY, SUFFERING AND DISTRESS IN ANY MANNER WHICH NOW OR HEREAFTER MAY BE DEEMED TO BE CHARITABLE BY LAW IN ANY PART OF THE WORLD (INCLUDING BUT NOT LIMITED TO THE PROMOTION OF SUSTAINABLE DEVELOPMENT) AND SUCH OTHER EXCLUSIVELY CHARITABLE PURPOSES AS THE TRUSTEES MAY IN THEIR ABSOLUTE DISCRETION DETERMINE.

**Activities:** Self Help Africa (UK) is an international development, non-governmental organisation. Its main purpose is the assistance and advancement of people in need in less developed areas of the world. We have expertise in small-scale farming. We work with farmers to help them grow/sell more food, diversify their income/diets, make their livelihoods more sustainable and resistant to external shocks.

## Classification

---

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Other Defined Groups

## Geography

---

- Burkina Faso
- Ethiopia
- Ghana
- Kenya
- Malawi
- Togo
- Uganda
- Zambia

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£685,692	£636,787	£128,508	15
2023-12-31	£2,045,018	£2,484,191	£79,602	17
2022-12-31	£1,257,880	£1,756,232	£518,777	18
2021-12-31	£1,618,940	£2,329,378	£1,017,129	11
2020-12-31	£1,279,098	£2,428,878	£1,727,567	15

## Trustees

---

Name	Role	Appointed
Dervla Owens		2016-12-21
Geoff Meagher		2023-03-29
Mary Robinson		2021-10-13

**SELF HELP AFRICA (UK)**

England & Wales - Charity number 298830

---

# Accounts

---

# **Self Help Africa (UK)**

**(A company limited by guarantee)**

## **Report and Financial Statements for the financial year ended 31 December 2024**

*COMPANY NUMBER: 02226352*

*CHARITY NUMBER: 298830*

**SELF HELP AFRICA (UK)**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

---

<b>CONTENTS</b>	<b>PAGES</b>
LEGAL AND ADMINISTRATIVE INFORMATION	2
REPORT OF THE TRUSTEES	3 – 21
TRUSTEES' RESPONSIBILITIES STATEMENT	22
INDEPENDENT AUDITOR'S REPORT	23 – 26
STATEMENT OF FINANCIAL ACTIVITIES	27
BALANCE SHEET	28
STATEMENT OF CASH FLOWS	29
NOTES TO THE FINANCIAL STATEMENTS	30 – 43

**SELF HELP AFRICA (UK)**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

---

**LEGAL AND ADMISTRATIVE INFORMATION**

<b>TRUSTEES</b>	Catherine Fitzgibbon (Chair) Dervla Owens Mary Robinson Catherine Cottrell (resigned 24 July 2024) Geoff Meagher
<b>CHIEF EXECUTIVE OFFICER</b>	Feargal O’Connell (resigned 25 July 2025) Eoin Wrenn (acting CEO from 25 July 2025)
<b>SECRETARY</b>	Augustine Emmanuel Akpan (appointed 9 October 2024) Gus McNamara (16 April 2024 - 9 October 2024) Melissa Thomas (resigned 16 April 2024)
<b>REGISTERED OFFICE</b>	Second Floor Suite Westgate House, Dickens Court 25 Hills Lane Shrewsbury Shropshire SY1 1QU United Kingdom
<b>COMPANY NUMBER</b>	02226352
<b>CHARITY NUMBER</b>	298830
<b>AUDITORS</b>	<b>RBK Audit UK Limited</b> RBK House Irishtown Athlone Co. Westmeath N37 XP52 Ireland
<b>BANKERS</b>	<b>Barclays Bank Plc</b> Business Banking P.O Box 89 Shrewsbury Shropshire SY1 2WQ United Kingdom
<b>SOLICITORS</b>	<b>Withers LLP</b> 16 Old Bailey London EC4M 7EG United Kingdom

## **SELF HELP AFRICA (UK)**

### **REPORT OF THE TRUSTEES (Incorporating a Strategic Report and Director's Report)**

---

The trustees present their strategic report and the audited financial statements for the year ending 31 December 2024. 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 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 to respond to the food security crises in sub-Saharan Africa. In July 2014, Self Help Africa merged with Gorta, Ireland's oldest established NGO and in 2021 it merged with the UK based charity, United Purpose. All entities operate under the umbrella of the Gorta Group which trades as Self Help Africa.

#### **ABOUT SELF HELP AFRICA (UK)**

Based in Shrewsbury, Self Help Africa (UK) is the UK arm of Self Help Africa's operations and it works to amplify Self Help Africa's impact by developing partnerships with local and global organisations, donor agencies, academic and research institutions, governments and individuals in the UK. Self Help Africa (UK) also raises awareness about Self Help Africa's community-led, market-based approaches to inform and influence the policy and practice of others.

For more details see [www.selfhelpafrica.org/uk](http://www.selfhelpafrica.org/uk)

#### **VISION, MISSION AND VALUES**

This mission of Self Help Africa (UK) is to alleviate hunger, poverty, social inequality and the impact of climate change. We achieve this through community-led, market-based and enterprise focused approaches to agricultural development, ensuring that people have access to:

- Nutritious food
- Decent incomes and employment
- Clean water and basic services

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

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.

## SELF HELP AFRICA (UK)

### REPORT OF THE TRUSTEES (continued) (Incorporating a Strategic Report and Director's Report)

---

#### VISION, MISSION AND VALUES (continued)

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 2024 - STRATEGIC REPORT

To achieve its mission and fulfil its charitable purpose, Self Help Africa (UK) supports the international programmes of Self Help Africa. It does not implement its own international programmes but supports the strategic objectives of the group through its fundraising, programme funding, technical and programme support work.

In 2024, Self Help Africa worked in 16 countries and implemented 96 projects.

Zambia	Mozambique	Ethiopia
Uganda	Malawi	The Gambia
Senegal	Kenya	Brazil
Nigeria	Eritrea	DRC
Bangladesh	Burkina Faso	Burundi
Rwanda		

In 2023, the board of Self Help Africa (UK) adopted the global 5 year strategy of Self Help Africa, and its four key objectives. Outlined below is our progress, in 2024, towards delivering on them.

***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.***

#### Strategic Objective 1: Progress in 2024

In 2024, Self Help Africa had 62 projects under Strategic Objective 1. Of those, 25 projects across 12 countries focused on agriculture; 17 projects across six countries focused on water, sanitation and hygiene (WASH); 10 projects across 7 countries focused on natural resource management; and 4 projects in 4 countries on nutrition. Key achievements in each of these thematic areas are outlined below.

##### ***a. Sustainable landscapes and natural resource management***

**Burkina Faso:** With support from Irish Aid and Enabel, farmers restoring 500 hectares of degraded land attended a series of training courses and demonstrations on improved farming techniques. In addition, 200 households were trained to make and use improved cookstoves to reduce wood and charcoal consumption. Self Help Africa also provided 5,000 seedlings for fruit, nitrogen fixing, animal fodder and firewood tree species to farmers to plant on the degraded land and intercrop with their food crops (agroforestry).

OUR WORK IN 2024 - STRATEGIC REPORT (continued)

Strategic Objective 1: Progress in 2024 (continued)

**The Gambia:** The Irish Aid-funded *Integrated Climate Adaptation and Community Resilience Building (ICCR) project*, which focuses on mangrove restoration, developed community adaptation plans in 2024. These plans included key action points in the areas of agriculture, water management, natural resource management, agroforestry, energy and waste management. As part of these plans, 18 communities received training and startup capital for diversified livelihoods, including soap making. The project also restored 36 hectares of mangroves, which were included in the plans.

**Senegal:** In the *Management of Mangrove Forests from Senegal to Benin* project, funded by the International Union for Conservation of Nature, in collaboration with the Directorate of Marine Protected Areas and the Directorate of National Parks, Self Help Africa conducted a feasibility study for the creation of a biosphere reserve for the Casamance estuaries, which would ensure the estuaries would form part of a protected area recognised by UNESCO under its Man and the Biosphere Programme. The study analysed the criteria for the UNESCO application and issued recommendations for next steps. Additionally, 24 people were trained as ecotourism guides, including in birdwatching and mangrove ecology.

**Zambia:** As part of the Irish Aid-funded *Drought Resilience to Overcome Poverty* project, 356 farmers joined community meetings to learn about the negative effects of deforestation. They also learned about alternative livelihoods for farmers, such as beekeeping. The project piloted this income-generating scheme with 24 farmers. Unfortunately, severe drought and wildfire affected vegetation and tree flowering, leading to setbacks in bee colonisation. Despite these challenges, the project made significant strides in environmental restoration. Twenty-four farmers were trained in tree seedling production, successfully growing 26,000 seedlings out of a 30,000 target. While drought prevented the goal being met in 2024, the initiative sparked strong community interest in tree planting, with farmers recognising the income potential from selling seeds.

**b. Agriculture, Climate Adaptation**

**Ethiopia:** The Irish Aid-funded *Food System Transformation* project distributed a diverse range of seeds that boost food security, totalling 25,000kg (39,750 cuttings) to 2,665 households, covering 516 hectares of land. As a result, 91 per cent of sampled households reported having access to sufficient food for 12 months. In addition, 21 model farmers were selected and supported with the resources they needed to establish their own vermicomposting production systems. This led to an average compost production of 300kg per household, which has been applied to 5.5 hectares of maize, vegetable and keyhole garden farms.

**Kenya:** The European Union-funded BARINGO (*Baringo Resilience Initiative: Nurturing Greater Opportunity*) project promoted climate-smart agriculture in farming value chains. The project supported the commercial production of Nyota beans, green grams and groundnuts by 500 smallholder farmers. Livestock farmers' groups were supplied with 40 sahiwal bulls, 120 galla bucks and 120 dorper rams. The project also promoted pasture production and preservation efforts, with more than 1,500 farmers growing pasture and 200 farmers producing pasture seeds. The project also constructed 13 hay storage sheds managed by the farmer groups.

OUR WORK IN 2024 - STRATEGIC REPORT (continued)

Strategic Objective 1: Progress in 2024 (continued)

**b. Agriculture, Climate Adaptation (continued)**

**Zambia:** As most of Southern Africa is expected to get hotter, with areas in Southern Zambia exceeding the threshold for maize, the priority is to help farmers reduce their reliance on maize by growing more heat- and drought-tolerant crops, such as sorghum, pearl millet, cowpeas and cassava. In 2024, the maize harvest failed across most of Self Help Africa's project areas in the Southern Province. However, farmers who planted sorghum, pearl millet, quick-maturing groundnuts and cowpeas on the advice of Self Help Africa, and our public and private sector partners, achieved reasonable harvests.

**c. Livelihoods (farm-based)**

**Burkina Faso:** An Irish Aid-funded project to reinforce resilience for vulnerable households equipped three market gardens with solar-powered water pump systems, benefiting 150 people – 132 of whom were women. To support diversified livelihoods, training sessions were held in various livestock value chains, such as poultry farming for 200 people, including 78 women; small ruminants farming for 105 people, including 62 women; rabbit farming for 26 people, including 20 women; pig farming for 18 people, including 17 women; and beekeeping for 75 people, including 55 women.

**Kenya:** The Global Evergreening Alliance-funded GenZero project supported eight community-based organisations, comprising 539 farmers (341 women, 198 men) in Baringo with storage facilities to consolidate the fodder seeds produced by the members. The project distributed 48 kilos of Nyota beans, along with 48 kilos of groundnut seeds and 130 kilos of grass seeds. The Nyota beans yielded 624 kilos, though lower harvests were recorded in Sabor due to insufficient rainfall. Meanwhile, groundnuts produced 248 kilos but were affected by pests. Grass seeds were planted for reseeding and farmer-managed natural regeneration, with crops expected to be harvested by February 2025.

**Zambia:** The Irish Aid-funded PRESERVE Kafue project worked with 180 farmer producer groups and 4,520 households (3,101 women, 1,419 men) in 2024. Of these targeted households, 2,160 project participants (1,250 women, 910 men) were supported with high-quality seeds; livestock and irrigation technologies used to store and apply water to grow crops and rear livestock for household food and income security. With our support, 18 livestock production centres served as breeding centres, to provide improved livestock breeds to project communities.

**d. Nutrition**

Self Help Africa's policy is to integrate nutrition into all projects, with a focus on nutrition sensitive and nutrition specific agriculture. This includes increasing the diversity of crops grown by households; promoting the production of crops with enhanced nutritional value, such as beans with high iron levels, sweet potatoes and maize with high vitamin A precursor levels; providing community-based nutrition training and support; crop processing to increase the shelf life; and ensuring that food is safe from microbial and chemical contamination along the supply chain. The 2024 nutrition results were good, despite the impact of the drought in Southern Africa – some examples of this are outlined below:

OUR WORK IN 2024 - STRATEGIC REPORT (continued)

Strategic Objective 1: Progress in 2024 (continued)

**d. Nutrition (continued)**

**Kenya:** The EU-funded *Baringo Resilience* project in Kenya has been a nutrition flagship project for Self Help Africa, achieving impressive results. The Minimum Dietary Diversity score for women increased from 10 per cent to 77 per cent, and for children from 16 per cent to 54 per cent. There was an increase in breastfeeding rates and high levels (89 per cent) of knowledge and application of good hygiene and sanitation practices, which contributed to an overall reduction in malnutrition rates.

**Bangladesh:** The European Union-funded LEAN (Leadership to Ensure Adequate Nutrition) project made significant strides in promoting nutrition-sensitive inter-sectoral programming, community health awareness and economic empowerment through a multi-sectoral approach in Bangladesh's Chittagong Hill Tracts.

Endline survey findings in February 2024 demonstrated a notable reduction in moderate and severe stunting rates, from 24.9 per cent reported in the 2022 Demographic and Health Survey to 19.2 per cent, indicating a 5.7 per cent decrease in child stunting.

**Malawi:** Self Help Africa closed its *Global Programme Food and Nutrition Security, Enhanced Resilience* project in 2024, having developed an impressive body of knowledge and practices in areas of food diversification for nutritional growth. After a decade of implementation in the Dedza district, the programme, which was funded by GIZ (Deutsche Gesellschaft für Internationale Zusammenarbeit) has helped to reduce cases of stunting from 52 per cent in 2014 to 42.3 per cent when the programme ended. Communities were inspired to practice conservation agriculture as well as adopt good sanitation and hygiene practices, enabling the project to achieve its overall nutritional objectives.

**e. Water, Sanitation and Hygiene and access to safe drinking water**

With Self Help Africa's support, 1.48 million people in 250,000 households benefited from access to safe drinking water and improved hygiene practices in 2024.

**Malawi.** Phase six of the charity: water-funded *Dowa Integrated DI-WASH* project has reached more than 52,000 people with access to safe water, sanitation and hygiene. In addition, seven masons and shop owners gained greater marketing skills and six teachers and local coaches learned about the 'SHASHA approach', which fosters sustainable, accountable and gender-responsive sanitation, hygiene and menstrual hygiene services – important to establishing a healthy learning environment for adolescents. The project has also drilled 63 new boreholes and rehabilitated 66.

**Nigeria:** In 2024, as part of the Vitol-funded *Sustainable Rural Drinking Water Initiative*, an initial capital expenditure investment was made to assess and rehabilitate 104 dysfunctional boreholes in Cross River State, providing clean water access to 30,960 people in 6,115 households across 51 communities. Water quality testing and chlorination treatment were also carried out at the water sources. Furthermore, the Foreign Commonwealth Development Office-funded 'WASH Systems for Health' project secured a government commitment for WASH financing across Kano and Cross River states, as well as the drafting of the Open Defecation Free (ODF) Prohibition Bill in Cross River State.

OUR WORK IN 2024 - STRATEGIC REPORT (continued)

Strategic Objective 1: Progress in 2024 (continued)

*d. Water, Sanitation and Hygiene and access to safe drinking water (continued)*

**Mozambique.** The MEDICOR Foundation-funded *Strengthening WASH Services in Schools* project saw 12 schools gain access to safe drinking water in 2024, benefiting 9,844 school-aged children and 144 teachers. Another five schools gained access to improved and inclusive sanitation, benefiting 4,049 children and 60 teachers, while 12 schools took part in hygiene behaviour change communication activities, which involved a customised approach combining Hygiene Heroes, which uses interactive activities, games or characters to make learning about hygiene fun and engaging for children.

***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.***

Strategic Objective 2: Progress in 2024

Self Help Africa implemented 19 enterprise-focused projects across seven countries in 2024. Our work focused on supporting the growth of inclusive, profitable and sustainable businesses that provide services and decent employment for communities. Key achievements in 2024 are outlined below.

*a. Access to finance, rural finance*

The financial landscape in Africa is quickly changing as the use of fintech alternatives to traditional financial services becomes more widespread. Self Help Africa continued to support traditional microfinance approaches such as village savings and loans associations (VSLAs), which are also referred to as savings and internal lending communities (SILCs) and accumulating savings and credit associations (ASCAs) across most projects. To address the 'digital divide', Self Help Africa worked with traditional microfinance institutions to digitise their records, creating savings and credit records for members that they can use to access larger loans.

**Burkina Faso:** The Irish Aid-funded resilience project established 20 village savings and loan associations (VSLAs), each comprised of between 20 and 25 women, who received training and kits to get their VSLA up and running. In total, 95 women members were able to access loans to meet various needs, such as school fees, purchasing food, developing income-generating activities, and meeting other household needs, such as the purchase of hygiene products and clothing. The main objective of VSLAs is to provide a safe space for savings, easy local access to credit and support in case of personal emergencies – all while simultaneously strengthening social solidarity networks.

**Ethiopia:** The *Integrated Community Development* project in Oda Bultum, funded by Glimmer of Hope, extended the Village Economic and Savings Associations (VESA) network to 2,008 groups across 16 project woredas. Active VESA membership increased to 52,223, with 44 per cent female members.

OUR WORK IN 2024 - STRATEGIC REPORT (continued)

Strategic Objective 2: Progress in 2024 (continued)

**a. Access to finance, rural finance (continued)**

**Nigeria:** The *Rural Women Entrepreneurs* project plays a significant role in enhancing financial inclusion by ensuring women entrepreneurs have the necessary financial tools to sustain and scale their businesses, such as mentoring and advisory services. Training was provided to 120 women on digital trading and online sales performance, enhancing their sales activities by increasing their online presence. Sixteen events were also held to help women sell their products more effectively. To strengthen financial access and enable women business centres to open and operate bank accounts, the project developed partnerships with financial institutions and 100 women were supported to open bank accounts. Additionally, the project laid the groundwork for the introduction of VSLAs to enhance long-term financial resilience.

**Uganda:** The *Growing Resilience and Eco-Enterprises* project, funded by The Community Foundation Ireland, organised training sessions with three banks to improve the financial literacy and capability of 88 smallholder farmer groups. As a result, these farmers enhanced their financial management skills, 80 business groups were linked with banks, and 55 successfully opened bank accounts. Traditional models for Village Savings and Loan Groups (VSLAs, ASCAs, SILCS) only provide short term loans (1 month), which are appropriate for petty trading but are not appropriate for longer term investments in agriculture.

To overcome this problem SHA developed the Saving with a Productive Purpose (SWAPP) model, which creates a source of funds for longer term investments in crops, livestock and equipment. At the end of 2024, 46 VSLA groups were using the SWAPP approach.

**CUMO:** Despite a challenging economic environment, CUMO Microfinance Limited continued to grow its reach in 2024, expanding its presence to 26 districts across Malawi. By year-end, its client base had surpassed 95,000 people – a significant increase from 85,000 in 2023. 79% of its clients were women, a third of its clients were aged below 35 years and less than 1% were living with a disability. CUMO's commitment to serving the most vulnerable communities was evidenced by the fact that 96% of its clients were living below the international poverty line. In 2024, loan repayments remained strong, rising slightly to 98.7 per cent, up from 98.24 per cent in 2023.

**b. SMEs, enterprise and access to markets**

**Kenya:** The *Kenyan Initiative for Long-term Integration of Market Operators in Value Chains (AgriFI Kenya)*, was completed in 2024. Over five years, 2018-24, AgriFI Kenya provided €18 million in grants to 50 agro enterprises, which were able to access €35.5 million in match funding. The project created 10,000 jobs and worked with 100,000 smallholder farmers.

**Ethiopia:** The *Dairy Value Chain System Project*, funded by Irish Aid, helped establish five new dairy cooperatives, revitalised one existing cooperative, and constructing two milk processing units, which were 65 per cent completed by year-end) to enhance their operations. Cooperatives were linked to the Woreda Cooperative Union to secure access to quality feed at a time of shortages.

OUR WORK IN 2024 - STRATEGIC REPORT (continued)

Strategic Objective 2: Progress in 2024 (continued)

**b. SMEs, enterprise and access to markets (continued)**

**Malawi:** The *Action on Poverty-funded* regional project on strengthening orange-fleshed sweet potato supports 12 Balaka community bakery groups. These groups had 136 members in 2024, most of whom were women (118 women). The groups produced and sold orange-fleshed sweet potato blended baked products. Most bakery members used their income primarily to support their children's education and buy food, following poor harvests from the previous growing season.

**Partner Africa:** Partner Africa: In 2024, Partner Africa reinforced its commitment to responsible business practices across the continent, expanding its operational reach. Its advisory team worked closely with 23 clients on 33 distinct projects, amplifying the voices of thousands of rightsholders through in-depth assessments and targeted interventions. By year-end, it had conducted more than 890 social audits and completed 33 responsible business advisory projects for clients in 24 industries worldwide, most of which were linked to agriculture (70 per cent). The Partner Africa 2024 Impact Report is available at: <https://www.partnerafrica.org/partner-africa-annual-reports/>

**c. Green economy, green enterprises**

With the ever-increasing impact of climate change, promotion of a green economy and green enterprises remains key to ensuring the negative impacts of climate change are mitigated. Self Help Africa is committed to assisting small enterprises to invest in the Green Economy as it is an economic and environmental imperative that has the potential to create jobs and spur innovation.

**Zambia:** In 2024, Self Help Africa launched the Green Recycling Enterprises Engaging New Technology for a Circular Economy in Zambia (GREEN Tech4CE) project.

It is aimed at promoting sustainable practices by supporting the development of start-ups and micro, small and medium-sized enterprises within the green circular economy and digital sectors. In a bid to facilitate access to finance, a call for proposals was issued and five projects valued at €2 million were shortlisted for funding.

**Kenya:** The *Dairy Kenya* project, funded by the Irish Embassy Kenya via Teagasc (the Irish Agricultural and Food Development Authority), promoted climate-smart dairy practices to encourage the growth of green enterprises in the dairy sector. Farmers were trained on sustainable forage production and conservation techniques, and the project also expanded the use of renewable energy sources, such as solar-powered water pumps and biogas systems, to support eco-friendly dairy farming.

**Nigeria:** The UNEP-funded *Abatement of Short Lived Climate Pollutants in the Nigerian Agricultural Sector* project engaged 325 farmers in adopting no-burn alternatives and climate-smart farming practices to promote a green economy and improve air quality in Benue state.

This supports Nigeria's 2019 National Action Plan to Reduce Short-Lived Climate Pollutants, which aims for an 83 per cent reduction in black carbon emissions and a 61 per cent reduction in methane emissions by 2030.

OUR WORK IN 2024 - STRATEGIC REPORT (continued)

Strategic Objective 2: Progress in 2024 (continued)

c. *Green economy, green enterprises (continued)*

**Malawi.** The *EASE (Rural Energy Access through Social Enterprise and Decentralisation)* project, led by the University of Strathclyde and funded by the Scottish Government, is bringing electrification to remote parts of Malawi. These microgrids can generate electricity, are cheap to run and offer a secure supply – an important factor in the wake of increasing climate shocks. It supports small businesses, incomes and livelihoods. In 2024, Self Help Africa continued to provide electricity for lighting and small businesses to more than 100 customers, both at Mthembanji and Kudembe sites.

In addition, the GIZ-funded *Increasing Access to Improved Energy Technologies through Demand Side Subsidies* project is designed to align with multiple UN sustainable development goals and make a significant impact on their achievement by 2030. The programme is contributing to a reduction in household expenditures on cooking fuels and other non-renewable energy sources used for electricity and lighting services. The initiative has stimulated job creation for 375 people (163 women, 212 men), including young people, through the production and sale of improved cookstoves and market growth in the solar home system sector.

**Strategic objective 3: Crisis response and resilience**

Strategic Objective 3: Progress in 2024

In 2024, Self Help Africa delivered five projects across six countries focused on crisis response and resilience. This included anticipatory action ahead of climate shocks in Bangladesh, Ethiopia and Zambia, and resilience-building and response activities in Burkina Faso, Ethiopia, Malawi and Mozambique.

a. *Anticipatory action and disaster risk management*

El Niño risks were accurately forecasted during the last quarter of 2023, so countries in Eastern and Southern Africa were able to plan anticipatory actions to mitigate against the worst of its impacts in 2024. The agricultural enterprises supported by Enterprise Zambia adapted their business models by, for example, increasing stocks of irrigation equipment and quick-maturing groundnut varieties, and increasing the production of day-old chicks. Demand for day-old chicks rose as maize farmers diversified into poultry to cover the risk of crop failure.

**Bangladesh:** The European Commission Humanitarian Aid-funded *STEP (Strengthening Forecast-based Early Actions in Cyclone-Prone Coastal Region in Bangladesh)* project has made significant progress in enhancing disaster risk reduction and community resilience in Bangladesh, particularly in the Chittagong Hill Tracts. A key achievement was building local government capacity to act on early warnings by institutionalising forecast-based financing and actions. This involved supporting 21 disaster management committees in planning for risks, early warning assessments, and resource mobilisation for cyclone shelters.

OUR WORK IN 2024 - STRATEGIC REPORT (continued)

Strategic Objective 3: Progress in 2024 (continued)

**a. Anticipatory action and disaster risk management (continued)**

**Ethiopia:** To mitigate climate shocks, such as drought, flood and frost, the Resilience Initiative project, in collaboration with the donor, the World Food Programme, and other partners, implemented an input voucher system (IVS)-based crop insurance scheme to provide a critical safety net. Crop insurance was provided for 52,494 households (16,245 women) in 16 woredas. This will reduce the vulnerability of farming households to climate shocks, promoting financial stability in the face of potential crop losses.

**Zambia:** To mitigate the effects of severe drought, the *Drought Resilience to Overcome Poverty* Project organised a needs assessment with community members, including local leaders. The feedback led to four communities receiving irrigation systems. Water management committees were established to oversee the irrigation systems' daily maintenance and management. The aim is for each irrigation station to support crop production on at least five hectares of land. Once operational, these irrigation systems will enable farmers to produce crops consistently, facilitating regular supply to off-takers and generating income that will enhance their livelihoods.

**b. Resilience and crisis response**

**Burkina Faso:** Both the Enabel-funded and Irish Aid-funded resilience and social integration projects include a focus on internally displaced people (IDPs). In total, 376 IDPs were better able to improve their livelihoods with the projects' support. Nearly a third of project participants (271 IDPs, including 239 women and 32 men) were trained in soap making, sewing, weaving, small ruminant breeding, and agri-food processing, while 189 IDP households were better able to protect their health and prevent disease after receiving hygiene kits.

**Ethiopia:** The *Rapid Emergency Multi-Sector* project, funded by United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA), provided WASH items and multi-purpose cash assistance to 54,274 IDPs in Enebsie and Goncha Siso Enebsie Woreda.

**Malawi:** The *Nutrition Emergency Response Lean Season El Niño Response*' project in Dedza, supported by GIZ, provided unconditional cash transfers to 1,661 vulnerable families across three traditional authorities. These transfers enabled families to secure essential food supplies, bolstering their resilience to food insecurity. This formed part of a broader effort to enhance crisis response and build long-term resilience in communities facing recurring hunger challenges.

**Mozambique:** As part of the Emergency Intervention to *Provide Food Assistance to the Population Affected by the Cabo Delgado Humanitarian Crisis, displaced in Niassa Province, Mozambique* project, funded by Farmamundi, 399 IDP families across five districts in Niassa (2,652 people, including 602 men, 637 women, 618 boys and 795 girls) received food products, agricultural inputs – including tools and seeds, as well as hygiene materials. This helped improve their well-being, reduced their reliance on food donations and initiated a process of dignified social reintegration.

OUR WORK IN 2024 - STRATEGIC REPORT (continued)

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

**Strategic Objective 4: Progress in 2024**

In 2024, Self Help Africa delivered 13 projects across eight countries supporting system strengthening and an enabling policy environment.

**a. Legal, policy and institutional engagement**

Self Help Africa worked with other Irish Non-Governmental Organisations (NGOs) to produce a report, entitled *The Best Ireland Can Do for Food and Nutrition Security* on the work of NGOs, researchers and the private sector. The report provided evidence to support Ireland's €250 million annual funding pledge at the *Nutrition for Growth* summit and the draft of a joint EU Declaration on '*climate, food systems and healthy food for all*' during Ireland's upcoming EU presidency.

**Burkina Faso:** In Burkina Faso, Self Help Africa is a member of several national and local networks, including national clusters (WASH, food security, gender-based violence) and local clusters (WASH Centre-Nord), the Social Platform of NGOs and participated in 13 consultation frameworks organised by various clusters, State technical services, partner NGOs and administrative authorities.

**Ethiopia:** The Irish Aid-funded *Dairy Value Chain System* project team participated in a task force to develop a national policy for pluralistic agricultural extension, which was led by the Ministry of Agriculture and the Ethiopian Agricultural Transformation Institute. The Bill was subsequently approved by the Ethiopian parliament, marking a significant achievement in embedding project objectives within national policy. Self Help Africa was an active member of the National Consortium led by the *International Crops Research Institute for the Semi-Arid Tropics (ICRISAT)*, developing and testing a soil fertility smartphone app to help farmers manage soil nutrients to maximise crop production. Self Help Africa is testing the app in 10 pilot woredas with 150 farmers

**The Gambia:** The *Integrated Climate Adaptation and Community Resilience-Building* project team held talks with the Department of Parks and Wildlife Management and the Department of Forestry to strengthen collaboration on mangrove restoration. The project team discussed synergies with a similar initiative, which is conducting significant mangrove restoration on the south bank of the River Gambia before signing an agreement with partners to formalise responsibilities.

**Mozambique:** Five projects promoted the capacity strengthening of decentralised governance bodies and central government agencies, with a focus on promoting inclusive, equitable and sustainable social development in subnational governance. The projects – namely SDG Localisation, Provincial Decentralization in Niassa and Nampula, Gotas, Social Accountability in Niassa and WASH in Schools in Lichinga – have, among others, supported the implementation of provincial development observatories (236 participants) and organised a workshop for the socialisation and consolidation of the Territorial Strategy of the Province of Maputo.

OUR WORK IN 2024 - STRATEGIC REPORT (continued)

Strategic Objective 4: Progress in 2024 (continued)

**b. Social accountability**

**Mozambique:** In the Swiss Embassy-funded Gotas project, communities played an active role in shaping water and sanitation services by participating in national-level discussions and helping to influence policy change.

Local Councils held 66 sessions, engaging 2,300 people, including 1,057 women.

**Nigeria:** In the *Sustainable Rural Drinking Water Initiative*, social accountability was embedded in the relationships between user communities, service providers, and service authorities: all assigned defined roles under Service Contracts. User communities were responsible for proper borehole use, maintaining cleanliness around facilities, making timely payments, and reporting faults promptly. Service providers conducted quarterly and emergency maintenance to ensure functionality and quality, while service authorities provided oversight and coordination. Quarterly review meetings were established to be a structured forum for all stakeholders to assess progress, address challenges, and evaluate performance through scorecard assessments, reinforcing transparency and efficiency in service delivery.

**Uganda:** The Community Foundation Ireland and Irish Aid-funded projects on sustainable landscapes and eco-enterprise development enabled two key multi-stakeholder platform meetings to be convened to enhance sustainable landscape management in the Kigezi region. At these meetings, collaborative work plans, resource mobilisation and budgets were developed and then reviewed to secure government and private-sector partnerships. Discussions focused on natural resource management and governance, technology transfer and waste management around Lake Bunyonyi. Key recommendations included strengthening monitoring, securing financial support and involving religious leaders in environmental advocacy.

**c. Community-led programming, partnerships and capacity building**

In 2024, Self Help Africa made significant progress towards reviewing and strengthening its approach to community-led programming, locally-led partnership and system strengthening. This included the publication of the [Community-led Programming Position Paper](#) and a review of Self Help Africa's partnership and programmes approach. This culminated in the drafting of a localisation policy and the revision of Self Help Africa's Partnership Guide, which was due to be published in 2025.

**Burkina Faso:** Self Help Africa continued to work with two local partners to implement project activities in Burkina Faso during 2024, with regular annual and quarterly planning and review workshops held. For the Irish Aid-funded project, a technical monitoring committee comprised regional, provincial and municipal authorities, as well as representatives of technical services in charge of agriculture, water, humanitarian action, economy and planning.

## SELF HELP AFRICA (UK)

### REPORT OF THE TRUSTEES (continued) (Incorporating a Strategic Report and Director's Report)

---

#### OUR WORK IN 2024 - STRATEGIC REPORT (continued)

##### Strategic Objective 4: Progress in 2024 (continued)

###### *c. Community-led programming, partnerships and capacity building (continued)*

**Kenya:** The Cassava Market Access Project strengthened community-led programming by equipping small- and medium-sized enterprises (SMEs), seed merchants, and processing units with skills in cassava seed propagation, financial management and agro-processing. Partnerships with county departments facilitated gender and nutrition training, which was cascaded to 1,072 smallholder farmers through trained champions.

**Nigeria:** In the Rural Women Entrepreneurs project, community members played a direct role in identifying business opportunities, designing interventions and managing women business centres. Partnerships with microfinance institutions and vocational training centres facilitated women's access to finance and business skills. Women entrepreneurs received training in leadership, financial literacy, bookkeeping, digital marketing and value addition, while male community leaders were engaged to challenge gender norms and support women's economic participation.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Legal Structure

Self Help Africa (UK) is a charitable company limited by guarantee, with company registration number 02226352 and charity number 298830. It was incorporated on 2 March 1988 and established under a memorandum and articles of association.

Self Help Africa (UK) is a wholly owned subsidiary of the Gorta Group (t/a Self Help Africa), charity number: 20008895 and registered address: 4th floor, Joyce's Court, 38 Talbot street, Dublin 1, DO1 C861.

##### Governance

Self Help Africa (UK) is governed by a board of trustees, who are responsible for setting the strategy of the organisation and its governance.

Trustees are appointed for a three-year term on a rotating basis and can serve for a maximum of nine years. During 2024, five trustee meetings were held.

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.

Self Help Africa (UK) is part of the wider Self Help Africa global organisation. The activities of Self Help Africa (UK) are carried out in association with Self Help Africa. The trustees delegate the day to day running of the charity to a management team who manage the activities of Self Help Africa (UK) in conjunction with the overall group. The trustees of Self Help Africa (UK) 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 Self Help Africa (UK) board of trustees.

## **SELF HELP AFRICA (UK)**

### **REPORT OF THE TRUSTEES (continued) (Incorporating a Strategic Report and Director's Report)**

---

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)**

##### **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 Self Help Africa (UK) and the broader group.

The group Audit, Finance and Risk Committee reviews internal financial controls, treasury and risk management processes of all of the organisations within the Self Help Africa group. It meets on a regular basis to monitor and review the financial performance of the group, internal and external audit findings, management information systems and internal control systems. It provides independent oversight of the annual budgets, management and statutory accounts and makes recommendations to the group board and to the trustees of the group companies where relevant.

Remuneration of key management personnel is delegated to the People and Culture Committee of Self Help Africa.

Self Help Africa (UK)'s books of account are located at the organisation's premises Westgate House, 25 Hills Lane, Shrewsbury, England.

##### **Staff and Volunteers**

The organisation acknowledges with gratitude the work of its staff and that of its volunteers in 2024. The major achievements during the year are due to the dedication and belief of all of these people. Self Help Africa (UK) 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.

##### **Fundraising declarations**

Self Help Africa (UK) complies with the regulatory standards for fundraising in the UK, including guidance published by the Charity Commission. We are registered with the Fundraising Regulator and are committed to the Fundraising Promise, compliance with the Fundraising Preference Service and adherence to the Fundraising Regulator's Code of Practice. We are not aware of any instances of non-compliance with the Fundraising Regulator's Code of Practice in 2024.

## SELF HELP AFRICA (UK)

### REPORT OF THE TRUSTEES (continued) (Incorporating a Strategic Report and Director's Report)

---

#### OBJECTIVES AND ACTIVITIES FOR PUBLIC BENEFIT

The main purpose of the organisation, as set out in its governing documents, is the prevention or relief of poverty, suffering and distress in any manner. In contributing grant income, surplus funds raised and technical support to the global Self Help Africa group, Self Help Africa (UK) 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 maximise 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, Self Help Africa works 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 Self Help Africa delivers programmes, in particular areas impacted by conflict or natural disasters. Trustees are satisfied that Self Help Africa has 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, Self Help Africa (UK) supports the international programmes of the Self Help Africa.

The key achievements and performance of Self Help Africa, during 2024, are outlined in the section on *Our Work in 2024- Strategic Report*.

## **SELF HELP AFRICA (UK)**

### **REPORT OF THE TRUSTEES (continued) (Incorporating a Strategic Report and Director's Report)**

---

#### **ACHIEVEMENTS AND PERFORMANCE (continued)**

In 2024, Self Help Africa (UK) provided key technical support to all of countries of operation in Self Help Africa. Some key achievements of note include:

- Supporting Self Help Africa projects and programmes throughout the year, with technical advice and business development support. This included raising support for projects with a co-funding need, drawing out learnings from existing projects, engaging with stakeholders, and working with countries on developing new projects and programmes.
- Participating in the Global Evergreening Alliance (GEA) workshops in Zambia. Self Help Africa is a steering group member of the GEA and delivers RESTORE Africa, a large-scale reforestation and afforestation programme in Kenya, Zambia and Malawi.
- Directly supporting the Waitrose Foundation implementation partnership in Senegal and The Gambia. Waitrose, a UK supermarket, supports farm workers, their families and communities, through its 'Worker Voice' programme, with projects such as new classrooms, refurbished and equipped health centres, water and sanitation and reforestation.

#### **FINANCIAL REVIEW**

The financial review for the year is set out in the Statement of Financial Activities on page 27.

In 2024, income decreased by 66% to £0.7m (2023: £2m), expenditure decreased by 74% to £0.6m (2023: £2.5m) resulting in net income of £0.05m (2023 (£0.4m)).

##### **Income**

Overall income in 2024 decreased to £0.7m (2023: £2m). Donations and legacy income remained steady at £0.3m (2023: £0.3m). Income from charitable activities decreased by £1m due to the completion of funded projects in Kenya. Included in other income is a management fee recharge from the charity's parent entity Self Help Africa, for programme support and other administration costs, incurred by Self Help Africa (UK) which support wider group activities. This fee dropped by £0.4m in 2024 due to reductions in the costs of the related support provided.

##### **Expenditure**

Overall expenditure in 2024 decreased to £0.6m. Expenditure on raising funds increased slightly while expenditure on charitable activities decreased by €1.9m because of the completion of funded projects in Kenya.

Expenditure on support costs (before foreign exchange gains/losses) decreased as a result of the closure of the London office in 2023.

##### **Net movement in funds**

At the end of 2024, the net movement in funds was a surplus of £0.05m.

## SELF HELP AFRICA (UK)

### REPORT OF THE TRUSTEES (continued) (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 Self Help Africa (UK) 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 Self Help Africa (UK) that it is prepared to support 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, trustees continue to adopt the going concern basis in preparing the annual financial statements. The trustees believe that there is no material uncertainty about Self Help Africa (UK)'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.

Reserves required for operational purposes are minimal, due to the current arrangement whereby Self Help Africa have agreed to cover programme support and other administration costs, incurred by Self Help Africa (UK) (by means of management fee recharge), which support wider group activities. Hence, the minimum level of unrestricted reserves needed is £50,000 for cashflow purposes. Unrestricted reserves at the end of December 2024 were £128,508.

#### PRINCIPAL RISKS AND UNCERTAINTIES

Risks and uncertainties facing the organisation are the responsibility of and are under constant review by the trustees. These reviews are undertaken in Self Help Africa (UK)'s own right and in the context of the broader Self Help Africa group, in conjunction with its Audit, Finance and Risk Committee. An overall risk register for the group is approved by the group Board and then adopted by the trustees of SHA (UK).

The top 6 principal risks and uncertainties for 2024 are as follows:

1. **Sustainable Finance:** This is the risk that we fail to manage and secure the financial position of Self Help Africa in a sustainable way. Given the volatility of income streams, the growth in institutional funding, increased inflation globally and external shocks. The main controls in place to manage this risk are finance systems, professionally qualified finance staff in HQ and in country offices, finance staff involved in donor proposals, and the management of funds and budget approval at Board level.

**PRINCIPAL RISKS AND UNCERTAINTIES (continued)**

2. **Staff, Recruitment & Retention:** This is the risk that in a highly competitive employment market, an 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. The main controls in place to manage this risk are a People and Culture Committee of the Board being established, competitive and wide-ranging benefits packages, training and talent investment.
3. **Fraud & Corruption:** This is the risk that a material fraud perpetrated by employees, partners or others may result in a financial loss and adversely affect our relationship with donors and other external stakeholders. The main controls in place to manage this risk are an Anti-Fraud and Anti-Corruption Policy, a whistleblowing line, an investigation committee procedure for all complaints received, and an internal audit function at headquarters and in some country programme offices.
4. **Global Staff Wellbeing:** This is the risk that staff experience excessive and unsustainable workloads, which leads to a risk of burnout, health issues for staff and poor performance against organisational objectives. The main controls in place to manage this risk are an Employee Assistance Programme (EAP) and well-being seminars for all staff which are held on a regular basis.
5. **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 could fail 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.
6. **Staff Safety & Security:** This is the risk that external events or inadequate internal processes could lead to death, injury, illness, kidnap or trauma of staff members or others to whom we have a duty of care. To manage this risk a safety and security policy is in place and security briefings are provided to staff upon arrival at a country programme.

**SAFEGUARDING**

During 2024, the organisation continued to implement its Safeguarding, and Protection against Sexual Exploitation and Abuse policies which are aligned with international best practice. A Global Safeguarding Lead was appointed in 2024, and mandatory safeguarding training was rolled out across the global organisation.

To promote a culture of safeguarding, it was embedded as a regular agenda item into board, leadership, and staff meetings, with senior leaders actively advocating through video messaging. A digital Community of Practice was launched to foster learning and information sharing. Case management systems were strengthened with new templates, tools, and guidance, while building up of a roster of trained investigators commenced to enhance response capacity.

## SELF HELP AFRICA (UK)

### REPORT OF THE TRUSTEES (continued) (Incorporating a Strategic Report and Director's Report)

---

#### SAFEGUARDING (continued)

Overall, the organisation upheld a survivor centred and zero-tolerance approach, ensuring funder and stakeholder transparency while continuously improving safeguarding mechanisms based on learnings from cases.

