



**Self Help  
AFRICA**

**ANNUAL REPORT**

2023



[www.selfhelpafrica.org](http://www.selfhelpafrica.org)



# OUR VISION

Sustainable  
livelihoods and  
healthy lives for  
all in a changing  
climate



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Front cover: Brenda Lipenga, a bakery  
secretary. Malawi.

Left: Incha Mbaye with some of her millet crop.  
The Gambia. Photo by Jason Florio



Self Help Africa is a signatory to the  
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the responsible use of images and  
messages.

# Letter from the Chair



**by Geoff Meagher**  
Chair, Self Help Africa

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## 2023 was a year of significant transformation and change for Self Help Africa.

**I**n the spring, we welcomed our new CEO Feargal O'Connell onboard, followed by an agreement to restructure our senior leadership.

This was also the year when the merger of Self Help Africa and United Purpose was fully bedded in, having increased the size of our organisation and extended our geographic reach. The chair of United Purpose, Mary Robinson, formally joined our Group board during the year.

We carried out a refresh of our Self Help Africa brand, following a decision that the merged organisation should trade as Self Help Africa. The new brand evokes growth, renewal and hope, which are central to our mission. The process of re-registering former United Purpose programme countries to the Self Help Africa identity also commenced.

In late 2023, we began a review of our country programme footprint. This process was concluded early in 2024, with the decision to refocus our work on 10 countries in Africa. This means that we will exit four of our smaller African programme countries Burundi, the Democratic Republic of the Congo, Eritrea and Rwanda – and begin a process to support our programmes in both Bangladesh and Brazil to operate as independent, locally-run NGOs. We concluded our work in Guinea in 2023. This will allow us to focus our resources to deliver more impact.

The work that we undertook in our programmes faced considerable challenges in 2023, with a combination of rising food and fuel prices, recurring

climate-related shocks and disasters, and the residual effects of the COVID-19 global health pandemic increasing the numbers of people living in extreme poverty by tens of millions. By the end of the year, an estimated 460 million Africans were living in extreme poverty, according to the World Bank.

Despite the scale of these challenges, we are proud of the impact that our work has had and of the dedicated and passionate teams delivering it across the organisation. They have ensured that the families and communities we work with continued to receive the vital support they needed to keep growing food and earning enough to meet their families' most essential needs.

In Kenya's Baringo County, for example, where severe droughts left many farming families unable to grow enough food to eat or sell, the provision of training, market support, and resilient seeds and tools helped thousands of households to cope with the worst effects of the climate crisis. In Malawi, our team supported broader national efforts to stem a major cholera outbreak.

Self Help Africa's new five-year Global Strategy was launched in 2023. It provides us with a road map to guide the work that we will do in the coming years, and also guided the development of country-level strategies in each of our programme countries.

At its core, the new strategy acknowledges the enormous impact that a changing climate is having on vulnerable communities in some of the most vulnerable countries in the world.





Tabitha Mwangi from Teta Women's Group examining fruit growing in her small plot, Kenya.

The strategy set us on a path to consolidate what we have, improve what we do, and be both more impactful and more accountable to the people and communities that we serve – shifting power wherever we can into the hands of the communities and women farmers who are at the heart of everything we do.

You will read about some of these inspirational farmers in the pages that follow.

I would like to end by extending my heartfelt gratitude to everyone who has played a part in our journey during this year. To my fellow directors, whose leadership, guidance and oversight of our work is of huge value and importance as we seek to maintain the highest standards and deliver the greatest impact with the resources that are entrusted to us.

To the many people who support Self Help Africa, whether you have attended a fundraising event, are a regular donor, or support Self Help Africa at Christmas time or on some other occasion, your support has

helped make a lasting impact on people's lives, ensuring that families have the food that they need and the resilience to thrive.

I would also like to express gratitude to the hundreds of hardworking and committed Self Help Africa staff who dedicate each day to improving the lives of others. Thank you for the commitment and care that you bring to your work with Self Help Africa.

And finally, we are extremely fortunate and grateful for the backing that we receive from our many institutional donors – including the European Union, Irish Aid, the agencies of the United Nations and many more – whose support and trust allow us to deliver real scale, reach and impact within our programmes.

**Geoff Meagher,**  
**Chair, Self Help Africa**

# Africa's food crisis deepened in 2023



**by Feargal O'Connell**  
Chief Executive,  
Self Help Africa

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**I was honoured to join Self Help Africa in April of 2023 and take up the role of CEO. I had long admired the work of Self Help Africa, especially the organisation's focus on how enterprise and agriculture could be the foundation for solutions to many of the continent's issues - not least the devastating impact of the climate crisis.**

In 2023, I was extremely fortunate to visit two countries where Self Help Africa is delivering projects: Kenya and Zambia. In both countries, I met exceptional teams of colleagues who are delivering well-designed, innovative and impactful programmes in partnership with local stakeholders like community groups, businesses and government. What I saw on the ground in Kenya and Zambia is emblematic of what we do across all the countries we work in.

In 2023, Self Help Africa continued to deliver on its mission and made a considerable difference to the lives of hundreds of thousands of vulnerable households. Our combined collective efforts had a valuable impact and assisted families and communities in project areas where we work to improve their circumstances.

I am deeply appreciative of the efforts of all my colleagues across all parts of our group for their contribution to our successes in 2023. I would also like to thank the continued support of all our directors, whose guidance and oversight are so important to our continued impact.

Unfortunately, there are strong headwinds impacting the delivery of our mission. For example, in Africa,

gains that had been made over the past decade in bringing down the numbers living in extreme poverty reversed, with the ongoing economic impacts of COVID-19, spiralling food and fuel prices caused by conflict in Eastern Europe, and the corrosive effects of climate change all combining to push more and more vulnerable people to the brink.

By year-end, the UN Food and Agriculture Organisation reported that nearly 282 million people in Africa (about a fifth of the population) were undernourished – an increase of 57 million since the beginning of the pandemic, three years earlier.

Hundreds of millions of people are unable to afford a healthy diet and around 30 per cent of children on the continent are stunted because of malnourishment. The impact on their long-term health and wellbeing is devastating.

The picture at year-end was bleak, but there were glimmers of hope, as there is a road map that can be taken to change the narrative and deliver real and lasting change in Africa.

That route is via the tens of millions of Africa's small farms that produce up to 70 per cent of all the food that



Chuma Malambo from Monza, Zambia.

is grown, processed and sold on the continent.

At Self Help Africa, we witness the enormous untapped potential of African farming every day. The continent is home to nearly a quarter of the world's farmland and around 60 per cent of the world's uncultivated arable land. It also enjoys abundant fresh water, 300 days of sunshine each year, and the world's youngest workforce. With the right investment, it can be the world's breadbasket.

There are economic green shoots to match this vision: Africa's economic growth is projected to outperform global averages in 2024 and 2025, bolstered by strong performances in diverse regions and sectors.

So, it is vital that the people we work with, most of whom are women, can access the critical resources, information and training they need to improve their production and income and unlock their potential. There are

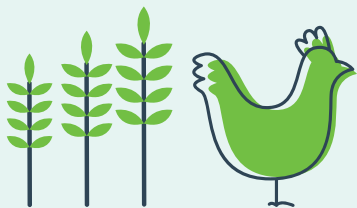
accounts throughout this report of how and where we are providing farming families with this support – improving access to good quality seed, to financial services, to markets, and to technical advice and farming techniques that can assist them to produce more and earn more from their work.

This work is made possible by the critical support that we receive from our funders and donors, big and small. To our generous and supportive donors and partners – those who donate regularly, who take part in and attend our events, and those who share their precious time and resources with us, I am indebted. Our journey could not happen without your help.

*Feargal O'Connell*

**Feargal O'Connell,**  
**Chief Executive, Self Help Africa**

# WHAT WE DO



## AGRICULTURE & NUTRITION

Over 70% of Africa's poorest people live on small farms. We help these farming families achieve their potential to grow much more and earn more from their land.



## COOPERATIVES

We bring communities together - working as a cooperative means farmers can access new markets and earn a better income from their produce.



## GENDER

We're working to level the gender field in sub-Saharan Africa. When women receive the same support as men, yields increase 20–30%.



## CLIMATE-SMART

Those least responsible for climate change are the most affected by global warming. We support vulnerable communities to adapt to changing climate, through climate-smart agricultural techniques.



## ENTERPRISE

We nurture small businesses and encourage enterprise, enabling households to earn a vital alternative source of income.



## MICROFINANCE

We invest in people. Providing access to small loans through microfinance gives impoverished rural families the means to improve their farms, so they can grow, eat and sell more.



## WATER, SANITATION AND HYGIENE (WASH)

We believe everyone should be able to access resilient water, sanitation and hygiene services that help support sustainable livelihoods and healthy lives.




# WHERE WE WORKED IN 2023



OVER  
**100**  
PROJECTS  
IN 2023



A woman, Edith Malambo, is feeding her small goat herd in a rural setting in Zambia. She is wearing a pink t-shirt with a logo that says 'Engel' and a colorful patterned skirt. She is holding two large bunches of green leafy plants, likely a type of fodder, and is reaching out to feed the goats. The goats are of various colors, including brown, white, and black. In the background, there is a brick wall and some trees. The overall scene is a depiction of rural life and animal husbandry.

Edith Malambo feeding her  
small goat herd. Zambia.

# OUR MISSION

We aim to alleviate hunger, poverty, social inequality and the impact of climate change through community-led, market-based and enterprise-focused approaches, so that people have access to nutritious food, clean water, decent employment and incomes while sustaining natural resources.



The Omurania Farmer group's citrus orchard is thriving thanks to a drip irrigation system. Teso, Uganda.





