

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

Reports and Financial Statements
for the financial year ended
31 December 2019

COMPANY NUMBER: 02226352
CHARITY NUMBER: 298830

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

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

CONTENTS	PAGES
TRUSTEES AND OTHER INFORMATION	2
REPORT OF THE TRUSTEES	3 – 14
TRUSTEES' RESPONSIBILITIES STATEMENT	15
INDEPENDENT AUDITORS' REPORT	16 – 18
STATEMENT OF FINANCIAL ACTIVITIES	19
BALANCE SHEET	20
STATEMENT OF CASH FLOWS	21
NOTES TO THE FINANCIAL STATEMENTS	22 – 36

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

TRUSTEES AND OTHER INFORMATION

TRUSTEES

Mr. Bob Breen – Chair (appointed 28th November 2019)
Ms. Rowena Dwyer
Ms. Dervla Owens
Ms. Sheila Walsh (Treasurer)
Ms. Marion Byrne (resigned 31st August 2019)

CHIEF EXECUTIVE OFFICER

Mr. Ray Jordan

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Mr. Malachy Cardiff (resigned 10th April 2020)
Mr. Peter McDevitt (appointed 10th April 2020)

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

REPORT OF THE TRUSTEES

Introduction

The trustees present herewith the reports and audited financial statements of the charity for the year ended 31 December 2019.

Reference and administrative details

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

Objectives and activities

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

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

Self Help Africa

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

Vision, mission and values

Our vision is an economically thriving rural Africa.

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

Our core values are:

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

Strategic objectives

Our primary strategic objectives are to:

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

Merger with Gorta UK

On 30th June 2018, Self Help Africa UK and Gorta UK merged, with Gorta UK transferring its net assets to Self Help Africa UK. Gorta UK is now dormant and is due to be struck off the Companies Register and deregistered as a charity in 2020.

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

REPORT OF THE TRUSTEES (CONTINUED)

COVID-19

The COVID-19 pandemic, which has led to a worldwide slowdown in economic activity, had a significant impact on the organisation's operations with effect from mid-March 2020. Management set to work immediately to assess the various operational and financial scenarios that could arise and drew up plans to mitigate the potential negative impact. Revised budgets and cash flow projections were prepared with a view to reducing costs to the minimum and investigating potential alternative income streams. Management engaged with institutional donors to discuss deferral of expenditure and extension of programme contracts where temporary suspension of work was necessary. At Head Office level, costs were reduced by agreeing a combination of pay decreases and reduced working hours with staff. The Board are deeply appreciative of the sacrifices made by staff at this difficult time. Discussions with suppliers, service providers and landlords also led to cost savings – the Board thanks those whose support for our work in this area has helped us maintain our ability to sustain our work in Africa.

This impact was also mitigated to some extent by government supports, cost saving measures adopted, and the fact that there was minimal increase in attrition in income from our regular givers. We are confident that the organisation will come through the crisis intact and in a position to continue its valuable work.

Activities

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

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

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

Achievements and performance

In 2019, Self Help Africa (UK) continued its work on the implementation of programmes in sub-Saharan Africa. The operational highlights of the country programmes where SHA UK's work is implemented in conjunction with Self Help Africa are detailed below

Ethiopia

In Ethiopia, the political environment became increasingly inclusive and open as political parties and politicians were permitted to speak out on national and regional issues. However, several armed clashes occurred in Amhara and Oromia regions. On 22 June, a high level mutiny occurred with killing of three top officials of the ANRS government (President of the region and two high ranking officials) and the Chief of Staff of the FDRE armed forces. The Government of Ethiopia declared a coup d'état. Ethnic based tensions were high and at times religious differences were used to create tensions, with several churches and mosques burnt down and universities became conduits for demonstrations by political factions. The unrest in different parts of the country created new waves of displaced people, however the government succeeded in resettling most IDPs in their former localities.

Ethiopia, and indeed the entire region of Horn and East of Africa was hit by a devastating invasion of the desert locust, *Schistocerca gregaria* in the last quarter of the year. Originally alerted in Somalia in July by FAO, Ethiopia was impacted mainly in the Somali, Afar and Oromia regions and up to northern Tigray and into Eritrea. The Ethiopian Ministry of Agriculture, the Desert Locust Control Organization for Eastern Africa, and the FAO took immediate action to control the infestation. SHA launched a scoping mission and responded by providing technical advice in project areas. Monitoring and response is ongoing into 2020 to ensure food insecurity and impact on our programmes is minimised.

Annual inflation was at an extraordinarily high rate of 20.8% by November (highest since 2012). On a monthly basis, consumer prices went up by 0.6 percent and the food price inflation at end of year was 22.7%. The displacement of hundreds of thousands of people required the government and international community to allocate resources for food and non-food items. As a result, the cost of living worsened for people. The government, in a measure to counter the high inflation, rationed basic food items.

In 2019, SHA Ethiopia implemented nine projects aimed at improving livelihoods for target smallholder farmers by enhancing their food and nutrition security, increasing agricultural productivity, as well as strengthening resilience. The Ethiopia programme reached a total of 87,092 individuals (40,077 female, 47,015 male) in 65 woredas / districts and 26 zones across four regions: Amhara, Oromia, SNNPR and Tigray. The prolonged good rainy season benefitted vegetative and pasture conditions, and water availability in the country. However, the unseasonal rainfall in November and December during the time of harvest and post-harvest, as well as the on-going desert locust infestation resulted in significant losses in crop production and jeopardised the livelihoods of smallholder farmers.

Stronger Together: Creating Linkages Between Primary Seed Cooperatives and Seed Cooperative Unions

The Stronger Together project, funded by Irish Aid and Electric Aid, helped to establish linkages between primary cooperatives (that are producing wheat, maize, barley and potato seed) and their respective local cooperative unions. This provided the unions with a larger and a more regular supply and the cooperatives with access to a wider market and increased bargaining power with buyers. SHA provided cooperatives with threshing equipment to improve the quality of seed and reduce the workload of farmers. It also constructed storage units to retain the quality of seed. In this one year project, a total of 3,473 individuals were reached.

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

REPORT OF THE TRUSTEES (CONTINUED)

Dairy for Development

This unique project was designed to build the skills and knowledge of farmers and local government on commercial dairy production, improve the genetics of local dairy herds, and facilitate access to market for dairy products. With funding from Jersey Overseas Aid, this project reached the 600 intended individuals (of which 50% are women) and provided them with training on improved breeding management practices, as well as herd health management. The government's district nursery has also been supported to produce improved fodder and to increase access for producers. The government's Artificial Insemination (AI) service is being strengthened through the training of AI technicians and the provision of equipment meaning 600 producers can now access AI to improve the genetics of their herd.