#### FUTURE PLANS

Self Help Africa (UK) plans to continue its work in collaboration with the Self Help Africa group.

During 2025, the global organisation will be undergoing a major restructuring which will involve reducing the number of programme countries to seven by the end of 2025. In line with this decision, the number of employees, across the global support offices, is also being reduced. This will result in a reduction of employee related costs in Self Help Africa (UK), in 2025.

In 2025, our funding teams will continue efforts to grow our institutional income. While our work continues to enjoy the support of many individual donors in the UK, we will be pausing several of our community and event based fundraising activities in 2025.

This restructure is designed to reduce costs throughout the global organisation, thereby securing its financial sustainability and the sustainability of Self Help Africa (UK).

#### OTHER

**Political donations:** No political donations were made during the year (2023 – £nil).

**Health and safety:** Self Help Africa (UK) 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. Self Help Africa (UK) 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 Audit UK Limited, have indicated their willingness to continue in office. The trustees will propose a motion reappointing the auditors at a meeting of the trustees.

Signed on behalf of the Board:



---

**Catherine Fitzgibbon**  
Chair

Date: 18<sup>th</sup> September 2025

## SELF HELP AFRICA (UK)

### TRUSTEES' RESPONSIBILITIES STATEMENT

---

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

UK 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



---

**Catherine Fitzgibbon**

Chair

Date: 18<sup>th</sup> September 2025

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SELF HELP AFRICA (UK)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**Opinion**

We have audited the Financial Statements of Self Help Africa (UK) (the 'charitable company') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the 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 charitable company's affairs as at 31 December 2024 and of its 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 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 the charitable company'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 SELF HELP AFRICA (UK) (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Other information**

The other information comprises the information included in the annual report other than the Financial Statements and our auditors' report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the 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 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 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.
- 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SELF HELP AFRICA (UK) (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**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.

In preparing the Financial Statements, the trustees are responsible for assessing the 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 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Extent to which the audit was conducted 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 charitable company's industry and its control environment, and reviewed the 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 charitable company's business sector.

We obtained an understanding of the legal and regulatory frameworks that the charitable company 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.
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company'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 SELF HELP AFRICA (UK) (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Extent to which the audit was conducted 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 appropriate 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 Audit UK Limited  
Chartered Accountants & Registered Auditor  
RBK House  
Irishtown  
Athlone  
Co. Westmeath

Date: 18<sup>th</sup> September 2025

**SELF HELP AFRICA (UK)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

		<b>Restricted Funds 2024</b>	<b>Unrestricted Funds 2024</b>	<b>Total Funds 2024</b>	<b>Restricted Funds 2023</b>	<b>Unrestricted Funds 2023</b>	<b>Total Funds 2023</b>
	<i>Notes</i>	£	£	£	£	£	£
<b>Income from:</b>							
Donations and legacies	2(a)	-	<b>327,078</b>	<b>327,078</b>	-	312,309	312,309
Charitable activities	2(b)	-	-	-	933,353	81,211	1,014,564
Other income	2(c)	-	<b>358,614</b>	<b>358,614</b>	-	718,145	718,145
		-	<b>685,692</b>	<b>685,692</b>	933,353	1,111,665	2,045,018
<b>Total income</b>							
<b>Expenditure on:</b>							
Raising funds	3	-	<b>177,197</b>	<b>177,197</b>	-	179,157	179,157
Charitable activities	3	-	<b>459,590</b>	<b>459,590</b>	1,409,076	895,958	2,305,034
		-	<b>636,787</b>	<b>636,787</b>	1,409,076	1,075,115	2,484,191
<b>Total expenditure</b>							
<b>Net income/(expenditure) for the year</b>	5	-	<b>48,905</b>	<b>48,905</b>	(475,723)	36,550	(439,173)
<b>Net movement in funds</b>		-	<b>48,905</b>	<b>48,905</b>	(475,723)	36,550	(439,173)
<b>Reconciliation of funds:</b>							
Total funds brought forward	12	-	<b>79,603</b>	<b>79,603</b>	475,723	43,053	518,776
<b>Total funds carried forward</b>	12	-	<b>128,508</b>	<b>128,508</b>	-	79,603	79,603

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:**



**Catherine Fitzgibbon**  
Chair

Date: 18<sup>th</sup> September 2025

**SELF HELP AFRICA (UK)****BALANCE SHEET  
AS AT 31 DECEMBER 2024**

---

	<i>Notes</i>	<b>2024 £</b>	<b>2024 £</b>	<b>2023 £</b>	<b>2023 £</b>
<b>Fixed assets</b>					
Tangible assets	7		<b>1,845</b>		2,525
<b>Current assets</b>					
Stocks		<b>553</b>		775	
Debtors	8	<b>30,070</b>		166,287	
Cash at bank and in hand	9	<b>458,795</b>		235,368	
<b>Total current assets</b>		<b>489,418</b>		<b>402,430</b>	
Creditors: Amounts falling due within one year	10	<b>(362,755)</b>		<b>(325,352)</b>	
<b>Net current assets</b>			<b>126,663</b>		77,078
<b>Net assets</b>			<b>128,508</b>		79,603
<b>The funds of the charity:</b>					
Restricted fund	12		-		-
Unrestricted fund	12		<b>128,508</b>		79,603
<b>Charity funds</b>			<b>128,508</b>		79,603

---

On behalf of Board



---

Catherine Fitzgibbon  
ChairDate: 18<sup>th</sup> September 2025

**SELF HELP AFRICA (UK)****STATEMENT OF CASH FLOWS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

---

	<i>Notes</i>	<b>2024</b> £	2023 £
<b>Cash flows from charitable activities</b>			
Net cash generated by charitable activities	13	<b>222,862</b>	(679,226)
<b>Cash flows from by investing activities</b>			
Interest received	2(c)	<b>1,437</b>	551
Purchase of tangible fixed assets	7	<b>(872)</b>	(2,811)
<b>Cash flows provided by investing activities</b>		<b>565</b>	(2,260)
<b>Increase in cash and cash equivalents in the reporting year</b>		<b>223,427</b>	(681,486)
Cash and cash equivalents at the beginning of the reporting year		<b>235,368</b>	916,854
<b>Cash and cash equivalents at the end of the reporting year</b>		<b>458,795</b>	235,368
<b>Reconciliation to cash at bank and in hand:</b>			
Cash and cash equivalents at end of financial year	9	<b>458,795</b>	235,368

---

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. They have all been applied consistently throughout the year and the preceding year.

**a. Basis of preparation of financial statements**

Self Help Africa (UK) is a company incorporated in the UK under the Companies Act 2006. The address of the registered office is Second Floor Suite, Westgate House, Dickens Court, 25 Hills Lane, Shrewsbury, Shropshire, SY1 1QU. The nature of the company's operations and its principal activities are set out in the Report of the Trustees. Self Help Africa (UK) meets the definition of a Public Benefit Entity under FRS 102.

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP 2019) "Accounting and Reporting by Charities", in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), issued by the Financial Reporting Council and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant accounting policy notes and on a going concern basis.

The functional currency of Self Help Africa (UK) is sterling because that is the currency of the primary economic environment in which the company operates.

**b. Critical accounting judgements and key sources of estimation uncertainty**

In the application of the charitable company's accounting policies, which are described in Note 1, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the accounting policies and notes to the financial statements. The trustees do not consider there are any critical judgements or sources of estimation requiring disclosure other than the going concern assumptions which is detailed above.

**c. Going concern**

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

1. ACCOUNTING POLICIES (continued)

c. Going concern (continued)

The Board of Gorta t/a Self Help Africa has confirmed in writing to Self Help Africa (UK) that it is prepared to support 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, trustees continue to adopt the going concern basis in preparing the annual financial statements. The trustees believe that there is no material uncertainty about Self Help Africa (UK)'s ability to continue as a going concern.

d. Income

Income in the statement of financial activities is recognised only when the charity 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 charity.

**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 charity 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.

**Charitable activities – grant income**

Grants from governments, foundations, corporates and other donors, are 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.

**Other income**

Other income includes bank interest and a management fee recharge. Bank interest is recognised in the period in which it becomes receivable. The management fee is a recharge from the charity's parent company, Gorta t/a Self Help Africa, to cover programme support and other admin costs, currently incurred by Self Help Africa (UK), that support broader group activities.

1. ACCOUNTING POLICIES (continued)

e. 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.

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

**Charitable activities**

The cost of charitable activities comprises grants to international programmes, technical support costs with related support and governance costs. Self Help Africa (UK) supports programme implementation by providing resources to the international branches of its parent company, Self Help Africa. All costs of charitable activities are recognised on an accruals basis.

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

**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.

f. Fund accounting

Self Help Africa (UK) 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 Self Help Africa (UK). 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.

1. ACCOUNTING POLICIES (continued)

g. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. All assets costing more than £500 are capitalised.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Furniture, fittings & equipment - 33% straight line

Depreciation is charged on a straight-line basis from the date of acquisition to the date of disposal.

h. Stocks

Merchandising stocks, used in fundraising activities, are stated at the lower of cost and net realisable value.

i. Operating leases

Rentals under operating leases are charged to the statement of financial activities on a straight-line basis over the lease term.

j. Financial instruments

**Debtors** are recognised at the settlement amount due after any discount offered.

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

These are carried at amortised cost.

**Creditors** are recognised where the entity 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 reliably measured. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due and at their present value where the time value of money is deemed significant.

k. Pensions

Self Help Africa (UK) makes payments into individual externally administered defined contribution pension schemes for qualifying members of staff. The payments to the schemes are charged to the statement of financial activities in the year to which they relate.

**1. ACCOUNTING POLICIES (continued)**

**i. 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.

**m. Taxation**

Self Help Africa (UK) is a charitable company for UK corporation tax purposes. Accordingly, the Charity is exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. Irrecoverable VAT is included in the costs when they are incurred.

SELF HELP AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

---

2. INCOME

2(a) DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	292,580	268,385
Events and campaigns	34,498	43,924
<b>Total</b>	<b>327,078</b>	<b>312,309</b>

In 2024, no income from donations and legacies was restricted (2023: £0).

2(b) CHARITABLE ACTIVITIES – GRANT INCOME

	2024	2023
	£	£
Grants	-	1,014,564
<b>Grant income is analysed as follows:-</b>		
European Union	-	1,014,564

In 2024, no grant income was restricted (2023: £933,353 was restricted).

SELF HELP AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

2(c) OTHER INCOME	2024 £	2023 £
Bank interest	1,437	551
Management fee recharge to Gorta t/a Self Help Africa	357,177	717,594
	<u>358,614</u>	<u>718,145</u>

In 2024 (and 2023), all other income is unrestricted.

3. EXPENDITURE

	2024 Direct Costs £	2024 Support Costs £	2024 Total Costs £	2023 Direct Costs £	2023 Support Costs £	2023 Total Costs £
<b>RAISING FUNDS</b>						
Fundraising costs	136,554	40,643	177,197	139,401	39,756	179,157
<b>CHARITABLE ACTIVITIES</b>						
Grants to country programmes	-	-	-	1,409,076	105,572	1,514,648
Technical support	334,654	124,936	459,590	735,295	55,091	790,386
<b>Subtotal</b>	<b>334,654</b>	<b>124,936</b>	<b>459,590</b>	2,144,371	160,663	2,305,034
<b>Total</b>	<b>471,208</b>	<b>165,579</b>	<b>636,787</b>	2,283,772	200,419	2,484,191

In 2024, none of expenditure on charitable activities was restricted (2023: £1,409,076). All expenditure on raising funds in 2024 (and 2023) was unrestricted.

**SELF HELP AFRICA (UK)****NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024****4. SUPPORT COSTS**

	<b>2024 Charitable Activities £</b>	<b>2024 Raising Funds £</b>	<b>2024 Total Costs £</b>	<b>2023 Charitable Activities £</b>	<b>2023 Raising Funds £</b>	<b>2023 Total Costs £</b>
IT/computer	<b>17,889</b>	<b>2,953</b>	<b>20,842</b>	12,196	2,851	15,047
Postage, stationery & communications	<b>3,921</b>	<b>132</b>	<b>4,053</b>	2,362	55	2,417
Premises	<b>36,308</b>	<b>1,409</b>	<b>37,717</b>	69,646	2,202	71,848
Professional fees	<b>19,489</b>	<b>1,176</b>	<b>20,665</b>	10,675	2,310	12,985
Governance costs	<b>16,850</b>	-	<b>16,850</b>	18,000	-	18,000
Other support costs	<b>28,308</b>	<b>34,973</b>	<b>63,281</b>	33,214	32,338	65,552
<b>Subtotal</b>	<b>122,765</b>	<b>40,643</b>	<b>163,408</b>	146,093	39,756	185,849
Foreign exchange loss	<b>2,171</b>	-	<b>2,171</b>	14,570	-	14,570
<b>Total</b>	<b>124,936</b>	<b>40,643</b>	<b>165,579</b>	160,663	39,756	200,419

The basis of allocation of the support costs identified above is a mixture of the percentage of time spend on each activity and the pro-rata cost of each direct cost when compared to the support cost.

**5. NET EXPENDITURE**

This is stated after charging/(crediting):

	<b>2024 £</b>	<b>2023 £</b>
Depreciation of tangible fixed assets	<b>1,552</b>	1,847
Auditors' remuneration	<b>16,646</b>	18,000

## SELF HELP AFRICA (UK)

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

---

6. STAFF COSTS	2024	2023
	£	£
<b>Staff costs comprise:</b>		
Wages and salaries	375,809	458,901
Social security costs	39,689	49,081
Other pension costs	22,307	33,234
	<u>437,804</u>	<u>541,216</u>

The average monthly number of employees employed during the financial year was 15 (2023: 17).

The company operates a defined contribution pension scheme, the assets of which are held separately from those of the company in an independently administered fund. Contributions payable at 31 December 2024 amounted to £7,974 (2023: £8,933).

Self Help Africa (UK) is managed by the same senior management team as Gorta t/a Self Help Africa. The total remuneration for key management personnel based in the UK (which includes gross pay, employer insurance contributions, employer pension contributions and any other remuneration including benefits in kind) for the financial year amounted to £76,702 (2023: £74,168) and this relates to one employee (2023: one).

The number of employees whose salaries (excluding employer pension contributions and employer PRSI) were greater than £60,000 was as follows:

	2024	2023
	Number	Number
£60,001 - £70,000	<u>1</u>	<u>1</u>

During the financial year, no trustees received any remuneration or benefit in kind (2023: £Nil). During the financial year, no trustees were reimbursed for travel expenses during the period (2023: £Nil).

SELF HELP AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

7. TANGIBLE ASSETS

	Furniture Fittings & Equipment £	Total £
<b>Cost:</b>		
At 1 January 2024	33,754	33,754
Additions	872	872
Disposals	-	-
<b>At 31 December 2024</b>	<b>34,626</b>	<b>34,626</b>
<b>Depreciation:</b>		
At 1 January 2024	31,229	31,229
Charge for the year	1,552	1,552
Disposals	-	-
<b>At 31 December 2024</b>	<b>32,781</b>	<b>32,781</b>
<b>Net book value:</b>		
<b>At 31 December 2024</b>	<b>1,845</b>	<b>1,845</b>
At 31 December 2023	2,525	2,525

8. DEBTORS

	2024 £	2023 £
<b>Due after more than one year</b>		
Other debtors – Lease deposit	-	9,650
<b>Due within one year</b>		
Accrued donations and legacy income	19,709	9,962
Prepayments	5,131	4,160
Other debtors	5,230	15,208
Grant debtors	-	127,307
	<b>30,070</b>	<b>166,287</b>

SELF HELP AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

9. CASH AT BANK AND IN HAND

	2024 £	2023 £
Funds held in banks	458,569	235,215
Petty cash fund	226	153
	<u>458,795</u>	<u>235,368</u>

10. CREDITORS: (Amounts falling due within one year)

	2024 £	2023 £
Trade creditors	3,300	57,872
Social security and other taxes	32,302	33,114
Accruals	45,941	26,933
Other creditors	-	57
Amounts due to group undertakings	281,212	207,376
	<u>362,755</u>	<u>325,352</u>

Social security and other taxes include:

	2024 £	2023 £
PAYE/National Insurance	32,302	33,114

11. FINANCIAL INSTRUMENTS

The carrying value of the company's financial assets and liabilities are summarised by category below:

	2024 £	2023 £
<b>Financial Assets</b> ( <i>Measured at undiscounted amount receivable</i> )		
Other debtors	5,230	24,858
	<u>5,230</u>	<u>24,858</u>
<b>Financial Liabilities</b> ( <i>Measured at undiscounted amount payable</i> )		
Trade creditors	3,300	57,872
Other creditors	-	57
Amounts due to group undertakings	281,212	207,376
	<u>284,512</u>	<u>265,305</u>

SELF HELP AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

12. FUNDS OF THE CHARITY

	At 1 Jan 2024 £	Income £	Expenditure £	At 31 Dec 2024 £
<b>Unrestricted funds</b>				
Total unrestricted funds	79,603	685,692	(636,787)	128,508
	<b>79,603</b>	<b>685,692</b>	<b>(636,787)</b>	<b>128,508</b>
<b>Restricted funds</b>				
Total restricted funds	-	-	-	-
	-	-	-	-
<b>Funds of the charity</b>	<b>79,603</b>	<b>685,692</b>	<b>(636,787)</b>	<b>128,508</b>

13. RECONCILIATION OF NET EXPENDITURE TO CASH FLOWS FROM CHARITABLE ACTIVITIES

	2024 £	2023 £
<b>NET EXPENDITURE</b> <b>(as per the Statement of Financial Activities)</b>	<b>48,905</b>	<b>(439,173)</b>
<i>Adjustments for:</i>		
Depreciation	1,552	1,847
Increase in stock	222	773
Decrease in debtors	136,217	73,715
(Increase)/decrease in creditors	37,403	(315,837)
Interest received	(1,437)	(551)
<b>Net cash generated by charitable activities</b>	<b>222,862</b>	<b>(679,226)</b>

## SELF HELP AFRICA (UK)

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

#### 14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	2024 Restricted Funds £	2024 Unrestricted Funds £	2024 Total Funds £	2023 Total Funds £
Fixed assets	-	1,845	1,845	2,525
Current assets	-	489,418	489,418	392,780
Debtors due after more than 1 year	-	-	-	9,650
Creditors due within one year	-	(362,755)	(362,755)	(325,352)
	-	128,508	128,508	79,603

#### 15. OPERATING LEASE COMMITMENTS

At 31 December 2024, the company had total future minimum commitments under non-cancellable operating leases as follows:

	2024 £	2023 £
<b>Expiry date:</b>		
Less than 1 year	5,250	10,500
Between 1 and 5 years	-	5,250
	5,250	15,750

#### 16. LEGAL STATUS OF COMPANY

In accordance with Section 60 of the Companies Act, 2006, the company is exempt from including the word "Limited" in its name. The company is limited by guarantee and has no share capital.

#### 17. RELATED PARTY DISCLOSURES

In order to achieve its mission, Self help Africa (UK) 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 Help Africa (UK) are consolidated into the financial statements of Gorta. Copies of the group financial statements may be obtained from the charity's website [www.selfhelpafrica.org](http://www.selfhelpafrica.org)

During 2024, Self Help Africa (UK) did not provide funds (2023: £2.2m) to Self Help Africa for programmes activities in its countries of operation. During 2024, Self Help Africa awarded Self Help Africa (UK) a management fee recharge of £0.36m (2023: £0.7m) to fund elements of its UK based activities. This amount is reflected in other income (Note 2(c)) and is included in the net amount owed to parent company at year end (Note 10).

**18. SUBSEQUENT EVENTS**

No events have occurred since the balance sheet date that require adjustment or disclosure.

**19. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were authorized and approved by the trustees on 18<sup>th</sup> September 2025.

**SELF HELP AFRICA (UK)**

England & Wales - Charity number 298830

---

# Accounts

---

# **Self Help Africa (UK)**

**(A company limited by guarantee)**

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

*COMPANY NUMBER: 02226352*

*CHARITY NUMBER: 298830*

**SELF HELP AFRICA (UK)**

**REPORTS AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

---

<b>CONTENTS</b>	<b>PAGES</b>
LEGAL AND ADMINISTRATIVE INFORMATION	2
REPORT OF THE TRUSTEES	3 – 16
TRUSTEES' RESPONSIBILITIES STATEMENT	17
INDEPENDENT AUDITOR'S REPORT	18 – 21
STATEMENT OF FINANCIAL ACTIVITIES	22
BALANCE SHEET	23
STATEMENT OF CASH FLOWS	24
NOTES TO THE FINANCIAL STATEMENTS	25 – 38

**SELF HELP AFRICA (UK)**

**REPORTS AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

---

**LEGAL AND ADMISTRATIVE INFORMATION**

<b>TRUSTEES</b>	Catherine Fitzgibbon (Chair) Dervla Owens Carmel Fox (resigned 28 February 2023) Mary Robinson Catherine Cottrell (resigned 24 July 2024) Geoff Meagher (appointed 29 March 2023)
<b>CHIEF EXECUTIVE OFFICER</b>	Feargal O’Connell (appointed 17 April 2023) David Dalton (resigned 17 April 2023)
<b>SECRETARY</b>	Augustine Emmanuel Akpan (appointed 9 October 2024) Gus McNamara (resigned 9 October 2024) Melissa Thomas (resigned 16 April 2024))
<b>REGISTERED OFFICE</b>	Second Floor Suite Westgate House, Dickens Court, 25 Hills Lane Shrewsbury, Shropshire, SY1 1QU
<b>COMPANY NUMBER</b>	02226352
<b>CHARITY NUMBER</b>	298830
<b>AUDITORS</b>	RBK Chartered Accountants RBK House Irishtown Athlone Co. Westmeath, N37 XP52, Ireland
<b>BANKERS</b>	Barclays Bank Plc Business Banking P.O Box 89 Shrewsbury Shropshire SY1 2WQ
<b>SOLICITORS</b>	Bates Wells Braithwaite 2-6 Cannon St London, EC4M 6YH

## **SELF HELP AFRICA (UK)**

### **REPORT OF THE TRUSTEES**

#### **(Incorporating a Strategic Report and Director's Report)**

---

The trustees present their strategic 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 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 to respond to the food security crises in sub-Saharan Africa. In July 2014, Self Help Africa merged with Gorta, Ireland's oldest established NGO and in 2021 it merged with the UK based charity, United Purpose. All entities operate under the umbrella of the Gorta Group which trades as Self Help Africa.

#### **ABOUT SELF HELP AFRICA (UK)**

Based in Shrewsbury, Self Help Africa (UK) is the UK arm of Self Help Africa's operations and it works to amplify Self Help Africa's impact by developing partnerships with local and global organisations, donor agencies, academic and research institutions, governments and individuals in the UK. Self Help Africa (UK) also raises awareness about Self Help Africa's community-led, market-based approaches to inform and influence the policy and practice of others.

For more details see [www.selfhelpafrica.org/uk](http://www.selfhelpafrica.org/uk)

#### **VISION, MISSION AND VALUES**

This mission of Self Help Africa is to alleviate hunger, poverty, social inequality and the impact of climate change. We achieve this through community-led, market-based and enterprise focused approaches to agricultural development, ensuring that people have access to:

- Nutritious food
- Decent incomes and employment
- Clean water and basic services

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

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.

## SELF HELP AFRICA (UK)

### REPORT OF THE TRUSTEES

#### (Incorporating a Strategic Report and Director's Report)

---

#### VISION, MISSION AND VALUES (continued)

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, Self Help Africa (UK) supports the international programmes of Self Help Africa. It does not implement its own international programmes but supports the strategic objectives of the group through its fundraising, programme funding and programme support work.

In 2023, Self Help Africa implemented over 109 projects across 16 countries.

Zambia	Mozambique	Ethiopia
Uganda	Malawi	Gambia
Senegal	Kenya	Brazil
Nigeria	Guinea	DRC
Bangladesh	Burkina Faso	Burundi
Eritrea		

In 2023, the board of Self-Help Africa (UK) adopted the global strategy of Self Help Africa, which outlines 4 key objectives. Outlined below is our progress, in 2023, towards delivering on them.

**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.

**OUR WORK IN 2023 - STRATEGIC REPORT (continued)**

**Strategic objective 1 - Progress in 2023 (continued)**

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.

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 (mangrove forests in The Gambia, and the Kafue flats floodplain in Zambia).

**OUR WORK IN 2023 - STRATEGIC REPORT (continued)**

**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.

The ICT and fintech sectors have been leveraged on a project-by-project basis to provide innovative solutions for small- and medium-sized enterprises. Approaches include text-based market information systems, the digitisation of savings and loan structures, and geographic information system mapping.

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.

**OUR WORK IN 2023 - STRATEGIC REPORT (continued)**

**Strategic objective 2 - Progress in 2023 (continued)**

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.

<b><i>Strategic objective 3: Crisis response and resilience</i></b>
---

**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.

## SELF HELP AFRICA (UK)

### REPORT OF THE TRUSTEES

(Incorporating a Strategic Report and Director's Report)

---

#### OUR WORK IN 2023 - STRATEGIC REPORT (continued)

##### Strategic objective 3 - Progress in 2023 (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 1.6m 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.

## OUR WORK IN 2023 - STRATEGIC REPORT (continued)

### Strategic objective 3 - Progress in 2023 (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.

## SELF HELP AFRICA (UK)

### REPORT OF THE TRUSTEES

(Incorporating a Strategic Report and Director's Report)

---

#### OUR WORK IN 2023 - STRATEGIC REPORT (continued)

##### Strategic objective 4 - Progress in 2023 (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

##### Legal Structure

Self Help Africa (UK) is a charitable company limited by guarantee, with company registration number 02226352 and charity number 298830. It was incorporated on 2 March 1988 and established under a memorandum and articles of association.

Self Help Africa (UK) is a wholly owned subsidiary of the Gorta Group (t/a Self Help Africa), charity number: 20008895 and registered address: 4th floor, Joyce's Court, 38 Talbot street, Dublin 1, DO1 C861.

##### Governance

Self Help Africa (UK) is governed by a board of trustees, who are responsible for setting the strategy of the organisation and its governance.

The trustees delegate the day to day running of the company to a management team who manage the activities of Self Help Africa (UK) in conjunction with the overall group. Trustees are appointed for a three-year term on a rotating basis and can serve for a maximum of nine years. During 2023, three trustee meetings were held.

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.

## **SELF HELP AFRICA (UK)**

### **REPORT OF THE TRUSTEES**

#### **(Incorporating a Strategic Report and Director's Report)**

---

## **STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)**

### **Governance (continued)**

Self Help Africa (UK) is part of the wider Self Help Africa global organisation. The activities of Self Help Africa (UK) 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 Self Help Africa (UK) 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 Self Help Africa (UK) board of trustees.

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 Self Help Africa (UK) and the broader group.

The group Audit, Finance and Risk Committee reviews internal financial controls, treasury and risk management processes of all of the organisations within the Self Help Africa group. It meets on a regular basis to monitor and review the financial performance of the group, internal and external audit findings, management information systems and internal control systems. It provides independent oversight of the annual budgets, management and statutory accounts and makes recommendations to the group board and to the trustees of the group companies where relevant.

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).

Self Help Africa (UK)'s books of account are located at the organisation's premises Westgate House, 25 Hills Lane, Shrewsbury, England.

### **Fundraising declarations**

Self Help Africa (UK) complies with the regulatory standards for fundraising in the UK, including guidance published by the Charity Commission. We are registered with the Fundraising Regulator and are committed to the Fundraising Promise, compliance with the Fundraising Preference Service and adherence to the Fundraising Regulator's Code of Practice. We are not aware of any instances of non compliance with the Fundraising Regulator's Code of Practice in 2023.

## **SELF HELP AFRICA (UK)**

### **REPORT OF THE TRUSTEES**

#### **(Incorporating a Strategic Report and Director's Report)**

---

#### **OBJECTIVES AND ACTIVITIES FOR PUBLIC BENEFIT**

The main purpose of the organisation, as set out in its governing documents, is the prevention or relief of poverty, suffering and distress in any manner. In contributing all grant income and surplus funds raised to the global Self Help Africa group, Self Help Africa (UK) 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 maximise 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, Self Help Africa works 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 the Self Help Africa delivers programmes, in particular areas impacted by conflict or natural disasters. Trustees are satisfied that Self Help Africa has 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.

## SELF HELP AFRICA (UK)

### REPORT OF THE TRUSTEES

(Incorporating a Strategic Report and Director's Report)

---

#### ACHIEVEMENTS AND PERFORMANCE

To achieve its mission and fulfil its charitable purpose, Self Help Africa (UK) supports the international programmes of the Self Help Africa.

The key achievements and performance of Self Help Africa, during 2023, are outlined in the section on *Our Work in 2023- Strategic Report*.

In 2023, the significant projects, that received funding from Self Help Africa (UK) were as follows:

##### **Kenya: Cassava Aggregation – Strengthening the Competitiveness of Cassava Value Chain in Kenya**

This project was focused on increasing food and nutrition security, employment and income among 28,000 farming households through increased cassava production and sales. Self Help Africa worked with farmers to double average production levels of drought-tolerant cassava, and link farmer business groups to profitable markets.

This project was completed in 2023.

##### **Kenya: Kenyan Initiative for Long-term Integration of Market Operators in Value Chains (AgriFI Challenge Fund)**

The AgriFI Kenya Challenge Fund is an initiative to support productive and market-integrated small holder agriculture through the provision of financial support to agri-enterprise. By the end of 2023, AgriFI Kenya had contracted 37 businesses that are involved in the production, processing and distribution of farm-related goods. These businesses span 45 counties within Kenya and a variety of sectors, including dairy, horticulture, aquaculture, cotton, pyrethrum, coffee, sorghum, nuts, gums, potatoes, apiculture, cereals, and pulses value chains.

This project will be completed in 2024.

#### FINANCIAL REVIEW

The financial review for the year is set out in the Statement of Financial Activities on page 22.

In 2023, income increased by 63% to £2.1m (2022: £1.3m), expenditure increased by 41% to £2.5m (2022: £1.8m) resulting in a net expenditure of £0.4m (2022: £0.5m).

##### **Income**

Overall income in 2023 increased to £2.1m (2022: £1.3m). Donations and legacy income fell to £0.3m (2022: £0.5m). This fall is primarily due to falls in income from our regular givers and community fundraising. Income from charitable activities increased to £1m due to the receipt of income from the EU for projects in Kenya. Included in other income is a management fee recharge to the charity's parent entity Self Help Africa, for programme support and other administration costs, incurred by Self Help Africa (UK) which support wider group activities.

## **SELF HELP AFRICA (UK)**

### **REPORT OF THE TRUSTEES**

#### **(Incorporating a Strategic Report and Director's Report)**

---

### **FINANCIAL REVIEW (continued)**

#### **Expenditure**

Overall expenditure in 2023 increased to £2.5m. Expenditure on raising funds decreased while expenditure on charitable activities increased as a result of the increased spend on the EU funded projects in Kenya.

While expenditure on support costs (before foreign exchange gains/losses) decreased, there was an increase in premises costs which was due in part to the increased costs related to the closure of the London office.

#### **Net movement in funds**

At the end of 2023, the net movement in funds was a deficit of £0.4m. This negative movement is funded from restricted reserves, as funds were received in prior years for our work in Kenya that took place during the year.

#### **Going concern**

The trustees fully recognise their responsibility to assess the going concern basis of the charity and have a reasonable expectation that Self Help Africa (UK) 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 Self Help Africa (UK) that it is prepared to support 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, trustees continue to adopt the going concern basis in preparing the annual financial statements. The trustees believe that there is no material uncertainty about Self Help Africa (UK)'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.

Reserves required for operational purposes are minimal, due to the current arrangement whereby Self Help Africa have agreed to cover programme support and other administration costs, incurred by Self Help Africa (UK) (by means of management fee recharge), which support wider group activities. Hence the minimum level of unrestricted reserves needed is £50,000 for cashflow purposes. Unrestricted reserves at the end of December 2023 were £79,603.

## **SELF HELP AFRICA (UK)**

### **REPORT OF THE TRUSTEES**

#### **(Incorporating a Strategic Report and Director's Report)**

---

## **FINANCIAL REVIEW (continued)**

### **Risks**

Risks and uncertainties facing the organisation are the responsibility of and are under constant review by the trustees. These reviews are undertaken in Self Help Africa (UK)'s own right and in the context of the broader Self Help Africa group, in conjunction with its Audit, Finance and Risk Committee. An overall risk register for the group is approved by the group Board.

The principal risks for Self Help Africa (UK) are the maintenance of levels of voluntary donations and of institutional donor funding. This has come about by the advent of a difficult fundraising environment and general economic uncertainty. Accessing institutional donor funding is a very competitive process. As funding pools decrease and competition increases, the challenges in attracting such funding are significant. The other risks are political and economic instability in our countries of operation and retention of key staff. Managing these and other risks is a critical focus of management.

### **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. Self Help Africa (UK) 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 relation to communities we work with. We face a risk that some staff (or others connected to Self Help Africa) 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 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 all programme locations.

## **SELF HELP AFRICA (UK)**

### **REPORT OF THE TRUSTEES (Incorporating a Strategic Report and Director's Report)**

---

#### **FUTURE PLANS**

Self Help Africa (UK) plans to continue its work in collaboration with the Self Help Africa group.

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 relation to fundraising, Self Help Africa (UK) will continue working on ways to increase its unrestricted income and to attract new donors.

Work will also continue on streamlining the organisational structure so that we are better structured to deliver on our work.

#### **OTHER**

##### **Political donations**

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

##### **Health and safety**

Self Help Africa (UK) 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. Self Help Africa (UK) 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. The designated Trustees will propose a motion reappointing the auditors at a meeting of the trustees.

Signed on behalf of the Board:



---

**Catherine Fitzgibbon**  
Chair

Date: 31 March 2025

## SELF HELP AFRICA (UK)

### TRUSTEES' RESPONSIBILITIES STATEMENT

---

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

UK 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



---

**Catherine Fitzgibbon**  
Chair

Date: 31 March 2025

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SELF HELP AFRICA (UK)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**Opinion**

We have audited the Financial Statements of Self Help Africa (UK) (the 'charitable company') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the 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 charitable company's affairs as at 31 December 2023 and of its 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 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 the charitable company'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 SELF HELP AFRICA (UK) (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**Other information**

The other information comprises the information included in the annual report other than the Financial Statements and our auditors' report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the 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 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 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.
- 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SELF HELP AFRICA (UK) (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**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.

In preparing the Financial Statements, the trustees are responsible for assessing the 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 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Extent to which the audit was conducted 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 charitable company's industry and its control environment, and reviewed the 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 charitable company's business sector.

We obtained an understanding of the legal and regulatory frameworks that the charitable company 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.
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company'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 SELF HELP AFRICA (UK) (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**Extent to which the audit was conducted 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 appropriate 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

## SELF HELP AFRICA (UK)

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

		Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Restricted Funds 2022 £ (Reclassified)	Unrestricted Funds 2022 £ (Reclassified)	Total Funds 2022 £ (Reclassified)
<b>Income from:</b>							
Donations and legacies	2(a)	-	312,309	312,309	27,688	418,845	446,533
Charitable activities	2(b)	933,353	81,211	1,014,564	439,132	91,440	530,572
Other income	2(c)	-	718,145	718,145	-	280,775	280,775
<b>Total income</b>		<b>933,353</b>	<b>1,111,665</b>	<b>2,045,018</b>	<b>466,820</b>	<b>791,060</b>	<b>1,257,880</b>
<b>Expenditure on:</b>							
Raising funds	3	-	179,157	179,157	-	183,591	183,591
Charitable activities	3	1,409,076	895,958	2,305,034	890,707	681,934	1,572,641
<b>Total expenditure</b>		<b>1,409,076</b>	<b>1,075,115</b>	<b>2,484,191</b>	<b>890,707</b>	<b>865,525</b>	<b>1,756,232</b>
<b>Net expenditure for the year</b>		<b>(475,723)</b>	<b>36,550</b>	<b>(439,173)</b>	<b>(423,887)</b>	<b>(74,465)</b>	<b>(498,352)</b>
<b>Net movement in funds</b>		<b>(475,723)</b>	<b>36,550</b>	<b>(439,173)</b>	<b>(423,887)</b>	<b>(74,465)</b>	<b>(498,352)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward	12	475,723	43,053	518,776	899,610	117,519	1,017,129
<b>Total funds carried forward</b>	12	<b>-</b>	<b>79,603</b>	<b>79,603</b>	<b>475,723</b>	<b>43,054</b>	<b>518,777</b>

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:



**Catherine Fitzgibbon**  
Chair

Date: 31<sup>st</sup> March 2025

**SELF HELP AFRICA (UK)****BALANCE SHEET  
AS AT 31 DECEMBER 2023**

---

	<i>Notes</i>	<b>2023 £</b>	<b>2023 £</b>	<b>2022 £</b>	<b>2022</b>
<b>Fixed assets</b>					
Tangible assets	7		<b>2,525</b>		1,561
<b>Current assets</b>					
Stocks		<b>775</b>		1,550	
Debtors	8	<b>166,287</b>		240,002	
Cash at bank and in hand	9	<b>235,368</b>		916,854	
<b>Total current assets</b>		<b>402,430</b>		<b>1,158,406</b>	
Creditors: Amounts falling due within one year	10	<b>(325,352)</b>		<b>(641,190)</b>	
<b>Net current liabilities</b>			<b>77,078</b>		<b>517,216</b>
<b>Net assets/(liabilities)</b>			<b>79,603</b>		<b>518,777</b>
<b>The funds of the charity:</b>					
Restricted fund	12		-		475,723
Unrestricted fund	12		<b>79,603</b>		43,054
<b>Charity funds</b>			<b>79,603</b>		<b>518,777</b>

On behalf of Board



---

Catherine Fitzgibbon  
Chair

**SELF HELP AFRICA (UK)****STATEMENT OF CASH FLOWS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

---

	<i>Notes</i>	<b>2023</b> £	2022 £
<b>Cash flows from charitable activities</b>			
Net cash generated by charitable activities	13	<b>(679,226)</b>	224,599
<b>Cash flows from by investing activities</b>			
Interest received	2(c)	<b>551</b>	30
Purchase of tangible fixed assets	7	<b>(2,811)</b>	(483)
<b>Cash flows provided by investing activities</b>		<b>(2,260)</b>	(453)
<b>Increase in cash and cash equivalents in the reporting year</b>		<b>(681,486)</b>	224,146
Cash and cash equivalents at the beginning of the reporting year		<b>916,854</b>	692,708
<b>Cash and cash equivalents at the end of the reporting year</b>		<b>235,368</b>	916,854
<b>Reconciliation to cash at bank and in hand:</b>			
Cash and cash equivalents at end of financial year		<b>235,368</b>	916,854

---

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. They have all been applied consistently throughout the year and the preceding year.

**a. Basis of preparation of financial statements**

Self Help Africa (UK) is a company incorporated in the UK under the Companies Act 2006. The address of the registered office is Second Floor Suite, Westgate House, Dickens Court, 25 Hills Lane, Shrewsbury, Shropshire, SY1 1QU. The nature of the company's operations and its principal activities are set out in the Report of the Trustees. Self Help Africa (UK) meets the definition of a Public Benefit Entity under FRS 102.

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP 2019) "Accounting and Reporting by Charities", in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), issued by the Financial Reporting Council and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant accounting policy notes and on a going concern basis.

The functional currency of Self Help Africa (UK) is sterling because that is the currency of the primary economic environment in which the company operates.

**b. Critical accounting judgements and key sources of estimation uncertainty**

In the application of the charitable company's accounting policies, which are described in Note 1, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the accounting policies and notes to the financial statements. The trustees do not consider there are any critical judgements or sources of estimation requiring disclosure other than the going concern assumptions which is detailed above.

**c. Going concern**

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

1. ACCOUNTING POLICIES (continued)

c. Going concern (continued)

The Board of Gorta t/a Self Help Africa has confirmed in writing to Self Help Africa (UK) that it is prepared to support 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, trustees continue to adopt the going concern basis in preparing the annual financial statements. The trustees believe that there is no material uncertainty about Self Help Africa (UK)'s ability to continue as a going concern.

d. Income

Income in the statement of financial activities is recognised only when the charity 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 charity.

**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 charity 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.

**Charitable activities – grant income**

Grants from governments, foundations, corporates and other donors, are 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.

**Other income**

Other income includes bank interest and a management fee recharge. Bank interest is recognised in the period in which it becomes receivable. The management fee is a recharge from the charity's parent company, Gorta t/a Self Help Africa, to cover programme support and other admin costs, currently incurred by Self Help Africa (UK), that support broader group activities.

1. ACCOUNTING POLICIES (continued)

e. 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.

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

**Charitable activities**

The cost of charitable activities comprises costs of international programmes with related support and governance costs. Self Help Africa (UK) supports programme implementation by providing resources to the international branches of its parent company, Self Help Africa. All costs of charitable activities are recognised on an accruals basis.

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

**Costs of 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.

f. Fund accounting

Self Help Africa (UK) 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 Self Help Africa (UK). 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.

1. ACCOUNTING POLICIES (CONTINUED)

g. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. All assets costing more than £500 are capitalised.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Furniture, fittings & equipment - 33% straight line

Depreciation is charged on a straight-line basis from the date of acquisition to the date of disposal.

h. Stocks

Merchandising stocks, used in fundraising activities, are stated at the lower of cost and net realisable value.

i. Operating leases

Rentals under operating leases are charged to the statement of financial activities on a straight-line basis over the lease term.

j. Financial instruments

**Debtors** are recognised at the settlement amount due after any discount offered.

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

These are carried at amortised cost.

**Creditors** are recognised where the entity 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 reliably measured. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due and at their present value where the time value of money is deemed significant.

k. Pensions

Self Help Africa (UK) makes payments into individual externally administered defined contribution pension schemes for qualifying members of staff. The payments to the schemes are charged to the statement of financial activities in the year to which they relate.

**1. ACCOUNTING POLICIES (CONTINUED)**

**l. 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.

**m. Taxation**

Self Help Africa (UK) is a charitable company for UK corporation tax purposes. Accordingly, the Charity is exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. Irrecoverable VAT is included in the costs when they are incurred.

## SELF HELP AFRICA (UK)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

#### 2. INCOME

##### 2(a) DONATIONS AND LEGACIES

	2023 £	2022 £ (Reclassified)
Donations	268,385	421,531
Events and campaigns	43,924	25,002
<b>Total</b>	<b>312,309</b>	<b>446,533</b>

In 2023, £0 of income from donations and legacies was restricted (2022: £27,688).

In 2022, income from donations and legacies included £530,572 which has been reclassified as income from charitable activities. Income from other trading activities of £25,002 in 2022 has been reclassified as income from donations and legacies.