# Locally-led development in 2023

**In 2023, Self Help Africa undertook a number of new initiatives to enhance local leadership in our programming. By engaging partners at all levels, we evolved our approaches to better support local leadership and decision making.**

**“** *Self Help Africa published a position paper on community-led programming in 2023, which is available on our website.*

**T**his effort was a part of our commitment to locally-led development and the localisation of both the planning and implementing of our programmes.

Locally-led development embodies Self Help Africa's core values of impact, community and innovation. In practical terms, it means the communities we work with are sufficiently resourced and supported to lead their own development agenda, drive decision-making processes, and create sustainable solutions based on their own strengths and capacities. This approach validates Self Help's Africa's investment in community leadership, market-based strategies, and enterprise-oriented mindset.

Across different and varied food and market systems, agroecological zones and health and hygiene programmes, we sought guidance from our stakeholders and partners on how to direct more resources and capital to community leaders and entrepreneurs to power new solutions to persistent challenges. These efforts not only enhance our programmes but also aim to strengthen the larger systems our partners operate within. Our goal is to bridge gaps, create proactive frameworks, and ensure accountability for equitable and inclusive opportunities.

Throughout the year, Self Help Africa has sought to drive this agenda by sharing our perspectives and lessons learned through engagement with donors like Irish Aid and USAID, and through NGO forums and networks.



Building on these conversations, Self Help Africa published a position paper on community-led programming in 2023, which is available on our website along with our other technical policy and data resources. This paper outlines core principles and priority areas that drive transformational change within both the development sector and our organisation. It presents a vision for locally-led development that builds on decades of work and is uniquely suited to Self Help Africa's strengths and values.

We will seek to advance these efforts with the formal adoption of our localisation policy, setting the foundation for a sustainable, community-driven development process led by those living within the communities we work with and for.





# Women's business centres



Procession of a women's business centre during their product activation and trade fair session in Vandeikya, Nigeria.

In 2023, Self Help Africa continued to partner with women's groups to develop its women's business centre (WBC) concept in Nigeria, Kenya and Malawi, as a way to connect community-based services with market-driven enterprise. WBCs support women through leadership opportunities, connecting them with local markets and other entrepreneurs, and equipping them with digital tools to kickstart their businesses and bring in innovative products and services that can benefit their communities.

The model, which was originally launched in Bangladesh, is designed to provide business accelerator services to existing village savings and loans groups with a focus on the unique

barriers that women entrepreneurs face in starting and growing their businesses. Through a human-centred design process, facilitators selected by the groups themselves are trained in conducting market analysis, developing plans for value addition and market linkage, and designing their own training programmes to build the necessary skills and capacity to achieve these plans.

A key part of Self Help Africa's work in this partnership is linking women entrepreneurs to local trainers, government resources and business networks to strengthen community support and build local capacity. With Self Help Africa's support, these centres also use shared digital devices,

such as tablets and smartphones, to bring their businesses online. Many of the women entrepreneurs in these centres are already finding new opportunities and success online, and the potential to connect even more women and young people to the internet through this model is promising.

To further support these entrepreneurs, Self Help Africa is seeking partnerships with innovators, investors and service providers to expand resources and create new market connections for women entrepreneurs. This approach aims to offer fair and inclusive financing options that advance sustainable development and support women's economic independence.



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*Many of the women entrepreneurs in these centres are already finding new opportunities and success online.*



Abekaa Victoria, pictured, is a WBC facilitator in Nigeria.

# Water, sanitation and waste management: Building blocks for Africa's food and future

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**Access to clean and safe water, decent toilets, and good hygiene practices are fundamental to food security and sustainable livelihoods in rural Africa.**

**N**ot only is reliable access to water essential for farmers to irrigate crops and increase productivity, but having access to a safe, clean supply of drinking water is also vital to health and wellbeing.

There is also a significant economic benefit to having access to safe, clean water and sanitation for households. Rural poor households in Africa that are exposed to contaminated drinking water bear multiple costs – in travel for treatment and for medication, as well as in lost productivity for those who are sick and those in the household charged with their care.

Furthermore, millions of families spend hours every day collecting water, while fuel wood and charcoal are often consumed to boil unsafe water in the absence of an improved safe water supply.

Water, sanitation and hygiene (WASH) and waste management offer opportunities for employment and income, from fixing hand pumps to making and selling menstrual hygiene pads. By collecting and processing organic waste, environmental health is improved and methane emissions reduced while

treated waste can also be used to produce compost and protein feed, which are valuable to farming.

In 2023, Self Help Africa's WASH and waste management initiatives evolved to maximise impact, strengthen our local, national and international partnerships, and secure funding to drive effective, sustainable solutions across Africa.

In April 2023, we launched our first global strategy for WASH and waste management, aiming to expand access to climate-resilient services sustainably. This strategy emphasised working with communities, schools and businesses while partnering with and supporting local and national governments to make a lasting impact.

Self Help Africa also became an official member of the WASH Agenda for Change, a coalition committed to strengthening national and local governments' WASH capacities and policies. Through this partnership, we are collaborating with other major WASH organisations in Malawi, Mozambique and Nigeria.

In Malawi, we partnered with Uptime and Charity: Water to improve and

expand maintenance services for rural water supplies. Working with local communities and district government, we have developed sustainable systems that ensure the long-term success of taps and pumps and used results-based payments to motivate hand pump mechanics to provide high-quality services. These initiatives are raising the bar for maintaining rural water infrastructure, highlighting the value of local expertise and sustainable service models.

To achieve district-wide access to WASH services for the whole district population, we worked with Thyolo District Council to develop a strategic WASH investment plan that sets out the activities and costs of providing and sustaining water and sanitation services to all.

We also collaborated with climate experts from Bristol University in the UK on a study that identified climate-related vulnerabilities affecting WASH services in Thyolo and illustrated the costs of failing to invest in climate-resilient services. Findings from this research will inform strategies that protect essential WASH services from the growing impacts of climate change.





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*We launched our first global strategy for WASH and waste management, aiming to expand access to climate-resilient services sustainably.*

Photo: Adobe Stock

## Women's business centres in Bangladesh support safe water access



Remote communities in Bangladesh's Chittagong Hill Tracts struggle to access reliable and uncontaminated drinking water. A programme led by our women's business centres is testing new ways to change that, marketing household water filters and managing communal piped water supplies. In 2023, following training, these women established supply chains for filters and began selling them. The piped water supplies were constructed and handed over to the communities, with the women's business centres contracted to manage the water services. Provisional results show these centres have the skills and community trust to make a positive impact on the supply of safe water in their villages.



# Carbon offsetting: a path to sustainable development in Africa



The countries least responsible for climate change are all too often the ones who suffer the worst of its impacts. This is certainly the case in Africa where, despite contributing less than four per cent of global carbon emissions, high poverty levels and an increasing population make countries particularly vulnerable to their impact.

Victoria Petulo, Nsolo Village,  
Dedza, Malawi

Carbon offsetting has gained attention in recent years as one way to reduce businesses' carbon footprint.

By funding projects that either reduce or remove greenhouse gases, individuals and businesses can help balance their carbon emissions with climate-positive actions. These projects generate carbon credits, which represent one metric tonne of carbon dioxide (CO<sub>2</sub>) either removed from the atmosphere or reduced through emission-saving technologies.

This system has the potential to drive both positive environmental and social impact, particularly when integrated with community-based initiatives like those we lead at Self Help Africa.

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*Our goal is to demonstrate the promise of carbon finance to create sustainable development opportunities while also addressing the causes of climate change.*

With a focus on environmental integrity, financial transparency, and equitable benefit-sharing, Self Help Africa's goal is to demonstrate the promise of carbon finance to create sustainable development opportunities while also addressing the causes of climate change.

## Carbon credits, markets, and community benefit

The voluntary carbon market is a decentralised market where private actors can voluntarily buy and sell carbon credits.

On the supply side, carbon credits are generated by projects that reduce or remove emissions from the atmosphere while also benefiting communities and advancing the UN sustainable development goals (SDGs). On the demand side, private companies purchase these credits to meet their voluntary climate commitments.

Organisations like Self Help Africa partner with local communities to design and implement emission

reduction projects that generate carbon credits. We then work to sell these carbon credits to financially support long-term project sustainability as well as local re-investment into SDG programmes.

As such, carbon finance is a long-term finance mechanism that gives local actors a stake in the development process and promotes climate-positive initiatives. It can also promote local employment opportunities in emerging green industries.

Self Help Africa continues to attend key climate summits and conferences, such as the annual UN Conference of



the Parties (known as 'COP'), to advocate the enhanced regulation of carbon markets. We also regularly engage with host country governments to advocate a localisation approach to carbon and to comply with new and upcoming legislation.

## How carbon projects work: the Self Help Africa model

Carbon projects generally follow a cycle that includes planning, implementation, monitoring, and verification. Self Help Africa adheres to the regulations developed and set by industry standards managers, such as the Verified Carbon Standard (Verra) and Gold Standard, to ensure projects meet rigorous scientific and ethical standards.

Self Help Africa is committed to maintaining climate integrity in its projects. For example, our cookstove initiatives have reduced wood use by up to 60 per cent in households, significantly

reducing emissions (up to one tonne or more of CO<sub>2</sub> per stove per year) and toxic fumes. This climate benefits also translate into significant health and social benefits, as this reduction also means fewer health risks associated with smoke inhalation and less time spent gathering wood—a chore often carried out by women and girls at great personal risk and often at the expense of their education or income-earning potential.

Similarly, revenue generated from our safe water carbon projects ensures long-term access to safe drinking



water while also significantly reducing the need to boil water. Currently, our projects are providing access to safe water for more than 150,000 people and reducing more than 100,000 tonnes of CO<sub>2</sub> per year.

