

Self Help Africa (UK)

(A company limited by guarantee)

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

COMPANY NUMBER: 02226352

CHARITY NUMBER: 298830

SELF HELP AFRICA (UK)

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

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

SELF HELP AFRICA (UK)

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

LEGAL AND ADMISTRATIVE INFORMATION

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

SELF HELP AFRICA (UK)

REPORT OF THE TRUSTEES

(Incorporating a Strategic Report and Director's Report)

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

ABOUT SELF HELP AFRICA

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

ABOUT SELF HELP AFRICA (UK)

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

For more details see www.selfhelpafrica.org/uk

VISION, MISSION AND VALUES

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

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

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

Our values are:

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

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

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

SELF HELP AFRICA (UK)

REPORT OF THE TRUSTEES

(Incorporating a Strategic Report and Director's Report)

VISION, MISSION AND VALUES (continued)

Our core areas of focus are:

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

OUR WORK IN 2023 - STRATEGIC REPORT

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

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

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

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

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

Progress in 2023

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

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

REPORT OF THE TRUSTEES

(Incorporating a Strategic Report and Director's Report)

OUR WORK IN 2023 - STRATEGIC REPORT (continued)

Strategic objective 1 - Progress in 2023 (continued)

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

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

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

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

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

OUR WORK IN 2023 - STRATEGIC REPORT (continued)

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

Progress in 2023

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

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

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

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

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

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

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

OUR WORK IN 2023 - STRATEGIC REPORT (continued)

Strategic objective 2 - Progress in 2023 (continued)

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

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

Strategic objective 3: Crisis response and resilience
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Progress in 2023

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

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

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

OUR WORK IN 2023 - STRATEGIC REPORT (continued)

Strategic objective 3 - Progress in 2023 (continued)

In **Malawi**, Cyclone Freddy caused widespread damage and loss of life in February and March 2023. With funding from UNICEF, The One Foundation, the Livelihoods Funds, Action on Poverty, and many other national and international donors, Self Help Africa mobilised quickly to support at least 1.6m people across cyclone-affected districts. Support included WASH and energy interventions, including repairing damaged water points; distributing soap, chlorine and tarpaulins; installing and decommissioning latrines; and raising awareness of cholera prevention techniques. Recovery activities included borehole rehabilitation and strengthening water point committees to support borehole maintenance and hygiene promotion. Energy-efficient cookstove distribution in camps supported cooking needs.

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

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

Responding to El Niño

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

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

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

OUR WORK IN 2023 - STRATEGIC REPORT (continued)

Strategic objective 3 - Progress in 2023 (continued)

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

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

Progress in 2023

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

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

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

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

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

SELF HELP AFRICA (UK)

REPORT OF THE TRUSTEES

(Incorporating a Strategic Report and Director's Report)

OUR WORK IN 2023 - STRATEGIC REPORT (continued)

Strategic objective 4 - Progress in 2023 (continued)

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Structure

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

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

Governance

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

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

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

SELF HELP AFRICA (UK)

REPORT OF THE TRUSTEES

(Incorporating a Strategic Report and Director's Report)

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Governance (continued)

Self Help Africa (UK) is part of the wider Self Help Africa global organisation. The activities of Self Help Africa (UK) are carried out in association with Self Help Africa. Both companies have aligned their objectives under a consolidated strategic plan and management team. The trustees of Self Help Africa (UK) subscribe and contribute to the group strategic plan. The strategic plan for the overall group is approved both by the group board and by the Self Help Africa (UK) board of trustees.

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

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

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

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

Fundraising declarations

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

OBJECTIVES AND ACTIVITIES FOR PUBLIC BENEFIT

The main purpose of the organisation, as set out in its governing documents, is the prevention or relief of poverty, suffering and distress in any manner. In contributing all grant income and surplus funds raised to the global Self Help Africa group, Self Help Africa (UK) fulfils its charitable duties through a focus on the following core activities:

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

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

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

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

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

SELF HELP AFRICA (UK)

REPORT OF THE TRUSTEES

(Incorporating a Strategic Report and Director's Report)

ACHIEVEMENTS AND PERFORMANCE

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

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

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

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

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

This project was completed in 2023.

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

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

This project will be completed in 2024.

FINANCIAL REVIEW

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

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

Income

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

SELF HELP AFRICA (UK)

REPORT OF THE TRUSTEES

(Incorporating a Strategic Report and Director's Report)

FINANCIAL REVIEW (continued)

Expenditure

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

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

Net movement in funds

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

Going concern

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

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

Reserves

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

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

SELF HELP AFRICA (UK)

REPORT OF THE TRUSTEES

(Incorporating a Strategic Report and Director's Report)

FINANCIAL REVIEW (continued)

Risks

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

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

STAFF AND VOLUNTEERS

The organisation acknowledges with gratitude the work of its staff and that of its volunteers in 2023. The major achievements during the year are due to the dedication and belief of all of these people. Self Help Africa (UK) is an equal opportunities employer. The aim of its equal opportunities policy is to ensure that all people receive equality of opportunity regardless of gender, race, religion, disability, nationality, marital/family status or sexual orientation.