##### 2(b) CHARITABLE ACTIVITIES – GRANT INCOME

	2023 £	2022 £ (Reclassified)
Grants	1,014,564	530,572
<b>Grant income is analysed as follows:-</b>		
European Union	1,014,564	162,363
Slovak Aid	-	264,250
Austrian Development Agency	-	63,041
Jersey Overseas Aid Commission	-	26,928
FCDO	-	13,990
	<b>1,014,564</b>	<b>530,572</b>

In 2023, £933,353 of grant income was restricted (2022: £439,132).

In 2022, income from donations and legacies included £530,572 which has been reclassified as income from charitable activities.

## SELF HELP AFRICA (UK)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

2(c) OTHER INCOME	2023 £	2022 £ (Reclassified)
Bank interest	551	30
Management fee recharge to Gorta t/a Self Help Africa	717,594	280,745
	<u>718,145</u>	<u>280,775</u>

In 2023 (and 2022) all other income is unrestricted.

In 2022, income from other trading activities of £25,002, has been reclassified as income from donations and legacies.

### 3. EXPENDITURE

	2023 Direct Costs £	2023 Support Costs £	2023 Total Costs £	2022 Direct Costs £	2022 Support Costs £	2022 Total Costs £
<b>RAISING FUNDS</b>						
Fundraising Costs	139,401	39,756	179,157	135,874	47,717	183,951
<b>CHARITABLE ACTIVITIES</b>						
Agriculture production	657,311	13,672	670,983	240,264	16,245	256,509
Agribusiness development	1,102,310	90,164	1,192,474	591,260	56,271	647,531
Nutrition	58,535	6,618	65,153	44,813	7,860	52,673
Gender/Inclusion	130,986	17,518	148,504	379,280	20,961	400,241
Advocacy/Policy	32,049	21,124	53,173	27,021	12,227	39,248
Water, sanitation & health	72,758	9,669	82,427	49,158	11,528	60,686
Renewable energy	32,121	949	33,070	20,755	1,048	21,803
Partner capacity building	58,301	949	59,250	92,831	1,119	93,950
<b>Subtotal</b>	<b>2,144,371</b>	<b>160,663</b>	<b>2,305,034</b>	<b>1,445,382</b>	<b>127,259</b>	<b>1,572,641</b>
<b>Total</b>	<b>2,283,772</b>	<b>200,419</b>	<b>2,484,191</b>	<b>1,581,256</b>	<b>174,976</b>	<b>1,756,232</b>

In 2023, £1,409,076 (2022: £890,707) of expenditure on charitable activities was restricted. All expenditure on raising funds in 2023 (and 2022) was unrestricted.

## SELF HELP AFRICA (UK)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

#### 4. SUPPORT COSTS

	2023 Charitable Activities £	2023 Raising Funds £	2023 Total Costs £	2022 Charitable Activities £	2022 Raising Funds £	2022 Total Costs £
IT/computer	12,196	2,851	15,047	9,135	2,296	11,431
Postage, stationery & Communications	2,362	55	2,417	2,051	1,181	3,232
Premises	69,646	2,202	71,848	46,808	1,045	47,853
Professional fees	10,675	2,310	12,985	14,484	1,968	16,452
Governance costs	18,000	-	18,000	17,445	-	17,445
Other support costs	33,214	32,338	65,552	57,268	41,227	98,495
<b>Subtotal</b>	<b>146,093</b>	<b>39,756</b>	<b>185,849</b>	<b>147,191</b>	<b>47,717</b>	<b>194,908</b>
Foreign exchange loss/(gain)	14,570	-	14,570	(19,932)	-	(19,932)
<b>Total</b>	<b>160,663</b>	<b>39,756</b>	<b>200,419</b>	<b>127,259</b>	<b>47,717</b>	<b>174,976</b>

The basis of allocation of the support costs identified above is the percentage of time spend on each activity.

#### 5. NET EXPENDITURE

This is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	1,847	1,795
Auditors' remuneration	18,000	17,445

## SELF HELP AFRICA (UK)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

---

6. STAFF COSTS	2023	2022
	£	£
<b>Staff costs comprise:</b>		
Wages and salaries	458,901	349,814
Social security costs	49,081	35,853
Other pension costs	33,234	30,028
	<u>541,216</u>	<u>415,696</u>
	<u><u>541,216</u></u>	<u><u>415,696</u></u>

The average monthly number of employees employed during the financial year was 17 (2022: 18).

The company operates a defined contribution pension scheme, the assets of which are held separately from those of the company in an independently administered fund. Contributions payable at 31 December 2023 amounted to £8,933 (2022: £6,105).

Self Help Africa (UK) is managed by the same senior management team as Gorta t/a Self Help Africa. The total remuneration for key management personnel based in the UK (which includes gross pay, employer insurance contributions, employer pension contributions and any other remuneration including benefits in kind) for the financial year amounted to £74,168 (2022: £53,935) and this relates to one employee (2022: 2).

The number of employees whose salaries (excluding employer pension contributions and employer PRSI) were greater than £60,000 was as follows:

	2023	2022
	Number	Number
£60,001 - £70,000	1	-
	<u><u>1</u></u>	<u><u>-</u></u>

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

SELF HELP AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

7. TANGIBLE ASSETS

	Furniture Fittings & Equipment £	Total £
<b>Cost:</b>		
At 1 January 2023	63,577	63,577
Additions	2,811	2,811
Disposals	(32,634)	(32,634)
<b>At 31 December 2023</b>	<b>33,754</b>	<b>33,754</b>
<b>Depreciation:</b>		
At 1 January 2023	62,016	62,016
Charge for the year	1,847	1,847
Disposals	(32,634)	(32,634)
<b>At 31 December 2023</b>	<b>31,229</b>	<b>31,229</b>
<b>Net book value:</b>		
<b>At 31 December 2023</b>	<b>2,525</b>	<b>2,525</b>
At 31 December 2022	1,561	1,561

8. DEBTORS

	2023 £	2022 £
<b>Due after more than one year</b>		
Other debtors – Lease deposit	9,650	9,650
<b>Due within one year</b>		
Other debtors	15,208	14,007
Accrued income	9,962	13,491
Prepayments	4,160	13,564
Grant Debtors	127,307	189,290
	<b>166,287</b>	<b>240,002</b>

SELF HELP AFRICA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

9. CASH AT BANK AND IN HAND

	2023	2022
	£	£
Funds held in banks	235,215	916,745
Petty cash fund	153	109
	<u>235,368</u>	<u>916,854</u>

10. CREDITORS: (Amounts falling due within one year)

	2023	2022
	£	£
Trade creditors	57,872	13,108
Social security and other taxes	33,114	27,937
Other creditors	57	5,106
Accruals	26,933	25,360
Amounts due to group undertakings	207,376	569,679
	<u>325,352</u>	<u>641,190</u>

Social security and other taxes include:

	2023	2022
	£	£
PAYE/National Insurance	33,114	27,937

11. FINANCIAL INSTRUMENTS

The carrying value of the company's financial assets and liabilities are summarised by category below:-

	2023	2022
	£	£
<b>Financial Assets</b> ( <i>Measured at undiscounted amount receivable</i> )		
Other debtors	24,858	23,657
	<u>24,858</u>	<u>23,657</u>
<b>Financial Liabilities</b> ( <i>Measured at undiscounted amount payable</i> )		
Trade creditors	57,872	13,108
Other creditors	57	5,105
Amounts due to group undertakings	207,376	569,679
	<u>265,305</u>	<u>587,892</u>

**SELF HELP AFRICA (UK)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

**12. FUNDS OF THE CHARITY**

<b>Unrestricted Funds</b>	At 1 Jan 2023 £	Income £	Expenditure £	At 31 Dec 2023 £
Total unrestricted funds	43,054	1,111,665	(1,075,115)	<b>79,603</b>
	<u>43,054</u>	<u>1,111,665</u>	<u>(1,075,115)</u>	<u><b>79,603</b></u>
<b>Restricted Funds</b>	At 1 Jan 2023 £	Income £	Expenditure £	At 31 Dec 2023 £
Kenya – Cassava Aggregation	2	896,725	(896,727)	-
Kenya – Integration of Market Operators in Value Chains	504,183	-	(504,183)	-
Burkina Faso- Economic development of Women	(28,462)	-	28,462	-
Zambia – Economic Development and Environmental Resilience of Kafue	-	36,628	(36,628)	-
	<u>475,723</u>	<u>933,353</u>	<u>(1,409,076)</u>	<u>-</u>
<b>Funds of the charity</b>	<u>518,776</u>	<u>2,045,018</u>	<u>(2,484,191)</u>	<u><b>79,603</b></u>

**13. RECONCILIATION OF NET EXPENDITURE TO CASH FLOWS FROM CHARITABLE ACTIVITIES**

	2023 £	2022 £
<b>NET EXPENDITURE (as per the Statement of Financial Activities)</b>	<b>(439,173)</b>	(498,352)
<i>Adjustments for:</i>		
Depreciation	<b>1,847</b>	1,795
Increase in stock	<b>773</b>	216
Decrease in debtors	<b>73,715</b>	140,297
Increase in creditors	<b>(315,837)</b>	580,673
Interest received	<b>(551)</b>	(30)
<b>Net cash generated by charitable activities</b>	<u><b>(679,226)</b></u>	<u>224,599</u>

## SELF HELP AFRICA (UK)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

#### 14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	2023 Restricted Funds £	2023 Unrestricted Funds £	2023 Total Funds £	2022 Total Funds £
Fixed assets	-	2,525	2,525	1,561
Current assets	-	392,780	392,780	1,148,756
Debtors due after more than 1 year	-	9,650	9,650	9,650
Creditors due within one year	-	(325,352)	(325,352)	(641,190)
	-	79,603	79,603	518,777

#### 15. OPERATING LEASE COMMITMENTS

At 31 December 2023 the company had total future minimum commitments under non-cancellable operating leases as follows:

	2023 £	2022 £
<b>Expiry date:</b>		
Less than 1 year	10,500	9,583
Between 1 and 5 years	5,250	-
	15,750	9,583

#### 16. LEGAL STATUS OF COMPANY

In accordance with Section 60 of the Companies Act, 2006, the company is exempt from including the word "Limited" in its name. The company is limited by guarantee and has no share capital.

#### 17. RELATED PARTY DISCLOSURES

In order to achieve its mission, Self help Africa (UK) 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 Help Africa (UK) are consolidated into the financial statements of Gorta. Copies of the group financial statements may be obtained from the charity's website [www.selfhelpafrica.org](http://www.selfhelpafrica.org)

During 2023, Self Help Africa (UK) provided total funds of £2.2m (2022: £1.5m) to Self Help Africa for programmes activities in its countries of operation. During 2023, Self Help Africa awarded Self Help Africa (UK) a management fee recharge of £0.7m (2022: £0.3m) to fund elements of its UK based activities. This amount is reflected in other income from donations and legacies (Note 2a) and is included in the net amount owed to parent company at year end (Note 10).

**18. SUBSEQUENT EVENTS**

No events have occurred since the balance sheet date that require adjustment or disclosure.

**19. COMPARATIVES**

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

**20. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were authorized and approved by the trustees on 31<sup>st</sup> March 2025.

**SELF HELP AFRICA (UK)**

England & Wales - Charity number 298830

---

# Accounts

---

Self Help Africa (UK)  
(A company limited by guarantee)

Reports and Financial Statements  
for the financial year ended  
31 December 2022

*COMPANY NUMBER: 02226352*  
*CHARITY NUMBER: 298830*

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

---

<b>CONTENTS</b>	<b>PAGES</b>
TRUSTEES AND OTHER INFORMATION	2
REPORT OF THE TRUSTEES	3 – 13
TRUSTEES' RESPONSIBILITIES STATEMENT	14
INDEPENDENT AUDITOR'S REPORT	15 – 18
STATEMENT OF FINANCIAL ACTIVITIES	19
BALANCE SHEET	20
STATEMENT OF CASH FLOWS	21
NOTES TO THE FINANCIAL STATEMENTS	22 – 37

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

---

**TRUSTEES AND OTHER INFORMATION**

**TRUSTEES**

Catherine Fitzgibbon (Chair)  
Dervla Owens  
Carmel Fox (resigned 28/2/2023)  
Mary Robinson  
Catherine Cottrell  
Geoff Meagher (appointed 29/3/2023)

**CHIEF EXECUTIVE OFFICER**

Ray Jordan (resigned 17/10/2022)  
David Dalton (appointed 17/10/2022, resigned 17/04/2023)  
Feargal O'Connell (appointed 17/04/2023)

**SECRETARY**

Peter McDevitt (resigned 13/12/2022)  
Melissa Jayne Thomas (appointed 13/12/2022)

**REGISTERED OFFICE**

Second Floor Suite  
Westgate House, Dickens Court, 25 Hills Lane  
Shrewsbury, Shropshire, SY1 1QU

**COMPANY NUMBER**

02226352

**CHARITY NUMBER**

298830

**AUDITORS**

Deloitte Ireland LLP  
Chartered Accountants and Statutory Audit Firm  
Deloitte & Touche House, Earlsfort Terrace  
Dublin 2,  
Ireland

**BANKERS**

Barclays Bank Plc  
Business Banking  
P.O Box 89  
Shrewsbury  
Shropshire  
SY1 2WQ

**SOLICITORS**

Bates Wells Braithwaite  
2-6 Cannon St  
London, EC4M 6YH

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**REPORT OF THE TRUSTEES**

---

**Introduction**

The trustees present their strategic report and the audited financial statements for the year ended 31 December 2022. 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, applicable to charities preparing their accounts in accordance with FRS 102.

**Reference and administrative details**

The reference and administrative details of Self Help Africa (UK) are fully set out on page 2.

**Legal Structure**

Self Help Africa (UK) is a charitable company limited by guarantee, with company registration number 02226352 and charity number 298830. It was incorporated on 2 March 1988 and established under a memorandum and articles of association.

**Objectives and activities**

Self Help Africa (UK) is an international development, non-governmental organisation. The main purpose of the organisation as set out in our constitution is the assistance and advancement of people in need in less developed areas of the world.

We have expertise in small-scale farming and growing family-farm businesses. We work with farmers and agricultural businesses in Africa to help them grow and sell more food, diversify their income and their diets, and make their livelihoods more sustainable and resistant to external shocks.

**Self Help Africa (UK)**

The activities of Self Help Africa (UK) are carried out in association with Gorta (trading as Self Help Africa). Gorta is registered in the Republic of Ireland; its company registration number is 28228 and its charity number is 20008895.

**Vision, mission and values**

Our vision is an economically thriving rural Africa.

Our mission is to support sustainable livelihoods for Africa's smallholder farmers.

Our core values are:

- **Equality** – people are equal in rights and must be treated with respect and dignity
- **Innovation** – we are conscious that finding effective solutions requires innovative thinking combined with a pragmatic approach.
- **Learning** – we strive for the highest quality standards in our work and encourage a culture of constant learning and improvement.
- **Accountability** – accountability and transparency are central to all our actions and use of resources.

**REPORT OF THE TRUSTEES (CONTINUED)**

---

**Strategic objectives**

Our primary strategic objectives are to:

- Improve food, nutrition and income security for smallholder farmers
- Support the establishment and growth of inclusive, profitable and sustainable agri-business
- Support the improvement of the policy environment for smallholder farmers

**Activities**

We work with poor and vulnerable rural communities in sub-Saharan Africa. We support both small projects and large programmes. We seek to leverage small projects into larger programmes to maximise the extent of their positive impacts. We are respectful of the culture, needs and wishes of the communities we work with and proactively seek out their views on and participation in programme development and implementation.

We are committed to the principle of empowering communities and helping them to help themselves.. We work with local government and the business community to create sustainable linkages that last beyond the life cycle of projects.

Self Help Africa (UK) employs professional development staff and agronomists in all its countries of operation. We believe that local staff best understand the context and culture of the people we work with and are best placed to lead country programmes. We work with and through local partners from civil society, the public sector and business community and provide training and support to help them develop.

**Achievements and performance**

In 2022, Self Help Africa (UK) continued its work on the implementation of programmes in sub-Saharan Africa. The operational highlights of the country programmes where SHA UK's work is implemented in conjunction with Gorta T/A Self Help Africa are detailed in the next pages.

**REPORT OF THE TRUSTEES (CONTINUED)**

---

**Kenya**

Kenya's economy increased by 6 per cent in the first half of 2022, though this recovery was dampened by global commodity price shocks, the long regional drought and uncertainty in the run up to the 2022 general elections. The ongoing drought and a rise in the cost of living affected households throughout the country. Most reported a rise in essential food prices, with many unable to access staples (Rosauer, 2022). In response to inflationary pressures, the Central Bank of Kenya raised the policy rate three times from May 2022 to reach 8.75 per cent.

Throughout the year, a lack of rain affected most of the country, with the Arid and Semi-Arid Lands (ASAL) worst affected by drought. The lack of pasture and water saw livestock conditions deteriorate, limiting household income. Below average crop production meant there was less food, casual labour opportunities, and farmer purchasing power. Households struggled to meet their dietary needs and were often reliant on market food further driving up prices.

The EU also granted an extension for the Cassava project, which will now run until the end of October 2023.

An extension to the AgriFI Challenge Fund project was also requested to allow more time to work with companies and release additional grants to high performers. By 2022, the fund had supported the Agri enterprises to integrate 166,548 smallholder farmers and pastoralists into 14 inclusive value chains largely surpassing the original target of 100,000 smallholder farmers. As a result, they will benefit directly from better access to markets, input supplies, credit facilities and climate smart agriculture training sessions.

### **Uganda**

Economic recovery from the COVID-19 outbreak and lockdowns has been slow in Uganda. This, combined with below-average rainfall, has negatively affected household incomes at a time when food prices remain high. Northern Uganda continued to be affected by conflict and limited resources in 2022, which further restricted food access. In the west and southwest of the country, localised flooding and landslides damaged and destroyed crops. African Armyworm, a devastating crop pest, also remained a country-wide threat.

At the beginning of 2022, Uganda hosted more than 1.5 million refugees. That population increased as the year progressed, with a further 130,000 people entering the country from South Sudan and the Democratic Republic of Congo. The Famine Early Warning Systems Network estimated more than 100,000 children and 12,000 pregnant and lactating women in Uganda's refugee camps were malnourished between February 2022 and January 2023 (IPC, 2022).

Self Help Africa in Uganda received funding from the World Food Programme, a partner since 2018, to support refugee and host communities in Adjumani and Kiryondongo as part of the Agriculture Market Support project. Also, in Adjumani is the Sustainable Livelihoods and Inclusive Markets for Refugees project, funded by Irish Aid, which was given a one-year extension that allowed us to reach more people with food security and livelihood activities. An evaluation in late 2022 was promising, finding a steady reduction in post-harvest losses and up to 90% of farmers had adopted climate smart agriculture practices after attending a project training session.

The 'Striking a balance: Developing a green economy around Lake Bunyonyi' project was also extended for 2022. The villages surrounding Lake Bunyonyi benefitted from five years of support and training in total that supported farmers to maximise their production, diversify their income and protect their farmland without negatively impacting the community's natural resources. Self Help Africa hopes to build on this success with a follow-on project in the future.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**REPORT OF THE TRUSTEES (CONTINUED)**

---

**Burkina Faso**

An estimated 1.7 million people require protection, and 3.5 million people needed humanitarian assistance in Burkina Faso in 2022. Nearly 1.9 million Burkinabè have been forced to flee their homes according to the National Council for Emergency Relief and Rehabilitation – a result of political instability and climate change. Violence has had an impact on education, health, communications, and road infrastructure. Humanitarian access is a major challenge in large parts of the country.

In Burkina Faso, we delivered two ongoing projects – the Women’s Economic Empowerment through Entrepreneurship in the Cashew Value Chain project, also known as ‘DEFI’, and ‘Sustain Africa’, a consortium research and advocacy project that spans 17 partners in multiple countries.

The DEFI-Cashew project, which closed at the end of 2022, surpassed its target by reaching 4,209 people, including 3,909 women and 300 men in cashew production. The project also included a beekeeping component, in which 235 people were trained and equipped for honey production. The EU-funded ‘Sustain Africa’, with Self Help Africa leading Work Package 5 which primarily focuses on screening innovations for their impact on gender, nutrition, and climate.

**Zambia**

Zambia shares its border with eight countries, expanding its regional market options for goods and services. It is also one of the world’s youngest countries by median age and its large youth population is anticipated to double in the next 25 years, placing additional pressure on demand for jobs, healthcare, and other social services.

In 2022, challenges in agriculture, mining and construction slowed down the pace of post-pandemic recovery. During the year, Self Help Africa completed several longstanding projects in Zambia. The three-year ‘PRESERVE’ Kafue project successfully concluded in December 2022. The project used a farmer-led extension approach to provide ‘last mile’ extension support to 3,651 people. These farmers were trained in community-based natural resources management, enterprise development, savings, nutrition-sensitive agriculture, water, sanitation and hygiene, and gender equality. The project also sought to protect essential ecosystems along the Kafue sub-basin, which provide approximately half of the nation’s hydro-electric power, 44% of Lusaka’s water supply, and nearly 90% of sugarcane for domestic and export markets. The second phase of ‘PRESERVE’ will run for five years from 2023 and will be funded by Irish Aid.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**REPORT OF THE TRUSTEES (CONTINUED)**

---

**Fundraising**

Our in-house fundraising team, based in Shropshire, conducted UK-wide fundraising activities through the following channels: Direct Mail and e-mail Marketing, Digital Fundraising, Events and Challenges, Community Fundraising, Trusts and Foundations, Legacy and Regular Giving.

All fundraising activity has been undertaken in line with the Code of Fundraising Practice set by the Fundraising Regulator, of which we are a member.

It is important to us, as a charity that relies on the goodwill and generosity of the public, to instil a sense of openness, honesty and transparency among our valuable donors. It is not enough that we uphold what is expected of us by the Fundraising Regulator, we aim to ensure best practice in the stewardship of all our donors.

During 2022, we did not pay for the services of third-party commercial organisations to raise funds in Self Help Africa (UK)'s name, nor did we engage in cold-calling, door-to-door or street fundraising. No complaints were received by the charity regarding any fundraising activities, during this period.

Volunteers who raise funds on behalf of Self Help Africa (UK), are subject to due diligence checks and provided with relevant training and support, to ensure that they carry out their role in a way that is legal, open, honest and respectful.

All Self Help Africa (UK) fundraising respect the rights and dignity of donors, beneficiaries and the public. Fundraising activities are not unreasonably persistent, intrusive or place undue pressure on people to donate. Should someone not wish to donate, or cease donating, that decision is respected.

**War on Want Northern Ireland**

In 2022 nine staff of War on Want (N.I.) Ltd, a fellow subsidiary of Gorta, transferred to Self Help Africa (UK).

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**REPORT OF THE TRUSTEES (CONTINUED)**

---

**Financial review**

The financial statements have been prepared in accordance with current statutory requirements and the company's Memorandum and Articles of Association.

The current year shows a decrease in both donations and legacies and other trading activities income from £1.6m in 2021 to £1.3m in 2022. Expenditure on charitable activities and fundraising decreased from £2.3m in 2021 to £1.8m in 2022.

The principal sources of funding for the organisation are set out in note 3 to the financial statements with Jersey Overseas Aid, Slovak Aid, the Austrian Development Agency, UK Aid Match, European Union and the general public being our key donors. We are extremely grateful to all those who support our work in this way.

At 31 December 2022, unrestricted reserves stood at £43,054.

Risks and uncertainties facing the organisation are the responsibility of and are under constant review by the trustees. These reviews are undertaken in Self Help Africa (UK)'s own right and in the context of the broader Gorta T/A Self Help Africa group in conjunction with its Audit Finance and Risk Committee. An overall risk register for the group is reviewed regularly by the Group Board.

The principal risks for Self Help Africa (UK) are the maintenance of levels of voluntary donations and of institutional donor funding. This has come about by the advent of a difficult fundraising environment and general economic uncertainty. Accessing institutional donor funding is a very competitive process. As funding pools decrease and competition increases, the challenges in attracting such funding are significant. The other risks are political and economic instability in our countries of operation and retention of key staff. Managing these and other risks is a critical focus of management.

**Future plans**

Self Help Africa (UK) plans to continue its work in collaboration with Gorta T/A Self Help Africa. The Group has a new strategic plan covering the period 2022-2027 which sees the organisation continue its work with smallholder farmers in agriculture and enterprise.

The plan also states the intention to increase its focus on market based programming in existing countries of operation while expanding traditional programming models into more fragile states as well as in "poverty pockets" in current countries of operation. The board of Self Help Africa (UK) supports this plan and has adopted the plan's objectives for Self Help Africa (UK). In relation to fundraising, Self Help Africa (UK) intends to work on ways to increase its unrestricted income and to attract new donors.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**REPORT OF THE TRUSTEES (CONTINUED)**

---

In 2024, Village Aid will be dissolved, and its assets and liabilities will be transferred to Self Help Africa UK. Village Aid is already a member of the group and supports projects in West Africa. Its company registration number is 3446625 and its charity number is 1067322.

**Structure, governance and management**

Self Help Africa (UK) is a charity registered in England. It is a company limited by guarantee that was established to assist and advance people in need in less developed areas of the world. The company which is limited by guarantee was incorporated on 2<sup>nd</sup> March 1988. Governance of the company is the responsibility of the trustees who are appointed in accordance with the Memorandum and Articles of Association.

The trustees delegate the day to day running of the company to a management team who manage the activities of Self Help Africa (UK) in conjunction with the overall group. Trustees are appointed for a three-year term on a rotating basis and can serve for a maximum of nine years. During 2022, two trustee meetings were held (2021 – two meetings). Details of attendance at the Board meetings are set out below:

Trustee	Possible Board Meeting Attendances	Actual Board Meeting Attendances
Mary Robinson	2	1
Catherine Cottrell	2	1
Carmel Fox	2	2
Dervla Owens	2	2
Catherine Fitzgibbon	2	2

The activities of Self Help Africa (UK) are carried out in association with Gorta T/A Self Help Africa, a company registered in the Republic of Ireland and the sole member of Self Help Africa (UK), as referred to above.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**REPORT OF THE TRUSTEES (CONTINUED)**

---

Both companies have aligned their objectives under a consolidated strategic plan and management team. The trustees of Self Help Africa (UK) 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 Self Help Africa (UK) board of trustees. New charity trustees are appointed by ordinary resolution of the member 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 Self Help Africa (UK) and the broader group.

The management team reports to both sets of trustees on operational and financial performance, as well as progress against strategic objectives, on a regular basis.

**Senior Management Team as of 31/12/2022**

- David Dalton (Executive Director)
- Orla Kilcullen (Programmes Director)
- Helena Skember (Regional Director)
- Colin Lee (Integration & Strategy Manager)
- Martha Hourican (Director of Business Development)

The group Audit, Finance and Risk Committee reviews internal financial controls, treasury and risk management processes of Gorta T/A Self Help Africa companies. It meets on a regular basis to monitor and review the financial performance of the organisation, internal and external audit findings, management information systems and internal control systems.

It provides independent oversight of the annual budgets, management and statutory accounts and makes recommendations to the group board and to the trustees of the group companies where relevant.

Remuneration of key management personnel is delegated to the remuneration committee of Gorta T/A Self Help Africa group and is subject to approval by the trustees of each company within the group. Self Help Africa (UK)'s books of account are located at the organisation's premises Westgate House, Hills Lane, Shrewsbury, England.

**Health and safety**

Self Help Africa (UK) 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. Self Help Africa (UK) management continuously monitors compliance in line with legislative requirements.

**Safeguarding**

We do not tolerate sexual exploitation or any form of abuse, including bullying and harassment. They are extremely serious issues and our commitment to protect the people we work with from harm applies without exception across our programmes, people and partners. United Purpose has up to date set of policies and procedures to strengthen our safeguards against abuse and to enable reporting if it happens. We continue to drive improvements through: (i) improving systems; (ii) strengthening our culture; (iii) putting learning at the heart of our approach; (iv) working with partners to reciprocally strengthen our commitment to safeguarding.

## **SELF HELP AFRICA (UK)**

**(A company limited by guarantee)**

### **REPORT OF THE TRUSTEES (CONTINUED)**

---

We recognise that safeguarding is so much more than a set of policies and procedures. It is implicit in everything we do, from how we speak to community members and individuals, to how much staff exert their power over vulnerable communities who need our support. It involves understanding power dynamics, recognising how our presence in communities changes such dynamics, and knowing what we must do to ensure this power is never abused.

#### **Public benefit**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing aims and objectives and planning future activities. Self Help Africa (UK) is a public benefit entity and the benefit it provides arises from its development work.

#### **Going concern**

The trustees fully recognise their responsibility to assess the going concern basis of the charity and have a reasonable expectation that Self Help Africa (UK) 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 Self Help Africa (UK) that it is prepared to support 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, trustees continue to adopt the going concern basis in preparing the annual financial statements. The trustees believe that there is no material uncertainty about Self Help Africa (UK)'s ability to continue as a going concern.

Further details regarding the adoption of the going concern basis is included in Note 2b.

#### **Political donations**

No political donations were made during the financial year (2021 – £nil).

#### **Post balance sheet events**

No events have occurred since the balance sheet date that require adjustment or disclosure.

#### **Trustees and secretary**

The current trustees and secretary and changes during the financial year are listed on page 2. The company has made qualifying third party indemnity provisions for the benefit of its trustees which were made during the year and remain in force at the date of this report.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**REPORT OF THE TRUSTEES (CONTINUED)**

---

**Disclosure of information to auditors**

Each of the persons who are trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the company's auditors are unaware, and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any information needed by the charitable company's auditors in connection with preparing their report and to establish that the charitable company's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of section 418 of the Companies Act 2006.

**Auditors**

The auditors, Deloitte Ireland LLP, Chartered Accountants and Statutory Audit Firm, were appointed as the company's auditors for the financial year. Deloitte Ireland LLP will resign as the company's auditors after the financial statement sign off and trustee's intention is to carry out a tender process to appoint the company's auditors in the coming months.

**Small companies' exemption**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Signed on behalf of the Board:



---

**Catherine Fitzgibbon**  
Chair

Date: 15 May 2024

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**TRUSTEES' RESPONSIBILITIES STATEMENT**

---

The trustees (who are also directors of Self Help Africa (UK) 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 also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SELF HELP AFRICA (UK)

### Report on the audit of the financial statements

#### Opinion

In our opinion the financial statements of Self Help Africa (UK) (the 'charitable company'):

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its 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 including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements which comprise:

- the statement of financial activities (including the income and expenditure account);
- the balance sheet;
- the statement of cash flows; and
- the related notes 1 to 24.

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).

#### 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 auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's (the 'FRC's') 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 the charitable company'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 trustees responsibilities with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the Reports and Financial Statements for the financial year ended 31 December 2022, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Reports and Financial Statements. Our opinion on the 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.

*Continued on next page/*

*/Continued from previous page*

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SELF HELP AFRICA (UK)

### Other information (continued)

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the 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 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.

### 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 purpose 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.

In preparing the financial statements, the trustees are responsible for assessing the 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 charitable company or to cease operations, or have no realistic alternative but to do so.

### Auditor's 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 auditor's 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 (Ireland) 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.

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](http://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 charitable company's industry and its control environment, and reviewed the 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 the directors about their own identification and assessment of the risks of irregularities, including those that are specific to the charitable company's business sector.

We obtained an understanding of the legal and regulatory frameworks that the charitable company 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, Charities Act 2011, pensions legislation and tax legislation.
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty. These included UK employment law and the Data Protection Act 2018.

*Continued on next page/*

*/Continued from previous page*

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SELF HELP AFRICA (UK)**

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

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.

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 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 misstatement 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.

### **Report on other legal and regulatory requirements**

#### **Opinions 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 report of trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the report of trustees has been prepared in accordance with applicable legal requirements.

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

*Continued on next page/*

*/Continued from previous page*

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SELF HELP AFRICA (UK)**

### **Matters on which we are required to report by exception**

Under the Companies Act 2006 we are required to report in respect of the following matters 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
- the trustees were not entitled to take advantage of the small companies' exemption in preparing the report of trustees and from the requirement to prepare a strategic report; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

### **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 auditor's 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Heather Doolin (Senior statutory auditor)

For and on behalf of Deloitte Ireland LLP

Statutory Auditor

Deloitte & Touche House, 29 Earlsfort Terrace, Dublin 2, D02 AY28, Republic of Ireland

Date: 15 May 2024

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(including the income and expenditure account)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

	Notes	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £
<b>INCOME FROM</b>							
- Donations and legacies	3	466,402	485,701	952,103	765,862	839,713	1,605,575
- Other trading activities	4	418	24,584	25,002	-	13,359	13,359
<b>Other Income</b>							
- Income from investments	5	-	30	30	-	6	6
- Other income	5	-	280,745	280,745	-	-	-
<b>Total income</b>		<b>466,820</b>	<b>791,060</b>	<b>1,257,880</b>	<b>765,862</b>	<b>853,078</b>	<b>1,618,940</b>
<b>EXPENDITURE ON</b>							
Raising funds	6	-	183,591	183,591	-	150,111	150,111
Charitable activities	6	890,707	681,934	1,572,641	1,422,591	756,676	2,179,267
<b>Total</b>		<b>890,707</b>	<b>865,525</b>	<b>1,756,232</b>	<b>1,422,591</b>	<b>906,787</b>	<b>2,329,378</b>
<b>Net expenditure</b>	8	<b>(423,887)</b>	<b>(74,465)</b>	<b>(498,352)</b>	<b>(656,729)</b>	<b>(53,709)</b>	<b>(710,438)</b>
<b>Net movement on funds</b>	14	<b>(423,887)</b>	<b>(74,465)</b>	<b>(498,352)</b>	<b>(656,729)</b>	<b>(53,709)</b>	<b>(710,438)</b>
<b>RECONCILIATION OF FUNDS:</b>							
Funds at the beginning of the reporting period		899,610	117,519	1,017,129	1,556,339	171,228	1,727,567
<b>Funds at the end of the reporting period</b>		<b>475,723</b>	<b>43,054</b>	<b>518,777</b>	<b>899,610</b>	<b>117,519</b>	<b>1,017,129</b>

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 derives from continuing activities.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

	<i>Notes</i>	<b>2022</b> £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	<i>10</i>	<b>1,561</b>	2,873
<b>CURRENT ASSETS</b>			
Stocks		<b>1,550</b>	1,766
Debtors	<i>11</i>	<b>240,002</b>	380,298
Cash at bank and in hand		<b>916,854</b>	692,708
		<b>1,158,406</b>	1,074,772
<b>CREDITORS:</b> Amounts falling due within one year	<i>12</i>	<b>(641,190)</b>	(60,516)
<b>NET CURRENT ASSETS</b>		<b>517,216</b>	1,014,256
<b>NET ASSETS</b>		<b>518,777</b>	1,017,129
<b>FUNDS OF THE CHARITY</b>			
Restricted funds	<i>14</i>	<b>475,723</b>	899,610
Unrestricted funds	<i>14</i>	<b>43,054</b>	117,519
		<b>518,777</b>	1,017,129

The financial statements were approved by the trustees on 15 May 2024 and signed on their behalf by:



\_\_\_\_\_  
Catherine Fitzgibbon  
Chair

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**STATEMENT OF CASH FLOWS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

---

	<i>Notes</i>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
<b>Cash flows from charitable activities</b>			
Net cash generated by charitable activities	<i>15</i>	<b>224,599</b>	436,096
<b>Cash flows from by investing activities</b>			
Interest received		<b>30</b>	6
Purchase of tangible fixed assets		<b>(483)</b>	(2,059)
<b>Cash flows provided by investing activities</b>		<b>(453)</b>	(2,053)
<b>Increase in cash and cash equivalents in the reporting year</b>		<b>224,146</b>	434,043
Cash and cash equivalents at the beginning of the reporting year		<b>692,708</b>	258,665
<b>Cash and cash equivalents at the end of the reporting year</b>		<b>916,854</b>	692,708
<b>Reconciliation to cash at bank and in hand:</b>			
Cash and cash equivalents at end of financial year		<b>916,854</b>	692,708

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

---

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. They have all been applied consistently throughout the year and the preceding year.

**Basis of preparation of financial statements**

Self Help Africa (UK) is a company incorporated in the UK under the Companies Act 2006. The address of the registered office is Second Floor Suite, Westgate House, Dickens Court, 25 Hills Lane, Shrewsbury, Shropshire, SY1 1QU. The nature of the company's operations and its principal activities are set out in the Report of the Trustees. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP 2019) "Accounting and Reporting by Charities", in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), issued by the Financial Reporting Council and the Companies Act 2006. The functional currency of Self Help Africa (UK) is considered to be sterling because that is the currency of the primary economic environment in which the company operates.

**Going Concern**

The trustees fully recognise their responsibility to assess the going concern basis of the charity and have a reasonable expectation that Self Help Africa (UK) 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 Self Help Africa (UK) that it is prepared to support 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, trustees continue to adopt the going concern basis in preparing the annual financial statements. The trustees believe that there is no material uncertainty about Self Help Africa (UK)'s ability to continue as a going concern.

Further details regarding the adoption of the going concern basis is included in Note 2b.

**Fund accounting**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

---

**Income**

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants from the government and other agencies have been included as “Grants” in furtherance of the charity’s objects. The company has not benefited from any other form of government assistance.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**Expenditure**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

**Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Furniture, fittings & equipment	-	33% straight line
---------------------------------	---	-------------------

**Stocks**

Merchandising stocks are stated at the lower of cost and net realisable value.

**Operating leases**

Rentals under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

---

**1. ACCOUNTING POLICIES (CONTINUED)**

**Reserves**

Self Help Africa (UK)'s reserves policy is to maintain a readily realisable base reserve sufficient to cover six months of budgeted, recurring unrestricted overhead costs.

Self Help Africa (UK) has established and holds reserves sufficient that:

- If from time to time through unplanned circumstances there is a short-term shortfall in expected revenue or increase in expected expenditure, there shall be sufficient liquid assets held that, if the board so decides, the organisation could meet any deficit arising from such an event from reserves.
- In the event a decision is taken to wind down the organisation there shall be sufficient readily accessible net assets such that this winding down can be made in an orderly fashion with the organisation meeting all its obligations, both domestic and programme, in a timely fashion.

The target level of reserves is currently set at six months of budgeted, recurring unrestricted expenditure, which equates to approximately £445,000. The organisation is not currently in compliance with this target. However, as SHA UK is supported by the Gorta Group, which is in compliance with this target policy, there is no issue for the Board. The board monitors this target level (and compliance therewith) on an annual basis.

**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.

**Financial instruments**

Financial assets and financial liabilities are recognised when the charitable company becomes a party to the contractual provisions of the instrument. Financial liabilities are classified according to the substance of the contractual arrangements entered into.

*(i) Financial assets and liabilities*

All financial assets and liabilities are initially measured at transaction price (including transaction costs) unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charitable company transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charitable company, despite having retained some significant risks and rewards of ownership, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer.

**1. ACCOUNTING POLICIES (CONTINUED)**

**Financial instruments**

*(i) Financial assets and liabilities (Continued)*

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires. Balances that are classified as payable or receivable within one year on initial recognition are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

**Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the financial year.

**Taxation**

Self Help Africa (UK) has been granted charitable tax-exempt status by the HMRC under S478 and S483 of the Corporation Tax Act 2010 and therefore no provision for corporation tax is required.

**2a. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

In the application of the charitable company's accounting policies, which are described in note 1, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the accounting policies and notes to the financial statements. The trustees do not consider there are any critical judgements or sources of estimation requiring disclosure other than the going concern assumptions which is detailed further in note 2b.

**2b. GOING CONCERN**

Several measures have been implemented to give the trustees a reasonable expectation that the organisation has adequate resources to continue in operational existence for a period of at least 12 months from the date of approval of the financial statements. Among the measures taken to mitigate impact on unrestricted reserves are:

- Revision of budgets and cash flow projections to identify potential economies.
- Negotiations with suppliers, service providers and landlords, combined with general cost cutting measures across the organisation, to minimise depletion of unrestricted reserves.
- Review of fundraising activities to ensure that events that have been cancelled are rescheduled as soon as possible where appropriate.
- Deferral of discretionary expenditure where possible.

The organisation has an unrestricted reserves figure of £43,054 on hand at year end.

The trustees fully recognise their responsibility to assess the going concern basis of the charity and have a reasonable expectation that Self Help Africa (UK) 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.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**3. DONATIONS AND LEGACIES**

	<b>2022</b>	2021
	<b>£</b>	£
Donations	<b>421,531</b>	781,280
Grants	<b>530,572</b>	824,295
Voluntary income	<b>952,103</b>	1,605,575

**Grant income is analysed as follows:-**

Slovak Aid	<b>264,250</b>	543,188
Austrian Development Agency	<b>63,041</b>	168,740
Jersey Overseas Aid Commission	<b>26,928</b>	90,793
UK Aid Match	-	48,572
European Union	<b>162,363</b>	(26,998)
FCDO	<b>13,990</b>	-
	<b>530,572</b>	824,295

**4. OTHER TRADING ACTIVITIES**

	<b>2022</b>	2021
	<b>£</b>	£
Income from fundraising events and campaigns	<b>25,002</b>	13,359

**5. OTHER INCOME**

	<b>2022</b>	2021
	<b>£</b>	£
Income from investments: Bank interest	<b>30</b>	6
Other Income: Management fee recharge to Gorta T/A Self Help Africa	<b>280,745</b>	-

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**6. EXPENDITURE**

	<b>2022</b>	<b>2022</b>	<b>2022</b>	2021	2021	2021
	<b>Direct</b>	<b>Support</b>	<b>Total</b>	Direct	Support	Total
	<b>Costs</b>	<b>Costs</b>	<b>Costs</b>	Costs	Costs	Costs
	£	£	£	£	£	£
<b>RAISING FUNDS</b>						
Fundraising Costs	<u>135,874</u>	<u>48,077</u>	<u>183,951</u>	<u>134,272</u>	<u>15,839</u>	<u>150,111</u>
<b>CHARITABLE ACTIVITIES</b>						
Agriculture production	240,265	16,244	256,509	397,048	9,140	406,188
Agribusiness development	591,260	56,271	647,531	1,070,947	69,090	1,140,037
Nutrition	44,813	7,860	52,673	111,475	4,419	115,894
Gender/Inclusion	379,280	20,961	400,241	247,645	11,784	259,429
Advocacy/Policy	27,021	12,227	39,248	18,133	18,624	36,757
Water, sanitation & health	49,158	11,528	60,686	45,990	6,481	52,471
Renewable energy	20,755	1,048	21,803	18,133	589	18,722
Partner capacity building	92,831	1,119	93,950	148,499	1,270	149,769
	<u>1,445,383</u>	<u>127,258</u>	<u>1,572,641</u>	<u>2,057,870</u>	<u>121,397</u>	<u>2,179,267</u>

**7. SUPPORT COSTS**

	<b>2022</b>	<b>2022</b>	<b>2022</b>	2021	2021	2021
	<b>Charitable</b>	<b>Raising</b>	<b>Total Costs</b>	Charitable	Raising	Total Costs
	Activities	Funds	Total Costs	Activities	Funds	Total Costs
	£	£	£	£	£	£
Foreign exchange loss/(gain)	(19,932)	-	(19,932)	15,925	-	15,925
IT/computer	9,135	2,296	11,431	4,410	5,663	10,073
Postage, stationery & Communications	2,051	1,181	3,232	9,090	6,808	15,898
Premises	46,808	1,045	47,853	51,850	1,197	53,047
Professional fees	14,484	1,968	16,452	1,677	2,171	3,848
Governance costs	17,445	-	17,445	17,585	-	17,585
Other support costs	57,267	41,587	98,854	20,860	-	20,860
	<u>127,258</u>	<u>48,077</u>	<u>175,335</u>	<u>121,397</u>	<u>15,839</u>	<u>137,236</u>

The basis of allocation of the support costs identified above is the percentage of time spend on each activity.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

---

**8. NET EXPENDITURE**

This is stated after charging/(crediting):

	<b>2022</b>	2021
	<b>£</b>	£
Depreciation of tangible fixed assets	<b>1,795</b>	2,604
Auditors' remuneration	<b>17,445</b>	17,585
	<u>                    </u>	<u>                    </u>

During the financial year, no trustees received any remuneration or benefit in kind (2021: £Nil). During the financial year, no trustees were reimbursed for travel expenses during the period (2021: £Nil).