## Why carbon offsetting matters for Africa

Carbon offset projects move beyond aid-based approaches and instead offer an innovative, long-term, revenue-generating activity that is climate-positive and provides a viable pathway to sustainable economic development. In doing so, it offers the opportunity to advance a just transition by providing a financial

mechanism in which private actors can invest in a more resilient and flourishing future for Africa.

Carbon markets enable local investment, promote resilience and adaptation and foster SDG impacts, helping Africa emerge as a leader in the green economy.





## Mikilina Kangachepe

An innovative sack gardening technique has enabled Mikilina Kangachepe to maximise the use of limited space to grow food for her family.

A young mother of four who lives in a remote part of southern Malawi, Mikilina has started growing tomatoes, cabbages, greens and sweet potatoes in 'sacks' since she took part in a training programme that introduced the sack-growing technique to her community.

As part of Self Help Africa's Women's Food Security Project in this part

of Malawi, 130 local women like Mikilina have been supported with sack gardens. To support her in these efforts, Mikilina also received vegetable seeds and sack containers and says that she's been able to grow a lot more than previously, while also using less fertiliser and less water for her traditional vegetable patch.

*"I started with a small garden but am now growing more vegetables using sacks, and my family is growing stronger and happier", she said. "I'm so happy with the results."*



Mikilina (right) can now sell some of her surplus produce to local women, Mtemwende, Malawi



## Marie Demba

The mangrove wetlands of The Gambia's south-west region are providing a vital source of income for women oyster farmers like Marie.

But West Africa's mangroves are under threat, as human encroachment and the impacts of climate change have contributed to the disappearance of vast areas of mangrove forest, in recent times.

Self Help Africa's Irish Aid-funded Integrated Climate Adaptation and Community Resilience-Building (ICCR) project is working to change that, enabling the region's women oyster farmers to improve their livelihoods while also becoming stewards of the mangrove forests.

Marie, a single mother of two, is one of 12,000 oyster farmers living across 18 communities in The Gambia who are adopting an alternate 'rack culture' method of farming that promotes the cultivation of oysters on submerged home-made wooden frames, rather than on the mangrove roots.

The new farming method means that Marie is not only producing larger, healthier oysters, she also no longer risks damaging the tree roots when she harvests her mangroves.

*"This rack culture method has changed our lives," she said. "We harvest a lot. Because of this, I can afford [my children's] school fees, their food and their clothes. I work hard because I want my children to be educated."*

The oyster-farming groups in The Gambia have also become advocates for the conservation of their mangroves and are engaged in an initiative that has planted over 500 hectares of new trees in the depleted swamps. This is good news, as mangrove swamps provide an important natural coastal defence and are one of the most effective sequestrators of harmful greenhouse gases.



Marie Demba, cultivating oysters in mangrove swamps of the The Gambia's south-west region

# ENTERPRISE Zambia: Challenge funds



**During what was the fourth year of Self Help Africa's ENTERPRISE Zambia Challenge Fund, funded by the European Union, the project continued to provide financial and technical support to 26 businesses across a broad range of agri-business value chains.**

**T**his investment, along with an equivalent level of match funding by the participating companies, has to date created the net equivalent of 2,690 full-time jobs with 1,000 of those created in 2023. A third (36 per cent) of these jobs were created for women and 50 per cent of recruits were young people.

ENTERPRISE Zambia's investment support has provided access for close to 140,000 people to new markets where they can sell their produce. This figure was an increase of around 90,000 in the number of farmers that had benefitted from the project in the preceding year.

ENTERPRISE Zambia supports businesses promoting greener and more sustainable agriculture. During 2023, Alliance Ginners certified the first organic cotton produced by smallholders at scale in Zambia. This opens up new market opportunities for a value chain that has been in decline.

Twala Farming produced its first batches of high-quality, fungal-dominated compost for commercial, emergent and smallholder farmers. Maize cobs, which farmers used to burn

**“** *ENTERPRISE Zambia's investment support has provided access for close to 140,000 in new markets where they can sell their produce.* **”**

or throw away, are purchased from smallholders, along with sunn hemp, to become an ingredient for the compost. This compost helps to build and maintain healthy soil, resulting in healthy crops that benefit both the farmer and the wider community.

External forces, including poor rains caused by the El Niño phenomenon, meant that the incomes of farmers and businesses – specifically in the south, east, central and western regions – did not improve to the extent that might have been expected during the year.

ENTERPRISE Zambia supports the achievement of the EU's Farm to Fork Strategy, one of the cornerstones of the European Green Deal, and the EU Biodiversity Strategy 2030, by funding business investments that improve the sustainability of agro-food systems.





**Matilda Nanyinza** is a smallholder farmer in Zambia. Through the ENTERPRISE Zambia Challenge, she harvested sunn hemp and sold it to Twala Farming – raising enough money to cover the cost of food for her family.



# Our community

During 2023, Self Help Africa attended and organised a number of live and online events aimed at boosting the public's knowledge of the challenges facing the communities we work with and how we work with them to bring about positive changes.



In May 2023, a group of supporters from the UK and Ireland joined Self Help Africa for a walking challenge, taking on the last 100km of the Portuguese Camino over five days, starting in a town called Tui and finishing in Santiago de Compostela.



At Africa Day 2023 in Dublin, we shared the power of flour with enthusiastic visitors, who were invited to grind millet with our mortar and pestle and learn more about how we are working with Irish Aid to support farming communities in Africa.





In November 2023, a group of GAA stars from across Ireland travelled to Kenya with Self Help Africa as part of an initiative to plant one million trees and raise awareness of the impact of climate change on some of the world's most vulnerable communities. The week-long Plant the Planet Games trip included showpiece exhibition matches in Nairobi between the visiting stars and Kenyan Premier League football team AFC Leopards, as well as visits to Self Help Africa projects - tree planting with local communities. The trip also saw the players go for a run with professional Kenyan runners trained by Ireland's Brother Colm O'Connell.

In September 2023, we joined the National Ploughing Championships again, where our 'Women on the Frontline' exhibition put the spotlight on how the women we work with across Africa are being affected by climate change. We also showcased fruit, vegetables, seeds and crops from Africa, with quizzes and activities to test the knowledge of our visitors, and shared old and new farming methods along with more about our work with Irish Aid to achieve the UN Sustainable Development Goals.



In March 2023, more than 100 people from Ireland and beyond tuned into Self Help Africa's webinar for International Women's Day. The event featured speakers from across East, South and West Africa, speaking about their experiences integrating women into technology in their work.

# WorldWise Global Schools

## 2023

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### **WorldWise Global Schools (WWGS), Ireland's Global Citizenship Education programme for post-primary schools, entered the third phase of its programme in 2023, which will run until 2028.**

The Irish Aid-funded programme is currently delivered by a Self Help Africa-hosted consortium that expanded from three to six members during the year, including Concern, the National Association of Principals and Deputy Principals, the Association of Secondary Teachers in Ireland and the Teachers Union of Ireland, the Ubuntu Network, and the City of Dublin Education and Training Board.

This latest phase of the programme aims to:

- increase the number of educators in a diverse range of post-primary settings engaged in Global Citizenship Education.
- adopt a whole-school approach to promoting and implementing Global Citizenship Education among post-primary educators and school leaders.
- enhance coordination and the policy influence of the WWGS programme within formal education and Global Citizenship Education (GCE) sectors.

During the 2022/23 academic year, learners, educators and management at two thirds (63 per cent) of Ireland's post-primary settings (528 settings), including schools and Youthreach centres, engaged in GCE through the WWGS programme.

Schools engaged with the WWGS programme in various ways. Of the 528 participating settings, 269 schools worked directly with WWGS staff and another 259 participated in WWGS-funded NGO and education network projects.

The WWGS Global Passport is a tool developed to support post-primary education settings with their Global Citizenship Education (GCE) activities.

During 2023 WWGS began a comprehensive redevelopment of the Global Passport framework. All post-primary settings, whether schools or Youthreach Centres, will be able to apply for a WWGS Global Passport award as well as grant funding through the new programme mechanism.

While no new Global Passports were awarded during the year, because these changes were being developed, 1,280 post-primary educators accessed continuous professional development opportunities, through WWGS training and events in 2022/23. These opportunities afford them the chance to deepen their knowledge and understanding of the WWGS guiding principles of global citizenship education.

In May 2023, WWGS received formal feedback on its fourth submission to the Irish Development Education Association (IDEA) Code of Good Practice. This feedback acknowledged WWGS's substantial evidence of engagement with the Code's principles, indicators, and overall ethos.

Recognising the need to develop a new programme strategy, resources, and guidelines for the next phase, WWGS' resulting renewed strategy aims to provide school leaders, educators and learners with the knowledge and skills they need to help address local and global challenges.



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269 schools worked directly  
with WWGS staff and  
another 259 participated  
in WWGS-funded NGO and  
education network projects.

Teacher Conference 2023



Teacher Conference 2023

# Our Team

**Self Help Africa has over 800 talented, motivated and committed staff working across 15 countries, around the world.**

We're proud of our team, and of the next generation of dedicated staff, who are on the frontline and driving the delivery of our projects across Africa. Over the following pages we introduce you to Flavia, Esther, Loretta and Lubomba – a small handful of the staff who are on the frontline, delivering excellence and impact for Self Help Africa across sub-Saharan Africa.

