

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

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

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

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

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

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

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

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**TRUSTEES AND OTHER INFORMATION**

**TRUSTEES**

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

**CHIEF EXECUTIVE OFFICER**

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

**SECRETARY**

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

**REGISTERED OFFICE**

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

**COMPANY NUMBER**

02226352

**CHARITY NUMBER**

298830

**AUDITORS**

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

**BANKERS**

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

**SOLICITORS**

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

## **REPORT OF THE TRUSTEES**

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### **Introduction**

The trustees present their strategic report and the audited financial statements for the year ended 31 December 2022. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities, applicable to charities preparing their accounts in accordance with FRS 102.

### **Reference and administrative details**

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

### **Legal Structure**

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

### **Objectives and activities**

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

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

### **Self Help Africa (UK)**

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

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

Our vision is an economically thriving rural Africa.

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

Our core values are:

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

**REPORT OF THE TRUSTEES (CONTINUED)**

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**Strategic objectives**

Our primary strategic objectives are to:

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

**Activities**

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

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

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

**Achievements and performance**

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

**REPORT OF THE TRUSTEES (CONTINUED)**

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**Kenya**

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

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

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

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

**REPORT OF THE TRUSTEES (CONTINUED)**

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**Uganda**

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

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

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

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

**REPORT OF THE TRUSTEES (CONTINUED)**

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**Burkina Faso**

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

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

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

**Zambia**

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

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



**REPORT OF THE TRUSTEES (CONTINUED)**

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**Fundraising**

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

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

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

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

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

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

**War on Want Northern Ireland**

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

**REPORT OF THE TRUSTEES (CONTINUED)**

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**Financial review**

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

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

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

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

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

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

**Future plans**

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

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

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**REPORT OF THE TRUSTEES (CONTINUED)**

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

**Structure, governance and management**

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

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

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

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

**SELF HELP AFRICA (UK)**  
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**REPORT OF THE TRUSTEES (CONTINUED)**

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Both companies have aligned their objectives under a consolidated strategic plan and management team. The trustees of Self Help Africa (UK) subscribe and contribute to the group strategic plan. The strategic plan for the overall group is approved both by the group board and by the Self Help Africa (UK) board of trustees. New charity trustees are appointed by ordinary resolution of the member in accordance with the Memorandum and Articles of Association. Training is given to new trustees in relation to their role and responsibility as a director and in relation to the strategy and objectives of Self Help Africa (UK) and the broader group.

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

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

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

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

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

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

**Health and safety**

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

**Safeguarding**

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

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

**(A company limited by guarantee)**

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

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

#### **Public benefit**

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

#### **Going concern**

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

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

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

#### **Political donations**

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

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

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

#### **Trustees and secretary**

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

**REPORT OF THE TRUSTEES (CONTINUED)**

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**Disclosure of information to auditors**

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

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

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

**Auditors**

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

**Small companies' exemption**

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

Signed on behalf of the Board:



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**Catherine Fitzgibbon**  
Chair

Date: 15 May 2024

## **TRUSTEES' RESPONSIBILITIES STATEMENT**

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

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

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

### Report on the audit of the financial statements

#### Opinion

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

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements which comprise:

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

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

#### Basis for opinion

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

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

#### Conclusions relating to going concern

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

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

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

#### Other information

The other information comprises the information included in the Reports and Financial Statements for the financial year ended 31 December 2022, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Reports and Financial Statements. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

### Other information (continued)

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

We have nothing to report in this regard.

### Responsibilities of trustees

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

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

### Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

#### **Completeness of income:**

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

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

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

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

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

### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

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

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

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

Under the Companies Act 2006 we are required to report in respect of the following matters if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to take advantage of the small companies' exemption in preparing the report of trustees and from the requirement to prepare a strategic report; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

### Use of our report

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



Heather Doolin (Senior statutory auditor)

For and on behalf of Deloitte Ireland LLP

Statutory Auditor

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

Date: 15 May 2024

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

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

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

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

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

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

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

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



Catherine Fitzgibbon  
Chair

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

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

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

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

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**1. ACCOUNTING POLICIES**

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

**Basis of preparation of financial statements**

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

**Going Concern**

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

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

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

**Fund accounting**

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

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

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**Income**

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

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

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

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

**Expenditure**

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

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

**Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised.

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

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

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

**Operating leases**

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



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

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**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 2022**

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**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 2022**

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**2b. GOING CONCERN**

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

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

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

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

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

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

**3. DONATIONS AND LEGACIES**

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

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

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

**4. OTHER TRADING ACTIVITIES**

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

**5. OTHER INCOME**

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

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

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

**6. EXPENDITURE**

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

**7. SUPPORT COSTS**

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

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 2022**

**8. NET EXPENDITURE**

This is stated after charging/(crediting):

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

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

**9. STAFF COSTS**

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

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

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

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

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

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

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

**10. TANGIBLE ASSETS**

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

**11. DEBTORS**

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

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

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

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

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

**13. FINANCIAL INSTRUMENTS**

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

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



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

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

**14. FUNDS OF THE CHARITY**

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

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

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

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

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

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

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

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

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

**Uganda – MANZO Youth Empowerment Project**

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

**Burkina Faso – Expertise France PAEJF**

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

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

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

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

**Partner Organisations**

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

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

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

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

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

16. ANALYSIS OF CHANGES IN CASH AND CASH EQUIVALENTS

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

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

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

**18. OPERATING LEASE COMMITMENTS**

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

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

**19. TAXATION**

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

**20. PENSION COMMITMENTS**

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

**21. LEGAL STATUS OF COMPANY**

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

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

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

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

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

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

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**23. SELF HELP AFRICA INC.**

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

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

**24. SUBSEQUENT EVENTS**

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