**9. STAFF COSTS**

	<b>2022</b>	2021
	<b>£</b>	£
<b>Staff costs comprise:</b>		
Wages and salaries	<b>349,814</b>	327,283
Social security costs	<b>35,853</b>	33,895
Other pension costs	<b>30,028</b>	32,655
	<u>                    </u>	<u>                    </u>
	<b>415,695</b>	393,833
	<u>                    </u>	<u>                    </u>

The average monthly number of employees employed during the financial year was 18 (2021: 15).

The total remuneration for key management personnel (which includes gross pay, employer insurance contributions, employer pension contributions and any other remuneration including benefits in kind) for the financial year amounted to £53,935 (2021: £66,076) and this relates to two personnel (2021: two personnel).

There were no employees whose salaries (excluding employer pension contributions and employer PRSI) were greater than £60,000:

	<b>2022</b>	2021
	<b>Number</b>	Number
£60,001 - £70,000	<b>0</b>	0
	<u>                    </u>	<u>                    </u>

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**10. TANGIBLE ASSETS**

	<b>Furniture Fittings &amp; Equipment £</b>	<b>Total £</b>
<b>Cost:</b>		
At 1 January 2022	63,094	63,094
Additions for the year	483	483
<b>At 31 December 2022</b>	<b>63,577</b>	<b>63,577</b>
<b>Depreciation:</b>		
At 1 January 2022	60,221	60,221
Charge for the financial year	1,795	1,795
<b>At 31 December 2022</b>	<b>62,016</b>	<b>62,016</b>
<b>Net book value:</b>		
<b>At 31 December 2022</b>	<b>1,561</b>	<b>1,561</b>
At 31 December 2021	2,873	2,873

**11. DEBTORS**

	<b>2022 £</b>	<b>2021 £</b>
<b>Due after more than one year</b>		
Other debtors – Lease deposit	9,650	9,650
<b>Due within one year</b>		
Other debtors	14,007	8,755
Accrued income	13,491	29,137
Prepayments	13,564	14,396
Grant Debtors	189,290	-
Amounts owing from group undertakings	-	318,360
	<b>240,002</b>	<b>380,298</b>

Amounts due from group undertakings are advanced interest free, unsecured and are receivable on demand.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

<b>12. CREDITORS: (Amounts falling due within one year)</b>	<b>2022</b>	2021
	<b>£</b>	£
Trade creditors	<b>13,108</b>	6,874
Social security and other taxes	<b>27,937</b>	23,921
Other creditors	<b>5,105</b>	7,221
Accruals	<b>25,361</b>	22,500
Amounts due to group undertakings	<b>569,679</b>	-
	<b>641,190</b>	60,516
	<b>2022</b>	2021
	<b>£</b>	£
<b>Social security and other taxes include:</b>		
PAYE/National Insurance	<b>27,937</b>	23,921

**13. FINANCIAL INSTRUMENTS**

The carrying value of the company's financial assets and liabilities are summarised by category below:-

	<b>2022</b>	2021
	<b>£</b>	£
<b>Financial Assets</b>		
<i>Measured at undiscounted amount receivable</i>		
Other debtors	<b>23,657</b>	18,405
Amounts owing from group undertakings	-	318,360
	<b>Financial Liabilities</b>	
<i>Measured at undiscounted amount payable</i>		
Trade creditors	<b>13,108</b>	6,874
Other creditors	<b>5,105</b>	7,221
Amounts due to group undertakings*	<b>569,679</b>	-

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**14. FUNDS OF THE CHARITY**

<b>Unrestricted Funds</b>	At 1 Jan 2022 £	Income £	Expenditure £	At 31 Dec 2022 £
Total unrestricted funds	117,519	791,060	(865,525)	<b>43,054</b>
	<u>117,519</u>	<u>791,060</u>	<u>(865,525)</u>	<u><b>43,054</b></u>
<b>Restricted Funds</b>	At 1 Jan 2022 £	Income £	Expenditure £	At 31 Dec 2022 £
Kenya – Cassava Aggregation	215,620	99,608	(315,226)	<b>2</b>
Kenya – Integration of Market Operators in Value Chains	456,037	264,250	(216,104)	<b>504,183</b>
Uganda – TESO UKAM	-	13,990	(13,990)	-
Burkina Faso- Economic development of Women	160,054	64,021	(252,537)	<b>(28,462)</b>
Zambia – Economic Development and Environmental Resilience of Kafue	67,899	24,951	(92,850)	-
	<u>899,610</u>	<u>466,820</u>	<u>(890,707)</u>	<u><b>475,723</b></u>
<b>Funds of the charity</b>	<u><u>1,017,129</u></u>	<u><u>1,257,880</u></u>	<u><u>(1,756,232)</u></u>	<u><u><b>518,777</b></u></u>

**14. FUNDS OF THE CHARITY (CONTINUED)**

The nature of the material projects, with significant movement during the financial year are as follows:-

**Kenya – Cassava Aggregation – Supporting Smallholder Agriculture & Value Addition**

This project aims to increase food and nutrition security, employment and income among 28,000 farming households through increased cassava production and sales. Self Help Africa is working with farmers to double average production levels of drought-tolerant cassava, and link farmer business groups to profitable markets.

The Casava project was granted an extension by the EU and will now run until the end of October 2023.

**Kenya - Integration of Market Operators in Value Chains**

This project aims to increase food and nutrition security, employment and income among 28,000 farming households through increased cassava production and sales. Self Help Africa is working with farmers to double average production levels of drought-tolerant cassava, and link farmer business groups to profitable markets.

**Uganda – MANZO Youth Empowerment Project**

This project aims to create economic opportunities for 3,000 young people in high-value agricultural value chains through training in good agronomic practices, storage, transport, processing and marketing. Through the adoption of improved agricultural techniques, the project is working in the Maracha, Nebbi and Zombo (MANZO) districts of West Nile region in northern Uganda.

**Burkina Faso – Expertise France PAEJF**

Launched in October 2018, the 'Project to Support Youth and Women's Agricultural Entrepreneurship in the Nord Region' targets 250 youth and women living in insecure transborder areas in the North of Burkina Faso. The project is providing training on production and postharvest storage and processing techniques to improve the employability of youth and women in horticulture and poultry value chains, and training in basic business skills and access to finance to support the development of enterprises in relevant sectors in the region's rural economy.

**14. FUNDS OF THE CHARITY (CONTINUED)**

**Zambia – Economic Development and Environmental Resilience of Kafue**

The action aims to improve the resilience, food, income and nutrition security of 3,000 households in the Monze, Namwala and Mazabuka districts of Zambia. The project will use the Functional Landscape Approach (FLA) to promote the sustainable use of natural resources for diversified livelihoods and increased incomes, whilst protecting and restoring essential eco-systems within the Kafue Sub-basin.

**Partner Organisations**

Self Help Africa (UK) works in conjunction with a number of organisations in all our countries of operation. These organisations undertake the implementation of some of the programme activities. Partner organisations that SHA (UK) currently works with include:

- Fédération des Groupements Wend Yam
- Welthungerhilfe
- Association Project Écologie et Reboisement (PER)
- Narok District Network Forum
- Enaitoiti Naretu Olmaa Coalition for Women (ENOCOW)
- USTADI Foundation
- UCRC
- Amhara Regional Agricultural Research Institute
- Blantyre Synod Health and Development Commission
- Nkhadze Alive Youth Organisation
- Agency for Accelerated Rural Development (AFARD)
- Association d'Appui aux Activités de Santé Communautaire (3ASC)
- Africare
- Fédération des Groupements Naam
- Union des Baoré Tradition d'Épargne et de Crédit

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**15. RECONCILIATION OF NET EXPENDITURE TO CASH FLOWS FROM CHARITABLE ACTIVITIES**

	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
<b>NET EXPENDITURE</b>		
<b>(as per the Statement of Financial Activities)</b>	<b>(498,352)</b>	<b>(710,438)</b>
<i>Adjustments for:</i>		
Depreciation	<b>1,795</b>	2,604
Decrease/(increase) in stock	<b>216</b>	(449)
Decrease in debtors	<b>140,297</b>	1,128,138
Increase in creditors	<b>580,673</b>	16,247
Interest received	<b>(30)</b>	(6)
<b>Net cash generated by charitable activities</b>	<b>224,599</b>	<b>436,096</b>

**16. ANALYSIS OF CHANGES IN CASH AND CASH EQUIVALENTS**

	<b>At</b>	<b>Cash</b>	<b>At</b>
	<b>1 January</b>	<b>Flows</b>	<b>31 December</b>
	<b>2022</b>		<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand	692,708	224,146	<b>916,854</b>

**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>2022</b>	<b>2022</b>	<b>2022</b>	2021
	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	-	<b>1,561</b>	<b>1,561</b>	2,873
Current assets	<b>475,723</b>	<b>673,030</b>	<b>1,148,753</b>	1,065,122
Debtors due after more than 1 year	-	<b>9,650</b>	<b>9,650</b>	9,650
Creditors due within one year	-	<b>(641,187)</b>	<b>(641,187)</b>	(60,516)
	<b>475,723</b>	<b>43,054</b>	<b>518,777</b>	<b>1,017,129</b>

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

---

**18. OPERATING LEASE COMMITMENTS**

At 31 December 2022 the company had total future minimum commitments under non-cancellable operating leases as follows:

	<b>Land and Buildings</b>	
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Expiry date:</b>		
Less than 1 year	<b>9,583</b>	12,600
Between 1 and 5 years	-	13,400
	<hr/> <b>9,583</b> <hr/>	<hr/> 26,000 <hr/>

**19. TAXATION**

Self Help Africa (UK) is registered as a charity and benefits from corporation tax exemptions available to charitable bodies. On the basis that its activities fall within its charitable purposes and its funds are applied only for these purposes, no provision for corporation tax is made. Irrecoverable value added tax is expensed as incurred.

**20. PENSION COMMITMENTS**

The company operates a defined contribution pension scheme, the assets of which are held separately from those of the company in an independently administered fund. Contributions payable at 31 December 2022 amounted to £6,105 (2021: £7,114).

**21. LEGAL STATUS OF COMPANY**

In accordance with Section 60 of the Companies Act, 2006, the company is exempt from including the word "Limited" in its name. The company is limited by guarantee and has no share capital.

**22. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY**

During the year, Gorta (T/A Self Help Africa) discharged commitments of £1,380,587 (2021: £1,236,749) and transferred funds of £132,158 (2021: £361,526) to Self Help Africa (UK). Self Help Africa (UK) transferred funds of £138,069 to Gorta (T/A Self Help Africa) during the year (2021: £223,981). A management fee was recharged from Self Help Africa (UK) to Gorta (T/A Self Help Africa) for activities undertaken on behalf of the Group in 2022 was £280,745,

The balance due to Gorta (T/A Self Help Africa) at 31 December 2022 was £569,679 (2021: £318,360 owed from).

Gorta (T/A Self Help Africa) is a charitable company registered in the Republic of Ireland and the results of Self Help Africa (UK) are consolidated into the financial statements of Gorta. Copies of the group financial statements may be obtained from the charity's website [www.selfhelpafrica.org](http://www.selfhelpafrica.org)

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

---

**23. SELF HELP AFRICA INC.**

Self Help Africa Inc. is a not for profit organisation registered in the United States of America. Self Help Africa Inc. is governed by an independent board of directors which retains full control over the financial and operating policies of the company. Funds raised by Self Help Africa Inc. are generally allocated to the Self Help Africa programmes in Africa.

At the end of 2022 Self Help Africa Inc. owed USD145,940 to Self Help Africa (UK) in relation to funds received in the US that were due to be forwarded to Self Help Africa (UK) in relation to programmes implemented in West Africa. Self Help Africa (UK used its own funds to implement these programmes. Due to an adverse fundraising environment in the US, this debt was unlikely to be repaid in the short to medium term. A provision for non-repayment of this amount was made in 2020. There was no related party transaction recorded during the year 2022.

**24. SUBSEQUENT EVENTS**

No events have occurred since the balance sheet date that require adjustment or disclosure.

**SELF HELP AFRICA (UK)**

England & Wales - Charity number 298830

---

# Accounts

---

Self Help Africa (UK)  
(A company limited by guarantee)

Reports and Financial Statements  
for the financial year ended  
31 December 2021

*COMPANY NUMBER: 02226352*  
*CHARITY NUMBER: 298830*

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

---

<b>CONTENTS</b>	<b>PAGES</b>
TRUSTEES AND OTHER INFORMATION	2
REPORT OF THE TRUSTEES	3 – 17
TRUSTEES' RESPONSIBILITIES STATEMENT	18
INDEPENDENT AUDITOR'S REPORT	19 – 22
STATEMENT OF FINANCIAL ACTIVITIES	23
BALANCE SHEET	24
STATEMENT OF CASH FLOWS	25
NOTES TO THE FINANCIAL STATEMENTS	26 – 41

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**TRUSTEES AND OTHER INFORMATION**  
**TRUSTEES**

Catherine Fitzgibbon (Chair)  
Dervla Owens  
Carmel Fox (appointed 13/10/2021)  
Mary Robinson (appointed 13/10/2021)  
Catherine Cottrell (appointed 13/10/2021)  
Sheila Walsh (resigned 13/10/2021)

**CHIEF EXECUTIVE OFFICER**

Ray Jordan (resigned 17/10/2022)  
David Dalton (appointed as interim CEO on 14/9/2022)

**SECRETARY**

Peter McDevitt (resigned 13/12/2022)  
Melissa Jayne Thomas (appointed 13/12/2022)

**REGISTERED OFFICE**

Second Floor Suite  
Westgate House  
Dickens Court  
25 Hills Lane  
Shrewsbury  
Shropshire  
SY1 1QU

**COMPANY NUMBER**

02226352

**CHARITY NUMBER**

298830

**AUDITORS**

Deloitte Ireland LLP  
Chartered Accountants and Statutory Audit Firm  
Deloitte & Touche House  
Earlsfort Terrace  
Dublin 2  
Ireland

**BANKERS**

Barclays Bank Plc  
Business Banking  
P.O Box 89  
Shrewsbury  
Shropshire  
SY1 2WQ

**SOLICITORS**

Bates Wells Braithwaite  
2-6 Cannon St  
London, EC4M 6YH

## **REPORT OF THE TRUSTEES**

---

### **Introduction**

The trustees present herewith the reports and audited financial statements of the charity for the year ended 31 December 2021.

### **Reference and administrative details**

The reference and administrative details of Self Help Africa (UK) are fully set out on page 2.

### **Objectives and activities**

Self Help Africa (UK) is an international development, non-governmental organisation. The main purpose of the organisation as set out in our constitution is the assistance and advancement of people in need in less developed areas of the world.

We have expertise in small-scale farming and growing family-farm businesses. We work with farmers and agricultural businesses in Africa to help them grow and sell more food, diversify their income and their diets, and make their livelihoods more sustainable and resistant to external shocks.

### **Self Help Africa**

The activities of Self Help Africa (UK) are carried out in association with Gorta (trading as Self Help Africa), an Irish registered charity.

### **Vision, mission and values**

Our vision is an economically thriving rural Africa.

Our mission is to support sustainable livelihoods for Africa's smallholder farmers.

Our core values are:

- Equality – people are equal in rights and must be treated with respect and dignity
- Innovation – we are conscious that finding effective solutions requires innovative thinking combined with a pragmatic approach.
- Learning – we strive for the highest quality standards in our work and encourage a culture of constant learning and improvement.
- Accountability – accountability and transparency are central to all our actions and use of resources.

### **Strategic objectives**

Our primary strategic objectives are to:

- Improve **food, nutrition and income security** for smallholder farmers
- Support the establishment and growth of inclusive, profitable and sustainable **agri-business**
- Support the improvement of the **policy environment** for smallholder farmers

**REPORT OF THE TRUSTEES (CONTINUED)**

---

**Activities**

Our primary client targets are poor and vulnerable rural communities in sub-Saharan Africa. We support both small projects and large programmes. We seek to leverage small projects into larger programmes to maximise the extent of their positive impacts. We are respectful of the culture, needs and wishes of the communities we work with and proactively seek out their views on and participation in programme development and implementation.

We are committed to the principle of empowering communities and helping them to help themselves, rather than simply providing funds. We work with local government and the business community to create sustainable linkages that last beyond the life-cycle of projects.

Self Help Africa (UK) employs professional development staff and agronomists in all its countries of operation. We believe that indigenous staff best understand the context and culture of the people we work with and are best placed to lead country programmes. We work with and through local partners from civil society, the public sector and business community and provide training and support to help them develop.

**Achievements and performance**

In 2021, Self Help Africa (UK) continued its work on the implementation of programmes in sub-Saharan Africa. The operational highlights of the country programmes where SHA UK's work is implemented in conjunction with Self Help Africa are detailed below

**REPORT OF THE TRUSTEES (CONTINUED)**

---

**Ethiopia**

Ethiopia faced a number of serious challenges in 2021, especially in relation to the escalation of insecurity, notably in the north of the country but also throughout other regions, including some of our project areas. The war in Northern Ethiopia between the Tigrean Peoples Liberation Front forces and the Federal Ethiopian Defence Forces dominated the socio-political scene in Ethiopia throughout the year. The war displaced hundreds of thousands of people from Afar and Amhara and the casualties from both sides were reported to be more than one hundred thousand. The destruction of schools, health facilities, factories and private buildings in Afar and especially in Amhara have had a devastating impact on local populations and will have a knock-on effect on the wider economy. As a result of the unrest, northern Ethiopia has been a closed area for development interventions and humanitarian interventions were also severely curtailed. As a result of the conflict, along with the lasting impact of COVID-19 restrictions and below-average rainfall which reduced crop and livestock production, Ethiopia suffered from high inflation and other economic issues which impact food prices and the prices of key commodities. Within our projects, the most notable impact of this was rising prices in things like seed, fertiliser, transport and building materials. It created challenges in procurement and saw a relative depreciation of staff salaries.

This year, we undertook two humanitarian projects in response to the Desert Locust infestation which led to massive crop losses and food insecurity. Glimmer of Hope funded one intervention in Oda Bultum which reached nearly 10,000 affected farmers with food parcels, and Irish embassy funded a second intervention in Asagirt where cash was distributed to 675 farmers.

**REPORT OF THE TRUSTEES (CONTINUED)**

---

**Kenya**

Rising fuel and food prices in 2021 resulted in inflation increases of 5.8%, largely due to COVID-19 restrictions and global fuel prices. The Kenyan economy rebounded strongly in the second quarter of 2021, as activity in industry and services sectors picked up following the easing of COVID-19 restrictions. In late October, President Uhuru Kenyatta lifted the night-time curfew that had been in place since March 2020, in a move that was expected to help reinvigorate the economy. Real GDP grew by 10.1 percent compared to a contraction of -4.7 percent in the same period of 2020. However, the agriculture sector contracted by -0.9 percent in the second quarter compared to a growth of 4.9 percent in the same period of 2020, due to dry weather conditions.

According to the Kenya Food Security Steering Group (KFSSG) 2021 Long Rains Assessment (LRA), the poor 2021 March to May long rains resulted in below- average crop production in marginal agricultural areas, reducing casual labour opportunities and household food availability. In the pastoral areas, below-average rangeland regeneration has negatively impacted livestock production, resulting in below- average milk production and consumption and high staple food prices. The national COVID-19 restrictions continued to primarily impact the urban poor by restricting income- earning opportunities and driving many urban poor households to engage in coping strategies indicative of Crisis.

According to the Kenya Meteorological Department report issued on 31st August 2021, most parts of the country experienced depressed rainfall during June-July-August (JJA) 2021. Baringo County, where the SHA Baringo Resilience project is being implemented, depends on pastoral and agri-pastoral activities for livelihood and the president declared a drought disaster in the region. Food shortage as well as lack of pasture and water were experienced, especially within the lower sub counties of Baringo South, Baringo North, Tiaty and Mogotio. The Baringo project was designed to strengthen farmers and pastoralists' ability to respond to climate shocks but in the earliest stages of implementation it has faced challenges due to dry conditions. Some of the activities which depend on rainfall (establishment of demo plots, tree planting) have been delayed which has had a knock-on effect on the overall burn rate and progress. As Baringo is prone to extreme weather (2021 also saw flooding which impacted thousands of families as well as schools and health centres), the project budgeted for weather-based insurance which would allow the project to claim a pay-out if the rainfall fell below a minimum threshold. In 2021, despite below average rainfall which discouraged farmers from planting and led to massive waste of seed for those who did, the insurance pay-out was minimal so the decision was made to further investigate insurance options for this type of project.

As part of our membership to the Irish Emergency Alliance, we received funding to respond to the knock-on effects of COVID-19 and provide cash and handwashing equipment to affected populations in Baringo. Those displaced by flooding were especially vulnerable to the contagious virus, so these populations were targeted while hand-washing stations were also set up at schools and farming associations. A private donor also provided funding for SHA to respond to the Desert Locust infestation by purchasing back-pack sprayers, PPE, and chemical pesticides which were handed over to the County Government to support their response.

**REPORT OF THE TRUSTEES (CONTINUED)**

---

In 2021, SHA requested an extension from the EU to add 6-months to the Cassava project in Kilifi, Kisumu, Siaya, Homa Bay, Migori and Busia counties. This additional time was required to catch up on activities which stalled due to COVID-19 restrictions including trainings and workshops, conferences and visibility events. The project has faced a number of other issues including difficulties in encouraging MFIs to invest in the cassava value chain. The NCE request was accompanied with a reorientation of the financial inclusion component of the project which would include training for MFI boards and staff in the development of relevant financial products and would also bring in SACCOs and VSLAs to make financial services more readily available to farmers through existing institutions which had the flexibility to meet farmer needs on a smaller scale. This reorientation was approved by the EU in February 2021.

One of the largest SHA projects, the AgriFI Challenge Fund, brought on a new Team Leader in 2021. The COVID-19 pandemic had a major impact on the ability of SMEs to raise capital and scale up, which led to a lower than anticipated uptake of grants and loans. 37 companies in total were contracted, out of an original target of 50. There were five calls in total, including one COVID call in 2020 which specifically targeted businesses seeking capital to invest in overcoming COVID-19 related challenges including changes in market access, market demand, and innovations to ensure staff safety. Only one call was launched in 2021 and this was Call 1B which was a restricted call in which we approached companies which submitted proposals in Call 1 to offer them an opportunity to re-submit. Three new companies were contracted as a result.

**Malawi**

In Malawi the political situation remained relatively peaceful for the majority of 2021 with the exception of some civil unrest towards the end of the year. During November, anti-government protests took place against deteriorating economic conditions and rising cost of living in Malawi. Hundreds of people poured onto the streets of the southern commercial hub of Blantyre, calling on President Lazarus Chakwera's administration to take immediate steps to rein in soaring prices and unemployment.

For the third consecutive year, Malawi registered above-average crop production in 2021. The Agricultural Production Estimates Survey established that Malawi had produced 4.58 million mt of maize, more than 40 percent above the five-year average. Despite the good harvest, challenges remained, including pest infestation and unequal rainfall distribution and 2.6 million people were acutely food insecure during the 2020/2021 lean season.

In January 2021, following a spike in COVID-19 cases, the President of Malawi declared a state of disaster. In March, the COVID-19 vaccination campaign began with the delivery of the first round of vaccine doses of AstraZeneca from the UN-led COVAX facility. However, as of 31 December, only 4 percent (700,000 people) of the total population were fully vaccinated in Malawi. The socio-economic impact of COVID-19 continued to be felt in Malawi during 2021. Malawi's economy has been negatively affected by simultaneous external and domestic shocks. While economic growth increased to 2.8% in 2021, it has remained below pre-pandemic levels. Dry spells at the beginning of the growing season decreased crop yields, and multiple tropical storms have damaged farmland and key infrastructure.

In terms of programming, 2021 was an interesting year for the Malawi programme. With the merger taking place between GSHA and UP - United Purpose are an INGO based in Cardiff, Wales - spanning several countries and involving dozens of projects and hundreds of staff, Malawi is the only country where the two entities overlap. As a result of the merger, Malawi is now the largest country programme with a blended team comprising of SHA and UP staff, providing an opportunity to pioneer best practices for integration at organisation level.

**REPORT OF THE TRUSTEES (CONTINUED)**

---

The year also saw the renewals or scaling of projects, such as the Beyond Boreholes project which enhances the health and quality of life of tea growers and their communities in Thyolo district, through sustained access to safe water with funding from the One Foundation; as well as the Ag-Div project scale-up. With the financial support of the Australian government through Action On Poverty (AOP), the project is facilitating Orange Fleshed Sweet Potato value chain interventions by supporting 4,000 farmers in Balaka.

In Dedza the Embassy of Ireland's flagship ASPIRE (2017 –2021) livelihoods and governance programme was completed, which targeted 25,000 households. A 2019 external mid-term evaluation of ASPIRE found that the proportion of households with energy food reserves in critical months (December to March) has increased from 49.2% to 60.7%. And those households growing two or more crops in addition to maize have more than doubled since to 74.4%.

With regards to SHA programming, 2021 marked the fourth year of the implementation of the EU-funded KULIMA-BETTER project. During the year, the action finalized the formation of Farmer Field School groups to focus, during the final year, on consolidating lessons and exit sustainably the project. In 2021, efforts were made to support districts with huge deficits on their targets, these efforts included negotiating with districts that had reached their targets in 2020 to free up their spaces at the fourth cohort of the Master Trainers course. During the year, the project established 3,460 new Farmer Field School (FFS) groups in 6 districts (Karonga, Chitipa, Kasungu, Mzimba, Mulanje and Thyolo) with a total membership of 78,880 households with a greater proportion (62%) of women. This brings the total number of FFS groups established since the start of the project to 12,943 representing 96% of the five-year target. Cumulatively the action has reached to a total of 367,026 smallholder farmers with over 60 percent female participants enrolling with the Farmer Field Schools. Results show that 83% of the households have food to last them to the next harvest which is an increase of 18% from the 2020 assessment which reported 65% of the households. This is closer to the Project target of 90%. Further the results show that 77% of households reported being food secure as compared to 58% reported in the 2020 assessment. The increase in production at households is attributed to good climatic conditions and the BETTER project interventions.

**Uganda**

The COVID-19 pandemic and subsequent lockdowns to prevent the spread of the virus in 2021 have damaged Uganda's economy. The country's economy was recovering well, up until the second wave of COVID-19 infections and subsequent lockdown in mid-2021. Since then, activity has rebounded – much like after the first lockdown – but the country is likely to still face a stop-start recovery until there is wider coverage of the COVID-19 vaccine. Notwithstanding this recovery, there has been a rise in poverty and – with the shift back to agriculture for some workers – an increase in household vulnerabilities. We have also seen a widening of inequalities, which have been most severe in the education sector, where schools have now been fully or partially closed for longer than any other country in the world.

Significantly below-average October to December 2021 rainfall in northern, parts of central, and eastern Uganda has resulted in below-average second season agricultural production. In Karamoja region, exceptionally dry conditions have causing early declines in livestock productivity, while rising food prices and below-average harvests drove further declines in food availability in Q1 2022.

**REPORT OF THE TRUSTEES (CONTINUED)**

---

Staple food prices have increased above the five-year average across most of Uganda. The traditional food security crops of sorghum and maize prices were significantly above average in several key reference markets in Karamoja and the urban centers through 2021. A less than usual surplus from 2021 first and second seasons production, relative recovery in net exports, and anticipation for a full reopened economy in January 2022 drove high national staple food prices. Scarce local food supply impacted places like Karamoja which rely on net imports from neighboring districts. The sale of firewood, charcoal, and goats all purchase less sorghum currently than the five-year average, driving lower food access for poor households.

Food security outcomes in refugee settlements have been supported by assistance covering 40-70 percent of basic kilocalorie needs. However, as stocks from second season harvests deplete in early 2022, an increasing number of refugees will likely face food consumption gaps. It is prudent to assume that this situation in refugee settlements is mirrored by the poorer households in many other regions of the country.

The Uganda country office had a number of new staff start in 2021 including a new Head of Finance and Administration, new Country Director, and new Head of Programmes. The MORE: Honey project brought in a new Market Development Manager and also saw its first export of beeswax to Europe after a series of delays. The aim of the project is to strengthen the capacity of the local commercial partner to engage in the international bee products market, specifically beeswax for which two international commercial partners were identified in the project design. This first shipment unfortunately contained contaminated beeswax which was affected by widespread aerial spraying conducted by the government in response to the Desert Locust infestation.

There was one new contract won by War on Want NI. The project, in Teso Region, has a focus on food security and climate resilience with a strong gender component. After one year, the project will be transferred to SHA UK and War on Want NI will formally cease all operations. The WFP project in Adjumani and Kiryandongo closed one phase and the team won a new contract for a new phase which would continue to 2023. During 2021, this project reached over 5,000 beneficiaries, of which 75% were female. Through collaboration with Harvest Plus, the project promoted the production, consumption and marketing of biofortified (iron rich) beans under the Harvest Plus USAID Meals for Nutrition in Uganda ('MENU' project). In total, 5,820kgs of beans were accessed and planted by selected groups (46 refugee groups and 104 host community groups). The seed obtained through the subsequent harvest is to be shared equally among the project members, ensuring sustainability.

**REPORT OF THE TRUSTEES (CONTINUED)**

---

**Burkina Faso**

The year of 2021 in Burkina Faso was marked by several aggravating factors, including persistent insecurity in the Sahel region, a peak in forced displacement, the protracted COVID-19 pandemic in combination with the late onset of the agricultural season as well as instances of drought occurring during the rainy season.

Violence and instability have been gripping Burkina Faso since 2015, however the security situation significantly deteriorated during 2019-2020 with the Sahel now seeing the unfolding of a complex humanitarian emergency. 2021 saw multiple terrorist attacks take place in Burkina Faso particularly around the regions bordering Mali. Several attacks also targeted military forces in northern Togo and Benin, reflecting the high level of implantation of extremist groups in the region. The humanitarian context in the cross-border area between Burkina Faso, Mali and Niger continues to deteriorate. Security trends show a continuous increase in the number of incidents, with 366 incidents in December 2021 alone, resulting in the death of 639 people. As of December 31, 2021, Burkina Faso had 1,579,976 internally displaced persons due to terrorism according to the National Council for Emergency Relief (CONASUR). mainly women (22%) and children (62%).

2021 was a challenging year with the failure to obtain substantial new funding in Burkina Faso. There was no intervention in Togo during this year 2021. In terms of programming, the Burkina Faso team have been delivering two ongoing projects, the Women's Economic Empowerment through Entrepreneurship in the Cashew Value Chain project and SustIn Africa.

In late 2019, we began implementing the Women's Economic Empowerment through Entrepreneurship in the cashew value chain project, also known as 'DEFI', with funding from the Austrian Development Agency. SHA has been working in the cashew value chain since 2012 and has an excellent reputation in this sector in West Africa. DEFI contributes to improving the living conditions of women in the cashew production areas in the Cascades and Hauts Bassins regions, by strengthening the economic empowerment of 2,790 households active in the cashew sector. GSHA and the National Union of Cashew Producers, the implementing partner, are targeting 2,790 women, in particular cashew producers and processors from Comoé, Houet and Kéné Dougou provinces, who are organised into 5 cooperatives of cashew producers.

Given the significant delays incurred by the project as a result of the onset of the COVID-19 pandemic which took hold in 2020, much of 2021 was spent attempting to catch up implementation delays. Remarkably, the team were able to conduct 41 activities in one year and the project enjoyed an overall execution rate of 84%. This significant progress is explained essentially through the implementation of an acceleration strategy defined in 2020 and which had consisted in re-planning, adapting and renewing most of the activities which had not been carried out during this period. This also explains the high number of activities scheduled for 2021.

In the final quarter of 2020, we launched the EU-funded SustIn Africa Horizon 2020 research project along with a large consortium of 16 partners. The objective of this project is to develop and test innovative practices for sustainable agriculture in five African countries, including new technologies such as apps and software. The work of the consortium is divided into several work packages. We are the lead for Work Package 5 which primarily focuses on screening innovations for their impact on gender, nutrition and climate.

The implementation of this project was significantly impacted by the COVID-19 pandemic during the first half of 2021, delaying the launch of field trials in all participating countries. We were able to provide technical guidance to inform the research baseline to be scaled across 5 countries during this period. Desk-based research was conducted to develop screening metrics and research protocols to be used as part of Work Package 5. Field activities resumed later in the year and GSHA participated in the partner consortium conference in Lisbon in September 2021. In addition, GSHA has provided remote technical backstopping as well as communications and website design support to the consortium on an ongoing basis.

### **Zambia**

For Zambia, 2021 continued to be a challenging one on the economic front. Zambian inflation accelerated to 24.6%, the highest in the country's history as its currency continued to plummet. The fallout from Covid-19 has continued to disrupt the economy throughout the year. Commodity prices have been on an exponential increase thereby rendering most community members unable to meet the very high cost of living.

Over 90% of the farmers have since concluded the process of harvesting almost all the crops in most parts of the country. In the second farming season running, the 2020/2021 farming season experienced adequate amount of rainfall with cases of flooding in some cases across the country. In the 2020/2021 farming season, the country has seen an increase in maize production from 3,387,469 million metric tonnes in 2019/2020 season to 3,620,244 million metric tonnes, representing a 7% increase in production. This has been designated a bumper harvest in the second season running because Zambians consume only about 1.5 million metric tonnes a year. In a bid to improve the general nutritious status of the country, the government has intensified the promotion of consumption of legumes (beans and cowpeas) and other staples and tubers (sorghum, millet, cassava and sweet potatoes) which have also seen increased production.

On a political front, there was a significant tension throughout the country as electoral violence incidents erupted in different districts in the build-up to the general elections in August.

The outbreak of COVID-19 had a great impact negatively on programme implementation because most of the planned field activities could not be undertaken at the planned time due to the COVID waves being experienced. Nonetheless, farmers are alive to these facts and have been very understanding whenever an activity is pushed forward or cancelled due to the prevailing situation.

During the period under review, the country programme was implementing a total of eight projects across 20 districts. GSHA expanded its geographical coverage as a result of five new projects which commenced after receiving grants from the ENTERPRISE project. This new development under the ENTERPRISE project also entails that our implementing partners have increased from two to seven as the five grantees have now become our partners.

The EU-funded ENTERPRISE Zambia Challenge Fund project completed the contracting of five companies under its first call for proposals. An official event to award grants to the five successful companies took place on 20<sup>th</sup> April 2021 and it was graced by the Minister of Agriculture and the EU Ambassador to Zambia. The five companies have the potential to improve access to markets for over 100,000 smallholders and create over 1500 full time jobs. A total of EUR 4,295,530 was disbursed to the successful five companies as grants and this will enable the agribusinesses to be involved in the cotton, legumes, timber and inputs and offtake value chains.

The PRESERVE Kafue project which is working with 3000 smallholders continued to work with 24 Village Natural Resource Managements Committees (VNRMC) to sensitise and educate the community on the effects of climate change and formulate by-laws for protection of the ecosystem within the Kafue wetland zone. This project was funded by the Jersey Overseas Aid Commission. During the period under review, VNRMCs sensitised the communities on the dangers that come with poor use of natural resources based on findings from the Participatory Land Use Maps exercise conducted in 2020. Participatory Land Use Maps aid in the

**REPORT OF THE TRUSTEES (CONTINUED)**

---

development and implementation of sub-projects aimed at protecting and restoring the environment within the wetland zone such as; tree planting and controlled grazing, controlled irrigation practices, among others. Under the same PRESERVE project, the pilot for digitising operations for savings groups is proceeding well. The pilot is being implemented in conjunction with Hive Online and has targeted 12 groups who have so far been trained on how to digitally record their savings and loan records using their phones.

Fifteen thousand farmers were supported with conservation agriculture training, post-harvest training and inputs under the Early Drought Recovery Project, funded by the World Food Programme. Procurement of cowpeas and soya for the school feeding programme was also carried out. In order to promote complementarity amongst projects, close to 10 tonnes of cowpeas were procured from project supported farmers under PRESERVE. It must be noted, however, that the school feeding programme was hampered by non-availability of cereals (maize) in some schools. The project through SHA was consistent in providing cowpeas and vegetables while the supply of maize which was supposed to be provided by government was erratic. The World Food Programme had to engage the government to find a lasting solution to the erratic supply of cereals as this was negatively affecting the feeding programme for the learners. On a positive note, SHA's performance and working relationship with the donor led to the launch of two more projects: 'Integrated Risk Management' project which provides 5000 farming households with a package of support designed to build resilience through the adoption of climate smart agriculture, market access and access to financial services; and the 'Promoting the Production and Consumption of Nutritious Foods through an Integrated Multi-Sectoral Approach' which aims to improve Food and Nutrition Security of Women and Children in Southern Province specifically in Mazabuka district through fostering production, marketing and consumption of diversified nutritious foods.

Under the Enhanced Local capacity for Sustainable Poultry project, which was funded by the AGCO Agricultural Foundation, 150 farmers (93 female; 57 male) were trained in poultry production and management as a way of diversifying their livelihoods from the additional crop farming that they are accustomed to. The farmers also received training in food formulation, business management, record keeping and gross margin analysis to equip them with the necessary skills to manage their poultry business. A 'No Cost Extension' was granted, extending the project to September 2021 and reaching an additional 100 farmers.

**REPORT OF THE TRUSTEES (CONTINUED)**

---

**Fundraising**

Our in-house fundraising team, based in Shropshire, conducted UK-wide fundraising activities through the following channels: Direct Mail and e-mail Marketing, Digital Fundraising, Events and Challenges, Community Fundraising, Trusts and Foundations, Legacy and Regular Giving.

All fundraising activity has been undertaken in line with the Code of Fundraising Practice set by the Fundraising Regulator, of which we are a member.

It is important to us, as a charity that relies on the goodwill and generosity of the public, to instil a sense of openness, honesty and transparency among our valuable donors. It is not enough that we uphold what is expected of us by the Fundraising Regulator, we aim to ensure best practice in the stewardship of all our donors.

During 2021, we did not pay for the services of third-party commercial organisations to raise funds in Self Help Africa's name, nor did we engage in cold-calling, door-to-door or street fundraising. No complaints were received by the charity regarding any fundraising activities, during this period.

Volunteers who raise funds on behalf of Self Help Africa, are subject to due diligence checks and provided with relevant training and support, to ensure that they carry out their role in a way that is legal, open, honest and respectful.

All Self Help Africa fundraising respect the rights and dignity of donors, beneficiaries and the public. Fundraising activities are not unreasonably persistent, intrusive or place undue pressure on people to donate. Should someone not wish to donate, or cease donating, that decision is respected.

**CEO**

Ray Jordan resigned as CEO after 15 years with the Gorta Group on 17/10/2022. David Dalton was appointed as interim CEO on 14/09/2022.

**War on Want Northern Ireland**

In 2022 nine staff of War on Want N.I. Ltd transferred to Self Help Africa (UK).

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**REPORT OF THE TRUSTEES (CONTINUED)**

---

**Financial review**

The financial statements have been prepared in accordance with current statutory requirements and the company's Memorandum and Articles of Association.

The current year shows an increase in both donations and legacies and other trading activities income from £1.3M in 2020 to £1.6M in 2021. Expenditure on charitable activities and fundraising decreased from £2.4M in 2020 to £2.3M in 2021.

The principal sources of funding for the organisation are set out in note 3 to the financial statements with Jersey Overseas Aid, Slovak Aid, the Austrian Development Agency, UK Aid Match, European Union and the general public being our key donors. We are extremely grateful to all those who support our work in this way.

At 31 December 2021, unrestricted reserves stood at £117,519. The trustees are satisfied that the company is in a strong financial position and that its regular income streams together with its reserves and group support, ensure that the company is in a position to meet the ongoing obligations of the charity. It also has the committed support of the Gorta Group who hold in excess of €6m in unrestricted reserves. For this reason, the trustees continue to adopt the "going concern" basis in preparing the financial statements.

Risks and uncertainties facing the organisation are the responsibility of and are under constant review by the trustees. These reviews are undertaken in Self Help Africa (UK)'s own right and in the context of the broader Self Help Africa group in conjunction with its Audit Finance and Risk Committee. An overall risk register for the Self Help Africa group is reviewed regularly by this committee and the individual boards of the group.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**REPORT OF THE TRUSTEES (CONTINUED)**

---

The principal risks for Self Help Africa (UK) are the maintenance of levels of voluntary donations and of institutional donor funding. This has come about by the advent of a difficult fundraising environment, tight regulation and general economic uncertainty. Accessing institutional donor funding is a very competitive process. As funding pools decrease and competition increases, the challenges in attracting such funding are significant. The other risks are political and economic instability in our countries of operation and retention of key staff. Managing these and other risks is a critical focus of management.

**Future plans**

Self Help Africa (UK) plans to continue its work in collaboration with Self Help Africa. Self Help Africa has a strategic planning period of 2022-2027 which sees the organisation continue its work with smallholder farmers in agriculture and enterprise.

The plan also states the intention to increase its focus on market based programming in existing countries of operation while expanding traditional programming models into more fragile states as well as in “poverty pockets” in current countries of operation. The board of Self Help Africa (UK) supports this plan and has adopted the plan’s objectives for Self Help Africa (UK).

In relation to fundraising, Self Help Africa (UK) intends to work on ways to increase its unrestricted income and to attract new donors.

**Structure, governance and management**

Self Help Africa (UK) is a charity registered in England. It is a company limited by guarantee that was established to assist and advance people in need in less developed areas of the world. The company which is limited by guarantee was incorporated on 2<sup>nd</sup> March 1988. Governance of the company is the responsibility of the trustees who are appointed in accordance with the Memorandum and Articles of Association.

