

Self Help Africa (UK)

(A company limited by guarantee)

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

COMPANY NUMBER: 02226352

CHARITY NUMBER: 298830

SELF HELP AFRICA (UK)

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

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SELF HELP AFRICA (UK)

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

LEGAL AND ADMISTRATIVE INFORMATION

TRUSTEES	Catherine Fitzgibbon (Chair) Dervla Owens Mary Robinson Catherine Cottrell (resigned 24 July 2024) Geoff Meagher
CHIEF EXECUTIVE OFFICER	Feargal O’Connell (resigned 25 July 2025) Eoin Wrenn (acting CEO from 25 July 2025)
SECRETARY	Augustine Emmanuel Akpan (appointed 9 October 2024) Gus McNamara (16 April 2024 - 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 United Kingdom
COMPANY NUMBER	02226352
CHARITY NUMBER	298830
AUDITORS	RBK Audit UK Limited RBK House Irishtown Athlone Co. Westmeath N37 XP52 Ireland
BANKERS	Barclays Bank Plc Business Banking P.O Box 89 Shrewsbury Shropshire SY1 2WQ United Kingdom
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SELF HELP AFRICA (UK)

REPORT OF THE TRUSTEES

(Incorporating a Strategic Report and Director's Report)

The trustees present their strategic report and the audited financial statements for the year ending 31 December 2024. The legal and administrative information set out on page 2 form part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, and the Statement of Recommended Practice—Accounting and Reporting by Charities (SORP 2019).

ABOUT SELF HELP AFRICA

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

ABOUT SELF HELP AFRICA (UK)

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

For more details see www.selfhelpafrica.org/uk

VISION, MISSION AND VALUES

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

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

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

Our values are:

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

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

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

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

VISION, MISSION AND VALUES (continued)

Our core areas of focus are:

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

OUR WORK IN 2024 - STRATEGIC REPORT

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

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

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

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

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

Strategic Objective 1: Progress in 2024

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

a. Sustainable landscapes and natural resource management

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

OUR WORK IN 2024 - STRATEGIC REPORT (continued)

Strategic Objective 1: Progress in 2024 (continued)

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

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

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

b. Agriculture, Climate Adaptation

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

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

OUR WORK IN 2024 - STRATEGIC REPORT (continued)

Strategic Objective 1: Progress in 2024 (continued)

b. Agriculture, Climate Adaptation (continued)

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

c. Livelihoods (farm-based)

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

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

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

d. Nutrition

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

OUR WORK IN 2024 - STRATEGIC REPORT (continued)

Strategic Objective 1: Progress in 2024 (continued)

d. *Nutrition (continued)*

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

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

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

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

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

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

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

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

OUR WORK IN 2024 - STRATEGIC REPORT (continued)

Strategic Objective 1: Progress in 2024 (continued)

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

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

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

Strategic Objective 2: Progress in 2024

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

a. Access to finance, rural finance

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

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

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

OUR WORK IN 2024 - STRATEGIC REPORT (continued)

Strategic Objective 2: Progress in 2024 (continued)

a. Access to finance, rural finance (continued)

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

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

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

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

b. SMEs, enterprise and access to markets

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

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

OUR WORK IN 2024 - STRATEGIC REPORT (continued)

Strategic Objective 2: Progress in 2024 (continued)

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

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

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

c. Green economy, green enterprises

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

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

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

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

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

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

OUR WORK IN 2024 - STRATEGIC REPORT (continued)

Strategic Objective 2: Progress in 2024 (continued)

c. Green economy, green enterprises (continued)

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

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

Strategic objective 3: Crisis response and resilience

Strategic Objective 3: Progress in 2024

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

a. Anticipatory action and disaster risk management

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

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

OUR WORK IN 2024 - STRATEGIC REPORT (continued)

Strategic Objective 3: Progress in 2024 (continued)

a. Anticipatory action and disaster risk management (continued)

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

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

b. Resilience and crisis response

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

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

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

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

OUR WORK IN 2024 - STRATEGIC REPORT (continued)

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

Strategic Objective 4: Progress in 2024

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

a. Legal, policy and institutional engagement

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

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

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

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

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

OUR WORK IN 2024 - STRATEGIC REPORT (continued)

Strategic Objective 4: Progress in 2024 (continued)

b. Social accountability

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

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

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

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

c. Community-led programming, partnerships and capacity building

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

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

OUR WORK IN 2024 - STRATEGIC REPORT (continued)

Strategic Objective 4: Progress in 2024 (continued)

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Structure

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

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

Governance

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

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

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

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

SELF HELP AFRICA (UK)

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

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Governance (continued)

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

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

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

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

Staff and Volunteers

The organisation acknowledges with gratitude the work of its staff and that of its volunteers in 2024. The major achievements during the year are due to the dedication and belief of all of these people. Self Help Africa (UK) is an equal opportunities employer. The aim of its equal opportunities policy is to ensure that all people receive equality of opportunity regardless of gender, race, religion, disability, nationality, marital/family status or sexual orientation.