## Meet **Achen Flavia Resty** in **Uganda**

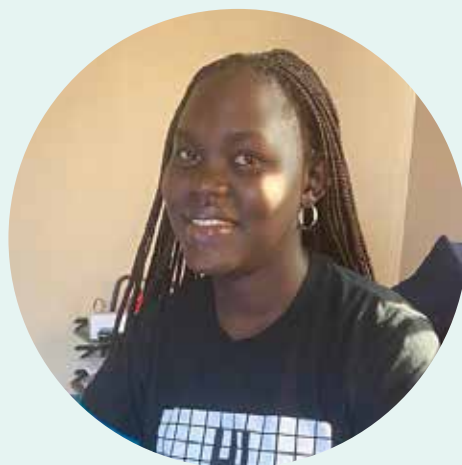
Having grown up in a region that was once affected by violence and displacement, Flavia Resty understands the challenges facing the refugee and host communities Self Help Africa works with in northern Uganda.

Competition for limited resources and land, drought and crop failures, as well as the frequent movement of refugees in and out of the region, make it difficult for many families we work with to put a meal on the table each day and have enough produce to make a steady income.

To help these farmers improve their income and quality of life, the 28-year-old Monitoring, Evaluation and Learn-

ing Associate regularly visits farmer groups and organisations in Adjumani and Kiryandongo districts to monitor and review the impact of our programmes, while collecting and analysing essential data that enables both our staff and the farmers to make well-informed decisions.

*"I want to see these communities become more resilient, self-sustaining, and empowered to take charge of their own development," Flavia said. "By improving livelihoods, access to resources, and enhancing their capacity for decision-making, I aim to contribute to a future where the people we work with can thrive independently and achieve long-term growth."*



## Meet **Lubomba Nachilobe** in **Zambia**

It was Lubomba Nachilobe's love of problem solving that led her to a career in Monitoring and Evaluation at Self Help Africa. Today, seeing the impact her work has on people's lives across Zambia keeps the monitoring and evaluation officer motivated.

The 27-year-old, who grew up in Zambia's capital city Lusaka, plays a critical role in tracking the performance and impact of our Zambia programmes. By designing systems that help assess our progress, collecting and analysing data and providing feedback, Lubomba's role improves the effectiveness of our projects and their impact on the

communities we work with.

*"I love tasks that require creative thinking," she said. "Most monitoring and evaluation work involves finding means of solving problems, especially during data analysis. But, what I really like about my job is having the opportunity to interact with the communities and listen to their positive stories of change."*

*"It's important to me that people don't just receive short-term aid but gain long-term solutions that improve their quality of life for generations to come. Knowing I'm making a difference gives me a sense of purpose and fulfilment."*





## Meet **Loretta Ndarama** in **Malawi**

In Malawi, the vast majority (up to 85 per cent) of the population is dependent on farming for food and livelihoods. But with limited access to farming land, capital and market opportunities, many Malawians are now struggling to cope with the added impacts of climate change.

Born and raised in southern Malawi, Loretta Ndarama has seen firsthand the challenges facing the country's rural communities. Motivated by a desire to contribute positively to those communities worst affected, she has dedicated her 13-year career to improving the impact of programmes designed to support them.

Loretta, Self Help Africa's Malawi Monitoring and Evaluation (M&E) manager, said: "M&E is powerful. In a nutshell, it is about critically reflecting on what we are doing, how we are doing it, and establishing whether our programming

is addressing the challenges of the communities."

*"If prioritised and used effectively, it can drive projects to deliver quality and sustainable results for communities. It can help build trust - and that's what we all want to see," she added.*

Loretta, who joined Self Help Africa in 2020 with a Bachelor of Science in Environmental Health and is currently completing a Master's degree in Public Health, is motivated by the positive transformation she witnesses in her communities.

*"My motivation is seeing communities move out of poverty, feeding themselves, driving their own development, and educating their children. Most importantly, seeing women and young people empowered to reach their full potential, and having access and control of the resources they need to meet their needs."*



## Meet **Esther Enuwa Abah** in **Nigeria**

Growing up as a girl in Anmoda Community, in Nigeria's Benue State, Esther Abah wasn't guaranteed a formal education, as priority was often given to educating boys over girls.

Today, as a Project Assistant aspiring to complete her PhD, she combines her passion for learning with her agricultural and farming roots to support the communities Self Help Africa works with in her home state.

*"Basically, I am a cereal farmer and a technology advocate," Esther said. "I have an excellent academic background, with an MSc degree in Agricultural Extension and Rural Development. I have been in the business of small-scale farming for over five years, growing rice, maize,*

*melon, and yams, primarily for family consumption, but we sell off any excess."*

Esther uses her experience and knowledge of climate-smart agriculture and sustainable food production to support the communities we work with and ensure the day-to-day running and success of our projects.

Her hopes for the future are simple: *"For the communities we work with, I hope they achieve greater farm yields and a total transformation from traditional farming methods to a more sustainable approach to food production. And myself? I wish to complete my PhD, keep pushing, keep believing, keep praying and be a positive voice to reckon with in STEM."*



# Celebrating more than two decades of partnership with Irish Aid

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**Self Help Africa's multi-annual funding partnership with Ireland's aid programme, Irish Aid, celebrated its 21st anniversary in 2023.**

**I**t also marked the first year of the most extensive ever programme of activities implemented by the organisation with funding from the Irish government.

The latest round of multi-annual programme funding, which started in 2023, has helped Self Help Africa undertake 10 development projects in seven African countries, together with a Global Citizenship Education (GCE) programme in Ireland.

The new round of Irish Aid funding, which runs from 2023 to 2027, awarded Self Help Africa annual grant funding worth €4.9 million. This represents an increase of close to 30 per cent on the previous multi-annual funding provided from the public purse.

The funding has been allocated to support overseas programme activities in Burkina Faso, Ethiopia, The Gambia, Kenya, Malawi, Uganda and Zambia. This programme of work includes strengthening food systems such as the cassava value chain in Kenya and dairy sector in Ethiopia, the restoration and protection of eco-systems (mangrove forests in The Gambia, the Lake Bunyonyi catchment area in Uganda and the Kafue flats floodplain in Zambia) and building community resilience to respond to climate-related and other crises. The 10 projects intend to reach 75,000 households,

**“** *The funding supports overseas programme activities in Burkina Faso, Ethiopia, The Gambia, Kenya, Malawi, Uganda and Zambia.* **”**

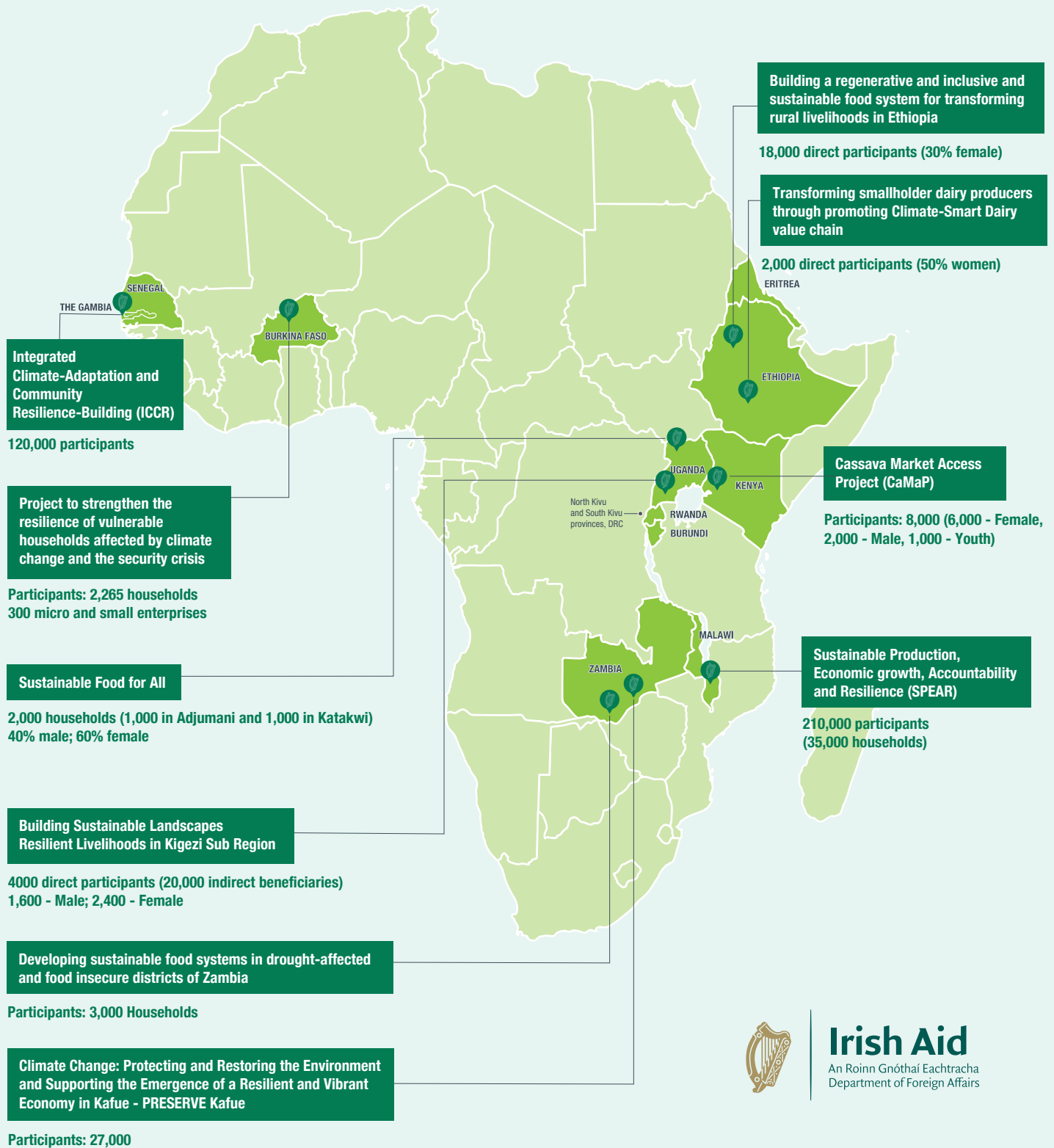
impacting around 500,000 people in their lifetimes.