Climate-Smart Agriculture (CSA)

In 2019, the Climate Smart Agriculture project, a consortium project under the Irish Embassy, reached 4,952 individuals, of which 2,163 were women. The project builds the resilience of individuals, households and communities to climate extremes by improving and diversifying livelihoods; developing community-based management systems of resources such as water, farmlands, communal land and forests; and embedding location-specific climate change adaptation and mitigation into its development initiative.

Gender

Improving transformation by encouraging rural women's participation in farmers' organisations and cooperatives in Ethiopia has helped to both increase their access to markets while building confidence, leadership and well-being. The MORE:Maize project has increased women's membership in cooperatives from 13% to 24% in 2019 with a target to reach 30% before the end of the project period. To facilitate this social behaviour change, posters were prepared and distributed to beneficiaries in the project areas. In the MORE:Dairy project, women's decision making power has increased from 2.57 at household and 2.08 at community level to 2.64 and 2.27 respectively, increasing their agency and ability to voice opinions.

Kenya

In Kenya, generally security was calm, despite some minor terrorism threats at coastal regions and a number of arrests. In January, five heavily armed Al-Shabaab terrorists attacked the DusitD2 Hotel in central Nairobi killing 21 people, including some international citizens. Also in January, a small device exploded in Nairobi's central business district, injuring two civilians. Towards end of the year, the launch of Building Bridges Initiatives report brought some excitement in the political arena, as major political players debated the possibility of amending the Constitution of Kenya 2010 to expand the Executive and increase inclusivity in government in order to avert chaotic post-election situation. This was, however, marred with undercurrents of presidential succession politics, which were potentially significant but were contained during the reporting period.

The economy grew at 5.6% in the first quarter of 2019, slowing from a 6.5 percent during the same period of the previous year, as dry weather conditions weighed in on the agricultural sector. According to Kenya's Statistical Institute, year-on-year growth slowed to 5.1% in the third quarter of 2019 and marking the lowest reading since 2017.

In April, flash floods impacted 25 counties, with 48 deaths reported and 144,000 people displaced, especially in Wajir and Marsabit counties. However, despite some livestock loss in Kenya, the above-average rainfall was largely beneficial for rangeland and cropping conditions. The rains facilitated regeneration of pasture and water resources and supporting crop development in areas that suffered drought and crop failure in early 2019 in the eastern Horn. The unusual weather and climate conditions, including widespread and heavy rains since October, contributed to a serious and widespread desert locust infestation (similarly to Ethiopia). This continues to threaten rural food security and livelihoods and is threatening the cropping season across east Africa. By December, the pest had ravaged vegetation in the northern frontier counties of Kenya, sparking fears of famine. The government, with support from other development partners especially FAO and a consortium of NGOs, has continued to respond to the crisis by conducting surveillance and aerial spraying among other control measures. For Kenya generally, food security declined more than previously anticipated, driven by below-average long rains (March-May). Even though poor households in marginal agricultural areas still had some household food stocks, they faced a decline in agricultural labour income due to the impact of delayed and below-average rainfall. Staple food prices remained below the five-year average in most urban and rural reference markets, facilitating average to above-average household food access.

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

REPORT OF THE TRUSTEES (CONTINUED)

The above normal rainfall during the short season (October-December) increased production of short seasoned crops, mainly vegetables and tubers, but also contributed to post harvest losses of staple crops, especially maize, in the grain basket region of North Rift. Due to poor drying conditions of maize, there was fear of increased levels of aflatoxins, which may adversely affect national food security for 2020 by compromising the quality of food stock in the national food reserve.

In 2019, SHA Kenya implemented three large scale projects aimed at improving livelihoods for target smallholder farmers by enhancing their food and nutrition security, increase agricultural productivity, as well as strengthening resilience. The Kenya programme reached a total of 15,339 beneficiaries (8,472 female, 6,867 male) across Kenya.

AgriFi Kenya Challenge Fund (AgriFi)

AgriFi Kenya Challenge Fund is a €24 million, five-year agri-business support programme that is part of the European Union's Agriculture Financing Initiative programme and is co-funded by Slovak Aid. The objective of the project is to increase the capacity of 100,000 smallholder farmers / pastoralists to practice environmentally sustainable and climate-smart agriculture as a business in inclusive value chains, through the coordination of a Challenge Fund awarded to 50 successful companies.

Three calls for proposals for agri-enterprises were launched in 2019 with different thematic focuses for each window. Following round one, eight agri-enterprises were contracted and made financial awards worth €4,098,754, with an initial 30% disbursement of €1,217,125 in financial support to the companies. This will leverage €10,139,092 in match funding and reach 56,088 smallholder farmers. The companies have so far contracted 7,002 smallholder farmers across various agricultural value chains and created 48 new full-time equivalent jobs. Together they are aiming to integrate 59,088 smallholder farmers into the dairy, sorghum, soya, mango and potato value chains.

The second and third calls for proposals were rolled out in July and October 2019, respectively. 203 applications were received in the second round of calls, 29 companies submitted their full business plan applications to the Independent Investment Committee (IIC) and 15 companies proposing to reach 274,600 farmers, have gone forward to the Programme Steering Committee (PSC) for final approval. The third call for proposals closed at the end of 2019.

As part of sustainable environmental practices training to smallholders supplying into the AgriFi-supported companies, 9,922 (4,460 women) smallholder farmers were trained on how to diversify their farming and production approaches including aspects on integrated crop-livestock systems, agroforestry, organic soils restoration, soil erosion prevention, energy efficiency and use of biomass fuels, integrated pest management, as well as ways of enhancing irrigation and water resources management.

Cassava Aggregation - Supporting Smallholder Agriculture and Value Addition (CASSAVA)

SHA continues to work on improving the supply of disease-free cassava germplasm. The "basic" germplasm is sourced from KALRO Centres (Kenyan Ministry of Agriculture) but due to lack of capacity and poor planning within these centres, most did not have cassava cuttings at the beginning of 2019 planting season. To address this, SHA introduced private large-scale seed producers to complement the role of KALRO in providing quality planting materials. 26 hectares of seed farms were approved for distribution across Migori, Homa Bay, Busia, Siaya and Kisumu counties. A total of 2,745,900 clean cuttings were planted by 674 farmers, with 269 hectares of cassava established during 2019. Demand for clean cassava cuttings by Follower Farmers increased from 516 in 2018 to 2,779. Penn State University researchers noted that cassava germplasm producers using the Plant Village Nuru AI app to detect infected cassava had very low infection rates. In 2019, 4,989 farmers were reached as part of this project, of which over 60% were women. At least 95% of households interviewed have diversified their farming approaches by adopting one or more farming practices either as a result of the programme intervention or through their own initiative.

Malawi

Ordinarily stable Malawi saw political disturbances following the contested presidential election held in May 2019. The incumbent, Peter Mutharika was narrowly re-elected in a campaign marred by suspicions of fraud which triggered widespread but mostly peaceful demonstrations, paralysing the country. Malawi's constitutional court annulled the presidential election in February 2020. In March 2019, Cyclone Idai caused heavy rains and flooding in Malawi, affecting 870,000 people. The government subsequently declared a State of National Disaster.