Fundraising declarations

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

OBJECTIVES AND ACTIVITIES FOR PUBLIC BENEFIT

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

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

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

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

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

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

ACHIEVEMENTS AND PERFORMANCE

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

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

SELF HELP AFRICA (UK)

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

ACHIEVEMENTS AND PERFORMANCE (continued)

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

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

FINANCIAL REVIEW

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

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

Income

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

Expenditure

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

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

Net movement in funds

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

FINANCIAL REVIEW (continued)

Going concern

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

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

Reserves

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

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

PRINCIPAL RISKS AND UNCERTAINTIES

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

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

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

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

PRINCIPAL RISKS AND UNCERTAINTIES (continued)

2. **Staff, Recruitment & Retention:** This is the risk that in a highly competitive employment market, an uncompetitive reward framework, lack of succession planning or insufficient staff development and retention strategies could leave the organisation with a loss of institutional knowledge, insufficient skills and experience to deliver the strategic plan. The main controls in place to manage this risk are a People and Culture Committee of the Board being established, competitive and wide-ranging benefits packages, training and talent investment.
3. **Fraud & Corruption:** This is the risk that a material fraud perpetrated by employees, partners or others may result in a financial loss and adversely affect our relationship with donors and other external stakeholders. The main controls in place to manage this risk are an Anti-Fraud and Anti-Corruption Policy, a whistleblowing line, an investigation committee procedure for all complaints received, and an internal audit function at headquarters and in some country programme offices.
4. **Global Staff Wellbeing:** This is the risk that staff experience excessive and unsustainable workloads, which leads to a risk of burnout, health issues for staff and poor performance against organisational objectives. The main controls in place to manage this risk are an Employee Assistance Programme (EAP) and well-being seminars for all staff which are held on a regular basis.
5. **Attract, Retain & Manage Funding:** Attracting institutional funding is key if we are to reach as many programme participants as possible through our work. However, there is a risk that the organisation could fail to attract, retain and manage increased levels of institutional funding from diverse sources due to government policies, the competitive funding environment, the global economic situation, compliance failures and an inability to demonstrate impact. This risk is managed by having technical support teams in place – programme support, finance, monitoring and evaluation and technical assistance.
6. **Staff Safety & Security:** This is the risk that external events or inadequate internal processes could lead to death, injury, illness, kidnap or trauma of staff members or others to whom we have a duty of care. To manage this risk a safety and security policy is in place and security briefings are provided to staff upon arrival at a country programme.

SAFEGUARDING

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

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

SELF HELP AFRICA (UK)

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

SAFEGUARDING (continued)

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

FUTURE PLANS

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

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

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

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

OTHER

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

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

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

Auditors: The auditors, RBK Audit UK Limited, have indicated their willingness to continue in office. The trustees will propose a motion reappointing the auditors at a meeting of the trustees.

Signed on behalf of the Board:



Catherine Fitzgibbon
Chair

Date: 18th September 2025

SELF HELP AFRICA (UK)

TRUSTEES' RESPONSIBILITIES STATEMENT

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

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

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

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

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

On behalf of the board



Catherine Fitzgibbon
Chair

Date: 18th September 2025

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

Opinion

We have audited the Financial Statements of Self Help Africa (UK) (the 'charitable company') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice). In applying that framework the trustees have elected to have regard to the Statement of Recommended Practice applicable to Charities (SORP).

In our opinion the Financial Statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

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

Conclusions relating to going concern

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

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

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

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

Other information

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

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditors' responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

Completeness, accuracy and occurrence of income:

- we assessed the design and determined the implementation of the key controls over income recognition process; and
- performed substantive procedures on a sample basis to assess 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 Audit UK Limited
Chartered Accountants & Registered Auditor
RBK House
Irishtown
Athlone
Co. Westmeath

Date: 18th September 2025

SELF HELP AFRICA (UK)

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

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

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

On behalf of the Board:



Catherine Fitzgibbon
Chair

Date: 18th September 2025

SELF HELP AFRICA (UK)

BALANCE SHEET AS AT 31 DECEMBER 2024

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

On behalf of Board



Catherine Fitzgibbon
Chair

Date: 18th September 2025

SELF HELP AFRICA (UK)

**STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

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

1. ACCOUNTING POLICIES

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

a. Basis of preparation of financial statements

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

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

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

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

b. Critical accounting judgements and key sources of estimation uncertainty

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

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

c. Going concern

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

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

1. ACCOUNTING POLICIES (continued)

c. Going concern (continued)

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

d. Income

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

Donations and legacies

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

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

Charitable activities – grant income

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

Other income

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

1. ACCOUNTING POLICIES (continued)

e. Expenditure

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

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

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

Charitable activities

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

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

Raising funds

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

f. Fund accounting

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

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

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

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

1. ACCOUNTING POLICIES (continued)

g. Tangible fixed assets and depreciation

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

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

Furniture, fittings & equipment - 33% straight line

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

h. Stocks

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

i. Operating leases

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

j. Financial instruments

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

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

These are carried at amortised cost.

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

k. Pensions

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

1. ACCOUNTING POLICIES (continued)

l. Foreign currencies

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

m. Taxation

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

SELF HELP AFRICA (UK)**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024****2. INCOME****2(a) DONATIONS AND LEGACIES**

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

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

2(b) CHARITABLE ACTIVITIES – GRANT INCOME

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

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

SELF HELP AFRICA (UK)

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

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

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

3. EXPENDITURE

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

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

SELF HELP AFRICA (UK)

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

4. SUPPORT COSTS

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

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

5. NET EXPENDITURE

This is stated after charging/(crediting):

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

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

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

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

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

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

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

	2024	2023
	Number	Number
£60,001 - £70,000	1	1

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

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

7. TANGIBLE ASSETS

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

8. DEBTORS

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

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

9. CASH AT BANK AND IN HAND

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

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

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

Social security and other taxes include:

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

11. FINANCIAL INSTRUMENTS

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

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

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

12. FUNDS OF THE CHARITY

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

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

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

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

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

15. OPERATING LEASE COMMITMENTS

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

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

16. LEGAL STATUS OF COMPANY

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

17. RELATED PARTY DISCLOSURES

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

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

18. SUBSEQUENT EVENTS

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

19. APPROVAL OF FINANCIAL STATEMENTS

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