The trustees delegate the day to day running of the company to a management team who manage the activities of Self Help Africa (UK) in conjunction with the overall Self Help Africa group. Trustees are appointed for a three-year term on a rotating basis and can serve for a maximum of nine years. During 2021, two trustee meetings were held (2020 – three meetings). Details of attendance at the Board meetings are set out below:

Catherine Fitzgibbon	2/2	Sheila Walsh	1/2	Dervla Owens	2/2
----------------------	-----	--------------	-----	--------------	-----

The activities of Self Help Africa (UK) are carried out in association with Gorta (trading as Self Help Africa), a company registered in the Republic of Ireland and the sole member of Self Help Africa (UK), as referred to above.

Both companies have aligned their objectives under a consolidated strategic plan and management team. The trustees of Self Help Africa (UK) subscribe and contribute to the group strategic plan of Self Help Africa. The strategic plan for the overall group is approved both by the group board and by the Self Help Africa (UK) board of trustees.

New charity trustees are appointed by ordinary resolution of the member 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 Self Help Africa (UK) and the broader Self Help Africa group.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**REPORT OF THE TRUSTEES (CONTINUED)**

---

The management team reports to both sets of trustees on operational and financial performance, as well as progress against strategic objectives, on a regular basis. Annual budgets are prepared by management and approved by the trustees with reporting against budgets reviewed by the trustees on a regular basis.

The group Audit, Finance and Risk Committee reviews internal financial controls, treasury and risk management processes of Self Help Africa companies. It meets on a regular basis to monitor and review the financial performance of the organisation, internal and external audit findings, management information systems and internal control systems.

It provides independent oversight of the annual budgets, management and statutory accounts and makes recommendations to the group board and to the trustees of the group companies where relevant.

Remuneration of key management personnel is delegated to the remuneration committee of the Self Help Africa group and is subject to approval by the trustees of each company within the group. Self Help Africa (UK)'s books of account are located at the organisation's premises Westgate House, Hills Lane, Shrewsbury, England.

**Health and safety**

Self Help Africa (UK) 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. Self Help Africa (UK) management continuously monitors compliance in line with legislative requirements.

**Public benefit**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing aims and objectives and planning future activities. Self Help Africa (UK) is a public benefit entity and the benefit it provides arises from its development work.

**Going concern**

The Board have a reasonable expectation that the organisation has adequate resources to continue in operational existence for a period of at least 12 months from the date of approval of these financial statements. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements. Further details regarding the adoption of the going concern basis is included in Note 2b.

**Political donations**

No political donations were made during the financial year (2020 – £nil).

**Post balance sheet events**

In 2022 nine staff of War on Want N.I. Ltd transferred to Self Help Africa (UK). No other events have occurred since the balance sheet date that require adjustment or disclosure.

**Trustees and secretary**

The current trustees and secretary and changes during the financial year are listed on page 2. The company has made qualifying third party indemnity provisions for the benefit of its trustees which were made during the year and remain in force at the date of this report.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**REPORT OF THE TRUSTEES (CONTINUED)**

---

**Disclosure of information to auditors**

Each of the persons who are trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the company's auditors are unaware, and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any information needed by the charitable company's auditors in connection with preparing their report and to establish that the charitable company's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of section 418 of the Companies Act 2006.

**Auditors**

The auditors, Deloitte Ireland LLP, Chartered Accountants and Statutory Audit Firm, were appointed as the company's auditors for the financial year. A resolution to reappoint Deloitte Ireland LLP will be proposed at the forthcoming AGM.

**Small companies' exemption**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Signed on behalf of the Board:



---

**Catherine Fitzgibbon**  
Chair

Date: 22-12-22

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**TRUSTEES' RESPONSIBILITIES STATEMENT**

---

The trustees (who are also directors of Self Help Africa (UK) 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 also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SELF HELP AFRICA (UK)

### Report on the audit of the financial statements

#### Opinion

In our opinion the financial statements of Self Help Africa (UK) (the 'charitable company'):

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its 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 including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements which comprise:

- the statement of financial activities (including the income and expenditure account);
- the balance sheet;
- the statement of cash flows; and
- the related notes 1 to 24.

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).

#### 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 auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's (the 'FRC's') 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 the charitable company'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 trustees responsibilities with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the Reports and Financial Statements for the financial year ended 31 December 2021, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Reports and Financial Statements. Our opinion on the 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.

*Continued on next page/*

*/Continued from previous page*

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SELF HELP AFRICA (UK)

### Other information (continued)

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the 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 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.

### 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 purpose 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.

In preparing the financial statements, the trustees are responsible for assessing the 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 charitable company or to cease operations, or have no realistic alternative but to do so.

### Auditor's 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 auditor's 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 (Ireland) 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.

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](http://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 charitable company's industry and its control environment, and reviewed the charitable company's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management and internal audit about their own identification and assessment of the risks of irregularities in this charitable company.

We obtained an understanding of the legal and regulatory frameworks that the charitable company 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, Charities Act 2011 and tax legislation.
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty. These included UK employment law and the Data Protection Act 2018.

*Continued on next page/*

*/Continued from previous page*

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SELF HELP AFRICA (UK)**

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

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.

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, occurrence and classification 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 misstatement 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.

### **Report on other legal and regulatory requirements**

#### **Opinions 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 report of trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the report of trustees has been prepared in accordance with applicable legal requirements.

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

*Continued on next page/*

*/Continued from previous page*

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SELF HELP AFRICA (UK)**

### **Matters on which we are required to report by exception**

Under the Companies Act 2006 we are required to report in respect of the following matters 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
- the trustees were not entitled to take advantage of the small companies' exemption in preparing the report of trustees and from the requirement to prepare a strategic report; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

### **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 auditor's 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Heather Doolin (Senior statutory auditor)

For and on behalf of Deloitte Ireland LLP

Statutory Auditor

Deloitte & Touche House, 29 Earlsfort Terrace, Dublin 2, D02 AY28, Republic of Ireland

Date: 22 December 2022

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(including the income and expenditure account)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

		<b>Restricted Funds 2021</b>	<b>Unrestricted Funds 2021</b>	<b>Total Funds 2021</b>	<b>Restricted Funds 2020</b>	<b>Unrestricted Funds 2020</b>	<b>Total Funds 2020</b>
	<i>Notes</i>	£	£	£	£	£	£
<b>INCOME FROM</b>							
- Donations and legacies	3	<b>765,862</b>	<b>839,713</b>	<b>1,605,575</b>	373,948	891,729	1,265,677
- Other trading activities	4	-	<b>13,359</b>	<b>13,359</b>	910	9,784	10,694
<b>Other Income</b>							
- Income from investments	5	-	<b>6</b>	<b>6</b>	-	178	178
- Other income		-	-	-	-	2,549	2,549
<b>Total income</b>		<b>765,862</b>	<b>853,078</b>	<b>1,618,940</b>	374,858	904,240	1,279,098
<b>EXPENDITURE ON</b>							
Raising funds		-	<b>150,111</b>	<b>150,111</b>	-	130,374	130,374
Charitable activities	6	<b>1,422,591</b>	<b>756,676</b>	<b>2,179,267</b>	1,407,920	890,584	2,298,504
<b>Total</b>		<b>1,422,591</b>	<b>906,787</b>	<b>2,329,378</b>	1,407,920	1,020,958	2,428,878
<b>Net expenditure</b>	8	<b>(656,729)</b>	<b>(53,709)</b>	<b>(710,438)</b>	(1,033,062)	(116,718)	(1,149,780)
<b>Net movement on funds</b>	14	<b>(656,729)</b>	<b>(53,709)</b>	<b>(710,438)</b>	(1,033,062)	(116,718)	(1,149,780)
<b>RECONCILIATION OF FUNDS:</b>							
Funds at the beginning of the reporting period		<b>1,556,339</b>	<b>171,228</b>	<b>1,727,567</b>	2,589,401	287,946	2,877,347
<b>Funds at the end of the reporting period</b>		<b>899,610</b>	<b>117,519</b>	<b>1,017,129</b>	1,556,339	171,228	1,727,567

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 derives from continuing activities.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2021**

	<i>Notes</i>	<b>2021</b> £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	<i>10</i>	<b>2,873</b>	3,418
<b>CURRENT ASSETS</b>			
<b>Stocks</b>		<b>1,766</b>	1,317
Debtors	<i>11</i>	<b>380,298</b>	1,508,436
Cash at bank and in hand		<b>692,708</b>	258,665
		<b>1,074,772</b>	1,768,418
<b>CREDITORS: Amounts falling due within one year</b>	<i>12</i>	<b>(60,516)</b>	(44,269)
<b>NET CURRENT ASSETS</b>		<b>1,014,256</b>	1,724,149
<b>NET ASSETS</b>		<b>1,017,129</b>	1,727,567
<b>FUNDS OF THE CHARITY</b>			
Restricted funds	<i>14</i>	<b>899,610</b>	1,556,339
Unrestricted funds	<i>14</i>	<b>117,519</b>	171,228
		<b>1,017,129</b>	1,727,567

The financial statements were approved by the trustees on 22 December 2022 and signed on their behalf by:



Catherine Fitzgibbon  
 Chair

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**STATEMENT OF CASH FLOWS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

---

	<i>Notes</i>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
<b>Cash flows from charitable activities</b>			
Net cash generated/(used in) by charitable activities	<i>15</i>	<b>436,096</b>	(522,084)
<b>Cash flows from by investing activities</b>			
Interest received		<b>6</b>	178
Purchase of tangible fixed assets		<b>(2,059)</b>	(1,235)
<b>Cash flows provided by investing activities</b>		<b>(2,053)</b>	(1,057)
<b>Increase/(decrease) in cash and cash equivalents in the reporting year</b>		<b>434,043</b>	(523,141)
Cash and cash equivalents at the beginning of the reporting year		<b>258,665</b>	781,806
<b>Cash and cash equivalents at the end of the reporting year</b>		<b>692,708</b>	258,665
<b>Reconciliation to cash at bank and in hand:</b>			
Cash and cash equivalents at end of financial year		<b>692,708</b>	258,665

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

---

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. They have all been applied consistently throughout the year and the preceding year.

**Basis of preparation of financial statements**

Self Help Africa (UK) is a company incorporated in the UK under the Companies Act 2006. The address of the registered office is Second Floor Suite, Westgate House, Dickens Court, 25 Hills Lane, Shrewsbury, Shropshire, SY1 1QU. The nature of the company's operations and its principal activities are set out in the Report of the Trustees. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP 2019) "Accounting and Reporting by Charities", in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), issued by the Financial Reporting Council and the Companies Act 2006. The functional currency of Self Help Africa (UK) is considered to be sterling because that is the currency of the primary economic environment in which the company operates.

**Going Concern**

The organisation's forecasts and projections, taking account of reasonable possible changes in performance show that the organisation will be able to operate within the level of its current cash and investment resources with group support. The Board have a reasonable expectation that the organisation has adequate resources to continue in operational existence for a period of at least 12 months from the date of approval of these financial statements. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements. Further details regarding the adoption of the going concern basis is included in Note 2b.

**Fund accounting**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Income**

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants from the government and other agencies have been included as "Grants" in furtherance of the charity's objects. The company has not benefited from any other form of government assistance.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**1. ACCOUNTING POLICIES**

**Expenditure**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

**Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Furniture, fittings & equipment	-	33% straight line
---------------------------------	---	-------------------

**Stocks**

Merchandising stocks are stated at the lower of cost and net realisable value.

**Operating leases**

Rentals under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

**1. ACCOUNTING POLICIES (CONTINUED)**

**Reserves**

Self Help Africa (UK)'s reserves policy is to maintain a readily realisable base reserve sufficient to cover six months of budgeted, recurring unrestricted overhead costs.

Self Help Africa (UK) has established and holds reserves sufficient that:

- If from time to time through unplanned circumstances there is a short term shortfall in expected revenue or increase in expected expenditure, there shall be sufficient liquid assets held that, if the board so decides, the organisation could meet any deficit arising from such an event from reserves.
- In the event a decision is taken to wind down the organisation there shall be sufficient readily accessible net assets such that this winding down can be made in an orderly fashion with the organisation meeting all its obligations, both domestic and programme, in a timely fashion.

The target level of reserves is currently set at six months of budgeted, recurring unrestricted expenditure, which equates to approximately £445,000. The organisation is not currently in compliance with this target. However, as SHA UK is supported by the Gorta Group, which is in compliance with this target policy, there is no issue for the Board. The board monitors this target level (and compliance therewith) on an annual basis.

**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.

**Financial instruments**

Financial assets and financial liabilities are recognised when the charitable company becomes a party to the contractual provisions of the instrument. Financial liabilities are classified according to the substance of the contractual arrangements entered into.

*(i) Financial assets and liabilities*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charitable company transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charitable company, despite having retained some significant risks and rewards of ownership, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer.

**1. ACCOUNTING POLICIES (CONTINUED)**

**Financial instruments**

*(i) Financial assets and liabilities (Continued)*

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires. Balances that are classified as payable or receivable within one year on initial recognition are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

**Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the financial year.

**Taxation**

Self Help Africa (UK) has been granted charitable tax exempt status by the HMRC under S478 and S483 of the Corporation Tax Act 2010 and therefore no provision for corporation tax is required.

**2a. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

In the application of the charitable company's accounting policies, which are described in note 1, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the accounting policies and notes to the financial statements. The trustees do not consider there are any critical judgements or sources of estimation requiring disclosure other than the going concern assumptions which is detailed further in note 2b.

**2b. GOING CONCERN**

Several measures have been implemented to give the trustees a reasonable expectation that the organisation has adequate resources to continue in operational existence for a period of at least 12 months from the date of approval of the financial statements. Among the measures taken to mitigate impact on unrestricted reserves are:

- Revision of budgets and cash flow projections to identify potential economies.
- Negotiations with suppliers, service providers and landlords, combined with general cost cutting measures across the organisation, to minimise depletion of unrestricted reserves.
- Review of fundraising activities to ensure that events that have been cancelled are rescheduled as soon as possible where appropriate.
- Deferral of discretionary expenditure where possible.

In addition to these measures, the trustees have reviewed the restricted elements of its income and expenditure, in order to understand the impact of the pandemic on its operations on the ground in Africa with the least possible disruption to or suspension of programmes. In this area, work was carried out in:

- Engaging with institutional donors at Head Office and country office level to agree deferral of expenditure and extension of project timeframes as appropriate.
- Reconfiguring trainings to be held in smaller groups in order to facilitate social distancing.
- Developing guidance notes for our teams and partners on the incorporation of Covid-19 response in our programmes, use of face-masks in the community and the importance of safeguarding during the pandemic.
- A public appeal was launched online and proposals submitted (successfully) to a number of Trusts and Foundations for the provision of PPE, handwashing and sanitation facilities across our programmes.

The organisation has an unrestricted reserves figure of £117,519 on hand at year end. In addition, the Gorta Group (of which Self Help Africa UK is a member) holds reserves of €6 million. The Gorta Group has committed to provide financial support to Self Help Africa UK (should it be required) for a period of not less than twelve months from the approval of the financial statements. This gives the trustees additional comfort in continuing to adopt the going concern basis in preparing the annual financial statements.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

**3. DONATIONS AND LEGACIES**

	<b>2021</b>	2020
	<b>£</b>	£
Donations	<b>781,280</b>	872,711
Grants	<b>824,296</b>	392,966
Voluntary income	<b>1,605,575</b>	1,265,677

GORTA supports the operations of Self Help Africa (UK) by transferring funds to pay for charitable expenditure not funded by institutional donors, and £500K was funded from Gorta during the financial year 2021 (2020:£535k) and included in unrestricted donations.

**Grant income is analysed as follows:-**

Slovak Aid	<b>543,188</b>	-
Austrian Development Agency	<b>168,740</b>	-
Jersey Overseas Aid Commission	<b>90,793</b>	263,092
UK Aid Match	<b>48,573</b>	-
European Union	<b>(26,998)</b>	40,248
Expertise France	-	51,950
FCDO	-	37,424
DFID (Braced – Welthungerhilfe)	-	252
	<b>824,296</b>	392,966

**4. OTHER TRADING ACTIVITIES**

	<b>2021</b>	2020
	<b>£</b>	£
Income from fundraising events and campaigns	<b>13,359</b>	10,694

**5. INCOME FROM INVESTMENTS**

	<b>2021</b>	2020
	<b>£</b>	£
Bank interest	<b>6</b>	178

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

**6. CHARITABLE ACTIVITIES**

Field programme expenditure has been incurred against the following thematic areas:

	<b>2021 Direct Costs £</b>	<b>2021 Support Costs £</b>	<b>2021 Total Costs £</b>	<b>2020 Direct Costs £</b>	<b>2020 Support Costs £</b>	<b>2020 Total Costs £</b>
Agriculture production	397,048	9,140	406,188	333,485	9,553	343,038
Agribusiness development	1,070,947	69,090	1,140,037	1,113,990	21,481	1,135,471
Nutrition	111,475	4,419	115,894	110,865	4,622	115,487
Gender/Inclusion	247,645	11,784	259,429	221,299	12,326	233,625
Advocacy/Policy	18,133	18,624	36,757	23,967	17,505	41,472
Water, sanitation & health	45,990	6,481	52,471	112,104	6,779	118,883
Renewable energy	18,133	589	18,722	23,967	616	24,583
Partner capacity building	148,499	1,270	149,769	173,673	4,776	178,449
SHA Inc. provision	-	-	-	-	107,496	107,496
	<u>2,057,870</u>	<u>121,397</u>	<u>2,179,267</u>	<u>2,113,350</u>	<u>185,154</u>	<u>2,298,504</u>

**7. SUPPORT COSTS**

Field programme expenditure has been incurred against the following thematic areas:

	<b>2021 Charitable Activities £</b>	<b>2021 Fundraising £</b>	<b>2021 Total Costs £</b>	<b>2020 Charitable Activities £</b>	<b>2020 Fundraising £</b>	<b>2020 Total Costs £</b>
Foreign exchange loss/(gain)	15,925	-	15,925	(22,069)	-	(22,069)
IT/computer	4,410	5,663	10,073	8,443	3,135	11,578
Postage, stationery & communications	9,090	6,808	15,898	8,878	1,238	10,116
Premises	51,850	1,197	53,047	47,903	12,613	60,516
Professional fees	1,677	2,171	3,848	1,703	-	1,703
Governance costs	17,585	-	17,585	16,889	1,116	18,005
Other support costs	20,860	-	20,860	15,911	2,073	17,984
SHA Inc. provision	-	-	-	107,496	-	107,496
	<u>121,397</u>	<u>15,839</u>	<u>137,236</u>	<u>185,154</u>	<u>20,175</u>	<u>205,329</u>

The basis of allocation of the support costs identified above is the percentage of time spend on each activity.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

---

**8. NET EXPENDITURE**

This is stated after charging/(crediting):

	<b>2021</b>	2020
	<b>£</b>	£
Depreciation of tangible fixed assets	<b>2,604</b>	2,683
Auditors' remuneration	<b>17,585</b>	16,244
	<u>                    </u>	<u>                    </u>

During the financial year, no trustees received any remuneration or benefit in kind (2020: £Nil). During the financial year, no trustees were reimbursed for travel expenses during the period (2020: £Nil).

**9. STAFF COSTS**

	<b>2021</b>	2020
	<b>£</b>	£
<b>Staff costs comprise:</b>		
Wages and salaries	<b>327,283</b>	439,820
Social security costs	<b>33,895</b>	41,328
Other pension costs	<b>32,655</b>	42,656
	<u>                    </u>	<u>                    </u>
	<b>393,833</b>	523,804
	<u>                    </u>	<u>                    </u>

The average monthly number of employees employed during the financial year was 15 (2020: 15).

The total remuneration for key management personnel (which includes gross pay, employer insurance contributions, employer pension contributions and any other remuneration including benefits in kind) for the financial year amounted to £66,076 (2020: £73,082) and this relates to two personnel (2020: two personnel).

The number of employees whose salaries (excluding employer pension contributions and employer PRSI) were greater than £60,000 was as follows:

	<b>2021</b>	2020
	<b>Number</b>	Number
£60,001 - £70,000	<b>0</b>	1
	<u>                    </u>	<u>                    </u>

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

**10. TANGIBLE ASSETS**

	<b>Furniture Fittings &amp; Equipment £</b>	<b>Total £</b>
<b>Cost:</b>		
At 1 January 2021	61,035	61,035
Additions for the year	2,059	2,059
<b>At 31 December 2021</b>	<b>63,094</b>	<b>63,094</b>
<b>Depreciation:</b>		
At 1 January 2021	57,617	57,617
Charge for the financial year	2,604	2,604
<b>At 31 December 2021</b>	<b>60,221</b>	<b>60,221</b>
<b>Net book value:</b>		
<b>At 31 December 2021</b>	<b>2,873</b>	<b>2,873</b>
At 31 December 2020	3,418	3,418

**11. DEBTORS**

	<b>2021 £</b>	<b>2020 £</b>
<b>Due after more than one year</b>		
Other debtors – Lease deposit	9,650	9,650
<b>Due within one year</b>		
Other debtors	8,755	5,894
Accrued income	29,137	143,486
Prepayments	14,396	14,068
Amounts owing from group undertakings	318,360	1,335,338
	<b>380,298</b>	<b>1,508,436</b>

Amounts due from group companies are advanced interest free, unsecured and are receivable on demand.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

<b>12. CREDITORS: (Amounts falling due within one year)</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>6,874</b>	5,091
Social security and other taxes	<b>23,921</b>	17,583
Other creditors	<b>7,221</b>	5,595
Accruals	<b>22,500</b>	16,000
	<u><b>60,516</b></u>	<u>44,269</u>
	<u><b>60,516</b></u>	<u>44,269</u>
<b>Social security and other taxes include:</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
PAYE/National Insurance	<b>23,921</b>	17,583
	<u><b>23,921</b></u>	<u>17,583</u>
	<u><b>23,921</b></u>	<u>17,583</u>

**13. FINANCIAL INSTRUMENTS**

The carrying value of the company's financial assets and liabilities are summarised by category below:-

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Financial Assets</b>		
<i>Measured at undiscounted amount receivable</i>		
Other debtors	<b>18,405</b>	15,544
Amounts owing from group undertakings	<b>318,360</b>	1,335,338
	<u><b>318,360</b></u>	<u>1,335,338</u>
	<u><b>318,360</b></u>	<u>1,335,338</u>
<b>Financial Liabilities</b>		
<i>Measured at undiscounted amount payable</i>		
Trade creditors	<b>6,874</b>	5,091
Other creditors	<b>7,221</b>	5,595
	<u><b>7,221</b></u>	<u>5,595</u>
	<u><b>7,221</b></u>	<u>5,595</u>

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

**14. FUNDS OF THE CHARITY**

<b>Unrestricted Funds</b>	At 1 Jan 2021 £	Income £	Expenditure £	At 31 Dec 2021 £
Total unrestricted funds	171,228	853,078	(906,787)	117,519
	<u>171,228</u>	<u>853,078</u>	<u>(906,787)</u>	<u>117,519</u>
<b>Restricted Funds</b>	At 1 Jan 2021 £	Income £	Expenditure £	At 31 Dec 2021 £
Ethiopia – Dairy for Development	11,197	(16,918)	5,721	-
Kenya – Cassava Aggregation	778,921	(43,339)	(519,962)	215,620
Kenya – Integration of Market Operators in Value Chains	351,439	543,188	(438,590)	456,037
Uganda – TESO UKAM	12,163	48,033	(60,196)	-
Togo – Improving access to water and sanitation facilities	-	(13,617)	13,617	-
Burkina Faso – Expertise France PAEJF	-	(13,381)	13,381	-
Burkina Faso- Economic development of Women	222,751	169,246	(231,943)	160,054
Zambia – Economic Development and Environmental Resilience of Kafue	179,868	92,650	(204,619)	67,899
	<u>1,556,339</u>	<u>765,862</u>	<u>(1,422,591)</u>	<u>899,610</u>
<b>Funds of the charity</b>	<u><u>1,727,567</u></u>	<u><u>1,618,940</u></u>	<u><u>(2,329,378)</u></u>	<u><u>1,017,129</u></u>

The nature of the material projects, with significant movement during the financial year are as follows:-

**Ethiopia – Dairy for Development**

The MORE MILK project (2018-2020) aims to improve the income and nutrition of 600 smallholder farmer households in Oromia region through market oriented dairy production. The programme will boost rural livelihoods and nutrition by enhancing production techniques, strengthening dairy value chains and improving the genetics of dairy cows. During its first year of implementation the project has established nurseries and trained farmers in livestock feed production. It has established/strengthened three milk producer cooperatives, as well as provided training in dairy breeding management and animal health and disease prevention. By the end of the year, 155 cows had been served with sexed semen following a participatory breeding selection process undertaken with beneficiaries.

**14. FUNDS OF THE CHARITY (CONTINUED)**

**Kenya – Cassava Aggregation – Supporting Smallholder Agriculture & Value Addition**

This project aims to increase food and nutrition security, employment and income among 28,000 farming households through increased cassava production and sales. Self Help Africa is working with farmers to double average production levels of drought-tolerant cassava, and link farmer business groups to profitable markets.

**Kenya - Integration of Market Operators in Value Chains**

This project aims to increase food and nutrition security, employment and income among 28,000 farming households through increased cassava production and sales. Self Help Africa is working with farmers to double average production levels of drought-tolerant cassava, and link farmer business groups to profitable markets.

**Uganda – MANZO Youth Empowerment Project**

This project aims to create economic opportunities for 3,000 young people in high-value agricultural value chains through training in good agronomic practices, storage, transport, processing and marketing. Through the adoption of improved agricultural techniques, the project is working in the Maracha, Nebbi and Zombo (MANZO) districts of West Nile region in northern Uganda.

**Burkina Faso – Expertise France PAEJF**

Launched in October 2018, the 'Project to Support Youth and Women's Agricultural Entrepreneurship in the Nord Region' targets 250 youth and women living in insecure transborder areas in the North of Burkina Faso. The project is providing training on production and postharvest storage and processing techniques to improve the employability of youth and women in horticulture and poultry value chains, and training in basic business skills and access to finance to support the development of enterprises in relevant sectors in the region's rural economy.

**Togo – Water Sanitation and Health Project**

Self Help Africa is working with local authorities in the Savane Region of northern Togo on a three-year project to rehabilitate existing and drill new boreholes to provide clean water to 8,000 people. The project also aims to improve sanitation facilities through training in hygiene and waste management and through building latrines.

**Burkina Faso – Economic Development of Women**

The action aims to strengthen the economic capacity of women farmers in the cashew nut sector, while supporting the creation of enterprises around complementary income-generating activities (beekeeping, by-products processing, market gardening) through established areas of high cashew production.

**14. FUNDS OF THE CHARITY (CONTINUED)**

**Zambia – Economic Development and Environmental Resilience of Kafue**

The action aims to improve the resilience, food, income and nutrition security of 3,000 households in the Monze, Namwala and Mazabuka districts of Zambia. The project will use the Functional Landscape Approach (FLA) to promote the sustainable use of natural resources for diversified livelihoods and increased incomes, whilst protecting and restoring essential eco-systems within the Kafue Sub-basin.

**Partner Organisations**

Self Help Africa (UK) works in conjunction with a number of organisations in all of our countries of operation. These organisations undertake the implementation of some of the programme activities. Partner organisations that SHA (UK) currently works with include:

- Fédération des Groupements Wend Yam
- Welthungerhilfe
- Association Project Écologie et Reboisement (PER)
- Narok District Network Forum
- Enaitoiti Naretu Olmaa Coalition for Women (ENOCOW)
- USTADI Foundation
- UCRC
- Amhara Regional Agricultural Research Institute
- Blantyre Synod Health and Development Commission
- Nkhadze Alive Youth Organisation
- Agency for Accelerated Rural Development (AFARD)
- Association d'Appui aux Activités de Santé Communautaire (3ASC)
- Africare
- Fédération des Groupements Naam
- Union des Baoré Tradition d'Épargne et de Crédit

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

**15. RECONCILIATION OF NET (EXPENDITURE) TO CASH FLOWS FROM CHARITABLE ACTIVITIES**

	<b>2021</b>	2020
	<b>£</b>	<b>£</b>
<b>NET EXPENDITURE</b>		
<b>(as per the Statement of Financial Activities)</b>	<b>(710,438)</b>	<b>(1,149,780)</b>
<i>Adjustments for:</i>		
Depreciation	<b>2,604</b>	2,683
Increase in stock	<b>(449)</b>	690
Decrease in debtors	<b>1,128,138</b>	627,672
Increase/(decrease) in creditors	<b>16,247</b>	(3,170)
Interest received	<b>(6)</b>	(178)
<b>Net cash generated/(used in) by charitable activities</b>	<b>436,096</b>	<b>(522,084)</b>

**16. ANALYSIS OF CHANGES IN CASH AND CASH EQUIVALENTS**

	<b>At</b>	<b>Cash</b>	<b>At</b>
	<b>1 January</b>	<b>Flows</b>	<b>31 December</b>
	<b>2021</b>		<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand	258,665	434,043	692,708

**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>2021</b>	<b>2021</b>	<b>2021</b>	2020
	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	-	<b>2,873</b>	<b>2,873</b>	3,418
Current assets	<b>899,610</b>	<b>165,512</b>	<b>1,065,122</b>	1,758,768
Debtors due after more than 1 year	-	<b>9,650</b>	<b>9,650</b>	9,650
Creditors due within one year	-	<b>(60,516)</b>	<b>(60,516)</b>	(44,269)
	<b>899,610</b>	<b>117,519</b>	<b>1,017,129</b>	<b>1,727,567</b>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

---

**18. OPERATING LEASE COMMITMENTS**

At 31 December 2021 the company had total future minimum commitments under non-cancellable operating leases as follows:

	<b>Land and Buildings</b>	
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Expiry date:</b>		
Less than 1 year	12,600	12,600
Between 1 and 5 years	13,400	26,000
	<hr/>	<hr/>
	26,000	38,600
	<hr/>	<hr/>

**19. TAXATION**

Self Help Africa (UK) is registered as a charity and benefits from corporation tax exemptions available to charitable bodies. On the basis that its activities fall within its charitable purposes and its funds are applied only for these purposes, no provision for corporation tax is made. Irrecoverable value added tax is expensed as incurred.

**20. PENSION COMMITMENTS**

The company operates a defined contribution pension scheme, the assets of which are held separately from those of the company in an independently administered fund. Contributions payable at 31 December 2021 amounted to £7,114 (2020: £5,151).

**21. LEGAL STATUS OF COMPANY**

In accordance with Section 60 of the Companies Act, 2006, the company is exempt from including the word "Limited" in its name. The company is limited by guarantee and has no share capital.

**22. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY**

During the year, Gorta (t/a Self Help Africa) discharged commitments of £1,236,749 (2020: £1,867,133) and transferred funds of £361,526 (2020: £886,842) to Self Help Africa (UK). Self Help Africa (UK) transferred funds of £223,981 to Gorta (t/a Self Help Africa) during the year (2020: £695,081). The balance due from Gorta (t/a Self Help Africa) at 31 December 2021 was £318,360 (2020: £1,335,338).

Gorta (t/a Self Help Africa) is a charitable company registered in the Republic of Ireland and the results of Self Help Africa (UK) are consolidated into the financial statements of Gorta. Copies of the group financial statements of Gorta may be obtained from the charity's registered office at Kingsbridge House, 17-22 Parkgate Street, Dublin 8, Ireland.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

---

**23. SELF HELP AFRICA INC.**

Self Help Africa Inc. is a not for profit organisation registered in the United States of America. Self Help Africa Inc. is governed by an independent board of directors which retains full control over the financial and operating policies of the company. Funds raised by Self Help Africa Inc. are generally allocated to the Self Help Africa programmes in Africa.

At the end of 2020 Self Help Africa Inc. owed USD145,940 to Self Help Africa UK in relation to funds received in the US that were due to be forwarded to Self Help Africa UK in relation to programmes implemented in West Africa. Self Help Africa UK used its own funds to implement these programmes. Due to an adverse fundraising environment in the US, this debt was unlikely to be repaid in the short to medium term. A provision for non-repayment of this amount was made in 2020.

During the financial year Self Help Africa Inc. on-granted £7,354 (2020: €Nil) of restricted income received to a Self Help Africa (UK) project. Total amounts granted by Self Help Africa Inc. to Self Help Africa (UK) of £7,354 (2020: €Nil) have been included in the accounts of Self Help Africa (UK) under income and expenditure. No balance was outstanding at the financial year end (2020: €Nil).

**24. SUBSEQUENT EVENTS**

In 2022 nine staff of War on Want Northern Ireland Ltd transferred to Self Help Africa (UK). No other events have occurred since the balance sheet date that require adjustment or disclosure.

Self Help Africa (UK)  
(A company limited by guarantee)

Reports and Financial Statements  
for the financial year ended  
31 December 2021

*COMPANY NUMBER: 02226352*  
*CHARITY NUMBER: 298830*

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

---

<b>CONTENTS</b>	<b>PAGES</b>
TRUSTEES AND OTHER INFORMATION	2
REPORT OF THE TRUSTEES	3 – 17
TRUSTEES' RESPONSIBILITIES STATEMENT	18
INDEPENDENT AUDITOR'S REPORT	19 – 22
STATEMENT OF FINANCIAL ACTIVITIES	23
BALANCE SHEET	24
STATEMENT OF CASH FLOWS	25
NOTES TO THE FINANCIAL STATEMENTS	26 – 41

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**TRUSTEES AND OTHER INFORMATION**  
**TRUSTEES**

Catherine Fitzgibbon (Chair)  
Dervla Owens  
Carmel Fox (appointed 13/10/2021)  
Mary Robinson (appointed 13/10/2021)  
Catherine Cottrell (appointed 13/10/2021)  
Sheila Walsh (resigned 13/10/2021)

**CHIEF EXECUTIVE OFFICER**

Ray Jordan (resigned 17/10/2022)  
David Dalton (appointed as interim CEO on 14/9/2022)

**SECRETARY**

Peter McDevitt (resigned 13/12/2022)  
Melissa Jayne Thomas (appointed 13/12/2022)

**REGISTERED OFFICE**

Second Floor Suite  
Westgate House  
Dickens Court  
25 Hills Lane  
Shrewsbury  
Shropshire  
SY1 1QU

**COMPANY NUMBER**

02226352

**CHARITY NUMBER**

298830

**AUDITORS**

Deloitte Ireland LLP  
Chartered Accountants and Statutory Audit Firm  
Deloitte & Touche House  
Earlsfort Terrace  
Dublin 2  
Ireland

**BANKERS**

Barclays Bank Plc  
Business Banking  
P.O Box 89  
Shrewsbury  
Shropshire  
SY1 2WQ

**SOLICITORS**

Bates Wells Braithwaite  
2-6 Cannon St  
London, EC4M 6YH

## **REPORT OF THE TRUSTEES**

---

### **Introduction**

The trustees present herewith the reports and audited financial statements of the charity for the year ended 31 December 2021.

### **Reference and administrative details**

The reference and administrative details of Self Help Africa (UK) are fully set out on page 2.

### **Objectives and activities**

Self Help Africa (UK) is an international development, non-governmental organisation. The main purpose of the organisation as set out in our constitution is the assistance and advancement of people in need in less developed areas of the world.

We have expertise in small-scale farming and growing family-farm businesses. We work with farmers and agricultural businesses in Africa to help them grow and sell more food, diversify their income and their diets, and make their livelihoods more sustainable and resistant to external shocks.

### **Self Help Africa**

The activities of Self Help Africa (UK) are carried out in association with Gorta (trading as Self Help Africa), an Irish registered charity.

### **Vision, mission and values**

Our vision is an economically thriving rural Africa.

Our mission is to support sustainable livelihoods for Africa's smallholder farmers.

Our core values are:

- Equality – people are equal in rights and must be treated with respect and dignity
- Innovation – we are conscious that finding effective solutions requires innovative thinking combined with a pragmatic approach.
- Learning – we strive for the highest quality standards in our work and encourage a culture of constant learning and improvement.
- Accountability – accountability and transparency are central to all our actions and use of resources.

### **Strategic objectives**

Our primary strategic objectives are to:

- Improve **food, nutrition and income security** for smallholder farmers
- Support the establishment and growth of inclusive, profitable and sustainable **agri-business**
- Support the improvement of the **policy environment** for smallholder farmers

**REPORT OF THE TRUSTEES (CONTINUED)**

---

**Activities**

Our primary client targets are poor and vulnerable rural communities in sub-Saharan Africa. We support both small projects and large programmes. We seek to leverage small projects into larger programmes to maximise the extent of their positive impacts. We are respectful of the culture, needs and wishes of the communities we work with and proactively seek out their views on and participation in programme development and implementation.

We are committed to the principle of empowering communities and helping them to help themselves, rather than simply providing funds. We work with local government and the business community to create sustainable linkages that last beyond the life-cycle of projects.

Self Help Africa (UK) employs professional development staff and agronomists in all its countries of operation. We believe that indigenous staff best understand the context and culture of the people we work with and are best placed to lead country programmes. We work with and through local partners from civil society, the public sector and business community and provide training and support to help them develop.

**Achievements and performance**

In 2021, Self Help Africa (UK) continued its work on the implementation of programmes in sub-Saharan Africa. The operational highlights of the country programmes where SHA UK's work is implemented in conjunction with Self Help Africa are detailed below

**REPORT OF THE TRUSTEES (CONTINUED)**

---

**Ethiopia**

Ethiopia faced a number of serious challenges in 2021, especially in relation to the escalation of insecurity, notably in the north of the country but also throughout other regions, including some of our project areas. The war in Northern Ethiopia between the Tigrean Peoples Liberation Front forces and the Federal Ethiopian Defence Forces dominated the socio-political scene in Ethiopia throughout the year. The war displaced hundreds of thousands of people from Afar and Amhara and the casualties from both sides were reported to be more than one hundred thousand. The destruction of schools, health facilities, factories and private buildings in Afar and especially in Amhara have had a devastating impact on local populations and will have a knock-on effect on the wider economy. As a result of the unrest, northern Ethiopia has been a closed area for development interventions and humanitarian interventions were also severely curtailed. As a result of the conflict, along with the lasting impact of COVID-19 restrictions and below-average rainfall which reduced crop and livestock production, Ethiopia suffered from high inflation and other economic issues which impact food prices and the prices of key commodities. Within our projects, the most notable impact of this was rising prices in things like seed, fertiliser, transport and building materials. It created challenges in procurement and saw a relative depreciation of staff salaries.

This year, we undertook two humanitarian projects in response to the Desert Locust infestation which led to massive crop losses and food insecurity. Glimmer of Hope funded one intervention in Oda Bultum which reached nearly 10,000 affected farmers with food parcels, and Irish embassy funded a second intervention in Asagirt where cash was distributed to 675 farmers.

**REPORT OF THE TRUSTEES (CONTINUED)**

---

**Kenya**

Rising fuel and food prices in 2021 resulted in inflation increases of 5.8%, largely due to COVID-19 restrictions and global fuel prices. The Kenyan economy rebounded strongly in the second quarter of 2021, as activity in industry and services sectors picked up following the easing of COVID-19 restrictions. In late October, President Uhuru Kenyatta lifted the night-time curfew that had been in place since March 2020, in a move that was expected to help reinvigorate the economy. Real GDP grew by 10.1 percent compared to a contraction of -4.7 percent in the same period of 2020. However, the agriculture sector contracted by -0.9 percent in the second quarter compared to a growth of 4.9 percent in the same period of 2020, due to dry weather conditions.

According to the Kenya Food Security Steering Group (KFSSG) 2021 Long Rains Assessment (LRA), the poor 2021 March to May long rains resulted in below- average crop production in marginal agricultural areas, reducing casual labour opportunities and household food availability. In the pastoral areas, below-average rangeland regeneration has negatively impacted livestock production, resulting in below- average milk production and consumption and high staple food prices. The national COVID-19 restrictions continued to primarily impact the urban poor by restricting income- earning opportunities and driving many urban poor households to engage in coping strategies indicative of Crisis.

According to the Kenya Meteorological Department report issued on 31st August 2021, most parts of the country experienced depressed rainfall during June-July-August (JJA) 2021. Baringo County, where the SHA Baringo Resilience project is being implemented, depends on pastoral and agri-pastoral activities for livelihood and the president declared a drought disaster in the region. Food shortage as well as lack of pasture and water were experienced, especially within the lower sub counties of Baringo South, Baringo North, Tiaty and Mogotio. The Baringo project was designed to strengthen farmers and pastoralists' ability to respond to climate shocks but in the earliest stages of implementation it has faced challenges due to dry conditions. Some of the activities which depend on rainfall (establishment of demo plots, tree planting) have been delayed which has had a knock-on effect on the overall burn rate and progress. As Baringo is prone to extreme weather (2021 also saw flooding which impacted thousands of families as well as schools and health centres), the project budgeted for weather-based insurance which would allow the project to claim a pay-out if the rainfall fell below a minimum threshold. In 2021, despite below average rainfall which discouraged farmers from planting and led to massive waste of seed for those who did, the insurance pay-out was minimal so the decision was made to further investigate insurance options for this type of project.

As part of our membership to the Irish Emergency Alliance, we received funding to respond to the knock-on effects of COVID-19 and provide cash and handwashing equipment to affected populations in Baringo. Those displaced by flooding were especially vulnerable to the contagious virus, so these populations were targeted while hand-washing stations were also set up at schools and farming associations. A private donor also provided funding for SHA to respond to the Desert Locust infestation by purchasing back-pack sprayers, PPE, and chemical pesticides which were handed over to the County Government to support their response.

**REPORT OF THE TRUSTEES (CONTINUED)**

---

In 2021, SHA requested an extension from the EU to add 6-months to the Cassava project in Kilifi, Kisumu, Siaya, Homa Bay, Migori and Busia counties. This additional time was required to catch up on activities which stalled due to COVID-19 restrictions including trainings and workshops, conferences and visibility events. The project has faced a number of other issues including difficulties in encouraging MFIs to invest in the cassava value chain. The NCE request was accompanied with a reorientation of the financial inclusion component of the project which would include training for MFI boards and staff in the development of relevant financial products and would also bring in SACCOs and VSLAs to make financial services more readily available to farmers through existing institutions which had the flexibility to meet farmer needs on a smaller scale. This reorientation was approved by the EU in February 2021.

One of the largest SHA projects, the AgriFI Challenge Fund, brought on a new Team Leader in 2021. The COVID-19 pandemic had a major impact on the ability of SMEs to raise capital and scale up, which led to a lower than anticipated uptake of grants and loans. 37 companies in total were contracted, out of an original target of 50. There were five calls in total, including one COVID call in 2020 which specifically targeted businesses seeking capital to invest in overcoming COVID-19 related challenges including changes in market access, market demand, and innovations to ensure staff safety. Only one call was launched in 2021 and this was Call 1B which was a restricted call in which we approached companies which submitted proposals in Call 1 to offer them an opportunity to re-submit. Three new companies were contracted as a result.