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

REPORT OF THE TRUSTEES (CONTINUED)

Despite the political instability and the effects of Cyclone Idai in Malawi, the economy remained relatively stable as inflation was limited to 9%, real GDP grew an estimated 5.0% in 2019, up from 4.0% in 2018. Growth was supported by continued macroeconomic stability and a good harvest, as maize output increased 25.7% in 2018/19. Growth in 2019 was buoyed by good rainfall and a plentiful harvest. While the country experienced a small fall armyworm (FAW) outbreak, the pest was adequately managed.

Cyclone Idai floods caused significant devastation, particularly in the south of the country. Small pockets in the country experienced drought, including in the Karonga district. In response to the crisis, SHA supported the recovery of the affected population, through the BETTER project, with provision of maize and bean seeds. SHA also launched a self-funded emergency relief intervention, called Project Idai, in which SHA identified internally displaced people (IDP) in Machinga district, in need of emergency assistance after floods destroyed their houses. The response comprised the provision of social cash transfers, shelter and hygiene kits and food items to 300 IDP households.

As part of SHA Malawi's flagship project, the Better Extension Training Transforming Economic Returns (BETTER) programme, a total of 143,330 smallholder farmers with 59% female participants were reached across 10 districts. Participants in the Farmer Field Schools (FFS) were given technical support and farming inputs such as seeds, seedlings, and livestock. Through these FFS, not only did the farmers learn new agricultural technologies and practices, they also acquired the capacity to function as a group, conduct their own analysis, make their own decisions and develop social skills.

Crop diversification is at the heart of the Farmer Field Schools in Malawi, with each FFS researching a primary crop, a secondary crop and vegetable and fruit production. Through the FFS, SHA supported 21,544 farmers in diversifying their production in 2019. Data collected from the field indicate that participating farmers have started producing and consuming more nutritious foods and have increased household income to invest in other diversified livelihood options.

SHA's research project, 'Developing remote sensing technology to monitor fall armyworm in Malawi/ Detection Technology for Evaluating Crop Threats', secured additional funding of \$97,399 (£89,070) from US Foundation for Food and Agriculture Research (FFAR). This research project uses advanced machine learning algorithms, in conjunction with multi-temporal satellite imagery, to detect FAW outbreaks in Malawi. The algorithm accuracy is around 85% for detecting FAW in a field through satellite images. Many of the Farmer Field Schools in Malawi ran field trials of FAW control options, testing a range of chemical, mechanical and botanical treatments and carefully documenting the results. SHA have been sharing FAW control-related lessons learned with the Ministry of Agriculture through the National FAW Task Force. Trials conducted by the FFS have been shared with Government, other FFS and NGOs, leading to the adoption of our approach at scale.

Uganda

For Uganda, the main national political issue was the curtailment of opposition activities in the country. Disturbances were mainly in urban areas and had no bearing on SHA's work nor any impact on the communities that we support. The country was generally peaceful and there were no significant security incidents during the year. The main security threat monitored in the early months of the year was an Ebola outbreak in DRC, where one confirmed case was that of a Ugandan-Congolese child, but control measures put in place were effective with no other cases reported.

The Ugandan economy reported strong growth in 2019, estimated at 6.3%, largely driven by the expansion of services. Services growth averaged 7.6% in 2019, and industrial growth 6.2%, driven by construction and mining. However, these economic rates have not been accompanied by high growth in jobs nor have they impacted on poverty reduction. For example, although the economy grew by an average of 4.5% year on year between FY15/16 and FY17/18, the number of people living in poverty increased in the same period from 19.7% to 21.4%. While about 700,000 young people reach working age every year in Uganda, only 75,000 jobs are created per year. This leaves more than 70% of Ugandans employed in agriculture, mainly on a subsistence basis. An average of one million young people per year are expected to reach working age between 2030-2040, while regional instability, pandemic preparedness (Ebola and Coronavirus) and broader global trade uncertainty could undermine exports and affect growth and have implications for debt sustainability into the future.

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

REPORT OF THE TRUSTEES (CONTINUED)

The Uganda programme implemented seven different projects in 2019 across four regions of the country, 65% of the people supported were women. The main donors included: European Union, World Food Programme, Tullow Oil, Irish Aid, Danida and International Potato Centre (CIP).

As a result of these interventions, smallholder farmers have adopted at least one diversified farming system. The key practices embraced by the farmers include intercropping, diversification to more than two crops, crop rotation and land fallowing. Farmers have also started new enterprises such as bee keeping, agro forestry, livestock, fish farming. This is bringing about diversity in food varieties across pulses, cereals, fruits and vegetables. Smallholders have also adopted climate smart agriculture practices such as proper land preparation, the use of climate smart seed varieties, timely weeding, crop rotation, correct crop spacing, and the use of organic fertilisers.

Overall, 10,555 (6,034 female) smallholder farmers were found to have adopted business practices including record keeping (i.e. cost of production, sales record, expenses, financial, market information) and prepared business plans. 4,944 (38% women-headed) households have accessed credit from either the VSLA or formal financial institutions. This achievement is attributed to the integration of the VSLA in all the farmers groups and linkage of the groups to financial institutions like PostBank and Centenary Bank.

Striking a Balance: Developing a Green Economy Around Lake Bunyonyi Basin

The project is a flagship for SHA, using the Functional Landscape Approach within communities bordering the UNESCO site, Lake Bunyonyi in western Uganda. 983 people were reached last year alone and the Village Natural Resource Management Committees (VNRMC) made great strides in soil and water conservation work, improving the landscape surrounding the lake, an area which has been degrading over recent years owing to human pressure and land use. These VNRMCs were trained in community-led formation and implementation of bylaws, some of which were approved at sub-county and district level, an encouraging indication of local buy-in and sustainable management of natural resources at all levels.

Sustainable Livelihood and Inclusive Markets for Refugees (SUSTAIN) and Agriculture Market Support (WFP)

Both projects saw SHA work with refugee populations; For the Sustain project, aiming to improve food, nutrition and income security of refugees and host communities in Adjumani, creating a pathway to self-sufficiency through the development of resilient livelihoods, 970 refugees benefitted nutritionally and economically from intensified and diversified agricultural production, mainly through fortified beans and orange flesh sweet potato (OFSP) production. The WFP-funded project aimed to increase production and sales of maize, beans and sorghum for 8,500 smallholder farmer households in Adjumani, Kiryandongo, Masindi and Omoro districts. In 2019, 1,000 new farmers were reached and over 6,000 farmers are now applying business skills as a result. Further, SHA facilitated linkages between buyers such as SEMAT Company Limited, WFP, Arise and Shine, to off-take produce from the farmers. SEMAT company trained 430 farmers on good agronomic practices relating to chia in Omoro district. In Adjumani, TruTrade, through the established networks of agents bought five tonnes of simsim (sesame) from the project farmers.