Self Help Africa's GCE programme includes educational activities in primary, post-primary and third-level institutions, together with community-based educational activities, teacher training, and activities designed to engage the general public in Ireland to become active and informed global citizens.

Self Help Africa had been one of an initial five partners of Irish Aid's first Multi-Annual Programme Scheme (MAPS) – an initiative that was launched in 2003 to provide long-term, predictable and significant funding to Irish-based international development organisations. Our organisation has participated in every iteration of the scheme since and our partnership with Irish Aid has gone from strength to strength.



# Irish Aid projects in our countries of operation



**Irish Aid**  
An Roinn Gnóthaí Eachtracha  
Department of Foreign Affairs

# Report of the Directors

## For the financial year ended 31 December 2023

The directors present herewith the reports and audited consolidated financial statements of the charity for the financial year ended 31 December 2023.

### Our programmes in 2023 - strategic report

#### Overview

**In 2023, Self Help Africa implemented 109 projects across 16 countries, funded by donors such as Irish Aid, the European Union and the World Food Programme. In the following section, we report on our four focus areas of work.**

The external context was challenging throughout 2023. Many of our countries of operation experienced high inflation rates in 2023, pushing up food prices for project participants. The rates reached 18.4 per cent in The Gambia, 34.5 per cent in Malawi, and 10.9 per cent in Zambia. In Nigeria, the Naira saw record devaluations in June 2023 driving higher food prices.

In Burkina Faso, Kenya and Malawi, food insecurity has been exacerbated due to insecurity, flooding and drought respectively. In Malawi, a combination of external events and soaring inflation greatly reduced the purchasing power of the people we work with. Farmers were unable to afford inputs which, combined with the expected poor rains, severely impacted crop harvests during the 2023-24 season. Several countries were also impacted by extreme weather events and outbreaks of disease. Malawi was affected by Cyclone Freddy in February and March 2023. It also experienced the worst cholera outbreak in 10 years, which was declared a national public health emergency between December 2022 and August 2023. In Zambia, a major cholera outbreak was declared in Lusaka in October 2023, and by December it had spread to many parts of the country.

Eastern and Southern Africa were affected by an accurately forecasted

“

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

global El Niño event in 2023, which, combined with a reversal of the Indian Ocean Dipole, resulted in heavy rains and flooding in Eastern Africa and warnings of poor rains for the start of the 2023-24 growing season in Southern Africa.

Burkina Faso remains in an ongoing crisis. The security situation has deteriorated in the last few years. There are more than two million people who have been internally displaced by the continuing violence. The number of attacks by non-state armed groups in the north, east, and west of the country has been continuously increasing.

Ethiopia also continued to suffer from insecurity in 2023. The situation in Tigray stabilised but conflicts erupted in Oromia and Amhara regions. By the end of 2023, more than 31 million people in Ethiopia needed humanitarian aid. More than 670,000 people remained displaced by the armed conflict in northern Mozambique. The displaced people endured violence and multiple waves of displacement and continued to rely on humanitarian assistance for survival.





#### All projects

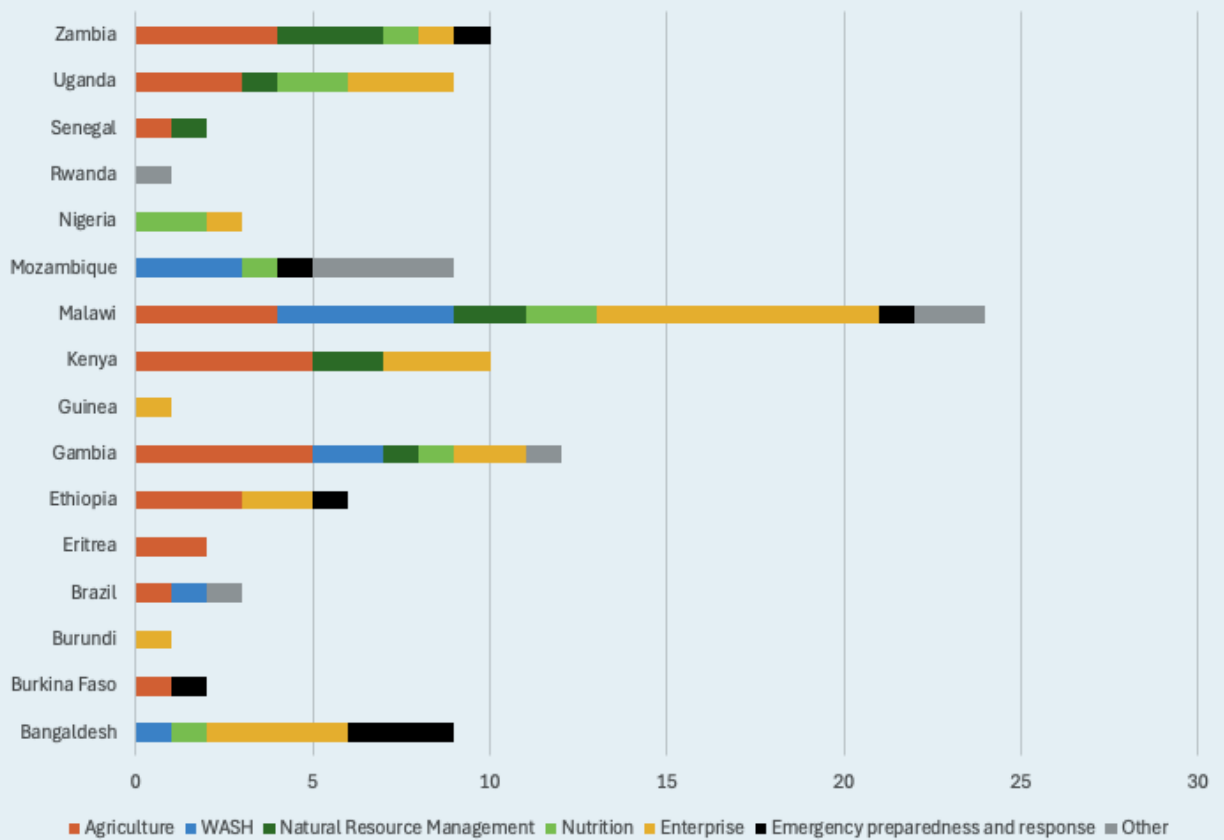


Fig: 1 Number of projects by sector in each country

In 2023, the Board of Self Help Africa approved the global strategy for the organisation, which outlines 4 key objectives. Our progress in 2023, towards delivering on them is outlined below.

## Strategic objective 1: Sustainable landscapes, resilient food systems and healthy communities

Contribute to the equitable stewardship of ecosystems for well-functioning food and water systems, ecosystem services, human well-being and quality of life.



### Progress 2023

In 2023, Self Help Africa had 61 active projects under Strategic Objective 1 (SO1) - Sustainable landscapes, resilient food systems and healthy communities. Our Irish Aid-funded Ireland's Civil Society Partnership (ICSP) projects in seven countries (Burkina Faso, Ethiopia, Kenya, Malawi, The Gambia, Uganda and Zambia) contributed to sustainable landscapes and resilient food systems.

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

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

One of the projects contributing to SO1 is the 'Building Sustainable Landscapes and Resilient Livelihoods in Kigezi Sub Region' project in Uganda. It is restoring and managing 500 hectares of hillsides and wetlands. The project achieved 114 hectares of the 125 hectares targeted for 2023. In preparation for anticipated heavy rains, 75 hectares of land were protected using soil conservation terraces and 25 hectares of bamboo farms were established to provide raw materials for livelihood activities. All 25 project villages had

functional natural resource management committees by the end of 2023 and one local land use plan, developed by Rubanda District Council with technical assistance from Self Help Africa, was approved by the district. Training for 2,300 households was also provided in a range of natural resource management practices. This area of outstanding beauty has become a major tourist attraction, with many new hotels being built along the lake shore and on the islands in the lake. One of the issues the project must address is the risk of sewage contamination from these hotels, through a collaborative partnership between hotel owners, district water coordination groups and river basin management authorities to identify and pilot cost-effective sewage management technologies.

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

In The Gambia, the 'Integrated Climate Adaptation and Community Resilience



Faith, Komolion, Baringo County, Kenya

Building' project trained 61 women members from three women oyster producer groups on the construction and installation of an innovative system of rack culture platforms. The acquired knowledge and skills will result in enhanced mangrove conservation and increased yields of oysters harvested.

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

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



## Strategic objective 2: Sustainable businesses, decent employment and thriving Economies

Support the growth of inclusive, profitable and sustainable businesses that provide services and decent employment for communities.



### Progress 2023

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

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

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

Africa has become a hub for fintech innovation, with new technologies

rapidly replacing traditional "brick and mortar" banks, insurance agencies and savings institutions. Financial institutions and fintech solution providers supported by Self Help Africa projects reached 1,224 clients, sole traders and enterprises.

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

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

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

Under the 'Energising Development (EnDev) Commercial Phase 3' project, funded by GIZ in Malawi, Self Help Africa introduced entrepreneurs from Balaka, Phalombe and Thyolo



Louisa, a member of a local tailors' association in Nigeria

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

## Strategic objective 3: Crisis response and resilience

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



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

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

In Malawi, Cyclone Freddy caused widespread damage and loss of life in February and March 2023. With

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

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

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



Melia rebuilds her life and home in Mulanje District, Malawi, which was devastated by Cyclone Freddy





Floods and cyclones have become more commonplace in Malawi, where rural poor communities are the worst affected

## Responding to El Niño

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

In Malawi, Mozambique and Zambia, farmers were advised to plant drought-tolerant crops, such as sorghum, millet and cowpea, and use conservation agriculture techniques, while in Eastern Africa, Self Help Africa worked with communities to strengthen soil and water

conservation structures and install land drains. In Kenya, we also provided additional staff training on driving in flooded conditions.