**Malawi**

In Malawi the political situation remained relatively peaceful for the majority of 2021 with the exception of some civil unrest towards the end of the year. During November, anti-government protests took place against deteriorating economic conditions and rising cost of living in Malawi. Hundreds of people poured onto the streets of the southern commercial hub of Blantyre, calling on President Lazarus Chakwera's administration to take immediate steps to rein in soaring prices and unemployment.

For the third consecutive year, Malawi registered above-average crop production in 2021. The Agricultural Production Estimates Survey established that Malawi had produced 4.58 million mt of maize, more than 40 percent above the five-year average. Despite the good harvest, challenges remained, including pest infestation and unequal rainfall distribution and 2.6 million people were acutely food insecure during the 2020/2021 lean season.

In January 2021, following a spike in COVID-19 cases, the President of Malawi declared a state of disaster. In March, the COVID-19 vaccination campaign began with the delivery of the first round of vaccine doses of AstraZeneca from the UN-led COVAX facility. However, as of 31 December, only 4 percent (700,000 people) of the total population were fully vaccinated in Malawi. The socio-economic impact of COVID-19 continued to be felt in Malawi during 2021. Malawi's economy has been negatively affected by simultaneous external and domestic shocks. While economic growth increased to 2.8% in 2021, it has remained below pre-pandemic levels. Dry spells at the beginning of the growing season decreased crop yields, and multiple tropical storms have damaged farmland and key infrastructure.

In terms of programming, 2021 was an interesting year for the Malawi programme. With the merger taking place between GSHA and UP - United Purpose are an INGO based in Cardiff, Wales - spanning several countries and involving dozens of projects and hundreds of staff, Malawi is the only country where the two entities overlap. As a result of the merger, Malawi is now the largest country programme with a blended team comprising of SHA and UP staff, providing an opportunity to pioneer best practices for integration at organisation level.

**REPORT OF THE TRUSTEES (CONTINUED)**

---

The year also saw the renewals or scaling of projects, such as the Beyond Boreholes project which enhances the health and quality of life of tea growers and their communities in Thyolo district, through sustained access to safe water with funding from the One Foundation; as well as the Ag-Div project scale-up. With the financial support of the Australian government through Action On Poverty (AOP), the project is facilitating Orange Fleshed Sweet Potato value chain interventions by supporting 4,000 farmers in Balaka.

In Dedza the Embassy of Ireland's flagship ASPIRE (2017 –2021) livelihoods and governance programme was completed, which targeted 25,000 households. A 2019 external mid-term evaluation of ASPIRE found that the proportion of households with energy food reserves in critical months (December to March) has increased from 49.2% to 60.7%. And those households growing two or more crops in addition to maize have more than doubled since to 74.4%.

With regards to SHA programming, 2021 marked the fourth year of the implementation of the EU-funded KULIMA-BETTER project. During the year, the action finalized the formation of Farmer Field School groups to focus, during the final year, on consolidating lessons and exit sustainably the project. In 2021, efforts were made to support districts with huge deficits on their targets, these efforts included negotiating with districts that had reached their targets in 2020 to free up their spaces at the fourth cohort of the Master Trainers course. During the year, the project established 3,460 new Farmer Field School (FFS) groups in 6 districts (Karonga, Chitipa, Kasungu, Mzimba, Mulanje and Thyolo) with a total membership of 78,880 households with a greater proportion (62%) of women. This brings the total number of FFS groups established since the start of the project to 12,943 representing 96% of the five-year target. Cumulatively the action has reached to a total of 367,026 smallholder farmers with over 60 percent female participants enrolling with the Farmer Field Schools. Results show that 83% of the households have food to last them to the next harvest which is an increase of 18% from the 2020 assessment which reported 65% of the households. This is closer to the Project target of 90%. Further the results show that 77% of households reported being food secure as compared to 58% reported in the 2020 assessment. The increase in production at households is attributed to good climatic conditions and the BETTER project interventions.

**Uganda**

The COVID-19 pandemic and subsequent lockdowns to prevent the spread of the virus in 2021 have damaged Uganda's economy. The country's economy was recovering well, up until the second wave of COVID-19 infections and subsequent lockdown in mid-2021. Since then, activity has rebounded – much like after the first lockdown – but the country is likely to still face a stop-start recovery until there is wider coverage of the COVID-19 vaccine. Notwithstanding this recovery, there has been a rise in poverty and – with the shift back to agriculture for some workers – an increase in household vulnerabilities. We have also seen a widening of inequalities, which have been most severe in the education sector, where schools have now been fully or partially closed for longer than any other country in the world.

Significantly below-average October to December 2021 rainfall in northern, parts of central, and eastern Uganda has resulted in below-average second season agricultural production. In Karamoja region, exceptionally dry conditions have causing early declines in livestock productivity, while rising food prices and below-average harvests drove further declines in food availability in Q1 2022.

**REPORT OF THE TRUSTEES (CONTINUED)**

---

Staple food prices have increased above the five-year average across most of Uganda. The traditional food security crops of sorghum and maize prices were significantly above average in several key reference markets in Karamoja and the urban centers through 2021. A less than usual surplus from 2021 first and second seasons production, relative recovery in net exports, and anticipation for a full reopened economy in January 2022 drove high national staple food prices. Scarce local food supply impacted places like Karamoja which rely on net imports from neighboring districts. The sale of firewood, charcoal, and goats all purchase less sorghum currently than the five-year average, driving lower food access for poor households.

Food security outcomes in refugee settlements have been supported by assistance covering 40-70 percent of basic kilocalorie needs. However, as stocks from second season harvests deplete in early 2022, an increasing number of refugees will likely face food consumption gaps. It is prudent to assume that this situation in refugee settlements is mirrored by the poorer households in many other regions of the country.

The Uganda country office had a number of new staff start in 2021 including a new Head of Finance and Administration, new Country Director, and new Head of Programmes. The MORE: Honey project brought in a new Market Development Manager and also saw its first export of beeswax to Europe after a series of delays. The aim of the project is to strengthen the capacity of the local commercial partner to engage in the international bee products market, specifically beeswax for which two international commercial partners were identified in the project design. This first shipment unfortunately contained contaminated beeswax which was affected by widespread aerial spraying conducted by the government in response to the Desert Locust infestation.

There was one new contract won by War on Want NI. The project, in Teso Region, has a focus on food security and climate resilience with a strong gender component. After one year, the project will be transferred to SHA UK and War on Want NI will formally cease all operations. The WFP project in Adjumani and Kiryandongo closed one phase and the team won a new contract for a new phase which would continue to 2023. During 2021, this project reached over 5,000 beneficiaries, of which 75% were female. Through collaboration with Harvest Plus, the project promoted the production, consumption and marketing of biofortified (iron rich) beans under the Harvest Plus USAID Meals for Nutrition in Uganda ('MENU' project). In total, 5,820kgs of beans were accessed and planted by selected groups (46 refugee groups and 104 host community groups). The seed obtained through the subsequent harvest is to be shared equally among the project members, ensuring sustainability.

**REPORT OF THE TRUSTEES (CONTINUED)**

---

**Burkina Faso**

The year of 2021 in Burkina Faso was marked by several aggravating factors, including persistent insecurity in the Sahel region, a peak in forced displacement, the protracted COVID-19 pandemic in combination with the late onset of the agricultural season as well as instances of drought occurring during the rainy season.

Violence and instability have been gripping Burkina Faso since 2015, however the security situation significantly deteriorated during 2019-2020 with the Sahel now seeing the unfolding of a complex humanitarian emergency. 2021 saw multiple terrorist attacks take place in Burkina Faso particularly around the regions bordering Mali. Several attacks also targeted military forces in northern Togo and Benin, reflecting the high level of implantation of extremist groups in the region. The humanitarian context in the cross-border area between Burkina Faso, Mali and Niger continues to deteriorate. Security trends show a continuous increase in the number of incidents, with 366 incidents in December 2021 alone, resulting in the death of 639 people. As of December 31, 2021, Burkina Faso had 1,579,976 internally displaced persons due to terrorism according to the National Council for Emergency Relief (CONASUR). mainly women (22%) and children (62%).

2021 was a challenging year with the failure to obtain substantial new funding in Burkina Faso. There was no intervention in Togo during this year 2021. In terms of programming, the Burkina Faso team have been delivering two ongoing projects, the Women's Economic Empowerment through Entrepreneurship in the Cashew Value Chain project and SustIn Africa.

In late 2019, we began implementing the Women's Economic Empowerment through Entrepreneurship in the cashew value chain project, also known as 'DEFI', with funding from the Austrian Development Agency. SHA has been working in the cashew value chain since 2012 and has an excellent reputation in this sector in West Africa. DEFI contributes to improving the living conditions of women in the cashew production areas in the Cascades and Hauts Bassins regions, by strengthening the economic empowerment of 2,790 households active in the cashew sector. GSHA and the National Union of Cashew Producers, the implementing partner, are targeting 2,790 women, in particular cashew producers and processors from Comoé, Houet and Kéné Dougou provinces, who are organised into 5 cooperatives of cashew producers.

Given the significant delays incurred by the project as a result of the onset of the COVID-19 pandemic which took hold in 2020, much of 2021 was spent attempting to catch up implementation delays. Remarkably, the team were able to conduct 41 activities in one year and the project enjoyed an overall execution rate of 84%. This significant progress is explained essentially through the implementation of an acceleration strategy defined in 2020 and which had consisted in re-planning, adapting and renewing most of the activities which had not been carried out during this period. This also explains the high number of activities scheduled for 2021.

In the final quarter of 2020, we launched the EU-funded SustIn Africa Horizon 2020 research project along with a large consortium of 16 partners. The objective of this project is to develop and test innovative practices for sustainable agriculture in five African countries, including new technologies such as apps and software. The work of the consortium is divided into several work packages. We are the lead for Work Package 5 which primarily focuses on screening innovations for their impact on gender, nutrition and climate.

The implementation of this project was significantly impacted by the COVID-19 pandemic during the first half of 2021, delaying the launch of field trials in all participating countries. We were able to provide technical guidance to inform the research baseline to be scaled across 5 countries during this period. Desk-based research was conducted to develop screening metrics and research protocols to be used as part of Work Package 5. Field activities resumed later in the year and GSHA participated in the partner consortium conference in Lisbon in September 2021. In addition, GSHA has provided remote technical backstopping as well as communications and website design support to the consortium on an ongoing basis.

### **Zambia**

For Zambia, 2021 continued to be a challenging one on the economic front. Zambian inflation accelerated to 24.6%, the highest in the country's history as its currency continued to plummet. The fallout from Covid-19 has continued to disrupt the economy throughout the year. Commodity prices have been on an exponential increase thereby rendering most community members unable to meet the very high cost of living.

Over 90% of the farmers have since concluded the process of harvesting almost all the crops in most parts of the country. In the second farming season running, the 2020/2021 farming season experienced adequate amount of rainfall with cases of flooding in some cases across the country. In the 2020/2021 farming season, the country has seen an increase in maize production from 3,387,469 million metric tonnes in 2019/2020 season to 3,620,244 million metric tonnes, representing a 7% increase in production. This has been designated a bumper harvest in the second season running because Zambians consume only about 1.5 million metric tonnes a year. In a bid to improve the general nutritious status of the country, the government has intensified the promotion of consumption of legumes (beans and cowpeas) and other staples and tubers (sorghum, millet, cassava and sweet potatoes) which have also seen increased production.

On a political front, there was a significant tension throughout the country as electoral violence incidents erupted in different districts in the build-up to the general elections in August.

The outbreak of COVID-19 had a great impact negatively on programme implementation because most of the planned field activities could not be undertaken at the planned time due to the COVID waves being experienced. Nonetheless, farmers are alive to these facts and have been very understanding whenever an activity is pushed forward or cancelled due to the prevailing situation.

During the period under review, the country programme was implementing a total of eight projects across 20 districts. GSHA expanded its geographical coverage as a result of five new projects which commenced after receiving grants from the ENTERPRISE project. This new development under the ENTERPRISE project also entails that our implementing partners have increased from two to seven as the five grantees have now become our partners.

The EU-funded ENTERPRISE Zambia Challenge Fund project completed the contracting of five companies under its first call for proposals. An official event to award grants to the five successful companies took place on 20<sup>th</sup> April 2021 and it was graced by the Minister of Agriculture and the EU Ambassador to Zambia. The five companies have the potential to improve access to markets for over 100,000 smallholders and create over 1500 full time jobs. A total of EUR 4,295,530 was disbursed to the successful five companies as grants and this will enable the agribusinesses to be involved in the cotton, legumes, timber and inputs and offtake value chains.

The PRESERVE Kafue project which is working with 3000 smallholders continued to work with 24 Village Natural Resource Managements Committees (VNRMC) to sensitise and educate the community on the effects of climate change and formulate by-laws for protection of the ecosystem within the Kafue wetland zone. This project was funded by the Jersey Overseas Aid Commission. During the period under review, VNRMCs sensitised the communities on the dangers that come with poor use of natural resources based on findings from the Participatory Land Use Maps exercise conducted in 2020. Participatory Land Use Maps aid in the

**REPORT OF THE TRUSTEES (CONTINUED)**

---

development and implementation of sub-projects aimed at protecting and restoring the environment within the wetland zone such as; tree planting and controlled grazing, controlled irrigation practices, among others. Under the same PRESERVE project, the pilot for digitising operations for savings groups is proceeding well. The pilot is being implemented in conjunction with Hive Online and has targeted 12 groups who have so far been trained on how to digitally record their savings and loan records using their phones.

Fifteen thousand farmers were supported with conservation agriculture training, post-harvest training and inputs under the Early Drought Recovery Project, funded by the World Food Programme. Procurement of cowpeas and soya for the school feeding programme was also carried out. In order to promote complementarity amongst projects, close to 10 tonnes of cowpeas were procured from project supported farmers under PRESERVE. It must be noted, however, that the school feeding programme was hampered by non-availability of cereals (maize) in some schools. The project through SHA was consistent in providing cowpeas and vegetables while the supply of maize which was supposed to be provided by government was erratic. The World Food Programme had to engage the government to find a lasting solution to the erratic supply of cereals as this was negatively affecting the feeding programme for the learners. On a positive note, SHA's performance and working relationship with the donor led to the launch of two more projects: 'Integrated Risk Management' project which provides 5000 farming households with a package of support designed to build resilience through the adoption of climate smart agriculture, market access and access to financial services; and the 'Promoting the Production and Consumption of Nutritious Foods through an Integrated Multi-Sectoral Approach' which aims to improve Food and Nutrition Security of Women and Children in Southern Province specifically in Mazabuka district through fostering production, marketing and consumption of diversified nutritious foods.

Under the Enhanced Local capacity for Sustainable Poultry project, which was funded by the AGCO Agricultural Foundation, 150 farmers (93 female; 57 male) were trained in poultry production and management as a way of diversifying their livelihoods from the additional crop farming that they are accustomed to. The farmers also received training in food formulation, business management, record keeping and gross margin analysis to equip them with the necessary skills to manage their poultry business. A 'No Cost Extension' was granted, extending the project to September 2021 and reaching an additional 100 farmers.

**REPORT OF THE TRUSTEES (CONTINUED)**

---

**Fundraising**

Our in-house fundraising team, based in Shropshire, conducted UK-wide fundraising activities through the following channels: Direct Mail and e-mail Marketing, Digital Fundraising, Events and Challenges, Community Fundraising, Trusts and Foundations, Legacy and Regular Giving.

All fundraising activity has been undertaken in line with the Code of Fundraising Practice set by the Fundraising Regulator, of which we are a member.

It is important to us, as a charity that relies on the goodwill and generosity of the public, to instil a sense of openness, honesty and transparency among our valuable donors. It is not enough that we uphold what is expected of us by the Fundraising Regulator, we aim to ensure best practice in the stewardship of all our donors.

During 2021, we did not pay for the services of third-party commercial organisations to raise funds in Self Help Africa's name, nor did we engage in cold-calling, door-to-door or street fundraising. No complaints were received by the charity regarding any fundraising activities, during this period.

Volunteers who raise funds on behalf of Self Help Africa, are subject to due diligence checks and provided with relevant training and support, to ensure that they carry out their role in a way that is legal, open, honest and respectful.

All Self Help Africa fundraising respect the rights and dignity of donors, beneficiaries and the public. Fundraising activities are not unreasonably persistent, intrusive or place undue pressure on people to donate. Should someone not wish to donate, or cease donating, that decision is respected.

**CEO**

Ray Jordan resigned as CEO after 15 years with the Gorta Group on 17/10/2022. David Dalton was appointed as interim CEO on 14/09/2022.

**War on Want Northern Ireland**

In 2022 nine staff of War on Want N.I. Ltd transferred to Self Help Africa (UK).

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**REPORT OF THE TRUSTEES (CONTINUED)**

---

**Financial review**

The financial statements have been prepared in accordance with current statutory requirements and the company's Memorandum and Articles of Association.

The current year shows an increase in both donations and legacies and other trading activities income from £1.3M in 2020 to £1.6M in 2021. Expenditure on charitable activities and fundraising decreased from £2.4M in 2020 to £2.3M in 2021.

The principal sources of funding for the organisation are set out in note 3 to the financial statements with Jersey Overseas Aid, Slovak Aid, the Austrian Development Agency, UK Aid Match, European Union and the general public being our key donors. We are extremely grateful to all those who support our work in this way.

At 31 December 2021, unrestricted reserves stood at £117,519. The trustees are satisfied that the company is in a strong financial position and that its regular income streams together with its reserves and group support, ensure that the company is in a position to meet the ongoing obligations of the charity. It also has the committed support of the Gorta Group who hold in excess of €6m in unrestricted reserves. For this reason, the trustees continue to adopt the "going concern" basis in preparing the financial statements.

Risks and uncertainties facing the organisation are the responsibility of and are under constant review by the trustees. These reviews are undertaken in Self Help Africa (UK)'s own right and in the context of the broader Self Help Africa group in conjunction with its Audit Finance and Risk Committee. An overall risk register for the Self Help Africa group is reviewed regularly by this committee and the individual boards of the group.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**REPORT OF THE TRUSTEES (CONTINUED)**

---

The principal risks for Self Help Africa (UK) are the maintenance of levels of voluntary donations and of institutional donor funding. This has come about by the advent of a difficult fundraising environment, tight regulation and general economic uncertainty. Accessing institutional donor funding is a very competitive process. As funding pools decrease and competition increases, the challenges in attracting such funding are significant. The other risks are political and economic instability in our countries of operation and retention of key staff. Managing these and other risks is a critical focus of management.

**Future plans**

Self Help Africa (UK) plans to continue its work in collaboration with Self Help Africa. Self Help Africa has a strategic planning period of 2022-2027 which sees the organisation continue its work with smallholder farmers in agriculture and enterprise.

The plan also states the intention to increase its focus on market based programming in existing countries of operation while expanding traditional programming models into more fragile states as well as in “poverty pockets” in current countries of operation. The board of Self Help Africa (UK) supports this plan and has adopted the plan’s objectives for Self Help Africa (UK).

In relation to fundraising, Self Help Africa (UK) intends to work on ways to increase its unrestricted income and to attract new donors.

**Structure, governance and management**

Self Help Africa (UK) is a charity registered in England. It is a company limited by guarantee that was established to assist and advance people in need in less developed areas of the world. The company which is limited by guarantee was incorporated on 2<sup>nd</sup> March 1988. Governance of the company is the responsibility of the trustees who are appointed in accordance with the Memorandum and Articles of Association.

The trustees delegate the day to day running of the company to a management team who manage the activities of Self Help Africa (UK) in conjunction with the overall Self Help Africa group. Trustees are appointed for a three-year term on a rotating basis and can serve for a maximum of nine years. During 2021, two trustee meetings were held (2020 – three meetings). Details of attendance at the Board meetings are set out below:

Catherine Fitzgibbon	2/2	Sheila Walsh	1/2	Dervla Owens	2/2
----------------------	-----	--------------	-----	--------------	-----

The activities of Self Help Africa (UK) are carried out in association with Gorta (trading as Self Help Africa), a company registered in the Republic of Ireland and the sole member of Self Help Africa (UK), as referred to above.

Both companies have aligned their objectives under a consolidated strategic plan and management team. The trustees of Self Help Africa (UK) subscribe and contribute to the group strategic plan of Self Help Africa. The strategic plan for the overall group is approved both by the group board and by the Self Help Africa (UK) board of trustees.

New charity trustees are appointed by ordinary resolution of the member 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 Self Help Africa (UK) and the broader Self Help Africa group.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**REPORT OF THE TRUSTEES (CONTINUED)**

---

The management team reports to both sets of trustees on operational and financial performance, as well as progress against strategic objectives, on a regular basis. Annual budgets are prepared by management and approved by the trustees with reporting against budgets reviewed by the trustees on a regular basis.

The group Audit, Finance and Risk Committee reviews internal financial controls, treasury and risk management processes of Self Help Africa companies. It meets on a regular basis to monitor and review the financial performance of the organisation, internal and external audit findings, management information systems and internal control systems.

It provides independent oversight of the annual budgets, management and statutory accounts and makes recommendations to the group board and to the trustees of the group companies where relevant.

Remuneration of key management personnel is delegated to the remuneration committee of the Self Help Africa group and is subject to approval by the trustees of each company within the group. Self Help Africa (UK)'s books of account are located at the organisation's premises Westgate House, Hills Lane, Shrewsbury, England.

**Health and safety**

Self Help Africa (UK) 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. Self Help Africa (UK) management continuously monitors compliance in line with legislative requirements.

**Public benefit**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing aims and objectives and planning future activities. Self Help Africa (UK) is a public benefit entity and the benefit it provides arises from its development work.

**Going concern**

The Board have a reasonable expectation that the organisation has adequate resources to continue in operational existence for a period of at least 12 months from the date of approval of these financial statements. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements. Further details regarding the adoption of the going concern basis is included in Note 2b.

**Political donations**

No political donations were made during the financial year (2020 – £nil).

**Post balance sheet events**

In 2022 nine staff of War on Want N.I. Ltd transferred to Self Help Africa (UK). No other events have occurred since the balance sheet date that require adjustment or disclosure.

**Trustees and secretary**

The current trustees and secretary and changes during the financial year are listed on page 2. The company has made qualifying third party indemnity provisions for the benefit of its trustees which were made during the year and remain in force at the date of this report.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**REPORT OF THE TRUSTEES (CONTINUED)**

---

**Disclosure of information to auditors**

Each of the persons who are trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the company's auditors are unaware, and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any information needed by the charitable company's auditors in connection with preparing their report and to establish that the charitable company's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of section 418 of the Companies Act 2006.

**Auditors**

The auditors, Deloitte Ireland LLP, Chartered Accountants and Statutory Audit Firm, were appointed as the company's auditors for the financial year. A resolution to reappoint Deloitte Ireland LLP will be proposed at the forthcoming AGM.

**Small companies' exemption**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Signed on behalf of the Board:



---

**Catherine Fitzgibbon**  
Chair

Date: 22-12-22

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**TRUSTEES' RESPONSIBILITIES STATEMENT**

---

The trustees (who are also directors of Self Help Africa (UK) 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 also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SELF HELP AFRICA (UK)

### Report on the audit of the financial statements

#### Opinion

In our opinion the financial statements of Self Help Africa (UK) (the 'charitable company'):

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its 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 including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements which comprise:

- the statement of financial activities (including the income and expenditure account);
- the balance sheet;
- the statement of cash flows; and
- the related notes 1 to 24.

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).

#### 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 auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's (the 'FRC's') 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 the charitable company'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 trustees responsibilities with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the Reports and Financial Statements for the financial year ended 31 December 2021, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Reports and Financial Statements. Our opinion on the 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.

*Continued on next page/*

*/Continued from previous page*

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SELF HELP AFRICA (UK)

### Other information (continued)

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the 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 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.

### 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 purpose 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.

In preparing the financial statements, the trustees are responsible for assessing the 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 charitable company or to cease operations, or have no realistic alternative but to do so.

### Auditor's 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 auditor's 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 (Ireland) 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.

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](http://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 charitable company's industry and its control environment, and reviewed the charitable company's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management and internal audit about their own identification and assessment of the risks of irregularities in this charitable company.

We obtained an understanding of the legal and regulatory frameworks that the charitable company 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, Charities Act 2011 and tax legislation.
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty. These included UK employment law and the Data Protection Act 2018.

*Continued on next page/*

*/Continued from previous page*

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SELF HELP AFRICA (UK)**

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

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.

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, occurrence and classification 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 misstatement 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.

### **Report on other legal and regulatory requirements**

#### **Opinions 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 report of trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the report of trustees has been prepared in accordance with applicable legal requirements.

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

*Continued on next page/*

*/Continued from previous page*

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SELF HELP AFRICA (UK)**

### **Matters on which we are required to report by exception**

Under the Companies Act 2006 we are required to report in respect of the following matters 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
- the trustees were not entitled to take advantage of the small companies' exemption in preparing the report of trustees and from the requirement to prepare a strategic report; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

### **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 auditor's 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Heather Doolin (Senior statutory auditor)

For and on behalf of Deloitte Ireland LLP

Statutory Auditor

Deloitte & Touche House, 29 Earlsfort Terrace, Dublin 2, D02 AY28, Republic of Ireland

Date: 22 December 2022

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(including the income and expenditure account)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

		<b>Restricted Funds 2021</b>	<b>Unrestricted Funds 2021</b>	<b>Total Funds 2021</b>	<b>Restricted Funds 2020</b>	<b>Unrestricted Funds 2020</b>	<b>Total Funds 2020</b>
	<i>Notes</i>	£	£	£	£	£	£
<b>INCOME FROM</b>							
- Donations and legacies	3	<b>765,862</b>	<b>839,713</b>	<b>1,605,575</b>	373,948	891,729	1,265,677
- Other trading activities	4	-	<b>13,359</b>	<b>13,359</b>	910	9,784	10,694
<b>Other Income</b>							
- Income from investments	5	-	<b>6</b>	<b>6</b>	-	178	178
- Other income		-	-	-	-	2,549	2,549
<b>Total income</b>		<b>765,862</b>	<b>853,078</b>	<b>1,618,940</b>	374,858	904,240	1,279,098
<b>EXPENDITURE ON</b>							
Raising funds		-	<b>150,111</b>	<b>150,111</b>	-	130,374	130,374
Charitable activities	6	<b>1,422,591</b>	<b>756,676</b>	<b>2,179,267</b>	1,407,920	890,584	2,298,504
<b>Total</b>		<b>1,422,591</b>	<b>906,787</b>	<b>2,329,378</b>	1,407,920	1,020,958	2,428,878
<b>Net expenditure</b>	8	<b>(656,729)</b>	<b>(53,709)</b>	<b>(710,438)</b>	(1,033,062)	(116,718)	(1,149,780)
<b>Net movement on funds</b>	14	<b>(656,729)</b>	<b>(53,709)</b>	<b>(710,438)</b>	(1,033,062)	(116,718)	(1,149,780)
<b>RECONCILIATION OF FUNDS:</b>							
Funds at the beginning of the reporting period		<b>1,556,339</b>	<b>171,228</b>	<b>1,727,567</b>	2,589,401	287,946	2,877,347
<b>Funds at the end of the reporting period</b>		<b>899,610</b>	<b>117,519</b>	<b>1,017,129</b>	1,556,339	171,228	1,727,567

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 derives from continuing activities.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2021**

	<i>Notes</i>	<b>2021</b> £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	<i>10</i>	<b>2,873</b>	3,418
<b>CURRENT ASSETS</b>			
<b>Stocks</b>		<b>1,766</b>	1,317
Debtors	<i>11</i>	<b>380,298</b>	1,508,436
Cash at bank and in hand		<b>692,708</b>	258,665
		<b>1,074,772</b>	1,768,418
<b>CREDITORS: Amounts falling due within one year</b>	<i>12</i>	<b>(60,516)</b>	(44,269)
<b>NET CURRENT ASSETS</b>		<b>1,014,256</b>	1,724,149
<b>NET ASSETS</b>		<b>1,017,129</b>	1,727,567
<b>FUNDS OF THE CHARITY</b>			
Restricted funds	<i>14</i>	<b>899,610</b>	1,556,339
Unrestricted funds	<i>14</i>	<b>117,519</b>	171,228
		<b>1,017,129</b>	1,727,567

The financial statements were approved by the trustees on 22 December 2022 and signed on their behalf by:



Catherine Fitzgibbon  
 Chair

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**STATEMENT OF CASH FLOWS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

	<i>Notes</i>	<b>2021</b>	2020
		£	£
<b>Cash flows from charitable activities</b>			
Net cash generated/(used in) by charitable activities	15	<b>436,096</b>	(522,084)
<b>Cash flows from by investing activities</b>			
Interest received		<b>6</b>	178
Purchase of tangible fixed assets		<b>(2,059)</b>	(1,235)
<b>Cash flows provided by investing activities</b>		<b>(2,053)</b>	(1,057)
<b>Increase/(decrease) in cash and cash equivalents in the reporting year</b>		<b>434,043</b>	(523,141)
Cash and cash equivalents at the beginning of the reporting year		<b>258,665</b>	781,806
<b>Cash and cash equivalents at the end of the reporting year</b>		<b>692,708</b>	258,665
<b>Reconciliation to cash at bank and in hand:</b>			
Cash and cash equivalents at end of financial year		<b>692,708</b>	258,665

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

---

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. They have all been applied consistently throughout the year and the preceding year.

**Basis of preparation of financial statements**

Self Help Africa (UK) is a company incorporated in the UK under the Companies Act 2006. The address of the registered office is Second Floor Suite, Westgate House, Dickens Court, 25 Hills Lane, Shrewsbury, Shropshire, SY1 1QU. The nature of the company's operations and its principal activities are set out in the Report of the Trustees. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP 2019) "Accounting and Reporting by Charities", in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), issued by the Financial Reporting Council and the Companies Act 2006. The functional currency of Self Help Africa (UK) is considered to be sterling because that is the currency of the primary economic environment in which the company operates.

**Going Concern**

The organisation's forecasts and projections, taking account of reasonable possible changes in performance show that the organisation will be able to operate within the level of its current cash and investment resources with group support. The Board have a reasonable expectation that the organisation has adequate resources to continue in operational existence for a period of at least 12 months from the date of approval of these financial statements. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements. Further details regarding the adoption of the going concern basis is included in Note 2b.

**Fund accounting**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Income**

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants from the government and other agencies have been included as "Grants" in furtherance of the charity's objects. The company has not benefited from any other form of government assistance.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

---

**1. ACCOUNTING POLICIES**

**Expenditure**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

**Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Furniture, fittings & equipment	-	33% straight line
---------------------------------	---	-------------------

**Stocks**

Merchandising stocks are stated at the lower of cost and net realisable value.

**Operating leases**

Rentals under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

**1. ACCOUNTING POLICIES (CONTINUED)**

**Reserves**

Self Help Africa (UK)'s reserves policy is to maintain a readily realisable base reserve sufficient to cover six months of budgeted, recurring unrestricted overhead costs.

Self Help Africa (UK) has established and holds reserves sufficient that:

- If from time to time through unplanned circumstances there is a short term shortfall in expected revenue or increase in expected expenditure, there shall be sufficient liquid assets held that, if the board so decides, the organisation could meet any deficit arising from such an event from reserves.
- In the event a decision is taken to wind down the organisation there shall be sufficient readily accessible net assets such that this winding down can be made in an orderly fashion with the organisation meeting all its obligations, both domestic and programme, in a timely fashion.

The target level of reserves is currently set at six months of budgeted, recurring unrestricted expenditure, which equates to approximately £445,000. The organisation is not currently in compliance with this target. However, as SHA UK is supported by the Gorta Group, which is in compliance with this target policy, there is no issue for the Board. The board monitors this target level (and compliance therewith) on an annual basis.

**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.

**Financial instruments**

Financial assets and financial liabilities are recognised when the charitable company becomes a party to the contractual provisions of the instrument. Financial liabilities are classified according to the substance of the contractual arrangements entered into.

*(i) Financial assets and liabilities*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charitable company transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charitable company, despite having retained some significant risks and rewards of ownership, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer.

**1. ACCOUNTING POLICIES (CONTINUED)**

**Financial instruments**

*(i) Financial assets and liabilities (Continued)*

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires. Balances that are classified as payable or receivable within one year on initial recognition are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

**Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the financial year.

**Taxation**

Self Help Africa (UK) has been granted charitable tax exempt status by the HMRC under S478 and S483 of the Corporation Tax Act 2010 and therefore no provision for corporation tax is required.

**2a. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

In the application of the charitable company's accounting policies, which are described in note 1, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the accounting policies and notes to the financial statements. The trustees do not consider there are any critical judgements or sources of estimation requiring disclosure other than the going concern assumptions which is detailed further in note 2b.

**2b. GOING CONCERN**

Several measures have been implemented to give the trustees a reasonable expectation that the organisation has adequate resources to continue in operational existence for a period of at least 12 months from the date of approval of the financial statements. Among the measures taken to mitigate impact on unrestricted reserves are:

- Revision of budgets and cash flow projections to identify potential economies.
- Negotiations with suppliers, service providers and landlords, combined with general cost cutting measures across the organisation, to minimise depletion of unrestricted reserves.
- Review of fundraising activities to ensure that events that have been cancelled are rescheduled as soon as possible where appropriate.
- Deferral of discretionary expenditure where possible.

In addition to these measures, the trustees have reviewed the restricted elements of its income and expenditure, in order to understand the impact of the pandemic on its operations on the ground in Africa with the least possible disruption to or suspension of programmes. In this area, work was carried out in:

- Engaging with institutional donors at Head Office and country office level to agree deferral of expenditure and extension of project timeframes as appropriate.
- Reconfiguring trainings to be held in smaller groups in order to facilitate social distancing.
- Developing guidance notes for our teams and partners on the incorporation of Covid-19 response in our programmes, use of face-masks in the community and the importance of safeguarding during the pandemic.
- A public appeal was launched online and proposals submitted (successfully) to a number of Trusts and Foundations for the provision of PPE, handwashing and sanitation facilities across our programmes.

The organisation has an unrestricted reserves figure of £117,519 on hand at year end. In addition, the Gorta Group (of which Self Help Africa UK is a member) holds reserves of €6 million. The Gorta Group has committed to provide financial support to Self Help Africa UK (should it be required) for a period of not less than twelve months from the approval of the financial statements. This gives the trustees additional comfort in continuing to adopt the going concern basis in preparing the annual financial statements.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

**3. DONATIONS AND LEGACIES**

	<b>2021</b>	2020
	<b>£</b>	£
Donations	<b>781,280</b>	872,711
Grants	<b>824,296</b>	392,966
Voluntary income	<b>1,605,575</b>	1,265,677

GORTA supports the operations of Self Help Africa (UK) by transferring funds to pay for charitable expenditure not funded by institutional donors, and £500K was funded from Gorta during the financial year 2021 (2020:£535k) and included in unrestricted donations.

**Grant income is analysed as follows:-**

Slovak Aid	<b>543,188</b>	-
Austrian Development Agency	<b>168,740</b>	-
Jersey Overseas Aid Commission	<b>90,793</b>	263,092
UK Aid Match	<b>48,573</b>	-
European Union	<b>(26,998)</b>	40,248
Expertise France	-	51,950
FCDO	-	37,424
DFID (Braced – Welthungerhilfe)	-	252
	<b>824,296</b>	392,966

**4. OTHER TRADING ACTIVITIES**

	<b>2021</b>	2020
	<b>£</b>	£
Income from fundraising events and campaigns	<b>13,359</b>	10,694

**5. INCOME FROM INVESTMENTS**

	<b>2021</b>	2020
	<b>£</b>	£
Bank interest	<b>6</b>	178

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

**6. CHARITABLE ACTIVITIES**

Field programme expenditure has been incurred against the following thematic areas:

	<b>2021 Direct Costs £</b>	<b>2021 Support Costs £</b>	<b>2021 Total Costs £</b>	<b>2020 Direct Costs £</b>	<b>2020 Support Costs £</b>	<b>2020 Total Costs £</b>
Agriculture production	397,048	9,140	406,188	333,485	9,553	343,038
Agribusiness development	1,070,947	69,090	1,140,037	1,113,990	21,481	1,135,471
Nutrition	111,475	4,419	115,894	110,865	4,622	115,487
Gender/Inclusion	247,645	11,784	259,429	221,299	12,326	233,625
Advocacy/Policy	18,133	18,624	36,757	23,967	17,505	41,472
Water, sanitation & health	45,990	6,481	52,471	112,104	6,779	118,883
Renewable energy	18,133	589	18,722	23,967	616	24,583
Partner capacity building	148,499	1,270	149,769	173,673	4,776	178,449
SHA Inc. provision	-	-	-	-	107,496	107,496
	<u>2,057,870</u>	<u>121,397</u>	<u>2,179,267</u>	<u>2,113,350</u>	<u>185,154</u>	<u>2,298,504</u>

**7. SUPPORT COSTS**

Field programme expenditure has been incurred against the following thematic areas:

	<b>2021 Charitable Activities £</b>	<b>2021 Fundraising £</b>	<b>2021 Total Costs £</b>	<b>2020 Charitable Activities £</b>	<b>2020 Fundraising £</b>	<b>2020 Total Costs £</b>
Foreign exchange loss/(gain)	15,925	-	15,925	(22,069)	-	(22,069)
IT/computer	4,410	5,663	10,073	8,443	3,135	11,578
Postage, stationery & communications	9,090	6,808	15,898	8,878	1,238	10,116
Premises	51,850	1,197	53,047	47,903	12,613	60,516
Professional fees	1,677	2,171	3,848	1,703	-	1,703
Governance costs	17,585	-	17,585	16,889	1,116	18,005
Other support costs	20,860	-	20,860	15,911	2,073	17,984
SHA Inc. provision	-	-	-	107,496	-	107,496
	<u>121,397</u>	<u>15,839</u>	<u>137,236</u>	<u>185,154</u>	<u>20,175</u>	<u>205,329</u>

The basis of allocation of the support costs identified above is the percentage of time spend on each activity.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

---

**8. NET EXPENDITURE**

This is stated after charging/(crediting):

	<b>2021</b>	2020
	<b>£</b>	£
Depreciation of tangible fixed assets	<b>2,604</b>	2,683
Auditors' remuneration	<b>17,585</b>	16,244
	<u>                    </u>	<u>                    </u>

During the financial year, no trustees received any remuneration or benefit in kind (2020: £Nil). During the financial year, no trustees were reimbursed for travel expenses during the period (2020: £Nil).

**9. STAFF COSTS**

	<b>2021</b>	2020
	<b>£</b>	£
<b>Staff costs comprise:</b>		
Wages and salaries	<b>327,283</b>	439,820
Social security costs	<b>33,895</b>	41,328
Other pension costs	<b>32,655</b>	42,656
	<u>                    </u>	<u>                    </u>
	<b>393,833</b>	523,804
	<u>                    </u>	<u>                    </u>

The average monthly number of employees employed during the financial year was 15 (2020: 15).

The total remuneration for key management personnel (which includes gross pay, employer insurance contributions, employer pension contributions and any other remuneration including benefits in kind) for the financial year amounted to £66,076 (2020: £73,082) and this relates to two personnel (2020: two personnel).

The number of employees whose salaries (excluding employer pension contributions and employer PRSI) were greater than £60,000 was as follows:

	<b>2021</b>	2020
	<b>Number</b>	Number
£60,001 - £70,000	<b>0</b>	1
	<u>                    </u>	<u>                    </u>

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

**10. TANGIBLE ASSETS**

	<b>Furniture Fittings &amp; Equipment £</b>	<b>Total £</b>
<b>Cost:</b>		
At 1 January 2021	61,035	61,035
Additions for the year	2,059	2,059
<b>At 31 December 2021</b>	<b>63,094</b>	<b>63,094</b>
<b>Depreciation:</b>		
At 1 January 2021	57,617	57,617
Charge for the financial year	2,604	2,604
<b>At 31 December 2021</b>	<b>60,221</b>	<b>60,221</b>
<b>Net book value:</b>		
<b>At 31 December 2021</b>	<b>2,873</b>	<b>2,873</b>
At 31 December 2020	3,418	3,418

**11. DEBTORS**

	<b>2021 £</b>	<b>2020 £</b>
<b>Due after more than one year</b>		
Other debtors – Lease deposit	9,650	9,650
<b>Due within one year</b>		
Other debtors	8,755	5,894
Accrued income	29,137	143,486
Prepayments	14,396	14,068
Amounts owing from group undertakings	318,360	1,335,338
	<b>380,298</b>	<b>1,508,436</b>

Amounts due from group companies are advanced interest free, unsecured and are receivable on demand.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

<b>12. CREDITORS: (Amounts falling due within one year)</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>6,874</b>	5,091
Social security and other taxes	<b>23,921</b>	17,583
Other creditors	<b>7,221</b>	5,595
Accruals	<b>22,500</b>	16,000
	<u><b>60,516</b></u>	<u>44,269</u>
	<u><b>60,516</b></u>	<u>44,269</u>
<b>Social security and other taxes include:</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
PAYE/National Insurance	<b>23,921</b>	17,583
	<u><b>23,921</b></u>	<u>17,583</u>
	<u><b>23,921</b></u>	<u>17,583</u>

**13. FINANCIAL INSTRUMENTS**

The carrying value of the company's financial assets and liabilities are summarised by category below:-

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Financial Assets</b>		
<i>Measured at undiscounted amount receivable</i>		
Other debtors	<b>18,405</b>	15,544
Amounts owing from group undertakings	<b>318,360</b>	1,335,338
	<u><b>318,360</b></u>	<u>1,335,338</u>
	<u><b>318,360</b></u>	<u>1,335,338</u>
<b>Financial Liabilities</b>		
<i>Measured at undiscounted amount payable</i>		
Trade creditors	<b>6,874</b>	5,091
Other creditors	<b>7,221</b>	5,595
	<u><b>7,221</b></u>	<u>5,595</u>
	<u><b>7,221</b></u>	<u>5,595</u>

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

**14. FUNDS OF THE CHARITY**

<b>Unrestricted Funds</b>	At 1 Jan 2021 £	Income £	Expenditure £	At 31 Dec 2021 £
Total unrestricted funds	171,228	853,078	(906,787)	117,519
	<u>171,228</u>	<u>853,078</u>	<u>(906,787)</u>	<u>117,519</u>
<b>Restricted Funds</b>	At 1 Jan 2021 £	Income £	Expenditure £	At 31 Dec 2021 £
Ethiopia – Dairy for Development	11,197	(16,918)	5,721	-
Kenya – Cassava Aggregation	778,921	(43,339)	(519,962)	215,620
Kenya – Integration of Market Operators in Value Chains	351,439	543,188	(438,590)	456,037
Uganda – TESO UKAM	12,163	48,033	(60,196)	-
Togo – Improving access to water and sanitation facilities	-	(13,617)	13,617	-
Burkina Faso – Expertise France PAEJF	-	(13,381)	13,381	-
Burkina Faso- Economic development of Women	222,751	169,246	(231,943)	160,054
Zambia – Economic Development and Environmental Resilience of Kafue	179,868	92,650	(204,619)	67,899
	<u>1,556,339</u>	<u>765,862</u>	<u>(1,422,591)</u>	<u>899,610</u>
<b>Funds of the charity</b>	<u><u>1,727,567</u></u>	<u><u>1,618,940</u></u>	<u><u>(2,329,378)</u></u>	<u><u>1,017,129</u></u>

The nature of the material projects, with significant movement during the financial year are as follows:-

**Ethiopia – Dairy for Development**

The MORE MILK project (2018-2020) aims to improve the income and nutrition of 600 smallholder farmer households in Oromia region through market oriented dairy production. The programme will boost rural livelihoods and nutrition by enhancing production techniques, strengthening dairy value chains and improving the genetics of dairy cows. During its first year of implementation the project has established nurseries and trained farmers in livestock feed production. It has established/strengthened three milk producer cooperatives, as well as provided training in dairy breeding management and animal health and disease prevention. By the end of the year, 155 cows had been served with sexed semen following a participatory breeding selection process undertaken with beneficiaries.