Pilot Programme to Support Agriculture Development in the Albertine Region

A model project designed to pilot incorporation of agricultural nutrition based research in displaced communities in the region was funded by Tullow Oil. The project is built on partnership and a core partner, Devenish Nutrition, supported SHA to work with 159 farmers (85 women) on pig husbandry. The topics covered bio security, health management in pigs, feeding, breeds of pigs and record keeping. Under a second partnership with Hoima District Production Department and Hoima District Farmers Federation (HODFE), 214 farmers from eleven groups were trained on commercial horticulture production. In total, almost 600 farmers have participated in the pilot project.

West Africa

West Africa continued to experience high levels of instability across the Sahel. Burkina Faso experienced a weakening of political stability in 2019, with a humanitarian and economic crisis sparked by violence between jihadi groups, ethnic militias and security forces coming on top of a growing food crisis. The country's GDP growth in 2019 remained at 2.3%. Togo, especially in the north where it shares a border with Niger and Burkina Faso, has also experienced increased insecurity.

A complex humanitarian crisis is unfolding in Burkina Faso with 838,548 Internally Displaced Persons (IDPs) (as of 2020) being displaced as a result of a combination of extremist attacks and intercommunity violence. The country is also receiving a considerable influx of refugees (20,948 as of 2020) from Mali. IDPs and poor host households in Soum, Loroum, Oudalan, Sanmatenga and Bam provinces are exposed to food insecurity.

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

REPORT OF THE TRUSTEES (CONTINUED)

While most of the extremist attacks are attributed to Islamist groups such as ISGS, Ansarul Islam, and JNIM, self-defence militias have started to proliferate. Closure of health facilities and schools have resulted in reduced access to health care and education respectively for 626,000 people and more than 268,000 children. SHA's 'Women and Youth Agricultural Entrepreneurship Project (PAEJF)' which is being implemented in the north of Burkina Faso, is particularly exposed given its proximity to the border with Mali and has experienced disruptions.

The 'Strengthening Resilience and Adaptation to Climate Extremes and Disasters' (BRACED) project was completed in June 2019. BRACED was a four-year project which aimed to improve the resilience of 620,000 smallholder farmers in two provinces of Burkina Faso's North-Central region. Smallholder farmers were sensitised to climate-smart agriculture, and encouraged to adopt the techniques of zaï, mechanised zaï and demi-lune, and to produce and use organic manure and improved seeds, including sorghum, maize and cowpeas. Plant Clinics were established to treat plant diseases on their farms. By project end, about 96% of the households surveyed indicated that they were meeting their minimum food requirements, with 80.4% having a satisfactory level of dietary diversity, and about 70% of all households had a disposable income above the minimum standard of living threshold. In addition, as of March 2019, 83% of beneficiaries were resilient to climate extremes, up from 24% in 2015.

At the end of 2019, SHA was awarded a grant of €845,000 by the Austrian Development Agency to deliver the 'Women's Economic Empowerment through Entrepreneurship in the cashew value chain (DEFI)' project in the Cascades and Hauts Bassins regions over a three year period. Building on SHA's excellent reputation in the cashew value chain which it has been working in since 2012, the DEFI project contributes to improving the living conditions of women in the cashew production areas by strengthening the economic empowerment of 2,790 households active in the cashew sector. SHA and the National Union of Cashew Producers (the implementing partner) are targeting 2,790 women, in particular cashew producers and processors from Comoé, Houet and Kénédougou provinces, who are organised into five cooperatives. The project will also target formal and informal groups of artisanal processors, as well as women who do not own orchards but are working alongside their husbands in the targeted communities. The economic capacity of the women targeted by the project will be strengthened through theoretical and practical trainings on entrepreneurship, the cooperative management of processing units, the development of business plans and on investment and funding scoping.

Zambia

The political situation in Zambia remained relatively peaceful and stable, attracting a large influx of refugees. The number of Congolese refugees seeking asylum in Zambia doubled in the last three months of 2019. As of December 2019, Zambia was hosting over 84,000 refugees. While the political landscape in the country remained stable during 2019, the year was challenging on the economic front.

The Zambian economy was hit by drought in the south and west that lowered 2018/19 agricultural production and hydropower electricity generation considerably, slowing real GDP growth from 4% in 2018 to 2% in 2019 and the Zambian Kwacha depreciated by 28.5 percent against the US dollar. The net effect of this depreciation has been an increase in inflation to 11.7 % as at end of December 2019. As a corollary to these unfavourable macro-economic indicators, we saw an increase in the prices of most goods and services during the year.

Spurred by El Niño and a strong positive Indian Ocean Dipole event, 2019 was particularly hot in Southern Africa. Zambia was hit hard with prolonged and severe drought in Southern, Western, Central and Lusaka provinces. The difficult situation was compounded by pest infestations and livestock diseases outbreaks, including foot-and-mouth disease, contagious bovine pleuropneumonia, fall armyworm and African armyworm. More than 2.3 million people experienced severe food insecurity during the lean season (October - March), with at least 430,000 of them at emergency levels (IPC 4).

From the socio-economic perspective, the country is still reeling from the devastating effects of drought which came about due to reduced rainfall during the 2018/ 19 rainy season, especially in the southern region of the country. For instance, the food security situation of most households in the drought affected regions was negatively affected as only 35% of households in selected districts of Southern province were reported to be food secure during the second quarter of 2019. On the nutrition front, the 2019 Zambia Vulnerability Assessment revealed an increase in severe acute malnutrition levels largely attributed to the effects of drought.

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

REPORT OF THE TRUSTEES (CONTINUED)

In 2019, Self Help Africa was awarded a grant by Jersey Overseas Aid for €750,000 to implement the 'Protecting and Restoring the Environment and Supporting the Emergence of a Resilient and Vibrant Economy in Kafue (PRESERVE).' PRESERVE is a three-year project (March 2019 - February 2022) to improve the resilience, food, income and nutrition security of 3,000 households in the Monze, Namwala and Mazabuka districts of Zambia. The project uses the Functional Landscape Approach (FLA) to promote the sustainable use of natural resources for diversified livelihoods and increased incomes, whilst protecting and restoring essential eco-systems within the Kafue Sub-basin.

Due to the catastrophic drought in Zambia, the PRESERVE project delivery was disrupted, as its 3,000 beneficiaries were experiencing emergency needs assistance and could have potentially engaged in damaging coping strategies (such as selling productive assets) that would have serious adverse long-term consequences and could jeopardise their resilience. Having identified the need for in-kind and cash transfers, SHA responded by implementing several rounds of emergency distributions to its beneficiaries at the end of 2019.