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

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

## Strategic objective 4: System strengthening and an enabling policy environment

**Embed our approach in policy influencing, system strengthening, social accountability and the localisation agenda.**



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

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

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

Self Help Africa contributed to policy development in Kenya and Malawi.



Uwezo Women's Group, Nyandarua, Kenya

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

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

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

A key element of our localisation process is expanding the proportion

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

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



# Legal and administrative information

BOARD OF DIRECTORS .....	Geoff Meagher (Chair)	(Chair from 28/02/2023)
	Carmel Fox	(Chair, resigned 28/02/2023)
	Martin Ryan	
	Pat Murphy	(resigned 28/02/2023)
	Jim Galvin	
	Catherine Fitzgibbon	
	Sheila Walsh	(resigned 02/06/2023)
	Jim Kinsella	
	Joe Healy	(resigned 23/07/2024)
	Kalongo Chitengi	
	Hadi Husani	
	Chinyere Almona	
	Mary Robinson	(appointed 28/02/2023)
COMPANY SECRETARY .....	Sinead Kilkelly	(appointed 28/09/2023)
	Ray Coyne	(appointed 28/09/2023)
	Pat Murphy	(resigned 28/02/2023)
	Joe Healy	(appointed 28/02/2023-26/09/2024)
CHIEF EXECUTIVE OFFICER .....	Sinead Kilkelly	(appointed 26/09/2024 - 27/02/2025)
	Wezi Gibson	(appointed 27/02/2025)
	David Dalton	(appointed as interim CEO on 27/10/2022, resigned 7/4/2023)
REGISTERED OFFICE .....	Feargal O'Connell	(appointed 17/04/2023)
	4th Floor, Joyce's Court, 38 Talbot Street, Dublin 1, D01 C861	
COMPANY NUMBER .....	28228	
CHARITIES REGULATORY AUTHORITY NUMBER .....	20008895	
REVENUE NUMBER .....	CHY 5678	
SOLICITORS .....	Paul Foley Law 22 Northumberland Road Ballsbridge Dublin 4	Withers LLP. 16 Old Bailey London EC4M 7EG England
PRINCIPAL BANKERS .....	Bank of Ireland Lower Baggot Street Dublin 2	
	Permanent TSB 2-4 Upper Baggot Street Dublin 4	
	AIB 1-4 Lower Baggot Street Dublin 2	
AUDITORS .....	RBK Business Advisers, Chartered Accountants & Statutory Audit Firm, RBK House, Irishtown, Athlone, Co. Westmeath, N37 XP52 Ireland	

# Report of the Directors

## For the financial year ended 31 December 2023

### FINANCIAL REVIEW

In 2023, income decreased by 0.5% and expenditure decreased by 0.2%, which resulted in a net deficit (before other recognised gains and losses) of €1.1 million.

The net impact of the above is a decrease in reserves of €0.8m at the 31st of December 2023.

#### Income

The organisation's income in 2023 amounted to €46.5 million (2022: €46.7 million) – see note 2 to the financial statements for a detailed breakdown by source. This is a slight decrease of 0.5% on 2022.

The main movements in the Group's income streams, during 2023, are explained below:

**Donations and legacies:** Income from donations and legacies is comprised of donations from individual and corporate donors, legacies and events. In 2023, we received €4.6 million (2022: €5.6 million) from this income stream, a decrease of 18.3% on 2022 – see note 2(a) to the financial statements. This decrease is partly due to the higher attrition rate in 2023, as a result of KBC and Ulster bank pulling out of the Irish market in the prior year.

**Grants from institutional and other donors:** The Group received a total of €38 million (2022: €37.2 million) in grants from institutional and other donors in 2023 – see note 2(b) to the financial statements for an analysis by donor. This represents a 2.2% increase from our 2022 levels. This increase is due in part to increased funding received from the EU and Irish Aid for projects in a number of our country programmes. The EU remained our largest donor in 2023.

**Other trading activities:** Income from other trading activities includes income earned by Partner Africa and retail income from the sale of donated goods through shops.

In 2023, we received €3.3 million (2022: €3.5 million) from this income stream, a decrease of 5.6% on 2022. While income from our retail operations increased, income related to ethical audits decreased.

**Other income:** This income line includes income earned by carbon sales, deposit interest earned and any ad hoc income that does not fall under the other income headings. The increase of 34.8% on this income line is primarily due to increased level of carbon sales during 2023.

#### Expenditure

Overall expenditure across the Group decreased to €47.6 million (2022: €47.7 million) in 2023 – see note 3 to the financial statements for a detailed breakdown by source. This is a slight decrease of 0.2% on 2022.

**Charitable activities:** Expenditure on charitable activities in 2023 totalled €45.2 million (2022: €45.3 million) – see note 3(a) to the financial statements. This is a decrease of 0.4% when compared to 2022. The top three areas of expenditure, within charitable activities in 2023, were Agribusiness Development (€10.8m), Livelihoods (€10.8m) and Agriculture Production (€10.7m). Our largest country programme in 2023 was Kenya.

**Raising funds:** The cost of raising funds totalled €2.5 million in 2023 (2022: €2.4 million) which 3.8% higher than 2022. This increase is primarily due to increased costs incurred in our retail operations.

**Support costs:** The total costs set out above in relation to charitable activities and raising funds include attributable support costs. These support costs include the key services of Finance, HR, IT, governance, management and other administration costs. These services play a crucial role in providing support to the delivery of our programmes globally.



Our total support costs for the year (including the exchange loss) amounted to €4.4 million (see note 3 (c) to the financial statements), compared to €4.2 million in 2022, a 6.5% increase. This increase is primarily driven by an increase in staff costs across our global support offices.

## Reserves

### a. Reserves policy

The purpose of the reserves policy for Self Help Africa is to ensure the stability of the mission, programmes, employment and ongoing operations of the organisation. Our reserves are intended to provide an internal source of funds for situations such as a sudden increase in expenses, onetime unbudgeted expenses, unanticipated loss in funding, or uninsured losses.

The reserves policy outlines that the organisation should only retain sufficient reserves to safeguard the continuity of its country programme operations, thereby committing the maximum possible resources to its programmes. In line with this requirement the policy outlines that the organisation needs to manage its finances so as to ensure that the level of year end unrestricted reserves is adequate to meet at least six months' budgeted, recurring and committed unrestricted expenditure.

### b. Year end position

At the 31st of December 2023, total reserves were €17.6 million (2022: €18.4 million). These reserves fall into two categories:

> Restricted funds €11.7 million (2022: €11.1 million): these funds are tied to particular purposes, which arise because of restrictions on their use imposed by the donor at the time of receipt or because the funds were collected in a public appeal to raise money for a particular purpose. It is the organisation's policy to fully apply such funds for

the purposes for which they were donated as quickly as possible.

> Unrestricted funds €5.9 million (2022: €7.3 million): these are funds that are available for expenditure at the discretion of the Board in furtherance of any of the Groups' objectives. It is the Board's view that the level of unrestricted reserves needs to be enhanced. In the coming years a focus on balanced budgets, a review of the assets held by the Group and a review of the countries in which we operate will help achieve the desired level of unrestricted reserves.

## Investment Policy

All cash balances for planned development work are held in demand deposit accounts or short-term investment accounts at the highest interest rates available at the time of investment. Long term investments acquired by donation or through merger will not be held in the long term and will be disposed of within a reasonable time frame.

## Going Concern

The Group's forecasts and projections, taking account of reasonable possible changes in performance, show that the Group will be able to operate within the level of its current cash and investment resources. The Board has 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 consolidated financial statements. Thus, they continue to adopt the going concern basis of accounting in preparing the annual consolidated financial statements.

# Report of the Directors

For the financial year ended 31 December 2023

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### A. Structure

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

Gorta (trading as Self Help Africa) is the parent company of the Group. Gorta is a company limited by guarantee, incorporated in Ireland under the Companies Act 2014. Gorta was established as a legal charitable entity in the Republic of Ireland in 1965 and its governing document is the Constitution (most recently amended in June 2019).

The other members of the Group are as follows:

Entity	Description	Activities/Purpose	Status & Registrations
CUMO Microfinance Limited	A microfinance company in Malawi.	Engaged in micro finance business providing a wide range of financial services to low income earners in rural parts of Malawi.	A registered company, limited by guarantee and incorporated in Malawi, under company registration number 8330.  United Purpose is the main guarantor of this entity.
Kuyatsa Sustainable Energy	A not-for-profit social enterprise.  This entity forms part of the Self Help Africa Malawi Branch.	Provides sustainable and professional off-grid energy services primarily through mini grids.	A registered company limited by guarantee in Malawi.  The Gorta Group is the main guarantor of this entity.
Partner Africa	A not-for-profit social enterprise.	Provides a range of ethical business services, including ethical audits and assessments; small producer assessments; training and consultancy services.	A registered company, limited by guarantee. Registered with the Charity Commission for England and Wales under registration number 1144815.  Registered with the Companies House under company number 07770647.  Partner Africa also has registered branches in Kenya and South Africa. Its ethical audit hub is based in Cape Town, its responsible business advisory hub is based in London, England and its operational hub in Nairobi, Kenya.  This entity is a wholly owned subsidiary of the Gorta Group.
Self Help Africa	Since the company's merger with Gorta in July 2014, all activities of Self Help Africa are channelled through Gorta, which now operates (trades) as Self Help Africa. This entity is now a dormant company	Established to help communities to become self-sufficient by means of long-term development projects.	Registered with the Charity Regulator in the Republic of Ireland under registration number 20012786.  Registered with the Companies Registration Office in Ireland under company number 105601.  This entity is a wholly owned subsidiary of the Gorta Group.