**14. FUNDS OF THE CHARITY (CONTINUED)**

**Kenya – Cassava Aggregation – Supporting Smallholder Agriculture & Value Addition**

This project aims to increase food and nutrition security, employment and income among 28,000 farming households through increased cassava production and sales. Self Help Africa is working with farmers to double average production levels of drought-tolerant cassava, and link farmer business groups to profitable markets.

**Kenya - Integration of Market Operators in Value Chains**

This project aims to increase food and nutrition security, employment and income among 28,000 farming households through increased cassava production and sales. Self Help Africa is working with farmers to double average production levels of drought-tolerant cassava, and link farmer business groups to profitable markets.

**Uganda – MANZO Youth Empowerment Project**

This project aims to create economic opportunities for 3,000 young people in high-value agricultural value chains through training in good agronomic practices, storage, transport, processing and marketing. Through the adoption of improved agricultural techniques, the project is working in the Maracha, Nebbi and Zombo (MANZO) districts of West Nile region in northern Uganda.

**Burkina Faso – Expertise France PAEJF**

Launched in October 2018, the 'Project to Support Youth and Women's Agricultural Entrepreneurship in the Nord Region' targets 250 youth and women living in insecure transborder areas in the North of Burkina Faso. The project is providing training on production and postharvest storage and processing techniques to improve the employability of youth and women in horticulture and poultry value chains, and training in basic business skills and access to finance to support the development of enterprises in relevant sectors in the region's rural economy.

**Togo – Water Sanitation and Health Project**

Self Help Africa is working with local authorities in the Savane Region of northern Togo on a three-year project to rehabilitate existing and drill new boreholes to provide clean water to 8,000 people. The project also aims to improve sanitation facilities through training in hygiene and waste management and through building latrines.

**Burkina Faso – Economic Development of Women**

The action aims to strengthen the economic capacity of women farmers in the cashew nut sector, while supporting the creation of enterprises around complementary income-generating activities (beekeeping, by-products processing, market gardening) through established areas of high cashew production.

**14. FUNDS OF THE CHARITY (CONTINUED)**

**Zambia – Economic Development and Environmental Resilience of Kafue**

The action aims to improve the resilience, food, income and nutrition security of 3,000 households in the Monze, Namwala and Mazabuka districts of Zambia. The project will use the Functional Landscape Approach (FLA) to promote the sustainable use of natural resources for diversified livelihoods and increased incomes, whilst protecting and restoring essential eco-systems within the Kafue Sub-basin.

**Partner Organisations**

Self Help Africa (UK) works in conjunction with a number of organisations in all of our countries of operation. These organisations undertake the implementation of some of the programme activities. Partner organisations that SHA (UK) currently works with include:

- Fédération des Groupements Wend Yam
- Welthungerhilfe
- Association Project Écologie et Reboisement (PER)
- Narok District Network Forum
- Enaitoiti Naretu Olmaa Coalition for Women (ENOCOW)
- USTADI Foundation
- UCRC
- Amhara Regional Agricultural Research Institute
- Blantyre Synod Health and Development Commission
- Nkhadze Alive Youth Organisation
- Agency for Accelerated Rural Development (AFARD)
- Association d'Appui aux Activités de Santé Communautaire (3ASC)
- Africare
- Fédération des Groupements Naam
- Union des Baoré Tradition d'Épargne et de Crédit

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

**15. RECONCILIATION OF NET (EXPENDITURE) TO CASH FLOWS FROM CHARITABLE ACTIVITIES**

	<b>2021</b>	2020
	<b>£</b>	<b>£</b>
<b>NET EXPENDITURE</b>		
<b>(as per the Statement of Financial Activities)</b>	<b>(710,438)</b>	<b>(1,149,780)</b>
<i>Adjustments for:</i>		
Depreciation	<b>2,604</b>	2,683
Increase in stock	<b>(449)</b>	690
Decrease in debtors	<b>1,128,138</b>	627,672
Increase/(decrease) in creditors	<b>16,247</b>	(3,170)
Interest received	<b>(6)</b>	(178)
<b>Net cash generated/(used in) by charitable activities</b>	<b>436,096</b>	<b>(522,084)</b>

**16. ANALYSIS OF CHANGES IN CASH AND CASH EQUIVALENTS**

	<b>At</b>	<b>Cash</b>	<b>At</b>
	<b>1 January</b>	<b>Flows</b>	<b>31 December</b>
	<b>2021</b>		<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand	258,665	434,043	692,708

**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>2021</b>	<b>2021</b>	<b>2021</b>	2020
	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	-	<b>2,873</b>	<b>2,873</b>	3,418
Current assets	<b>899,610</b>	<b>165,512</b>	<b>1,065,122</b>	1,758,768
Debtors due after more than 1 year	-	<b>9,650</b>	<b>9,650</b>	9,650
Creditors due within one year	-	<b>(60,516)</b>	<b>(60,516)</b>	(44,269)
	<b>899,610</b>	<b>117,519</b>	<b>1,017,129</b>	<b>1,727,567</b>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

---

**18. OPERATING LEASE COMMITMENTS**

At 31 December 2021 the company had total future minimum commitments under non-cancellable operating leases as follows:

	<b>Land and Buildings</b>	
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Expiry date:</b>		
Less than 1 year	12,600	12,600
Between 1 and 5 years	13,400	26,000
	<hr/>	<hr/>
	26,000	38,600
	<hr/> <hr/>	<hr/> <hr/>

**19. TAXATION**

Self Help Africa (UK) is registered as a charity and benefits from corporation tax exemptions available to charitable bodies. On the basis that its activities fall within its charitable purposes and its funds are applied only for these purposes, no provision for corporation tax is made. Irrecoverable value added tax is expensed as incurred.

**20. PENSION COMMITMENTS**

The company operates a defined contribution pension scheme, the assets of which are held separately from those of the company in an independently administered fund. Contributions payable at 31 December 2021 amounted to £7,114 (2020: £5,151).

**21. LEGAL STATUS OF COMPANY**

In accordance with Section 60 of the Companies Act, 2006, the company is exempt from including the word "Limited" in its name. The company is limited by guarantee and has no share capital.

**22. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY**

During the year, Gorta (t/a Self Help Africa) discharged commitments of £1,236,749 (2020: £1,867,133) and transferred funds of £361,526 (2020: £886,842) to Self Help Africa (UK). Self Help Africa (UK) transferred funds of £223,981 to Gorta (t/a Self Help Africa) during the year (2020: £695,081). The balance due from Gorta (t/a Self Help Africa) at 31 December 2021 was £318,360 (2020: £1,335,338).

Gorta (t/a Self Help Africa) is a charitable company registered in the Republic of Ireland and the results of Self Help Africa (UK) are consolidated into the financial statements of Gorta. Copies of the group financial statements of Gorta may be obtained from the charity's registered office at Kingsbridge House, 17-22 Parkgate Street, Dublin 8, Ireland.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

---

**23. SELF HELP AFRICA INC.**

Self Help Africa Inc. is a not for profit organisation registered in the United States of America. Self Help Africa Inc. is governed by an independent board of directors which retains full control over the financial and operating policies of the company. Funds raised by Self Help Africa Inc. are generally allocated to the Self Help Africa programmes in Africa.

At the end of 2020 Self Help Africa Inc. owed USD145,940 to Self Help Africa UK in relation to funds received in the US that were due to be forwarded to Self Help Africa UK in relation to programmes implemented in West Africa. Self Help Africa UK used its own funds to implement these programmes. Due to an adverse fundraising environment in the US, this debt was unlikely to be repaid in the short to medium term. A provision for non-repayment of this amount was made in 2020.

During the financial year Self Help Africa Inc. on-granted £7,354 (2020: €Nil) of restricted income received to a Self Help Africa (UK) project. Total amounts granted by Self Help Africa Inc. to Self Help Africa (UK) of £7,354 (2020: €Nil) have been included in the accounts of Self Help Africa (UK) under income and expenditure. No balance was outstanding at the financial year end (2020: €Nil).

**24. SUBSEQUENT EVENTS**

In 2022 nine staff of War on Want Northern Ireland Ltd transferred to Self Help Africa (UK). No other events have occurred since the balance sheet date that require adjustment or disclosure.

Our Ref: HD/YA

The Board of Directors,  
Self Help Africa (UK),  
Westgate House 2nd Floor Suite,  
Dickens Court, Off Hills Lane,  
Shrewsbury, Shropshire, SY1 1QU

Date: 22 December 2022

Dear Members of the Board of Directors:

We have completed our audit of Self Help Africa (UK) ("the Company") for the financial year ended 31 December 2021. The International Standard on Auditing (UK) 260 *Communication with those charged with governance* ("ISA (UK) 260") requires the auditor to report to those charged with governance specific matters.

Noting our responsibility as auditors to the Company, we have set out below the matters we are required to communicate, to you, in your role as those charged with governance of the Company.

### **1. Planned, Scope and Timing of the Audit**

The scope of our audit has already been communicated to you in our engagement letter dated 8 November 2021. We commenced our audit on 8 November 2021.

### **2. Our Audit Explained**

#### **Identify changes in your activities and environment**

At our planning meeting we identified any key judgements or changes in your activities and articulated how these impacted our approach.

#### **Determine materiality**

When planning our work we set our materiality at £57,000. We report to you on all misstatements noted above £2,850 and any qualitative misstatements below this amount.

#### **Significant risk assessment**

As part of planning and using our risk assessment process, we identified the significant risks relevant for this engagement. We report in Section 3 on our work on significant risks.

#### **Conclude on significant risk areas**

We draw to the Board's attention our conclusions on the significant audit risks. In particular the Board must satisfy themselves that management's judgements are appropriate.

#### **Other findings**

In addition to our conclusions on the significant risks, we are required to report to you any material observations on the internal control environment as well as any other findings from our work. No significant issues were noted as part of our performed audit procedures.

#### **Our audit report**

Based on the current status of our review, we envisage issuing an unqualified audit report.

### **3. Significant Risks**

As part of our audit procedures, we identified three significant audit risks and our work performed in respect of these, together with any issues noted is detailed below.

- **Significant Risk One: Revenue Recognition**

Risk Identified
<p>In accordance with Auditing Standard – ISA (UK) 240 – <i>The Auditor’s Responsibility to Consider Fraud in an Audit of Financial Statements</i>, we are required to treat revenue recognition as a presumed significant audit risk. We identified the following significant risk in relation to revenue recognition for income (completeness, accuracy, occurrence and classification):</p> <ul style="list-style-type: none"> <li>• There is a risk that sales are misstated due to sales being recorded at incorrect amounts or that sales and sales credit note recorded that did not occur.</li> <li>• There is a risk that revenue is misstated as grants, donations and other forms of income received have not been recorded and they have been misallocated between restricted and unrestricted.</li> </ul>

Our Response	Observations and Procedures Performed
<p>In response to this risk, we performed the following audit procedures:</p> <ul style="list-style-type: none"> <li>• Developed an understanding of the policies and procedures surrounding the main sources of income;</li> <li>• Understanding the policies relating to the recognition and classification of income, including recognition of grant income in accordance with donor agreements;</li> <li>• Performed walkthrough test for key income controls;</li> <li>• Performed a year-on-year review of income and obtained explanations for significant variances;</li> <li>• Reviewed reconciliations of receipts lodged to bank accounts and controls over the bank reconciliation process;</li> <li>• Performed substantive procedures on all significant sources of income; and</li> <li>• Evaluated non-standard and unusual transactions and obtained explanations.</li> </ul>	<p>We did not note any significant matters based on our work in the area of revenue recognition.</p>

- **Significant Risk Two: Management Override of Controls**

Risk Identified
<p>ISA (UK) 240 – <i>The Auditor’s Responsibility to Consider Fraud in an Audit of Financial Statements</i>, also highlights the risk of management override of controls as a presumed audit risk area. Management override of the control framework has the potential to lead to errors within the reported numbers.</p>

Our Response	Observations and Procedures Performed
<p>In response to the risk identified we performed the following procedures:</p> <ul style="list-style-type: none"> <li>• Understand and evaluate the financial reporting process and the controls over journal entries and other non-routine adjustments made in the</li> </ul>	<p>As we noted from the FY2019 audit, journals are not reviewed prior to posting. However, we note a mitigating control in that management accounts are reviewed by the Group Finance Manager and the Group CFO.</p>

<p>preparation of the financial statements. We also tested the appropriateness of a sample of such entries and adjustments.</p> <p>In designing and performing audit procedures for such tests, we:</p> <ul style="list-style-type: none"> <li>• Made inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments; and</li> <li>• Tested a selection of journal entries and other adjustments made during the reporting period in the significant component ledgers using our data analytics tool.</li> <li>• We reviewed accounting estimates for bias that could result in material misstatement due to fraud, including whether any differences between estimates best supported by evidence and those in the financial statements, even if individually reasonable, indicate a possible bias on the part of management.</li> <li>• We reviewed assets and liabilities requiring management judgement or which are complex or subject to uncertainty with management. We also performed a retrospective review of management's judgements and assumptions relating to significant estimates reflected in prior year financial statements.</li> <li>• We obtained an understanding of the business rationale of significant transactions that are outside the normal course of business or that otherwise appear to be unusual given our understanding of the company and its environment. Audit procedures on certain account balances had a focus on earnings management and misappropriation of assets; and</li> <li>• We discussed any incidents of fraud with management and the Group Audit and Risk Committee.</li> </ul>	<p>We recommend all journal entries are documented as reviewed prior to being posted to the accounting system.</p> <p>We did not note any other significant issues regarding management override of controls as part of our sample testing performed in this area.</p>
---	--

**(a) Written representations**

In accordance with ISA (UK) 580 Written Representations, it is our responsibility, as auditors to obtain written representations in respect of the audit of the financial statements. The representation letter has been provided to management for signing.

**4. Required Communication with Those Charged with Governance**

The following matters are the key communications upon completion of our audit for the financial year ended 31 December 2021;

**(a) Expected Modifications to the Auditors' Report**

Our draft opinion is attached to the draft financial statements as previously circulated. The draft is an unmodified opinion. It should be noted that our audit report is required to address how we considered the audit capable of detecting irregularities, including fraud. Under ISA 700 (UK) we are required to describe the procedures performed, our understanding of the legal and regulatory framework and compliance with laws and regulations. Our opinion will be issued when the directors approve the financial statements. The opinion reflects that our audit was performed in accordance with International Standards on Auditing (UK).

**(b) Non-Compliance with Laws and Regulations**

It is our responsibility to communicate any matters identified over the course of our audit involving non-compliance with laws and regulations. No such matters have been identified over the course of the 2021 audit.

**(c) Adjusted and Unadjusted Items**

We are required to report to you all misstatements identified by us, and not just those adjusted by the company, other than those which are clearly trivial. We have listed below corrected misstatement which has been identified up to the date of this report which we are required to report to you under International Standards of Auditing (UK). There were no uncorrected misstatements noted.

Corrected Misstatements			
Title	Description	Balance	Amount £
A 2020 provision for SHA Inc., related party debtors as opening adjustment	In 2020 SHA Inc did not have enough funds to repay Walmart grant debtors for SHA UK received by SHA Inc. and a full provision was provided in 2020. This was not adjusted in the opening TB and corrected at the audit commencement.	DR Reserve	107,496
		CR Assets	(107,496)
InterCo adjustments with Gorta for 4 field transfers	SHA UK late field transfer adjustments with Gorta related to 4 filed transfers not adjusted correctly and made the final corrections during the audit. K18 438,589 Z17 204,620 EH6 (123,148) <u>UH5 (96,854)</u> Total 423,207	DR Expenses	423,207
		CR Liabilities	(423,207)

**(d) Qualitative Aspects of Accounting Practice and Financial Reporting**

There are a number of qualitative aspects of the accounting practices and financial reporting of the company that we have considered during the course of our audit. These include:

▪ *Appropriateness of Accounting Policies*

We consider that the accounting policies as set out in the financial statements are appropriate to the activities of the company.

▪ *Appropriateness of Accounting Estimates and Critical Accounting Judgements*

The financial statements include a number of areas that rely on accounting estimates. We consider that all accounting estimates used by the company are appropriate and reasonable on the basis of the information available and taken in the context of the financial statements as a whole.

▪ *Financial Statement Disclosures*

As part of our audit, we have considered the adequacy of the disclosures made in the financial statements. We have no matters of concern in this regard to communicate to you.

**(e) Independence**

We confirm that in our professional judgement, our firm is independent within the meaning of regulatory and professional requirements and the objectivity of the audit engagement leader and audit staff is not impaired.

**(f) Related Party Transactions**

We are required to communicate to you any matters arising during the audit in connection with the company's related parties. We have made enquires of management as to who and what entities are related parties to the company. Using this information obtained, we determined that sufficient disclosures have been made in the notes to the financial statements.

**(g) Going Concern**

We understand that Gorta have provided the letter of support to SHA UK for the financial year ended 31 December 2021 in order to support its going concern assessment for a period of at least 12 months from the date of approval of the financial statements.

Based on the work we have performed and the letter of support from Gorta, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company'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. We have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

**(h) Material Misstatement of fact in Documents containing Audited Financial Statements**

In completing our financial statement review, we must conclude whether or not there is a material misstatement of fact in the other information contained in documents containing the audited financial statements. We have not identified any instances of this to date as part of our financial statement review process.

**(i) Fraud**

We are required to communicate with Those Charged with Governance if we have identified or suspect fraud involving management or employees who have a significant role in internal control and others where the fraud results in material misstatements in the financial statements. No fraud has been identified as part of the work completed in the current year audit.

This letter has been prepared solely for the Company and should not be disclosed to another third party, quoted or referred to in whole or in part without our prior written consent. No responsibility to any third party is accepted as this letter has not been prepared, and is not intended, for any other purpose.

We take this opportunity of expressing our thanks for the co-operation and assistance we received during the course of our work.

Yours faithfully,



**Heather Doolin  
for and on behalf of  
Deloitte Ireland LLP**

**SELF HELP AFRICA (UK)**

England & Wales - Charity number 298830

---

# Accounts

---

Self Help Africa (UK)  
(A company limited by guarantee)

Reports and Financial Statements  
for the financial year ended  
31 December 2020

*COMPANY NUMBER: 02226352*  
*CHARITY NUMBER: 298830*

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

---

<b>CONTENTS</b>	<b>PAGES</b>
TRUSTEES AND OTHER INFORMATION	2
REPORT OF THE TRUSTEES	3 – 13
TRUSTEES' RESPONSIBILITIES STATEMENT	14
INDEPENDENT AUDITORS' REPORT	15– 18
STATEMENT OF FINANCIAL ACTIVITIES	19
BALANCE SHEET	20
STATEMENT OF CASH FLOWS	21
NOTES TO THE FINANCIAL STATEMENTS	22 – 35

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**TRUSTEES AND OTHER INFORMATION**

---

**TRUSTEES** Ms. Catherine Fitzgibbon (Chair, appointed 4<sup>th</sup> November 2020)  
Ms. Sheila Walsh (Treasurer)  
Ms. Dervla Owens  
Mr. Bob Breen (resigned 25<sup>th</sup> September 2020)  
Ms. Rowena Dwyer (resigned 25<sup>th</sup> September 2020)

**CHIEF EXECUTIVE OFFICER** Mr. Ray Jordan

**SECRETARY** Mr. Malachy Cardiff (resigned 10<sup>th</sup> April 2020)  
Mr. Peter McDevitt (appointed 10<sup>th</sup> April 2020)

**REGISTERED OFFICE** Second Floor Suite  
Westgate House  
Dickens Court  
25 Hills Lane  
Shrewsbury  
Shropshire  
SY1 1QU

**COMPANY NUMBER** 02226352

**CHARITY NUMBER** 298830

**AUDITORS** Deloitte Ireland LLP  
Chartered Accountants and Statutory Audit Firm  
Deloitte & Touche House  
Earlsfort Terrace  
Dublin 2  
Ireland

**BANKERS** Barclays Bank Plc  
Business Banking  
P.O Box 89  
Shrewsbury  
Shropshire  
SY1 2WQ

**SOLICITORS** Bates Wells Braithwaite  
2-6 Cannon St  
London  
EC4M 6YH

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**REPORT OF THE TRUSTEES**

---

**Introduction**

The trustees present herewith the reports and audited financial statements of the charity for the year ended 31 December 2020.

**Reference and administrative details**

The reference and administrative details of Self Help Africa (UK) are fully set out on page 2.

**Objectives and activities**

Self Help Africa (UK) is an international development, non-governmental organisation. The main purpose of the organisation as set out in our constitution is the assistance and advancement of people in need in less developed areas of the world.

We have expertise in small-scale farming and growing family-farm businesses. We work with farmers and agricultural businesses in Africa to help them grow and sell more food, diversify their income and their diets, and make their livelihoods more sustainable and resistant to external shocks.

**Self Help Africa**

The activities of Self Help Africa (UK) are carried out in association with Gorta (trading as Self Help Africa), an Irish registered charity.

**Vision, mission and values**

Our vision is an economically thriving rural Africa.

Our mission is to support sustainable livelihoods for Africa's smallholder farmers.

Our core values are:

- Equality – people are equal in rights and must be treated with respect and dignity
- Innovation – we are conscious that finding effective solutions requires innovative thinking combined with a pragmatic approach.
- Learning – we strive for the highest quality standards in our work and encourage a culture of constant learning and improvement.
- Accountability – accountability and transparency are central to all our actions and use of resources.

**Strategic objectives**

Our primary strategic objectives are to:

- Improve **food, nutrition and income security** for smallholder farmers
- Support the establishment and growth of inclusive, profitable and sustainable **agri-business**
- Support the improvement of the **policy environment** for smallholder farmers

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**REPORT OF THE TRUSTEES (CONTINUED)**

---

**COVID-19**

The Covid-19 pandemic, which has led to a worldwide slowdown in economic activity, had a significant impact on the organisation's operations with effect from mid-March 2020. Management set to work immediately to assess the various operational and financial scenarios that could arise and drew up plans to mitigate the potential negative impact. Revised budgets and cash flow projections were prepared with a view to reducing costs to the minimum and investigating potential alternative income streams. Management engaged with institutional donors to discuss deferral of expenditure and extension of programme contracts where temporary suspension of work was necessary. At Head Office level, costs were reduced by agreeing a combination of pay decreases and reduced working hours with staff. The Board are deeply appreciative of the sacrifices made by staff at this difficult time. Discussions with suppliers, service providers and landlords also led to cost savings – the Board thanks those whose support for our work in this area has helped us maintain our ability to sustain our work in Africa.

This impact was also mitigated to some extent by government supports, cost saving measures adopted, and the fact that there was minimal increase in attrition in income from our regular givers. We are confident that the organisation will come through the crisis intact and in a position to continue its valuable work.

**Activities**

Our primary client targets are poor and vulnerable rural communities in sub-Saharan Africa. We support both small projects and large programmes. We seek to leverage small projects into larger programmes to maximise the extent of their positive impacts. We are respectful of the culture, needs and wishes of the communities we work with and proactively seek out their views on and participation in programme development and implementation.

We are committed to the principle of empowering communities and helping them to help themselves, rather than simply providing funds. We work with local government and the business community to create sustainable linkages that last beyond the life-cycle of projects.

Self Help Africa (UK) employs professional development staff and agronomists in all its countries of operation. We believe that indigenous staff best understand the context and culture of the people we work with and are best placed to lead country programmes. We work with and through local partners from civil society, the public sector and business community and provide training and support to help them develop.

**Achievements and performance**

In 2020, Self Help Africa (UK) continued its work on the implementation of programmes in sub-Saharan Africa. The operational highlights of the country programmes where SHA UK's work is implemented in conjunction with Self Help Africa are detailed below

**REPORT OF THE TRUSTEES (CONTINUED)**

---

**Ethiopia**

Despite impressive economic growth over the past number of years, Ethiopia continues to see high rates of poverty in both urban and rural areas. The agricultural sector is a big contributor towards GDP, but it remains underdeveloped with a heavy reliance on smallholder farmers who lack the inputs and training to maximise their production. This year, Self Help Africa managed nine projects across the country which collectively sought to strengthen smallholder farmers and improve the lives of them and their communities through a combination of training and improved access to agricultural inputs and credit. These projects reached nearly 45,000 beneficiaries in 2020 across a variety of value chains including dairy, beekeeping, pig-rearing, and maize production.

2020 was a difficult year in Ethiopia with high levels of inflation due to Covid-19, unemployment, instability, and large-scale crop loss due to the locust invasions which swept across the country from March onwards. Towards the end of the year, regional governments began to request assistance from NGOs to respond to the growing hunger due to the infestation. Self Help Africa initiated two new projects in December of 2020 which will see food and cash distributed to the worst-affected families in Oromia and West Hararghe regions in early-2021.

As in Kenya, heavy rainfall from June led to flooding across many regions which impacted an estimated 1.1million people. Displacements from their homes also heightened the risk of Covid-19 and other infectious diseases and led to food insecurity for many families unable to return to their land. In urban areas, lockdown measures forced many informal workers, including women traders, out of work which had an impact on their livelihoods and their safety as cases of domestic violence against women have been seen to rise across the world because of the pandemic. Although Self Help Africa traditionally focuses on rural communities, in response to this growing pressure on urban families we partnered with Women in Self-Employment (WISE), to implement an emergency cash distribution project to support urban women during the lockdown.

Aside from Covid-19 and the locust infestation, some of our projects have also been impacted by a growing number of local conflicts which have brought instability to several regions. One project in Lake Ziway which sought to boost ecotourism opportunities for local communities had to be adjusted after violence erupted in the areas and many hotels and businesses were burnt down. An AGRA-funded project which sought to improve soil management and boost productivity was unable to complete some of the activities planned in Tigray region in Northern Ethiopia after conflict erupted over an election in October. The rest of our projects were not directly affected, but the indirect effects did present a challenge in terms of internet blackouts, inflation, and heightened security presence which can disrupt agricultural activities with road closures making some areas inaccessible. Border disputes and ethnic conflict in other areas has also led to the displacement of many families meaning they are unable to access their land and are placing greater pressure on government and NGO resources for food aid.

Despite these challenges, the Ethiopia programme was able to use flexible approaches to respond to changing contexts and ensure the smooth implementation of all our projects. One project which was completed this year was the USAID-funded Feed the Future maize value chain development project which sought to strengthen two cooperative unions with a combined membership of 16,000 smallholder maize farmers. Through training and improved access to credit and available markets to sell their produce, there have been some very promising results. Production and sales rose in both unions, providing farmers and their families with more food as well as higher returns on the grain they sold. In Bako Tibe, a union with over 13,000 members, sales rose by a staggering 73%. Self Help Africa works with farmers across all our programmes to encourage membership in Savings and Credit Cooperative Organisations (SACCOs) which can help rural communities to save money safely and access credit where they may not qualify for a bank loan. Through consistent saving from their increased sales, farmers have been able to invest in their maize businesses, further boosting their production capabilities. The increased production also offers a cushion for families who may face difficulties purchasing food during the lean season between harvests. Due to project interventions, 95% of the maize farmers now have access to food throughout the year, even as they continue to sell over 60% of their crops. One of the lasting impacts of this project will be the training in harvesting and correctly storing grain to maximise output. A lot of grain can be lost to insects and rot which can easily be avoided through investment in modern storage solutions. As a result of this project, farmers are better informed and better equipped to maximise their production and, through example, it is likely these practices will spread far beyond our initial intervention.

**REPORT OF THE TRUSTEES (CONTINUED)**

---

**Kenya**

The Covid-19 virus was confirmed in Kenya in March 2020, and nationwide restrictions on movement, gatherings and non-essential business were enforced. Due to the disruption to non-essential industry and supply chains, prices rose, and the economy contracted. In response to rising costs, the government reduced VAT requirements but many still struggled to afford essential commodities. The unemployment rate doubled this year and the Kenyan National Bureau of Statistics estimated that as many as 1.7 million Kenyans had lost jobs across the country. The impact on smallholder farmers and rural communities we work with is harder to quantify but challenges in accessing agricultural advisory services, inputs and markets has placed additional pressure on their livelihoods. Despite these challenges, the Self Help Africa Kenya programme implemented a total of five projects and reached over 43,000 beneficiaries throughout 2020, of which over 65% were women.

Two new projects commenced during 2020 in Baringo County, Western Kenya. This area experienced flooding, locusts, and insecurity during the year but start-up activities for our EU-funded Baringo Resilience Initiative project were implemented successfully and preparations are underway for the coming planting season. Floods and Covid-19 travel restrictions made some roads impassable, and many communities were displaced from their homes which placed more pressure on local resources. It is estimated that 18,000 households were impacted by the floods and the effects are still being felt. Our Resilience project will work with pastoralist farmers who are particularly vulnerable to drought and floods which can lead to food insecurity as well as tension between neighbouring communities over limited communal resources such as water and grazing land. A big focus for this project will be improving nutritional outcomes for these farmers and their families, especially children, as well as diversifying their income opportunities to make them less vulnerable to shocks. The past year has highlighted the importance of investing in resilience and preparing farmers so that they might adequately adapt to unexpected disasters.

A private donation also allowed us to respond directly to the locust invasion in Baringo and we worked with the local government and the Food and Agriculture Organisation (FAO) to provide training, track swarms, and direct control operations. We also donated motorised chemical sprayers and personal protective equipment (PPE) to government staff to enable targeted control operations in areas where aerial spraying would not be safe for the communities living there. Towards the end of the year, Self Help Africa also received funding from the newly created Irish Emergency Alliance (IEA) to enable us to respond to the needs of communities badly impacted by the pandemic and displacement. This project responded to needs in Baringo and Kilifi through cash and food distributions, hand sanitisers and face masks. These activities formally commenced in 2021.

Another EU-funded project is our Cassava project which covers six counties: Kisumu, Homabay, Migori, Siaya, Busia, and Kilifi. Having begun in 2017, a mid-term review of this project was recently commissioned to measure progress against the target of increased food security, employment, and income for 20,000 smallholder households. This large-scale project involves supporting farmers and other actors at various stages of the cassava value chain: from production to processing to bringing the final product to market. The project has faced some challenges related to Covid-19 but there have also been some notable successes to date. Nearly 80% of farmers interviewed reported improved access to quality planting materials as a result of the project, and over half of farmers have adopted sustainable agricultural practices. Farmers also have greater access to financial services which will help them to invest in their businesses over time. In total, 141 jobs have also been created across aggregation centres, processing facilities and at farm-level. It is hoped that with greater investment by farmers, additional staff will be hired where currently all activities are being undertaken by family members.

During the year, the AgriFI Challenge Fund programme successfully contracted eighteen (18) agri-enterprises to bring the total portfolio of companies to twenty-six (26). Total awards in the three calls that were concluded during the year amounted to Euro 8.0 million in commitments, leading to approximately Euro 12.1 million in total funds committed to the Agri-enterprises. Total disbursements to Agri-enterprises equalled Euro 4.5 million. The contracted Agri-enterprises have reached over 30,000 smallholder farmers/pastoralists which represents 30% of the target of 100,000 smallholder farmers across the various agricultural value chains. With 30,285 farmers mobilised, contracted, and trained on good agricultural practices, these farmers are currently accessing inputs; 22,974 farmers trained on climate smart agricultural (CSA) technologies including agricultural methods, water and waste management.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**REPORT OF THE TRUSTEES (CONTINUED)**

---

The total area under climate smart agriculture is 5,822 Ha compared with a target 10,000Ha due primarily to delays caused by Covid-19 restrictions. Despite this, contracted companies have promoted Climate Smart Agriculture through farmer activities such as use of climate resilient/drought tolerant seed varieties (e.g. hybrid and Bthybridcotton3, pyrethrum, sorghum), resilient livestock breeds, safe use and disposal of chemical products, integrated pest management, soil corrections based on soil testing and fertiliser recommendation, access to micro-irrigation equipment, promotion of conservation agriculture, minimum tillage, use of bio-fertilisers and training on good agricultural practices.

Contract farming has provided the linkage of smallholder farmers to markets. Across the value chains, 20,201 smallholder farmers have been reported to have improved access to market. Also, companies have introduced provision of inputs (quality seeds) on credit, weather alerts through SMS platforms, facilitated acquisition of solar powered irrigation equipment through Pay As You Grow (PAYG) financing schemes; and constructed agri-clinic advisory services, agro-input distribution and training centres to enable smallholder farmers to have improved access to inputs and technical advisory services.

Contracted Agri-enterprises have cumulatively created 236 direct fulltime jobs (Adult: 61 male, 54 female, Youth 70 male, 51 female) along the value chain. Most of the jobs created were at the farm-level with jobs related to supply outsourcing, extension work and training featuring in almost all the contracted companies. Additionally, 1178 part-time jobs and over 2,000 seasonal jobs were created during the same period.

**Malawi**

In Malawi, the political situation remained peaceful, despite the annulment of the general election and subsequent election of the opposition candidate, Lazarus Chakwera. With the successful handover of power in June 2020, all street demonstrations ceased.

The socio-economic impact of Covid-19 on Malawi was significant, particularly in urban areas, where the industry and services sectors were particularly impacted. The situation for rural households remained stable, thanks to a bumper harvest of maize in the November 2019 – March 2020 growing season. As a result, the food security situation remained adequate during the first wave of the pandemic. Malawi suffered strong resurgence of Covid-19 during the second half of the year, overwhelming its fragile health system. Malawi's growth has been slow, estimated at 1.0% for 2020, instead of the earlier projections of 4.8%, before the pandemics.

Despite the situation, SHA Malawi's flagship project, the Better Extension Training Transforming Economic Returns (BETTER) programme, progressed to reach 144,816 smallholder farmers across 10 districts, with 60% female participants, thanks to deliberate efforts to target women and promote gender inclusiveness. Since the beginning of the project, there has been 140% increase in decision-making power of women and 113% increase in financial independence of women.

During the year, a midterm evaluation of the BETTER project was conducted, and the donor, the European Union, conducted a result-oriented monitoring mission. Both evaluations showed positive results for the project. Results show that among Farmer Field School (FFS) members, the majority (60%) reported to have produced enough food to last them to the next crop harvest (12 months); more FFS members (85%) compared to control group (22%) kept livestock, this is attributed to the pass-on of the livestock received by FFS and farmers' increased incomes as a result of participating in the FFS, which has enabled these participating farmers to buy assets such as livestock and agricultural equipment.

The start of the GIZ-funded FFS+ farm enterprise project in the year has the potential to strengthen the business skills among FFS members as it focuses on the 'farmer business school' model.

The investment in early warning systems paid off as the mid – term evaluation highlighted that the early warning information given to beneficiaries through radio (56.6%) helps them to plan properly how to handle the expected changes in rainfall patterns. Most households made informed decisions on what crops and seed varieties to plant, when and where to plant once they received the information.

Goats are commonly owned livestock in Malawi as they are highly resilient and adaptable, able to survive and produce in most ecosystems and under highly variable climates. Maintaining the health and productivity of goats is very important for the farmers we work with. So this year, SHA Malawi started a partnership with Queens University Belfast to pioneer a participatory approach for the sustainable management of internal parasites and goat health through targeted selective treatment and plant based treatment.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**REPORT OF THE TRUSTEES (CONTINUED)**

---

A new project started, in partnership with Lilongwe University of Agriculture and Natural Resources, to identify, genotype and phenotype neglected and underutilized crop species (NUS) in Malawi to protect crop and variety diversity. The goal of the project is to build capacity of smallholder farmers to produce and distribute quality seeds of selected food crop varieties of NUS such as finger millet, bambara nut, sorghum, indigenous vegetables, with preferred traits in their farming communities.

**Uganda**

Unlike many of its neighbours, Uganda managed to keep Covid-19 cases very low for much of the year, though in the final months they began to see a surge. Being import-dependent, the economy still experienced a slowdown as global supply chain disruptions led to shortages in inputs for manufacturing, transportation, and construction sectors which led to lower production and higher prices. Tourism and other businesses were also badly hit by the restrictions. In the last four months of 2020, a nationwide lockdown was introduced to curb the spread of the virus which further stalled the economy and had a direct impact on Self Help Africa's project implementation.

The presidential election which took place in January 2021 was mired with widespread pre-election controversy as the incumbent president ran for a sixth consecutive term. The campaign activities as well as the protests led to large crowd gatherings which increased the risk of Covid-19, especially in urban areas. Self Help Africa staff based in the capital were encouraged to stay home as protestors and opposition leaders were confronted by police. These clashes became violent in places with dozens of peaceful protestors killed by police in November. Despite these challenges, the Uganda programme successfully implemented nine projects across the country, reaching over 15,700 beneficiaries including over 9,000 women.

One of the key focus areas for our Uganda programme is improving nutrition, especially among vulnerable populations, women, and children. Stunting and other indications of poor childhood nutrition are particularly prevalent around the Northern regions of Karamoja, Acholi and West Nile and in 2020, Self Help Africa implemented three projects in these regions, one of which focused specifically on refugees and host communities. The Irish Aid-funded Sustain project was designed to improve income and food security outcomes for 1,000 men and women living in refugee settlements in Adjumani District, West Nile. Agricultural training combined with nutrition training has encouraged participants to grow nutritionally dense crops such as orange-fleshed sweet potatoes (OFSP) and iron-rich beans (IRB), neither of which are traditionally grown in the area. The wider community outside of the project have also begun to adopt the production and consumption of these vegetables which widens the impact and ensures sustainability after the project ends. Improvement in nutrition has reportedly contributed to a reduction in the need for supplementary feeding for children by the Ministry of Health (MOH) something that is attributed to consumption of IRB and OFSP, as well as other vegetables.

As a result of the project, participants have also reported significant increases in income security with women in particular benefitting from the Village Savings and Loans Associations (VSLAs) which have helped them to start small businesses selling products such as cooking oil, soup, onions, sugar, and fish. Through increased knowledge of nutrition, it is hoped that more families will invest in businesses which ensure greater access to food for themselves and their communities.

Another key achievement in Uganda this year has been the progress made in promoting the functional landscape approach to encourage a safe and sustainable way of managing natural resources which balances ecological and economic priorities. Our project in Lake Bunyonyi district sought to preserve the wetlands and ensure crops and property would be better protected from floods, landslides, and other environmental degradation. Through working with 12 Village Natural Resource Management Committees (VNRMCs), activities such as tree planting and trench digging to control soil erosion, were undertaken and land which was formally too degraded to plant was revitalised. With the flooding which occurred during the Spring of 2020, communities were able to see for themselves the value of these measures as land which would have been destroyed from landslides was largely protected. The Lake Bunyonyi sub-catchment management plan was formally adopted in August which enshrines the principles of environmental protection, soil erosion control, wetland and lake shore protection, tree planting and other priorities for the agriculture and tourism sector. The framework aims to attract more investment to the area as well as greater tourism. In addition, 507 green enterprises have been supported throughout the project, ranging from growing mushrooms, passion fruit and sweet potatoes, to rearing sheep and beekeeping. These activities provide income-generating opportunities for individuals, especially women, and they also make nutritious food more accessible to the community.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**REPORT OF THE TRUSTEES (CONTINUED)**

---

The first phase of Lake Bunyonyi project was completed at the end of 2020 with the second phase building on the work from the past four years by strengthening the capacity of the VNRMCS, promoting the implementation of the sub-catchment plan, and continuing to support the green enterprises. This phase will run until the end of 2022 and will continue to target women, youth, and ethnic minority groups to maximise impact.

**West Africa**

Violence and instability have been gripping Burkina Faso since 2015, however the security situation significantly deteriorated during 2019-2020 with the Sahel now undergoing a complex humanitarian emergency. In the worst affected zones of Burkina Faso, such as Nord, Centre-Nord and Sahel regions, hardly a day goes by without violence. In addition to the fighting between opposing armed groups and the national army and their allies, the civilian population was subjected to a violent catalogue of lootings, targeted assassinations and massacres.

By August 2020, Burkina Faso had recorded over 1 million internally displaced persons (IDPs), a 100% increase compared to the beginning of the year where the country counted 450,000 IDPs. The main provinces of origin for displaced persons are Sanmatenga, Soum, Bam, Seno and Namentenga.

In 2020 SHA completed a two-year project, the Agricultural Entrepreneurship Support Project for Youth and Women (PAEJF) which was delivered in Yatenga Province with funding from the European Union Emergency Trust Fund for Africa via Expertise France. The project was delivered with the aim to contribute to the socio-economic stability of the northern region by creating 240 jobs for women and young people who invest in the conservation of onions and potatoes, and poultry production.

The project had some notable successes, namely overachieving its target in job creation and training. By the end of the project 293 young people and women were trained, had acquired new skills and set up their own businesses, instead of the 240 initially planned. All the project participants received a certificate from the National Certification Committee (CNC) of the Ministry in charge of Vocational Training.

An additional project success of note was that women and youths supported in the border area between Burkina and Mali registered an increase in income and savings through the sale of onions, potatoes and poultry and creation of new savings and loans associations despite the deteriorating security situation through adapting of methodologies to deal with the insecurity.

In 2020, SHA joined a consortium of 16 partners, led by Natural Resources Institute Finland (LUKE), to launch the SustInAfrica project with funding from the European Union (Horizon 2020). SustInAfrica is a research project empowering West and North African smallholder farmers and small- and medium-sized enterprises (SMEs) to facilitate sustainable intensification of African farming systems, by using innovative approaches and technologies. The project connects smallholder farmers, small and medium enterprises with academic institutions and comprises large-scale research across five countries (Burkina Faso, Egypt, Ghana, Niger, Tunisia) with the aim to successfully intensify food production in a self-sufficient, sustainable and resilient manner.