In addition, the SHA Zambia programme won a €26 million grant from the European Union for small holder commercialisation: Economic, Nutrition and Technical support for increased Economic Returns and Profit In Sustainable agribusiness (ENTERPRISE) Zambia. ENTERPRISE Zambia aims to increase the income and nutrition security for 150,000 smallholder farmers households in rural Zambia, ultimately reaching a total of 649,850 members of smallholder, fish farmer and worker households. The project will establish a challenge fund to increase smallholder farmers' opportunities in agriculture and aquaculture value chains in Zambia.

Financial review

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

The current year shows an increase in both donations and legacies and other trading activities income from £2.2M in 2018 to £4.8M in 2019. Expenditure on charitable activities increased from £2.8M in 2018 to £3.2M in 2019.

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

At 31 December 2019, unrestricted reserves stood at £287,946. Self Help Africa (UK) is in compliance with its policy of retaining at least 12 months budgeted recurring expenditure in reserve. The trustees are satisfied that the company is in a strong financial position and that its regular income streams together with its reserves, ensure that the company is in a position to meet the ongoing obligations of the charity. For this reason, the trustees continue to adopt the "going concern" basis in preparing the financial statements.

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

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

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

REPORT OF THE TRUSTEES (CONTINUED)

Future plans

Self Help Africa (UK) plans to continue its work in collaboration with Self Help Africa. Self Help Africa has a strategic planning period of 2017-2021 which sees the organisation continue its work with smallholder farmers in agriculture and enterprise.

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

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

Structure, governance and management

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

The trustees delegate the day to day running of the company to a management team who manage the activities of Self Help Africa (UK) in conjunction with the overall Self Help Africa group. Trustees are appointed for a three-year term on a rotating basis and can serve for a maximum of nine years. During 2019, six trustee meetings were held (2018 – three meetings). Details of attendance at the Board meetings are set out below:

Robert Breen (chair)	1/1	Rowena Dwyer	5/6	Marion Byrne	3/3
Dervla Owens	4/6	Sheila Walsh	6/6		

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

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

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

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

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

REPORT OF THE TRUSTEES (CONTINUED)

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

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

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

Health and safety

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

Public benefit

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

Going concern

The organisation's forecasts and projections, taking account of reasonable possible changes in performance, including the impact of COVID-19, show that the organisation will be able to operate within the level of its current cash and investment resources. The Board have a reasonable expectation that the organisation has adequate resources to continue in operational existence for a period of at least 12 months from the date of approval of these financial statements. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements. Further details regarding the adoption of the going concern basis is included in Note 2b.

Political donations

No political donations were made during the financial year (2018 – £nil).

Post balance sheet events

Subsequent to the financial year end, the UK and many of the countries Self Help Africa UK operates in were impacted by the global COVID-19 pandemic. At the financial year end 31 December 2019 there were no impacts on the recognition and measurements of assets and liabilities as this pandemic impact was considered to be a non-adjusting event. The COVID-19 pandemic is a significant economic event and its effects are subject to unprecedented levels of uncertainty, with the full range of possible effects and outcomes currently unknown. It is not possible to reliably estimate the impact of COVID-19 on the financial position and results of Self Help Africa UK for future periods. There were no other subsequent events since the financial year end.

Trustees and secretary

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

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

REPORT OF THE TRUSTEES (CONTINUED)

Disclosure of information to auditors

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

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

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

Auditors

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

Small companies' exemption

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

Signed on behalf of the Board:



Sheila Walsh
Director

Date: 23rd July 2020

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

TRUSTEES' RESPONSIBILITIES STATEMENT

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

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

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

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

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

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

Report on the audit of the financial statements

Opinion

In our opinion the financial statements of Self Help Africa UK:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2019 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements which comprise:

- the Statement of Financial Activities (including the income and expenditure account);
- the Balance Sheet;
- the Statement of Cash Flows; and
- the related notes 1 to 23, including a summary of significant accounting policies as set out in note 1.

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

Basis for opinion

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

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

Conclusions relating to going concern

We are required by ISAs (UK) to report in respect of the following matters where:

- the trustees' use of the going concern basis of accounting in preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

We have nothing to report in respect of these matters.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the reports and financial statements, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 respect of these matters.

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

As part of an audit in accordance with ISAs (UK), the auditor exercises professional judgment and maintains professional scepticism throughout the audit. The auditor also:

- Identifies and assesses the risks of material misstatement of the entity's financial statements, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence that is sufficient and appropriate to provide a basis for the auditor's opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtains an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Concludes on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If the auditor concludes that a material uncertainty exists, the auditor is required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. The auditor's conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluates the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e gives a true and fair view).

The auditor communicates with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that the auditor identifies during the audit.

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

Report on other legal and regulatory requirements

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the strategic report and the directors' report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the strategic report or the directors' report included within the trustees' report.

Matters on which we are required to report by exception

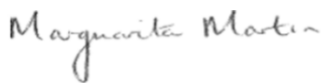
Under the Companies Act 2006 we are required to report in respect of the following matters if, in our opinion:

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

We have nothing to report in respect of these matters.

Use of our report

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



Margarita Martin FCA (Senior statutory auditor)

For and on behalf of Deloitte Ireland LLP

Statutory Auditor

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

Date: 24 July 2020

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

STATEMENT OF FINANCIAL ACTIVITIES
(including the income and expenditure account)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

	Notes	Restricted Funds 2019 £	Unrestricte d Funds 2019 £	Total Funds 2019 £	Restricted Funds 2018 £	Unrestricte d Funds 2018 £	Total Funds 2018 £
INCOME FROM							
- Donations and legacies	3	3,390,108	1,253,591	4,643,699	1,310,681	866,783	2,177,464
- Other trading activities	4	67,371	61,868	129,239	-	62,579	62,579
Other Income							
- Income from investments	5	-	271	271	-	1,096	1,096
Total		3,457,479	1,315,730	4,773,209	1,310,681	930,458	2,241,139
EXPENDITURE ON							
Raising funds		-	266,593	266,593	-	269,873	269,873
Charitable activities	6	1,844,022	1,132,537	2,976,559	1,725,091	759,895	2,484,986
Total		1,844,022	1,399,130	3,243,152	1,725,091	1,029,768	2,754,859
Net income / (expenditure)	8	1,613,457	(83,400)	1,530,057	(414,410)	(99,310)	(513,720)
Other recognised gains	8	-	-	-	-	154,471	154,471
Net movement on funds	8	1,613,457	(83,400)	1,530,057	(414,410)	55,161	(359,249)
RECONCILIATION OF FUNDS:							
Funds at the beginning of the reporting period		975,944	371,346	1,347,290	1,390,354	316,185	1,706,539
Funds at the end of the reporting period		2,589,401	287,946	2,877,347	975,944	371,346	1,347,290

