

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 Kénédougou 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.

**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.



**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.

**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

## **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>2,179,767</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	10	<b>2,873</b>	3,418
<b>CURRENT ASSETS</b>			
<b>Stocks</b>		<b>1,766</b>	1,317
Debtors	11	<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:</b> Amounts falling due within one year	12	<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	14	<b>899,610</b>	1,556,339
Unrestricted funds	14	<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.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

---

**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.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

---

**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.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

---

**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.

**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>	<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><b>393,833</b></u></u>	<u><u>523,804</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	<u><u>0</u></u>	<u><u>1</u></u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

10. TANGIBLE ASSETS

	Furniture Fittings & Equipment £	Total £
<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

	2021 £	2020 £
<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
	<b>60,516</b>	44,269
<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

**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
<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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

**14. FUNDS OF THE CHARITY**

	At 1 Jan 2021 £	Income £	Expenditure £	At 31 Dec 2021 £
<b>Unrestricted Funds</b>				
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>1,727,567</u>	<u>1,618,940</u>	<u>(2,329,378)</u>	<u>1,017,129</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

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

	2021 £	2020 £
<b>NET EXPENDITURE</b>		
(as per the Statement of Financial Activities)	(710,438)	(1,149,780)
<i>Adjustments for:</i>		
Depreciation	2,604	2,683
Increase in stock	(449)	690
Decrease in debtors	1,128,138	627,672
Increase/(decrease) in creditors	16,247	(3,170)
Interest received	(6)	(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

	At 1 January 2021 £	Cash Flows £	At 31 December 2021 £
Cash at bank and in hand	258,665	434,043	692,708

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	2021 Restricted Funds £	2021 Unrestricted Funds £	2021 Total Funds £	2020 Total Funds £
Fixed assets	-	2,873	2,873	3,418
Current assets	899,610	165,512	1,065,122	1,758,768
Debtors due after more than 1 year	-	9,650	9,650	9,650
Creditors due within one year	-	(60,516)	(60,516)	(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.

**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 Kénédougou 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.

**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.

**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

## **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>2,179,767</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	10	<b>2,873</b>	3,418
<b>CURRENT ASSETS</b>			
<b>Stocks</b>		<b>1,766</b>	1,317
Debtors	11	<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:</b> Amounts falling due within one year	12	<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	14	<b>899,610</b>	1,556,339
Unrestricted funds	14	<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.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

---

**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.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

---

**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.



**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

---

**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.

**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>	<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><b>393,833</b></u></u>	<u><u>523,804</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	<u><u>0</u></u>	<u><u>1</u></u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

10. TANGIBLE ASSETS

	Furniture Fittings & Equipment £	Total £
<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

	2021 £	2020 £
<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:</b> (Amounts falling due within one year)	<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
	<b>60,516</b>	44,269
<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

**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
<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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

**14. FUNDS OF THE CHARITY**

	At 1 Jan 2021 £	Income £	Expenditure £	At 31 Dec 2021 £
<b>Unrestricted Funds</b>				
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>1,727,567</u>	<u>1,618,940</u>	<u>(2,329,378)</u>	<u>1,017,129</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

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

	2021 £	2020 £
<b>NET EXPENDITURE</b>		
(as per the Statement of Financial Activities)	(710,438)	(1,149,780)
<i>Adjustments for:</i>		
Depreciation	2,604	2,683
Increase in stock	(449)	690
Decrease in debtors	1,128,138	627,672
Increase/(decrease) in creditors	16,247	(3,170)
Interest received	(6)	(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

	At 1 January 2021 £	Cash Flows £	At 31 December 2021 £
Cash at bank and in hand	258,665	434,043	692,708

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	2021 Restricted Funds £	2021 Unrestricted Funds £	2021 Total Funds £	2020 Total Funds £
Fixed assets	-	2,873	2,873	3,418
Current assets	899,610	165,512	1,065,122	1,758,768
Debtors due after more than 1 year	-	9,650	9,650	9,650
Creditors due within one year	-	(60,516)	(60,516)	(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.

**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**