SHA has been working in the cashew value chain since 2012 and has an excellent reputation in this sector in West Africa. In late 2019, SHA received funding from the Austrian Development Agency to launch the Women's Economic Empowerment through Entrepreneurship in the cashew value chain intervention. This new project will contribute to improving the living conditions of women in the cashew production areas in the Cascades and Hauts Bassins regions, by strengthening the economic empowerment of 2,790 households active in the cashew sector. SHA and the National Union of Cashew Producers, the implementing partner, are targeting 2,790 women, in particular cashew producers and processors from Comoé, Houet and Kéné Dougou provinces, who are organised into 5 cooperatives of cashew producers. The project also targets formal and informal groups of artisanal processors, as well as women who do not own orchards but are working alongside their husbands in the targeted communities. The economic capacities of the women targeted by the project will be strengthened through theoretical and practical trainings on entrepreneurship, on the cooperative management of processing units, the development of business plans and on investment and funding scoping.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**REPORT OF THE TRUSTEES (CONTINUED)**

---

By June, the EU-funded 'Improving Access to Water and Sanitation in Savannah Region' intervention in Togo was completed. The project aimed to provide equitable, affordable and sustainable access to drinking water for 8,000 people, provide access to sanitation and training on good hygiene and sanitation practices to target communities, while strengthening the capacity of local and district authorities to manage water and sanitation services. By the project's end, over 7,750 people enjoyed improved access to drinking water and sanitation services, 27 boreholes were either drilled or repaired to increase water supply, and 150 ECOSAN latrines and 1719 SANPLAT latrines were built at village level and adapted for people with reduced mobility. The project has also established and built the capacity of Water and Sanitation Commissions at District Level, and Water and Sanitation User Associations to ensure sustainable accountability of water and sanitation services to communities, alongside raising the public awareness of hygiene and sanitation practices including handwashing, conservation of drinking water, and use of latrines through information sessions and radio broadcasts.

**Zambia**

During 2020, the political situation remained peaceful in Zambia with the exception of some minor tensions erupting as part of the build-up for the 2021 election campaigns. Overall, however, the country remained stable creating a conducive atmosphere for project implementation.

2020 was a challenging year as Zambian inflation accelerated for a 12th straight month in December 2020 to its highest rate in almost four years as its currency continued to plummet. The inflation rate in December 2020 was 19.2 % compared to 9% in December 2019 (representing a 113% increase in inflation). The local currency (the kwacha) lost value by 45% against major international currencies since early 2020. As a result, the 2020 economic growth performance for Zambia was reduced from 3% target to a forecast negative 4.2%.

The advent of the global pandemic Covid-19 has had a devastating effect on the already fragile Zambian economy as the country was forced to implement a partial lockdown where production activities in most sectors of the economy almost ground to a halt while imported goods were merely trickling in as borders were closed. In terms of implementation, the onset of Covid-19 made engaging with the farming communities challenging. After a pause in activities, SHA put in place preventive measures to ensure the protection of both staff and beneficiaries.

On a more positive note, a SHA project that supported communities in Zambia to adapt to the growing threat of global warming was recipient of a prestigious new award for climate change adaptation in Africa. The project in the Kafue region of Western Zambia worked with local communities and government agencies to reduce local vulnerability to the worst effects of climate change. The project was named winner in the 'Climate Resilience' for Water Change Makers, at the annual Climate Adaptation Summit (CAS 2021). Implemented between 2016 and 2018 in six districts of the Kafue sub-Basin in Western Zambia, the work carried out by Self Help Africa and focussed on raising awareness and training that would provide communities with the ability to prevent, protect and adapt to extreme weather events caused by global warming. A new iteration of the project funded by the Jersey Overseas Aid Commission and co-funded by Irish Aid, known as 'Preserve Kafue' builds on the award-winning intervention and incorporates a Functional Landscape Approach (FLA) which enables communities to use natural resources and increase production in a sustainable manner, balancing economic and ecological considerations.

During the year under review, SHA Zambia also delivered implementing an emergency Covid-19 mitigation project to support 1,000 smallholder farming households in the Kafue, Chirundu, Siavonga and Chongwe districts of Zambia. The four months emergency intervention was funded by AGCO Agriculture Foundation. The beneficiary smallholder farmers were provided with emergency seed packs for vegetables such as cabbage, rape, okra and tomatoes and early maturing varieties of beans to help them revamp food production and build resilience against future agriculture shocks. The project facilitated awareness and sensitization sessions on Covid-19 guidelines with 50 lead farmers from the vulnerable groups, training on hand washing and general hygiene in addition to the provision of soap, hand sanitizers, buckets, 4,180 reusable face masks and Covid-19 poster guides. In addition, through this project, Self Help Africa secured a partnership with local community radio stations in the target districts to deliver awareness and prevention information on Covid 19 as well as hygiene messages on agricultural production, post-harvest handling and marketing of produce.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**REPORT OF THE TRUSTEES (CONTINUED)**

---

2020 saw the completion of a successful SHA school feeding project called "Home Grown School Meals" funded by World Food Bank. The project established vegetable gardens within target schools and delivered lunches to students in 60 schools across 6 districts (Mumbwa and Shibuyunji in Central Province; Nyimba, Petauke and Sindain in Eastern Province; Luangwa in Lusaka Province). SHA also delivered awareness raising sessions on nutrition to school staff and students, including cooking demonstrations, to promote dietary diversity and improved nutrition. Following the successful delivery of the Home Grown School Meals Project, WFP invited SHA to expand its intervention to two new districts (Gwembe and Shangombo) as part of the "Emergency School Feeding and Early Recovery of Drought Affected Households in Zambia" project which targets 143 schools. The project will target 5 drought affected districts (Gwembe, Kalomo, Monze, Sioma, Shangombo) and support farmers to prepare for the next agricultural season while linking them to schools. The Enhanced Local Capacity for Sustainable Poultry Production Project is yet another project whose implementation commenced in the year under review. The commencement of the project was delayed due to Covid-19 but it was finally launched at the beginning of November 2020 after necessary measures were put in place to ensure the public health safety of project participants. The 10-month intervention is funded by AGCO Agriculture Foundation and targets 150 households in Chongwe District to increase sustainable and market-oriented poultry production and contribute to improved food, nutrition and income security in the target communities.

**Financial review**

The financial statements have been prepared in accordance with current statutory requirements and the company's Memorandum and Articles of Association.

The current year shows a decrease in both donations and legacies and other trading activities income from £4.8M in 2019 to £1.3M in 2020. Expenditure on charitable activities and fundraising decreased from £3.2M in 2019 to £2.4M in 2020.

The principal sources of funding for the organisation are set out in note 3 to the financial statements with Jersey Overseas Aid, Expertise France, the European Union, FCDO/DFID, SlovakAid, the Austrian Development Agency and the general public being our key donors. We are extremely grateful to all those who support our work in this way.

At 31 December 2020, unrestricted reserves stood at £171,228. The trustees are satisfied that the company is in a strong financial position and that its regular income streams together with its reserves, ensure that the company is in a position to meet the ongoing obligations of the charity. It also has the committed support of the Gorta Group who hold in excess of €6m in unrestricted reserves. For this reason, the trustees continue to adopt the "going concern" basis in preparing the financial statements.

Risks and uncertainties facing the organisation are the responsibility of and are under constant review by the trustees. These reviews are undertaken in Self Help Africa (UK)'s own right and in the context of the broader Self Help Africa group in conjunction with its Audit Finance and Risk Committee. An overall risk register for the Self Help Africa group is reviewed regularly by this committee and the individual boards of the group.

The principal risks for Self Help Africa (UK) are the maintenance of levels of voluntary donations and of institutional donor funding. This has come about by the advent of a difficult fundraising environment, tight regulation and general economic uncertainty. Accessing institutional donor funding is a very competitive process. As funding pools decrease and competition increases, the challenges in attracting such funding are significant. The other risks are political and economic instability in our countries of operation and retention of key staff. Managing these and other risks is a critical focus of management.

**Future plans**

Self Help Africa (UK) plans to continue its work in collaboration with Self Help Africa. Self Help Africa has a strategic planning period of 2017-2021 which sees the organisation continue its work with smallholder farmers in agriculture and enterprise.

The plan also states the intention to increase its focus on market based programming in existing countries of operation while expanding traditional programming models into more fragile states as well as in "poverty pockets" in current countries of operation. The board of Self Help Africa (UK) supports this plan and has adopted the plan's objectives for Self Help Africa (UK).

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**REPORT OF THE TRUSTEES (CONTINUED)**

---

In relation to fundraising, Self Help Africa (UK) intends to work on ways to increase its unrestricted income and to attract new donors.

**Structure, governance and management**

Self Help Africa (UK) is a charity registered in England. It is a company limited by guarantee that was established to assist and advance people in need in less developed areas of the world. The company which is limited by guarantee was incorporated on 2<sup>nd</sup> March 1988. Governance of the company is the responsibility of the trustees who are appointed in accordance with the Memorandum and Articles of Association.

The trustees delegate the day to day running of the company to a management team who manage the activities of Self Help Africa (UK) in conjunction with the overall Self Help Africa group. Trustees are appointed for a three-year term on a rotating basis and can serve for a maximum of nine years. During 2020, three trustee meetings were held (2019 – six meetings). Details of attendance at the Board meetings are set out below:

Catherine Fitzgibbon	2/2	Sheila Walsh	3/3	Dervla Owens	2/3
Robert Breen	0/1	Rowena Dwyer	1/1		

The activities of Self Help Africa (UK) are carried out in association with Gorta (trading as Self Help Africa), a company registered in the Republic of Ireland and the sole member of Self Help Africa (UK), as referred to above.

Both companies have aligned their objectives under a consolidated strategic plan and management team. The trustees of Self Help Africa (UK) subscribe and contribute to the group strategic plan of Self Help Africa. The strategic plan for the overall group is approved both by the group board and by the Self Help Africa (UK) board of trustees.

New charity trustees are appointed by ordinary resolution of the member 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 Self Help Africa (UK) and the broader Self Help Africa group.

The management team reports to both sets of trustees on operational and financial performance, as well as progress against strategic objectives, on a regular basis. Annual budgets are prepared by management and approved by the trustees with reporting against budgets reviewed by the trustees on a regular basis.

The group Audit, Finance and Risk Committee reviews internal financial controls, treasury and risk management processes of Self Help Africa companies. It meets on a regular basis to monitor and review the financial performance of the organisation, internal and external audit findings, management information systems and internal control systems.

It provides independent oversight of the annual budgets, management and statutory accounts and makes recommendations to the group board and to the trustees of the group companies where relevant.

Remuneration of key management personnel is delegated to the remuneration committee of the Self Help Africa group and is subject to approval by the trustees of each company within the group. Self Help Africa (UK)'s books of account are located at the organisation's premises Westgate House, Hills Lane, Shrewsbury, England.

**Health and safety**

Self Help Africa (UK) 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. Self Help Africa (UK) management continuously monitors compliance in line with legislative requirements.

**Public benefit**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing aims and objectives and planning future activities. Self Help Africa (UK) is a public benefit entity and the benefit it provides arises from its development work.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**REPORT OF THE TRUSTEES (CONTINUED)**

---

**Going concern**

The Board have a reasonable expectation that the organisation has adequate resources to continue in operational existence for a period of at least 12 months from the date of approval of these financial statements. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements. Further details regarding the adoption of the going concern basis is included in Note 2b.

**Political donations**

No political donations were made during the financial year (2019 – £nil).

**Post balance sheet events**

No events have occurred since the balance sheet date that require adjustment or disclosure.

**Trustees and secretary**

The current trustees and secretary and changes during the financial year are listed on page 2. The company has made qualifying third party indemnity provisions for the benefit of its trustees which were made during the year and remain in force at the date of this report.

**Disclosure of information to auditors**

Each of the persons who are trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the company's auditors are unaware, and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any information needed by the charitable company's auditors in connection with preparing their report and to establish that the charitable company's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of section 418 of the Companies Act 2006.


**Auditors**

The auditors, Deloitte Ireland LLP, Chartered Accountants and Statutory Audit Firm, were appointed as the company's auditors for the financial year. A resolution to reappoint Deloitte Ireland LLP will be proposed at the forthcoming AGM.

**Small companies' exemption**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Signed on behalf of the Board:



---

**Sheila Walsh**  
Director

Date: 23<sup>rd</sup> July 2021

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**TRUSTEES' RESPONSIBILITIES STATEMENT**

---

The trustees (who are also directors of Self Help Africa (UK) 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 also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SELF HELP AFRICA (UK)

### Report on the audit of the financial statements

#### Opinion

In our opinion the financial statements of Self Help Africa (UK) (the 'charitable company'):

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its 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 including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements which comprise:

- the statement of financial activities (including the income and expenditure account);
- the balance sheet;
- the statement of cash flows; and
- the related notes 1 to 24, including a summary of significant accounting policies as set out in note 1.

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).

#### 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 auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's (the 'FRC's') 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 the charitable company'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 trustees responsibilities with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the Reports and Financial Statements for the financial year ended 31 December 2020, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Reports and Financial Statements. Our opinion on the 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.

*Continued on next page/*

*/Continued from previous page*

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SELF HELP AFRICA (UK)

### **Other information (continued)**

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the 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 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.

### **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 purpose 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.

In preparing the financial statements, the trustees are responsible for assessing the 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 charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's 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 auditor's 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.

As part of an audit in accordance with ISAs (UK), the auditor exercises professional judgment and maintains professional scepticism throughout the audit. The auditor also:

- Identifies and assesses the risks of material misstatement of the entity's financial statements, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence that is sufficient and appropriate to provide a basis for the auditor's opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtains an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Concludes on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If the auditor concludes that a material uncertainty exists, the auditor is required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. The auditor's conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluates the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

*Continued on next page/*

*/Continued from previous page*

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SELF HELP AFRICA (UK)

### **Auditor's responsibilities for the audit of the financial statements (continued)**

The auditor communicates with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that the auditor identifies during the audit.

### **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 charitable company's industry and its control environment, and reviewed the 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 compliance section about their own identification and assessment of the risks of irregularities in this charitable company.

We obtained an understanding of the legal and regulatory frameworks that the charitable company 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, Charities Act 2011 and tax legislation.
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company'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.

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 misstatement due to fraud;
- enquiring of management, the group audit, finance & risk committee and compliance section 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.

*Continued on next page/*

*/Continued from previous page*

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SELF HELP AFRICA (UK)

### Report on other legal and regulatory requirements

#### Opinions 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 report of trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the report of trustees has been prepared in accordance with applicable legal requirements.

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

#### Matters on which we are required to report by exception

Under the Companies Act 2006 we are required to report in respect of the following matters 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
- the trustees were not entitled to take advantage of the small companies' exemption in preparing the report of trustees and from the requirement to prepare a strategic report; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

#### 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 auditor's 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Margarita Martin (Senior statutory auditor)

For and on behalf of Deloitte Ireland LLP

Statutory Auditor

Deloitte & Touche House, 29 Earlsfort Terrace, Dublin 2, D02 AY28, Republic of Ireland

Date: 27 July 2021

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(including the income and expenditure account)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

		<b>Restricted Funds 2020</b>	<b>Unrestricted Funds 2020</b>	<b>Total Funds 2020</b>	Restricted Funds 2019	Unrestricted Funds 2019	Total Funds 2019
	<i>Notes</i>	£	£	£	£	£	£
<b>INCOME FROM</b>							
- Donations and legacies	3	<b>373,948</b>	<b>891,729</b>	<b>1,265,677</b>	3,390,108	1,253,591	4,643,699
- Other trading activities	4	<b>910</b>	<b>9,784</b>	<b>10,694</b>	67,371	61,868	129,239
<b>Other Income</b>							
- Income from investments	5	-	<b>178</b>	<b>178</b>	-	271	271
- Other income		-	<b>2,549</b>	<b>2,549</b>	-	-	-
<b>Total income</b>		<b>374,858</b>	<b>904,240</b>	<b>1,279,098</b>	3,457,479	1,315,730	4,773,209
<b>EXPENDITURE ON</b>							
Raising funds		-	<b>130,374</b>	<b>130,374</b>	-	266,593	266,593
Charitable activities	6	<b>1,407,920</b>	<b>890,584</b>	<b>2,298,504</b>	1,844,022	1,132,537	2,976,559
<b>Total</b>		<b>1,407,920</b>	<b>1,020,958</b>	<b>2,428,878</b>	1,844,022	1,399,130	3,243,152
<b>Net (expenditure) / income</b>	8	<b>(1,033,062)</b>	<b>(116,718)</b>	<b>(1,149,780)</b>	1,613,457	(83,400)	1,530,057
<b>Net movement on funds</b>	14	<b>(1,033,062)</b>	<b>(116,718)</b>	<b>(1,149,780)</b>	1,613,457	(83,400)	1,530,057
<b>RECONCILIATION OF FUNDS:</b>							
Funds at the beginning of the reporting period		<b>2,589,401</b>	<b>287,946</b>	<b>2,877,347</b>	975,944	371,346	1,347,290
<b>Funds at the end of the reporting period</b>		<b>1,556,339</b>	<b>171,228</b>	<b>1,727,567</b>	2,589,401	287,946	2,877,347

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 derives from continuing activities.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2020**

	<i>Notes</i>	<b>2020</b> <b>£</b>	2019 £
<b>FIXED ASSETS</b>			
Tangible assets	<i>10</i>	<b>3,418</b>	4,866
<b>CURRENT ASSETS</b>			
Stocks		<b>1,317</b>	2,006
Debtors	<i>11</i>	<b>1,508,436</b>	2,136,108
Cash at bank and in hand		<b>258,665</b>	781,806
		<b>1,768,418</b>	2,919,920
<b>CREDITORS:</b> Amounts falling due within one year	<i>12</i>	<b>(44,269)</b>	(47,439)
<b>NET CURRENT ASSETS</b>		<b>1,724,149</b>	2,872,481
<b>NET ASSETS</b>		<b>1,727,567</b>	2,877,347
<b>FUNDS OF THE CHARITY</b>			
Restricted funds	<i>14</i>	<b>1,556,339</b>	2,589,401
Unrestricted funds	<i>14</i>	<b>171,228</b>	287,946
		<b>1,727,567</b>	2,877,347

The financial statements were approved by the trustees on 23<sup>rd</sup> July 2021 and signed on their behalf by:



Sheila Walsh  
Director

Date: 23<sup>rd</sup> July 2021

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**STATEMENT OF CASH FLOWS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

	<i>Notes</i>	<b>2020</b> <b>£</b>	2019 £
<b>Cash flows from charitable activities</b>			
Net cash (used in)/generated by charitable activities	15	<b>(522,084)</b>	667,889
<b>Cash flows from by investing activities</b>			
Interest received		<b>178</b>	271
Purchase of tangible fixed assets		<b>(1,235)</b>	(3,466)
<b>Cash flows provided by investing activities</b>		<b>(1,057)</b>	(3,195)
<b>(Decrease)/increase in cash and cash equivalents in the reporting year</b>		<b>(523,141)</b>	664,694
Cash and cash equivalents at the beginning of the reporting year		<b>781,806</b>	117,112
<b>Cash and cash equivalents at the end of the reporting year</b>		<b>258,665</b>	781,806
<b>Reconciliation to cash at bank and in hand:</b>			
Cash and cash equivalents at end of financial year		<b>258,665</b>	781,806

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

---

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. They have all been applied consistently throughout the year and the preceding year.

**Basis of preparation of financial statements**

Self Help Africa (UK) is a company incorporated in the UK under the Companies Act 2006. The address of the registered office is Second Floor Suite, Westgate House, Dickens Court, 25 Hills Lane, Shrewsbury, Shropshire, SY1 1QU. The nature of the company's operations and its principal activities are set out in the Report of the Trustees. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP 2019) "Accounting and Reporting by Charities", in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), issued by the Financial Reporting Council and the Companies Act 2006. The functional currency of Self Help Africa (UK) is considered to be sterling because that is the currency of the primary economic environment in which the company operates.

**Going Concern**

The organisation's forecasts and projections, taking account of reasonable possible changes in performance, including the impact of Covid-19, show that the organisation will be able to operate within the level of its current cash and investment resources. The Board have a reasonable expectation that the organisation has adequate resources to continue in operational existence for a period of at least 12 months from the date of approval of these financial statements. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements. Further details regarding the adoption of the going concern basis is included in Note 2b.

**Fund accounting**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Income**

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants from the government and other agencies have been included as "Grants" in furtherance of the charity's objects. The company has not benefited from any other form of government assistance.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**Expenditure**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

**1. ACCOUNTING POLICIES (CONTINUED)**

**Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Furniture, fittings & equipment - 33% straight line

**Investments**

Fixed Asset Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the financial year.

**Stocks**

Merchandising stocks are stated at the lower of cost and net realisable value.

**Concessionary loans**

Concessionary loans are initially recognised and measured at the amount received or paid, with the carrying amount adjusted in subsequent years to reflect repayments and accrued interest as well as being adjusted if necessary for any impairment.

**Operating leases**

Rentals under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

**Reserves**

Self Help Africa (UK)'s reserves policy is to maintain a readily realisable base reserve sufficient to cover six months of budgeted, recurring unrestricted overhead costs.

Self Help Africa (UK) has established and holds reserves sufficient that:

- If from time to time through unplanned circumstances there is a short term shortfall in expected revenue or increase in expected expenditure, there shall be sufficient liquid assets held that, if the board so decides, the organisation could meet any deficit arising from such an event from reserves.
- In the event a decision is taken to wind down the organisation there shall be sufficient readily accessible net assets such that this winding down can be made in an orderly fashion with the organisation meeting all its obligations, both domestic and programme, in a timely fashion.

The target level of reserves is currently set at six months of budgeted, recurring unrestricted expenditure, which equates to approximately £445,000. The organisation is not currently in compliance with this target. However, as SHA UK is supported by the Gorta Group, which is in compliance with this target policy, there is no issue for the Board. The board monitors this target level (and compliance therewith) on an annual basis.

**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.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

---

**1. ACCOUNTING POLICIES (CONTINUED)**

**Financial instruments**

Financial assets and financial liabilities are recognised when the charitable company becomes a party to the contractual provisions of the instrument. Financial liabilities are classified according to the substance of the contractual arrangements entered into.

*(i) Financial assets and liabilities*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charitable company transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charitable company, despite having retained some significant risks and rewards of ownership, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires. Balances that are classified as payable or receivable within one year on initial recognition are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

**Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the financial year.

**Taxation**

Self Help Africa (UK) has been granted charitable tax exempt status by the HMRC under S478 and S483 of the Corporation Tax Act 2010 and therefore no provision for corporation tax is required.

**2a. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

In the application of the charitable company's accounting policies, which are described in note 1, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the accounting policies and notes to the financial statements. The trustees do not consider there are any critical judgements or sources of estimation requiring disclosure other than the going concern assumptions which is detailed further in note 2b.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

---

**2b. GOING CONCERN**

The trustees have given careful consideration to the potential impact of Covid-19 on the organisation. Several measures have been implemented to give the trustees a reasonable expectation that the organisation has adequate resources to continue in operational existence for a period of at least 12 months from the date of approval of the financial statements. Among the measures taken to mitigate impact on unrestricted reserves are:

- Revision of budgets and cash flow projections to identify potential economies.
- Negotiations with suppliers, service providers and landlords, combined with general cost cutting measures across the organisation, to minimise depletion of unrestricted reserves.
- Review of fundraising activities to ensure that events that have been cancelled are rescheduled as soon as possible where appropriate.
- Deferral of discretionary expenditure where possible.

In addition to these measures, the trustees have reviewed the restricted elements of its income and expenditure, in order to understand the impact of the pandemic on its operations on the ground in Africa with the least possible disruption to or suspension of programmes. In this area, work was carried out in:

- Engaging with institutional donors at Head Office and country office level to agree deferral of expenditure and extension of project timeframes as appropriate.
- Reconfiguring trainings to be held in smaller groups in order to facilitate social distancing.
- Developing guidance notes for our teams and partners on the incorporation of Covid-19 response in our programmes, use of face-masks in the community and the importance of safeguarding during the pandemic.
- A public appeal was launched online and proposals submitted (successfully) to a number of Trusts and Foundations for the provision of PPE, handwashing and sanitation facilities across our programmes.

The organisation has an unrestricted reserves figure of £171,228 on hand at year end. In addition, the Gorta Group (of which Self Help Africa UK is a member) holds reserves of €6 million. The Gorta Group has committed to provide financial support to Self Help Africa UK (should it be required) for a period of not less than twelve months from the approval of the financial statements. This gives the trustees additional comfort in continuing to adopt the going concern basis in preparing the annual financial statements.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

**3. DONATIONS AND LEGACIES**

	<b>2020</b>	2019
	<b>£</b>	£
Donations	<b>872,711</b>	1,306,619
Grants	<b>392,966</b>	3,337,080
Voluntary income	<b>1,265,677</b>	4,643,699

**Grant income is analysed as follows:-**

Jersey Overseas Aid Commission	<b>263,092</b>	471,812
Expertise France	<b>51,950</b>	-
European Union	<b>40,248</b>	1,166,509
FCDO	<b>37,424</b>	-
DFID (Braced – Welthungerhilfe)	<b>252</b>	202,689
Slovak Aid	-	1,098,188
Austrian Development Agency	-	383,310
UK Aid Match	-	14,572
	<b>392,966</b>	3,337,080

**4. OTHER TRADING ACTIVITIES**

	<b>2020</b>	2019
	<b>£</b>	£
Income from fundraising events and campaigns	<b>10,694</b>	129,239

**5. INCOME FROM INVESTMENTS**

	<b>2020</b>	2019
	<b>£</b>	£
Bank interest	<b>178</b>	271

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

**6. CHARITABLE ACTIVITIES**

Field programme expenditure has been incurred against the following thematic areas:

	<b>2020 Direct Costs £</b>	<b>2020 Support Costs £</b>	<b>2020 Total Costs £</b>	2019 Direct Costs £	2019 Support Costs £	2019 Total Costs £
Agriculture production	<b>333,485</b>	<b>9,553</b>	<b>343,038</b>	755,442	29,968	785,410
Agribusiness development	<b>1,113,990</b>	<b>21,481</b>	<b>1,135,471</b>	1,197,795	47,515	1,245,310
Nutrition	<b>110,865</b>	<b>4,622</b>	<b>115,487</b>	102,587	4,069	106,656
Gender/Inclusion	<b>221,299</b>	<b>12,326</b>	<b>233,625</b>	29,751	1,180	30,931
Advocacy/Policy	<b>23,967</b>	<b>17,505</b>	<b>41,472</b>	341,162	13,533	354,695
Water, sanitation & health	<b>112,104</b>	<b>6,779</b>	<b>118,883</b>	333,606	13,234	346,840
Renewable energy	<b>23,967</b>	<b>616</b>	<b>24,583</b>	7,594	301	7,895
Partner capacity building	<b>173,673</b>	<b>4,776</b>	<b>178,449</b>	95,051	3,771	98,822
SHA Inc. provision	-	<b>107,496</b>	<b>107,496</b>	-	-	-
	<b><u>2,113,350</u></b>	<b><u>185,154</u></b>	<b><u>2,298,504</u></b>	<b><u>2,862,988</u></b>	<b><u>113,571</u></b>	<b><u>2,976,559</u></b>

**7. SUPPORT COSTS**

Field programme expenditure has been incurred against the following thematic areas:

	<b>2020 Charitable Activities £</b>	<b>2020 Fundraising £</b>	<b>2020 Total Costs £</b>	2019 Charitable Activities £	2019 Fundraising £	2019 Total Costs £
Foreign exchange (gain)/loss	<b>(22,069)</b>	-	<b>(22,069)</b>	85,252	-	85,252
IT/computer	<b>8,443</b>	<b>3,135</b>	<b>11,578</b>	976	2,092	3,068
Postage, stationery & communications	<b>8,878</b>	<b>1,238</b>	<b>10,116</b>	2,116	6,118	8,234
Premises	<b>47,903</b>	<b>12,613</b>	<b>60,516</b>	5,485	11,939	17,424
Professional fees	<b>1,703</b>	-	<b>1,703</b>	-	-	-
Governance costs	<b>16,889</b>	<b>1,116</b>	<b>18,005</b>	17,092	-	17,092
Other support costs	<b>15,911</b>	<b>2,073</b>	<b>17,984</b>	2,650	4,853	7,503
SHA Inc. provision	<b>107,496</b>	-	<b>107,496</b>	-	-	-
	<b><u>185,154</u></b>	<b><u>20,175</u></b>	<b><u>205,329</u></b>	<b><u>113,571</u></b>	<b><u>25,002</u></b>	<b><u>138,573</u></b>

The basis of allocation of the support costs identified above is the percentage of time spend on each activity.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

---

**8. NET (EXPENDITURE) / INCOME**

This is stated after charging/(crediting):

	<b>2020</b>	2019
	<b>£</b>	£
Depreciation of tangible fixed assets	<b>2,683</b>	1,832
Auditors' remuneration	<b>16,244</b>	17,774
	<hr/> <hr/>	<hr/> <hr/>

During the financial year, no trustees received any remuneration or benefit in kind (2019: £Nil).  
During the financial year, no trustees were reimbursed for travel expenses during the period (2019: £Nil).

**9. STAFF COSTS**

	<b>2020</b>	2019
	<b>£</b>	£
<b>Staff costs comprise:</b>		
Wages and salaries	<b>439,820</b>	429,391
Social security costs	<b>41,328</b>	33,539
Other pension costs	<b>42,656</b>	48,070
	<hr/> <hr/> <b>523,804</b>	<hr/> <hr/> <b>511,000</b>

The average monthly number of employees employed during the financial year was 15 (2019: 13).

The total remuneration for key management personnel (which includes gross pay, employer insurance contributions, employer pension contributions and any other remuneration including benefits in kind) for the financial year amounted to £73,082 (2019: £73,689) and this relates to two personnel (2019: two personnel).

Included in the staff costs above were redundancy payments of £49,511 (2019: £Nil).

The number of employees whose salaries (excluding employer pension contributions and employer PRSI) were greater than £60,000 was as follows:

	<b>2020</b>	2019
	<b>Number</b>	Number
£60,001 - £70,000	<b>1</b>	1
	<hr/> <hr/>	<hr/> <hr/>

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

**10. TANGIBLE ASSETS**

	<b>Furniture Fittings &amp; Equipment £</b>	<b>Total £</b>
<b>Cost:</b>		
At 1 January 2020	59,800	59,800
Additions for the year	1,235	1,235
<b>At 31 December 2020</b>	<b>61,035</b>	<b>61,035</b>
<b>Depreciation:</b>		
At 1 January 2020	54,934	54,934
Charge for the financial year	2,683	2,683
<b>At 31 December 2020</b>	<b>57,617</b>	<b>57,617</b>
<b>Net book value: At 31 December 2020</b>	<b>3,418</b>	<b>3,418</b>
At 31 December 2019	4,866	4,866

**11. DEBTORS**

	<b>2020 £</b>	2019 £
<b>Due after more than one year</b>		
Other debtors – Lease deposit	<b>9,650</b>	3,150
<b>Due within one year</b>		
Other debtors	<b>5,894</b>	8,743
Accrued income	<b>143,486</b>	182,011
Prepayments	<b>14,068</b>	7,447
Amounts owing from group undertakings (note 22)	<b>1,335,338</b>	1,934,757
	<b>1,508,436</b>	2,136,108

Amounts due from group companies are advanced interest free, unsecured and are receivable on demand.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

<b>12. CREDITORS:</b> (Amounts falling due within one year)	<b>2020</b>	2019
	<b>£</b>	£
Trade creditors	<b>5,091</b>	9,118
Social security and other taxes	<b>17,583</b>	15,411
Other creditors	<b>5,595</b>	5,474
Accruals	<b>16,000</b>	17,436
	<b>44,269</b>	47,439
	<b>2020</b>	2019
	<b>£</b>	£
<b>Social security and other taxes include:</b>		
PAYE/National Insurance	<b>17,583</b>	15,411

**13. FINANCIAL INSTRUMENTS**

The carrying value of the company's financial assets and liabilities are summarised by category below:-

	<b>2020</b>	2019
	<b>£</b>	£
<b>Financial Assets</b>		
<i>Measured at undiscounted amount receivable</i>		
Other debtors	<b>15,544</b>	11,893
Amounts owing from group undertakings	<b>1,335,338</b>	1,934,757
<b>Financial Liabilities</b>		
<i>Measured at undiscounted amount payable</i>		
Trade creditors	<b>5,091</b>	9,118
Other creditors	<b>5,595</b>	5,474

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

**14. FUNDS OF THE CHARITY**

<b>Unrestricted Funds</b>	At 1 Jan 2020 £	Income £	Expenditure £	<b>At 31 Dec 2020 £</b>
Total unrestricted funds	<u>287,946</u>	<u>904,240</u>	<u>(1,020,958)</u>	<u><b>171,228</b></u>
	<u>287,946</u>	<u>904,240</u>	<u>(1,020,958)</u>	<u><b>171,228</b></u>
<b>Restricted Funds</b>	At 1 Jan 2020 £	Income £	Expenditure £	<b>At 31 Dec 2020 £</b>
Ethiopia – Dairy for Development	6,053	119,797	(114,653)	<b>11,197</b>
Malawi – Sustainable Livelihood Improvement	20,611	-	(20,611)	-
Kenya – Cassava Aggregation	1,211,013	(42,612)	(389,480)	<b>778,921</b>
Kenya – Integration of Market Operators in Value Chains	848,550	-	(497,111)	<b>351,439</b>
Uganda – TESO UKAM	98,292	48,987	(135,116)	<b>12,163</b>
Togo – Improving access to water and sanitation facilities	1,757	41,248	(43,005)	-
Burkina Faso – Expertise France PAEJF	(52,195)	49,915	2,280	-
Burkina Faso- Economic development of Women	383,310	2,545	(163,104)	<b>222,751</b>
Zambia – Economic Development and Environmental Resilience of Kafue	<u>72,010</u>	<u>154,978</u>	<u>(47,120)</u>	<u><b>179,868</b></u>
	<u>2,589,401</u>	<u>374,858</u>	<u>(1,407,920)</u>	<u><b>1,556,339</b></u>
<b>Funds of the charity</b>	<u>2,877,347</u>	<u>1,279,098</u>	<u>(2,428,878)</u>	<u><b>1,727,567</b></u>

The nature of the material projects, with significant movement during the financial year are as follows:-

**Ethiopia – Dairy for Development**

The MORE MILK project (2018-2020) aims to improve the income and nutrition of 600 smallholder farmer households in Oromia region through market oriented dairy production. The programme will boost rural livelihoods and nutrition by enhancing production techniques, strengthening dairy value chains and improving the genetics of dairy cows. During its first year of implementation the project has established nurseries and trained farmers in livestock feed production. It has established/strengthened three milk producer cooperatives, as well as provided training in dairy breeding management and animal health and disease prevention. By the end of the year, 155 cows had been served with sexed semen following a participatory breeding selection process undertaken with beneficiaries.

**Malawi – Sustainable Livelihood Improvement Project**

The Sustainable Livelihood Improvement project is working with 2,000 farming households in the Balaka district of Malawi to diversify their livelihoods and sustainably manage their natural resources. Over the course of the project, SHA trained 100 Lead Farmers in the production of drought-tolerant crops and nitrogen-fixing legumes, who in turn trained over 2,000 farmers including at 128 demonstration plots. The project focuses on strengthening existing services and community structures in their own right. In this manner, after the project winds down, local government and farmer groups should have emerging, workable procedures for continuing livelihood opportunities, thus ensuring the sustainability of the project.

**14. FUNDS OF THE CHARITY (CONTINUED)**

**Kenya – Cassava Aggregation – Supporting Smallholder Agriculture & Value Addition**

This project aims to increase food and nutrition security, employment and income among 28,000 farming households through increased cassava production and sales. Self Help Africa is working with farmers to double average production levels of drought-tolerant cassava, and link farmer business groups to profitable markets.

**Kenya - Integration of Market Operators in Value Chains**

This project aims to increase food and nutrition security, employment and income among 28,000 farming households through increased cassava production and sales. Self Help Africa is working with farmers to double average production levels of drought-tolerant cassava, and link farmer business groups to profitable markets.

**Uganda – MANZO Youth Empowerment Project**

This project aims to create economic opportunities for 3,000 young people in high-value agricultural value chains through training in good agronomic practices, storage, transport, processing and marketing. Through the adoption of improved agricultural techniques, the project is working in the Maracha, Nebbi and Zombo (MANZO) districts of West Nile region in northern Uganda.

**Burkina Faso – Expertise France PAEJF**

Launched in October 2018, the 'Project to Support Youth and Women's Agricultural Entrepreneurship in the Nord Region' targets 250 youth and women living in insecure transborder areas in the North of Burkina Faso. The project is providing training on production and postharvest storage and processing techniques to improve the employability of youth and women in horticulture and poultry value chains, and training in basic business skills and access to finance to support the development of enterprises in relevant sectors in the region's rural economy.

**Togo – Water Sanitation and Health Project**

Self Help Africa is working with local authorities in the Savane Region of northern Togo on a three-year project to rehabilitate existing and drill new boreholes to provide clean water to 8,000 people. The project also aims to improve sanitation facilities through training in hygiene and waste management and through building latrines.

**Burkina Faso – Economic Development of Women**

The action aims to strengthen the economic capacity of women farmers in the cashew nut sector, while supporting the creation of enterprises around complementary income-generating activities (beekeeping, by-products processing, market gardening) through established areas of high cashew production.

**Zambia – Economic Development and Environmental Resilience of Kafue**

The action aims to improve the resilience, food, income and nutrition security of 3,000 households in the Monze, Namwala and Mazabuka districts of Zambia. The project will use the Functional Landscape Approach (FLA) to promote the sustainable use of natural resources for diversified livelihoods and increased incomes, whilst protecting and restoring essential eco-systems within the Kafue Sub-basin.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

**14. FUNDS OF THE CHARITY (CONTINUED)**

**Partner Organisations**

Self Help Africa (UK) works in conjunction with a number of organisations in all of our countries of operation. These organisations undertake the implementation of some of the programme activities. Partner organisations that SHA (UK) currently works with include:

- Fédération des Groupements Wend Yam
- Welthungerhilfe
- Association Project Écologie et Reboisement (PER)
- Narok District Network Forum
- Enaitoiti Naretu Olmaa Coalition for Women (ENOCOW)
- USTADI Foundation
- UCRC
- Amhara Regional Agricultural Research Institute
- Blantyre Synod Health and Development Commission
- Nkhadze Alive Youth Organisation
- Agency for Accelerated Rural Development (AFARD)
- Association d'Appui aux Activités de Santé Communautaire (3ASC)
- Africare
- Fédération des Groupements Naam
- Union des Baoré Tradition d'Épargne et de Crédit

**15. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO CASH FLOWS FROM CHARITABLE ACTIVITIES**

	<b>2020</b>	2019
	<b>£</b>	£
<b>NET (EXPENDITURE)/INCOME (as per the Statement of Financial Activities)</b>	<b>(1,149,780)</b>	1,530,057
<i>Adjustments for:</i>		
Depreciation	<b>2,683</b>	1,832
Decrease in stock	<b>690</b>	738
Decrease/(increase) in debtors	<b>627,672</b>	(862,557)
Decrease in creditors	<b>(3,170)</b>	(1,910)
Interest received	<b>(178)</b>	(271)
<b>Net cash (used in) / provided by charitable activities</b>	<b>(522,084)</b>	667,889

**16. ANALYSIS OF CHANGES IN CASH AND CASH EQUIVALENTS**

	<b>At 1 January 2020 £</b>	<b>Cash Flows £</b>	<b>At 31 December 2020 £</b>
Cash at bank and in hand	781,806	(523,141)	<b>258,665</b>

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>2020</b>	<b>2020</b>	<b>2020</b>	2019
	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total</b>	Total
	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	Funds
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	-	<b>3,418</b>	<b>3,418</b>	4,866
Current assets	<b>1,556,335</b>	<b>202,433</b>	<b>1,758,768</b>	2,916,770
Debtors due after more than 1 year	-	<b>9,650</b>	<b>9,650</b>	3,150
Creditors due within one year	-	<b>(44,269)</b>	<b>(44,269)</b>	(47,439)
	<b>1,556,335</b>	<b>171,232</b>	<b>1,727,567</b>	<b>2,877,347</b>

**18. OPERATING LEASE COMMITMENTS**

At 31 December 2020 the company had total future minimum commitments under non-cancellable operating leases as follows:

	<b>Land and Buildings</b>	
	<b>2020</b>	2019
	<b>£</b>	<b>£</b>
<b>Expiry date:</b>		
Less than 1 year	<b>12,600</b>	47,880
Between 1 and 5 years	<b>26,000</b>	-
	<b>38,600</b>	47,880

**19. TAXATION**

Self Help Africa (UK) is registered as a charity and benefits from corporation tax exemptions available to charitable bodies. On the basis that its activities fall within its charitable purposes and its funds are applied only for these purposes, no provision for corporation tax is made. Irrecoverable value added tax is expensed as incurred.

**20. PENSION COMMITMENTS**

The company operates a defined contribution pension scheme, the assets of which are held separately from those of the company in an independently administered fund. Contributions payable at 31 December 2020 amounted to £5,151 (2019: £4,480).

**21. LEGAL STATUS OF COMPANY**

In accordance with Section 60 of the Companies Act, 2006, the company is exempt from including the word "Limited" in its name. The company is limited by guarantee and has no share capital.

**SELF HELP AFRICA (UK)**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

---

**22. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY**

During the year, Gorta (t/a Self Help Africa) discharged commitments of £1,867,133 (2019: £381,270) and transferred funds of £886,842 (2019: £1,667,080) to Self Help Africa (UK). Self Help Africa (UK) transferred funds of £695,081 to Gorta (t/a Self Help Africa) during the year (2019: £3,450,870). The balance due from Gorta (t/a Self Help Africa) at 31 December 2020 was £1,335,338 (2019: £1,934,757).

Gorta (t/a Self Help Africa) is a charitable company registered in the Republic of Ireland and the results of Self Help Africa (UK) are consolidated into the financial statements of Gorta. Copies of the group financial statements of Gorta may be obtained from the charity's registered office at Kingsbridge House, 17-22 Parkgate Street, Dublin 8, Ireland.

**23. SELF HELP AFRICA INC.**

Self Help Africa Inc. is a not for profit organisation registered in the United States of America. Self Help Africa Inc. is governed by an independent board of directors which retains full control over the financial and operating policies of the company. Funds raised by Self Help Africa Inc. are generally allocated to the Self Help Africa programmes in Africa.

At the end of 2020 Self Help Africa Inc. owed USD 145,940 to Self Help Africa UK in relation to funds received in the US that were due to be forwarded to Self Help Africa UK in relation to programmes implemented in West Africa. Self Help Africa UK used its own funds to implement these programmes. Due to an adverse fundraising environment in the US currently, this debt is unlikely to be repaid in the short to medium term. A provision for non-repayment of this amount has been made.

**24. SUBSEQUENT EVENTS**

No events have occurred since the balance sheet date that require adjustment or disclosure.