Entity	Description	Activities/Purpose	Status & Registrations
Self Help Africa UK	Initially known as Harvest Help, founded in the mid-1980s in response to food security crises in sub-Saharan Africa. In 2008, Harvest Help merged with Self Help Development International and became known as Self Help Africa.	Established to provide services to prevent or relieve poverty.	Registered with the Charity Commission for England and Wales under registration number 298830.  Registered with the Companies House under company number 02226352.  This entity is a wholly owned subsidiary of the Gorta Group.
TruTrade Limited	A not-for-profit social enterprise.	Established to transform the way smallholder farmers' access markets in Kenya and Uganda.	A limited company registered in Kenya under number CPR/2012/74219.
United Purpose	An international non-governmental organisation.  Formerly known as Concern Universal.	Established to provide services to alleviate hunger, poverty, social inequality and the impact of climate change through community-led, market-based and enterprise-focused approaches.	Registered with the Charity Commission for England and Wales under registration number 272465.  Registered with the Companies House under company number 01278887.  This entity is a wholly owned subsidiary of the Gorta Group.
United Purpose Trading Limited	United Purpose Trading Limited was dissolved on 4 July 2023.		A registered company with Companies House, under company registration number 03020217.
Village Aid	A charitable company and subsidiary of United Purpose.	Providing income from fundraising activities to relieve the impact of poverty among persons in African rural communities	Registered with the Charity Commission for England and Wales under registration number 1067322.  Registered with the Companies House under company number 03446625.  United Purpose is the majority member of this entity.
War on Want (N.I.) Limited t/a Self Help Africa N.I.	A charitable company and subsidiary of the Gorta Group	The operation of charity shops as well as engaging in several other fundraising activities to raise funds to relieve poverty, distress and suffering in any part of the world.	Registered with the Charity Commission for Northern Ireland under registration number NIC 102154.  Registered with the Companies House under company number NI011322.  This entity is a wholly owned subsidiary of the Gorta Group.

Self Help Africa, Inc is an affiliated charity based in the United States of America. It shares one Board Member with Self Help Africa but is governed separately and independently of Self Help Africa.

# Report of the Directors

For the financial year  
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## B. Governance

The Board of Directors is the governing body and has the ultimate decision-making authority in Self Help Africa. Members of the Board of Directors, all of whom are non-executive directors, are drawn from a diverse range of backgrounds and bring a wealth of experience and skills to the organisation. The executive management team, which includes the CEO, are the key management personnel of Self Help Africa. None of the executive management team are members of the Board.

There is a clear distinction between the roles of the Board and the management team to which day-to-day management is delegated. The man-

agement team prepares matters for consideration and approval by the Board e.g. annual budgets and policy papers. The Board then monitors their implementation. In areas such as strategic planning, there is Board involvement at all stages of preparation and ultimate approval is the responsibility of the Board.

All Board members give their time freely and receive no fees or remuneration for serving as a director. The charity reimburses reasonable expenses incurred while acting as a director. This includes travel and accommodation expenses required to attend meetings, training and orientation. Every effort is made to ensure costs are modest.

The Board met eight times in 2023 (7 in 2022). Details of attendance at the Board meetings are set out below:

Name	Attendance at Meetings	Appointment Date to the Board	Resignation Date
Carmel Fox (Chair until 28/02/2023)	3/3	05/06/2013	28/02/2023
Pat Murphy	2/3	20/06/2013	28/02/2023
Catherine Fitzgibbon	7/8	28/06/2019	
Jim Galvin	3/8	28/06/2019	
Martin Ryan	8/8	28/06/2019	
Sheila Walsh	3/6	28/06/2019	02/06/2023
Joe Healy	5/8	07/10/2020	23/07/2024
Jim Kinsella	7/8	07/10/2020	
Kalongo Chitengi	2/8	18/11/2020	
Geoff Meagher (Chair from 28/02/2023)	8/8	16/09/2021	
Hadi Husani	7/8	16/09/2021	
Chinyere Almona	7/8	29/09/2022	
Mary Robinson	5/5	28/03/2023	
Ray Coyne	1/1	28/09/2023	
Sinead Kilkelly	1/1	28/09/2023	



## Board recruitment

Directors are elected from the membership of the organisation, with interested members putting themselves forward for election at the Annual General Meeting (AGM). As the Board is required to have a broad range of skills and experience, the Governance and Nominations Committee monitors succession planning for Board membership. It makes recommendations to the Board and membership regarding the recruitment of new directors who join the Board either via co-option (in the event of a vacancy arising and being filled between AGMs) or by being elected at the AGM proper. Directors co-opted between AGMs are required to put themselves forward for election at the following AGM.

## Board training and induction

New directors receive background and explanatory materials covering the nature and purpose of Self Help Africa to enable them to familiarise themselves with their duties and responsibilities, the Self Help Africa governance framework and its work overseas. Any relevant training requirements of directors are facilitated by the organisation.

## Corporate governance standards

The Board of Directors is committed to maintaining high standards of corporate governance. It has taken action to ensure that the organisation is fully compliant with the principles outlined in the Charities Governance Code. A review of the organisation's compliance with the principles of the Code is conducted annually.

Self Help Africa has been awarded 'Triple-Lock' membership from Charities Institute Ireland, which demonstrates our commitment to best practice in all aspects of good governance, transparency and fundraising, and is committed to upholding the principles outlined in the Dóchas Guide to Ethical Communications.

## Conflicts of interest

A comprehensive conflict of interest policy is in place that requires Board and Committee members to disclose and manage actual or potential conflicts of interest and/or activities or relationships that may give rise to a perception of a conflict of interest.

Annual declarations of conflicts of interest are made by Board and Committee members and the Senior Leadership Team. All Board and Committee members are asked to declare any conflicts of interest at the start of each Board and/or Committee meeting.

All new employees sign the Conflict of Interest Policy as part of their onboarding.

## Board Sub-Committees

The Board has five standing committees.

### 1. Audit, Finance and Risk Committee

The function of the Audit, Finance and Risk Committee is to review internal financial controls, financial planning and risk management processes. It liaises with external auditors and reports directly to the Board. 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 Board where relevant.

The committee met five times in 2023 as follows:

Name	Attendance at Meetings
Chinyere Almona (Chair from 18/05/2023)	4/5
Jenny Fisher (resigned 23.07.2024)	4/5
Theresa Morrissey	1/5
Chris McDonald	3/5
Dervla Owens	2/5
Martin Ryan	5/5
Geoff Meagher (Chair until resignation on 17/5/2023)	3/3
Martin Freyne (joined 18/5/2023)	3/3

### 2. Programmes Committee

This committee oversees the quality and depth of programme performance on behalf of the Board and provides advisory support for management on the development and delivery of such programmes.

In particular, it has the following delegated responsibilities:

- Ensure all programming is delivered in line with organisational strategy, policy and governance standards.
- Ensure an effective programme approval process is in place and applied.
- Ensure an effective results-based management system is in place and applied.
- Support the development of country strategy papers, programme policies and programme approaches.

# Report of the Directors

For the financial year  
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The committee met four times in 2023.

Name	Attendance at meetings
Catherine Fitzgibbon (Chair from 28/02/2023)	4/4
Jim Campbell	4/4
Nicholas Holden	3/4
Jim Kinsella	3/4
Pat Murphy (Chair until 27/02/2023)	1/1
Kalango Chitengi (joined 24/5/2023)	2/3

### 3. Remuneration Committee

The function of the Remuneration Committee is to devise and recommend remuneration policy to the Board for all Self Help Africa staff. The Committee met once during 2023.

Name	Attendance at meetings
Eimear Kenny	1/1
Geoff Meagher	1/1

(This committee was disbanded at the end of 2023 and setting the remuneration of key management personnel moved to the newly-formed People and Culture Committee).

### 4. Governance and Nominations Committee

The Nominations Committee was changed to the Governance and Nominations Committee on 28 September 2023. Its role is to conduct general oversight of the governance of the organisation while ensuring a progression in/towards good governance. The committee ensures an independent governance review is undertaken at least every five years and that agreed recommendations are implemented. They also undertake the review of the annual performance of the CEO in conjunction with the Chair of the Board. In relation to the Board composition (including the skills, knowl-

edge, experience, and diversity) they perform an annual review and make recommendations to the Board with regard to any changes. The Committee met twice in 2023.

Name	Attendance at meetings
Jim Kinsella (Chair)	2/2
John Carroll	1/2
Carmel Fox	2/2
Geoff Meagher	2/2
Tom Kitt	2/2

### 5. The Fundraising and Communications Committee

This sub-committee of the Board has delegated responsibilities for planning and oversight of fundraising strategy, trends and performance. The Committee met once during 2023.

Name	Attendance at meetings
Joe Healy (Chair)	1/1
Pat O'Keefe	1/1
Jason O'Brien	0/1
Hugh Chaloner	1/1

## C. Management

Self Help Africa operates in a wide variety of environments. As an organisation, we are committed to having appropriate systems and controls in place, in all locations, to ensure that assets are safeguarded and used only for the purposes intended.

We are committed to the development of our staff and will continue to allocate resources annually towards training and development.

We are an equal opportunities employer and we recognise the need to ensure we have high calibre staff and volunteers to achieve our vision

and objectives. We strive to create a supportive environment in which all employees can flourish and reach their full potential, regardless of differences, experience or education. Harnessing the wide range of perspectives this diversity brings promotes innovation, helps make us more creative and enables us to better fulfil our organisation's mission.