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

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

BALANCE SHEET
AS AT 31 DECEMBER 2019

	<i>Notes</i>	2019 £	2018 £
FIXED ASSETS			
Tangible assets	<i>10</i>	4,866	3,232
CURRENT ASSETS			
Stocks		2,006	2,744
Debtors	<i>11</i>	2,136,108	1,273,551
Cash at bank and in hand		781,806	117,112
		2,919,920	1,393,407
CREDITORS: Amounts falling due within one year	<i>12</i>	(47,439)	(49,349)
NET CURRENT ASSETS		2,872,481	1,344,058
NET ASSETS		2,877,347	1,347,290
FUNDS OF THE CHARITY			
Restricted funds	<i>14</i>	2,589,401	975,944
Unrestricted funds	<i>14</i>	287,946	371,346
		2,877,347	1,347,290

The financial statements were approved by the trustees on 23rd July 2020 and signed on their behalf by:



Ms. Sheila Walsh
 Director

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

STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

	<i>Notes</i>	2019 £	2018 £
Cash flows from charitable activities			
Net cash generated by/(used in) charitable activities	15	667,889	(533,832)
Cash flows from by investing activities			
Interest received		271	1,096
Purchase on tangible fixed assets		(3,466)	(3,772)
Net assets acquired through charity combinations	8	-	154,471
Cash flows provided by investing activities		(3,195)	151,795
Increase/(decrease) in cash and cash equivalents in the reporting year		664,694	(382,037)
Cash and cash equivalents at the beginning of the reporting year		117,112	499,149
Cash and cash equivalents at the end of the reporting year		781,806	117,112
Reconciliation to cash at bank and in hand:			
Cash and cash equivalents at end of financial year		781,806	117,112

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

1. ACCOUNTING POLICIES

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

Basis of preparation of financial statements

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

Going Concern

The organisation's forecasts and projections, taking account of reasonable possible changes in performance, including the impact of COVID-19, show that the organisation will be able to operate within the level of its current cash and investment resources. The Board have a reasonable expectation that the organisation has adequate resources to continue in operational existence for a period of at least 12 months from the date of approval of these financial statements. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements. Further details regarding the adoption of the going concern basis is included in Note 2b.

Fund accounting

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

Income

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

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

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

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

Expenditure

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

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

1. ACCOUNTING POLICIES (CONTINUED)

Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

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

Furniture, fittings & equipment - 33% straight line

Investments

Fixed Asset Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the financial year.

Stocks

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

Concessionary loans

Concessionary loans are initially recognised and measured at the amount received or paid, with the carrying amount adjusted in subsequent years to reflect repayments and accrued interest as well as being adjusted if necessary for any impairment.

Operating leases

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

Reserves

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

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

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

The target level of reserves is currently set at six months of budgeted, recurring unrestricted expenditure, which equates to approximately £275,000. The organisation is currently in compliance with this target. The board monitors this target level (and compliance therewith) on an annual basis.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the statement of financial activities.

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

1. ACCOUNTING POLICIES (CONTINUED)

Financial instruments

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

(i) Financial assets and liabilities

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

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

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

Pensions

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

Taxation

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

2b. GOING CONCERN

The trustees have given careful consideration to the potential impact of COVID-19 on the organisation. Several measures have been implemented to give the trustees a reasonable expectation that the organisation has adequate resources to continue in operational existence for a period of at least 12 months from the date of approval of the financial statements. Among the measures taken to mitigate impact on unrestricted reserves are:

- Revision of budgets and cash flow projections to identify potential economies.
- Negotiations with suppliers, service providers and landlords, combined with general cost cutting measures across the organisation, to minimise depletion of unrestricted reserves.
- Reduction of staff working hours and salary reductions at Head Office level.
- Review of fundraising activities to ensure that events that have been cancelled are rescheduled as soon as possible where appropriate.
- Availing of government supports where possible.
- Deferral of discretionary expenditure where possible.

In addition to these measures, the trustees have reviewed the restricted elements of its income and expenditure, in order to understand the impact of the pandemic on its operations on the ground in Africa with the least possible disruption to or suspension of programmes. In this area, work was carried out in:

- Engaging with institutional donors at Head Office and country office level to agree deferral of expenditure and extension of project timeframes as appropriate.
- Reconfiguring trainings to be held in smaller groups in order to facilitate social distancing.
- Developing guidance notes for our teams and partners on the incorporation of Covid-19 response in our programmes, use of face-masks in the community and the importance of safeguarding during the pandemic.
- A public appeal was launched online and proposals submitted (successfully) to a number of Trusts and Foundations for the provision of PPE, handwashing and sanitation facilities across our programmes.

The organisation has an unrestricted reserves figure of £287,946 on hand at year end. In addition, the Gorta Group (of which Self Help Africa UK is a member) holds reserves of €6.7 million. The Gorta Group has committed to provide financial support to Self Help Africa UK (should it be required) for a period of not less than twelve months from the approval of the financial statements. This gives the trustees additional comfort in continuing to adopt the going concern basis in preparing the annual financial statements.

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

3. DONATIONS AND LEGACIES	Funds 2019 £	Funds 2018 £
Donations	1,306,619	1,362,630
Grants	3,337,080	814,834
Voluntary income	4,643,699	2,177,464
Grant income is analysed as follows:-		
European Union	1,166,509	203,930
Slovak Aid	1,098,188	-
Jersey Overseas Aid	471,812	149,746
Austrian Development Agency	383,310	-
DFID (Braced – Welthungerhilfe)	202,689	337,150
UK Aid Match	14,572	-
Gates Foundation	-	(849)
Big Lottery Fund	-	92,432
Guernsey Overseas Aid and Development Commission	-	32,425
	3,337,080	814,834
4. OTHER TRADING ACTIVITIES	2019 £	2018 £
Income from fundraising events - unrestricted	129,239	62,579
5. INCOME FROM INVESTMENTS	2019 £	2018 £
Bank interest	271	1,096

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

6. CHARITABLE ACTIVITIES

Field programme expenditure has been incurred against the following thematic areas:

	2019 Direct Costs £	2019 Support Costs £	2019 Total Costs £	2018 Direct Costs £	2018 Support Costs £	2018 Total Costs £
Agriculture production	755,442	29,968	785,410	514,281	7,826	522,107
Agribusiness development	1,197,795	47,515	1,245,310	981,401	14,935	996,336
Nutrition	102,587	4,069	106,656	3,564	54	3,618
Gender/Inclusion	29,751	1,180	30,931	4,727	72	4,799
Advocacy/Policy	341,162	13,533	354,695	258,952	3,941	262,893
Water, sanitation & health	333,606	13,234	346,840	568,208	8,647	576,855
Renewable energy	7,594	301	7,895	631	10	641
Partner capacity building	95,051	3,771	98,822	115,972	1,765	117,737
	<u>2,862,988</u>	<u>113,571</u>	<u>2,976,559</u>	<u>2,447,736</u>	<u>37,250</u>	<u>2,484,986</u>

7. SUPPORT COSTS

Field programme expenditure has been incurred against the following thematic areas:

	2019 Charitable Activities £	2019 Fundrais ing £	2019 Total Costs £	2018 Charitable Activities £	2018 Fundrais ing £	2018 Total Costs £
Foreign exchange loss/(gain)	85,252	-	85,252	(1,210)	-	(1,210)
Human resources	-	-	-	7,120	3,570	10,690
IT/computer	976	2,092	3,068	458	725	1,183
Postage, stationery & communications	2,116	6,118	8,234	1,596	7,022	8,618
Premises	5,485	11,939	17,424	6,796	10,760	17,556
Professional fees	-	-	-	3,339	16	3,355
Governance costs	17,092	-	17,092	13,741	1,264	15,005
Other support costs	2,650	4,853	7,503	5,410	2,149	7,559
	<u>113,571</u>	<u>25,002</u>	<u>138,573</u>	<u>37,250</u>	<u>25,506</u>	<u>62,756</u>

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

8. NET INCOME / (EXPENDITURE)

This is stated after charging/(crediting):

	2019	2018
	£	£
Depreciation of tangible fixed assets	1,832	1,218
Auditors' remuneration	17,774	14,463
Net assets acquired from Gorta UK (see (a) below)	-	(154,471)
	<u><u> </u></u>	<u><u> </u></u>

(a) In 2018 the company engaged in a charity combination. These combinations do not meet the definition of a charity merger per the Charities SORP and as a result have been accounted for in accordance with Section 24.30 of the Charities SORP "Accounting for Charity Combinations". Following recommendation of its board, the members of Gorta UK voted to cease activities and combine with Self Help Africa UK on 30 June 2018. The fair value of the assets received exceeded the fair value of the liabilities assumed on 30 June 2018 and consequently a gain of €154,471 has been recorded in the Statement of Financial Activities.

(b) During the financial year, no trustees received any remuneration or benefit in kind (2018: £Nil). During the financial year, no trustees were reimbursed for travel expenses during the period (2018: 2 trustees were reimbursed £542).

9. STAFF COSTS

	2019	2018
	£	£
Staff costs comprise:		
Wages and salaries	429,391	470,251
Social security costs	33,539	45,822
Other pension costs	48,070	48,710
	<u><u>511,000</u></u>	<u><u>564,783</u></u>

The average monthly number of employees employed during the financial year was 13 (2018: 12).

The total remuneration for key management personnel (which includes gross pay, employer insurance contributions, employer pension contributions and any other remuneration including benefits in kind) for the financial year amounted to £73,689 (2018: £86,472) and this relates to 2 personnel (2018: 2 personnel).

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

	2019	2018
	Number	Number
£60,001 - £70,000	1	1
	<u><u> </u></u>	<u><u> </u></u>

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

10. TANGIBLE ASSETS

	Furniture Fittings & Equipment £	Total £
Cost:		
At 1 January 2019	55,760	55,760
Additions for the year	4,040	4,040
At 31 December 2019	59,800	59,800
Depreciation:		
At 1 January 2019	52,528	52,528
Accumulated depreciation on acquisition	574	574
Charge for the financial year	1,832	1,832
At 31 December 2019	54,934	54,934
Carrying amount: At 31 December 2019	4,866	4,866
At 31 December 2018	3,232	3,232

11. DEBTORS

	2019 £	2018 £
Due after more than one year		
Other debtors – Lease deposit	3,150	3,150
Due within one year		
Other debtors	8,743	7,653
Accrued income	182,011	588,397
Prepayments	7,447	6,953
Amounts owing from group undertakings (note 23)	1,934,757	667,398
	2,136,108	1,273,551

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

12. CREDITORS: (Amounts falling due within one year)	2019	2018
	£	£
Trade creditors	9,118	12,536
Social security and other taxes	15,411	14,170
Other creditors	5,474	4,456
Accruals	17,436	18,187
	<u>47,439</u>	<u>49,349</u>
Social security and other taxes include:	2019	2018
	£	£
PAYE/National Insurance	15,411	14,170
	<u>15,411</u>	<u>14,170</u>

13. FINANCIAL INSTRUMENTS

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

	2019	2018
	£	£
Financial Assets		
<i>Measured at undiscounted amount receivable</i>		
Other debtors	11,893	10,803
Amounts owing from group undertakings	1,934,757	667,398
	<u>1,946,650</u>	<u>678,201</u>
Financial Liabilities		
<i>Measured at undiscounted amount payable</i>		
Trade creditors	9,118	12,536
Other creditors	5,474	4,456
	<u>14,592</u>	<u>16,992</u>

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

14. FUNDS OF THE CHARITY

Unrestricted Funds	At 1 Jan 2019 £	Income £	Expenditure £	At 31 Dec 2019 £
Total unrestricted funds	<u>371,346</u>	<u>1,315,730</u>	<u>(1,399,130)</u>	<u>287,946</u>
	<u>371,346</u>	<u>1,315,730</u>	<u>(1,399,130)</u>	<u>287,946</u>
Restricted Funds	At 1 Jan 2019 £	Income £	Expenditure £	At 31 Dec 2019 £
Ethiopia – Boset II	24,000	-	(24,000)	-
Ethiopia – Dairy for Development	58,020	149,746	(201,713)	6,053
Ethiopia –PSNP Nutrition	22,802	-	(22,802)	-
Malawi – Sustainable Livelihood Improvement	20,611	-	-	20,611
Kenya – Cassava Aggregation	809,837	1,088,882	(687,706)	1,211,013
Kenya – Integration of Market Operators in Value Chains	-	1,098,188	(249,638)	848,550
Uganda – MANZO Youth Empowerment Project	49,469	(6,461)	(43,008)	-
Uganda – TESOO UKAM	-	138,119	(39,827)	98,292
Burkina Faso – BRACED	(18,151)	180,159	(162,008)	-
Burkina Faso – Expertise France PAEJF	(19,288)	55,858	(88,765)	(52,195)
Togo – Improving access to water and sanitation facilities	28,644	39,395	(66,282)	1,757
Burkina- Economic development of Women	-	383,310	-	383,310
Zambia – Economic Development and Environmental Resilience of Kafue	-	330,283	(258,273)	72,010
	<u>975,944</u>	<u>3,457,479</u>	<u>(1,844,022)</u>	<u>2,589,401</u>
Funds of the charity	<u>1,347,290</u>	<u>4,773,209</u>	<u>(3,243,152)</u>	<u>2,877,347</u>

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

Ethiopia – Building Farmer Resilience through Community-Based Seed Production & Multiplication (ESG II)

This project aims to improve the food security of farmers in Amhara Region through establishing viable seed production and marketing systems. The project, which concluded in 2018, delivered training on quality maize and wheat seed production, benefitting 5,511 households. Two seed producer cooperatives have been established and linked with a farmers’ union to help improve market access. By enabling Ethiopian farmers to produce quality seed, Self Help Africa is not only supporting viable rural enterprises, but is also supporting improved access to quality seed for farmers in the wider community.