SAFEGUARDING

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

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

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

SELF HELP AFRICA (UK)

REPORT OF THE TRUSTEES

(Incorporating a Strategic Report and Director's Report)

FUTURE PLANS

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

A key focus of the organisation in 2024, is to continue the implementation of its strategic plan. The plan outlines a commitment to localisation, and community led and market based approaches which we will continue to support and develop during 2024.

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

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

OTHER

Political donations

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

Health and safety

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

Post balance sheet events

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

Auditors

The auditors, RBK Business Advisers, were appointed during the period and have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the trustees.

Signed on behalf of the Board:



Catherine Fitzgibbon

Chair

Date: 31 March 2025

SELF HELP AFRICA (UK)

TRUSTEES' RESPONSIBILITIES STATEMENT

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

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

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

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

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

On behalf of the board



Catherine Fitzgibbon
Chair

Date: 31 March 2025

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

Opinion

We have audited the Financial Statements of Self Help Africa (UK) (the 'charitable company') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice). In applying that framework the trustees have elected to have regard to the Statement of Recommended Practice applicable to Charities (SORP).

In our opinion the Financial Statements:

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

Basis for opinion

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

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

Conclusions relating to going concern

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

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

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

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

Other information

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

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditors' responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

Completeness, accuracy and occurrence of income:

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

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

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

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

Use of our report

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



Michelle O'Donoghue (Senior Statutory Auditor)

RBK Business Advisers
Chartered Accountants & Registered Auditor
RBK House
Irishtown
Athlone
Co. Westmeath

Date: 31 March 2025

SELF HELP AFRICA (UK)

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

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

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

On behalf of the Board:



Catherine Fitzgibbon
Chair

Date: 31st March 2025

SELF HELP AFRICA (UK)

**BALANCE SHEET
AS AT 31 DECEMBER 2023**

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

On behalf of Board



Catherine Fitzgibbon
Chair

SELF HELP AFRICA (UK)

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

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

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

1. ACCOUNTING POLICIES

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

a. Basis of preparation of financial statements

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

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

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

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

b. Critical accounting judgements and key sources of estimation uncertainty

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

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

c. Going concern

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

1. ACCOUNTING POLICIES (continued)

c. Going concern (continued)

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

d. Income

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

Donations and legacies

This income (which consists of monetary donations from the public, legacies and events, together with related Gift Aid income) is recognised in the period in which the charity is entitled to the resource, when receipt is probable and when the amount can be measured with sufficient reliability.

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

Charitable activities – grant income

Grants from governments, foundations, corporates and other donors, are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably.

Other income

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

1. ACCOUNTING POLICIES (continued)

e. Expenditure

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

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

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

Charitable activities

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

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

Costs of raising funds

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

f. Fund accounting

Self Help Africa (UK) maintains various types of funds as follows:

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

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

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

1. ACCOUNTING POLICIES (CONTINUED)

g. **Tangible fixed assets and depreciation**

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

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

Furniture, fittings & equipment - 33% straight line

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

h. **Stocks**

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

i. **Operating leases**

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

j. **Financial instruments**

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

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

These are carried at amortised cost.

Creditors are recognised where the entity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be reliably measured. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due and at their present value where the time value of money is deemed significant.

k. **Pensions**

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

1. ACCOUNTING POLICIES (CONTINUED)

l. Foreign currencies

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

m. Taxation

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

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

2. INCOME**2(a) DONATIONS AND LEGACIES**

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

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

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

2(b) CHARITABLE ACTIVITIES – GRANT INCOME

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

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

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

SELF HELP AFRICA (UK)

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

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

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

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

3. EXPENDITURE

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

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

SELF HELP AFRICA (UK)

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

4. SUPPORT COSTS

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

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

5. NET EXPENDITURE

This is stated after charging/(crediting):

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

SELF HELP AFRICA (UK)

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

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

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

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

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

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

	2023 Number	2022 Number
£60,001 - £70,000	1	-

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

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

7. TANGIBLE ASSETS

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

8. DEBTORS

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

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

9. CASH AT BANK AND IN HAND

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

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

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

Social security and other taxes include:

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

11. FINANCIAL INSTRUMENTS

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

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

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

12. FUNDS OF THE CHARITY

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

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

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

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

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

15. OPERATING LEASE COMMITMENTS

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

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

16. LEGAL STATUS OF COMPANY

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

17. RELATED PARTY DISCLOSURES

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

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

18. SUBSEQUENT EVENTS

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

19. COMPARATIVES

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

20. APPROVAL OF FINANCIAL STATEMENTS

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