14. FUNDS OF THE CHARITY (CONTINUED)

Ethiopia – Dairy for Development

The MORE MILK project (2018-2020) aims to improve the income and nutrition of 600 smallholder farmer households in Oromia region through market oriented dairy production. The programme will boost rural livelihoods and nutrition by enhancing production techniques, strengthening dairy value chains and improving the genetics of dairy cows. During its first year of implementation the project has established nurseries and trained farmers in livestock feed production. It has established/strengthened three milk producer cooperatives, as well as provided training in dairy breeding management and animal health and disease prevention. By the end of the year, 155 cows had been served with sexed semen following a participatory breeding selection process undertaken with beneficiaries.

Ethiopia –PSNP Nutrition

Implementation of this project began in 2019, targeting Loka Abaya Woreda of Sidama Zone, SNNP Region. Its focus will be on extremely poor households that benefit from the government's Productive Safety Net Programme (PSNP), which provides cash or food to people affected by chronic food insecurity. Targeting women and youth in particular, SHA aims to support PSNP beneficiaries to graduate from poverty through training in Climate Smart Agriculture, small livestock production, development of market linkages and access to savings and credit services.

Kenya – Cassava Aggregation – Supporting Smallholder Agriculture & Value Addition

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

Kenya - Integration of Market Operators in Value Chains

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

Malawi – Sustainable Livelihood Improvement Project

The Sustainable Livelihood Improvement project is working with 2,000 farming households in the Balaka district of Malawi to diversify their livelihoods and sustainably manage their natural resources. Over the course of the project, SHA trained 100 Lead Farmers in the production of drought-tolerant crops and nitrogen-fixing legumes, who in turn trained over 2,000 farmers including at 128 demonstration plots. The project focuses on strengthening existing services and community structures in their own right. In this manner, after the project winds down, local government and farmer groups should have emerging, workable procedures for continuing livelihood opportunities, thus ensuring the sustainability of the project.

14. FUNDS OF THE CHARITY (CONTINUED)

Uganda – MANZO Youth Empowerment Project

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

Burkina Faso – Building Resilience to Climate Extremes and Disasters

Self Help Africa is working with Welthungerhilfe on this project, which aims to build the economic, ecological and organisational resilience of 620,000 rural people in four provinces of Plateau Central and Centre Nord regions of Burkina Faso. Through diversifying agricultural production and increasing incomes through improved, sustainable access to drought-tolerant seeds, soil fertility improvement and enterprise development, together with strengthened government extension services to reduce crop losses and improve early-warning weather systems, the project aims to strengthen farmers' ability to cope with increased rainfall variability and higher temperatures.

Burkina Faso – Expertise France PAEJF

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

Togo – Water Sanitation and Health Project

Self Help Africa is working with local authorities in the Savane Region of northern Togo on a three-year project to rehabilitate existing and drill new boreholes to provide clean water to 8,000 people. The project also aims to improve sanitation facilities through training in hygiene and waste management and through building latrines.

Burkina – Economic Development of Women

The action aims to strengthen the economic capacity of women farmers in the cashew nut sector, while supporting the creation of enterprises around complementary income-generating activities (beekeeping, by-products processing, market gardening) through established in areas of high cashew production.

Zambia – Economic Development and Environmental Resilience of Kafue

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

Partner Organisations

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

- Fédération des Groupements Wend Yam
- Welthungerhilfe
- Association Project Écologie et Reboisement (PER)

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

14. FUNDS OF THE CHARITY (CONTINUED)

Partner Organisations (Continued)

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

15. RECONCILIATION OF NET INCOME/(EXPENSE) TO CASH FLOWS FROM CHARITABLE ACTIVITIES

	2019	2018
	£	£
NET INCOME/(EXPENSE) (as per the Statement of Financial Activities)	1,530,057	(513,720)
<i>Adjustments for:</i>		
Depreciation	1,832	1,218
Decrease in stock	738	252
Increase in debtors	(862,557)	(32,205)
(Decrease)/increase in creditors	(1,910)	11,719
Interest received	(271)	(1,096)
Net cash provided by/(used in) charitable activities	667,889	(533,832)

16. ANALYSIS OF CHANGES IN CASH AND CASH EQUIVALENTS

	At	Cash	At
	1 January	Flows	31 December
	2019		2019
	£	£	£
Cash at bank and in hand	117,112	664,694	781,806

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	2019	2019	2019	2018
	Restricted	Unrestricted	Total	Total
	Funds	Funds	Funds	Funds
	£	£	£	£
Fixed assets	-	4,866	4,866	3,232
Current assets	2,589,401	327,369	2,916,770	1,390,257
Debtors due after more than 1 year	-	3,150	3,150	3,150
Creditors due within one year	-	(47,439)	(47,439)	(49,349)
	2,589,401	287,946	2,877,347	1,347,290

18. OPERATING LEASE COMMITMENTS

At 31 December 2019 the company had total future minimum commitments under non-cancellable operating leases as follows:

	Land and Buildings	
	2019	2018
	£	£
Expiry date:		
Less than 1 year	47,880	29,400
Between 1 and 5 years	-	12,600
	47,880	42,000

19. TAXATION

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

20. PENSION COMMITMENTS

The company operates a defined contribution pension scheme, the assets of which are held separately from those of the company in an independently administered fund. Contributions payable at 31 December 2019 amounted to £4,480 (2018: £4,141).

21. LEGAL STATUS OF COMPANY

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

22. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

During the year, Gorta (t/a Self Help Africa) discharged commitments of £381,270 (2018: £117,233) and transferred funds of £1,667,080 (2018: £1,395,283) to Self Help Africa (UK). Self Help Africa (UK) transferred funds of £3,450,870 to Gorta (t/a Self Help Africa) during the year (2018: £1,401,436). The balance due from Gorta (t/a Self Help Africa) at 31 December 2019 was £1,934,757 (2018: £667,398).

Gorta (t/a Self Help Africa) is a charitable company registered in the Republic of Ireland and the results of Self Help Africa (UK) are consolidated into the financial statements of Gorta. Copies of the group financial statements of Gorta may be obtained from the charity's registered office at Kingsbridge House, 17-22 Parkgate Street, Dublin 8, Ireland.

23. SUBSEQUENT EVENTS

Subsequent to the financial year end, the UK and many of the countries Self Help Africa UK operates in were impacted by the global COVID-19 pandemic. At the financial year end 31 December 2019 there were no impacts on the recognition and measurements of assets and liabilities as this pandemic impact was considered to be a non-adjusting event. The COVID-19 pandemic is a significant economic event and its effects are subject to unprecedented levels of uncertainty, with the full range of possible effects and outcomes currently unknown. It is not possible to reliably estimate the impact of COVID-19 on the financial position and results of Self Help Africa UK for future periods.

There were no other subsequent events since the financial year end.