The Board of Directors delegates authority as appropriate to the Chief Executive Officer (CEO) and the Senior Leadership Team. The Senior Management Team as of 31/12/2023 were as follows.

- Feargal O'Connell (CEO)
- Martha Hourican (Director of Business Development)
- Orla Kilcullen (Programmes Director to October 2023) (*resigned 13/10/2023*)
- Colin Lee (Integration & Strategy Manager to June 2023) (*resigned 26/06/2023*)
- Gus McNamara (Director of Business Services) (*resigned 16/8/2024*)
- Helena Skember (Regional Director)

#### Remuneration policy for key management personnel

In deciding appropriate pay levels, Self Help Africa aims to strike a balance between paying enough to recruit and keep skilled people and meeting the expectations of the public and our donors that the money they entrust to us is used wisely.

#### Staff wellbeing, safety and security

Self Help Africa 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. The Safety

Statement, in accordance with Section 20 of the Safety, Health and Welfare at Work Act 2005 in Ireland, outlines the policy of Self Help Africa in relation to the management of health, safety and welfare. Self Help Africa's management monitors compliance, in line with legislative requirements.

#### Volunteers

Volunteers play an important role in enabling us to achieve our goals. We are extremely grateful to our boards of directors of all Group companies, our board sub-committees, the network of volunteers across our retail and fund-raising operations, for their hard work and support over the years.

## OBJECTIVES AND ACTIVITIES

The primary objective of the organisation is to relieve poverty, distress and suffering among the most vulnerable communities in the world. Self Help Africa fulfils its charitable duties through a focus on the following core activities:

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

- 4 Strengthening systems and cultivating an enabling policy environment, to maximise the potential success of these focus areas.

The main focus of our work is in sub-Saharan Africa, where global hunger and poverty is most acute and we also work in Bangladesh and Brazil. While our core work is with small-scale farming families, we also implement projects that support communities facing grave humanitarian crises, and we assist farmers and farming cooperatives in sourcing profitable markets locally, regionally and internationally for their produce.

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

- BANGLADESH
- BRAZIL
- BURKINA FASO
- BURUNDI
- DRC
- ERITREA
- ETHIOPIA
- THE GAMBIA
- GUINEA
- KENYA
- MALAWI
- MOZAMBIQUE
- NIGERIA
- UGANDA
- RWANDA
- ZAMBIA

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



# Report of the Directors

For the financial year  
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## RISK MANAGEMENT AND INTERNAL CONTROLS

### Risk management

The directors have responsibility for and are aware of the risks associated with the operating activities of the Group. Risks are regularly discussed and reviewed at different levels of the Group, ensuring they are identified, managed and mitigated in line with the Group's policies and risk framework. The Board is confident that adequate systems of internal control are in place and that these controls provide reasonable assurance against such risks. Management prepares a risk register, which is a consolidation of head office and country-level risk reviews. This register is updated regularly and subject to detailed reviews by the Board. The top five risks and uncertainties in 2023 were identified as follows:

- **Sustainable finance:** This is the risk that we fail to manage and secure the financial position of Self Help Africa in a sustainable way. Given the volatility of income streams, the growth in institutional funding, increased inflation globally and external shocks.

The main controls in place are finance systems, professionally qualified finance staff in HQ and in country offices, finance staff involved in donor proposals, and the management of funds and budget approval at Group Board level.

- **Fraud and corruption:** This is the risk that a material fraud perpetrated by employees, partners or others may adversely affect our relationship with donors and other external stakeholders, or lead to reputational and financial damage.

The main controls in place are an Anti-Fraud and Anti-Corruption Policy, a whistleblowing line, an investigation committee procedure for all complaints received, and an inter-

nal audit function at headquarters and in some country offices.

- **Staff recruitment and retention:** This is the risk that a highly competitive employment market, uncompetitive reward framework, lack of succession planning or insufficient staff development and retention strategies could leave the organisation with a loss of institutional knowledge, and insufficient skills and experience to deliver the strategic plan.

The main controls in place are a People and Culture Committee of the Board being established, competitive and wide-ranging benefits packages, training and talent investment.

- **Accountability and governance:** This is the risk that poor governance and management practices may lead to inappropriate decision-making, lack of accountability, and ineffective execution of plans. A complex governance structure may not allow for the development of clearer synergies across the entities. A simplification of the Group structure is underway which will seek to fully merge entities within the organisation thus reducing the resources required to maintain the structure. The Group Board has restructured its committees to include a new People & Culture and Governance & Nominations committee.

- **Policies, Principles & Guidelines:** This is the risk that organisational policies, principles and guidelines may not be developed or implemented effectively while also addressing the requirements of an organisation that has recently completed a merger. Mitigating factors include having a compliance team in place and ensuring that policies are approved by the Board.

### Internal audit function

The internal audit function in Self Help Africa has developed an Internal Audit Framework with a standardised approach to audit, along with standard reporting tools and programmes. The internal audits focus on Self Help Africa's internal control environment and incorporate a risk-based approach to internal audit planning.

### Safeguarding

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

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

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

## FUTURE PLANS

We're committed to maintaining financial stability while pursuing our strategic goals and mission of supporting the communities we work with. During 2023, we reviewed our global presence to ensure we're making the most of our resources and maximising our impact. As a result of this review, we will consolidate our efforts and focus on 10 countries and we will phase out programmes in six countries over 2024 and 2025.

Concurrently, we will streamline our organisational structure, potentially closing or merging some entities within the Group during 2024 and 2025. This restructuring will ensure we have the resources necessary to effectively support the needs of the communities we work with.

## OTHER MATTERS

### Carbon Footprint

Self Help Africa and the wider Gorta Group are committed to a carbon neutral future for our organisation. While our carbon consumption has reduced in recent years, we recognise that there are still areas for improvement. We continue to plant trees and take other steps to mitigate the effects of the carbon that we are responsible for generating.

### Subsequent events

During 2024 United Purpose Malawi and United Purpose Nigeria ceased to exist, and all current projects were transferred to Self Help Africa Malawi and Nigeria respectively.

In March 2025, the Board agreed that country programs in Uganda, The Gambia and Senegal would close by the end of 2025. It was further agreed that the retail operations in Northern Ireland would close during 2025.

### Political contributions and lobbying

The Group did not make any political contributions in the financial year (2022 - €nil) and as a result made no disclosures as required under the Electoral Act, 1997. The Group is required under the Regulation of Lobbying (Amendment) Act, 2022 to record any lobbying activity or communications with Designated Public Officials (DPOs). It has made any returns and submissions as required under the Act.

### Accounting records

The measures that the directors have taken to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 regarding the keeping of accounting records are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at 4th Floor, Joyce's Court, 38 Talbot Street, Dublin 1, D01 C861.

### Statement of Disclosure of Information to Auditors

Each of the persons who is a director at the date of approval of this report confirms that:

- (i) so far as the director is aware, there is no relevant audit information of which the Company and the Group's auditors are unaware; and
- (ii) the director has taken all the steps that they ought to have taken as a director in order to make himself/herself aware of any relevant audit information and to establish that the Company and the Group's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of Section 330 of the Companies Act 2014.

# Report of the Directors

For the financial year  
ended 31 December  
2023

## Directors' compliance statement

It is the policy of Self Help Africa:

- a** to comply with its relevant obligations as defined in section 225 of the Companies Act 2014;
- b** to put in place arrangements and structures that provide a reasonable assurance of compliance in all material respects by Self Help Africa with its relevant obligations, which arrangements and structures may, if the directors so decide, include reliance on the advice of one or more than one person employed by Self Help Africa or retained by it under a contract for services, being a person who appears to the directors to have the requisite knowledge and experience to advise Self Help Africa on compliance with its relevant obligations; and
- c** to review, on an annual basis, the arrangements or structures in place.

The arrangements and structures referred to above were reviewed for the financial year ended 31/12/2023.

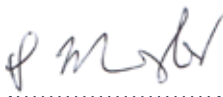
## Auditors

The auditors, RBK Chartered Accountants, were appointed as the company's auditors for the financial year.

Approved by the Board and signed on its behalf by:



**Jim Galvin**  
Director



**Geoff Meagher**  
Director

Date: 02/05/2025



## Directors' Responsibilities Statement

### In respect of the Report of the Directors and the Financial Statements

**The directors are responsible for preparing the Report of the Directors and the consolidated financial statements in accordance with the Companies Act 2014, and the applicable regulations.**

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council, as applied in accordance with the provisions of the Companies Act 2014, and with the Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with FRS102 ("the Charities SORP") ("relevant financial reporting framework").

Under company law, the directors must not approve the consolidated financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Group and Company as at the financial year end date and of the surplus or deficit of the Group and Company for the financial year and otherwise comply with the Companies Act 2014.

In preparing those consolidated financial statements, the directors are required to:

- select suitable accounting policies for the parent company and the Group financial statements and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group and Company will continue in business.

The directors are responsible for ensuring that the Group and Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Group and Company, enable at any time the assets, liabilities, financial position and surplus or deficit of the Group and Company to be determined with reasonable accuracy, enable them to ensure that the consolidated financial statements and report of the directors comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the Board and signed on its behalf by:



**Jim Galvin**  
Director



**Geoff Meagher**  
Director

Date: 02/05/2025

# Independent Auditors' Report to the Members of Gorta t/a Self Help Africa For the year ended 31 December 2023

## Report on the audit of the financial statements

Opinion on the financial statements of Gorta (trading as Self Help Africa) ("the company")

We have audited the consolidated financial statements of Gorta t/a Self Help Africa (the 'parent charitable company') and its subsidiaries ('the group') for the year ended 31 December 2023 which comprise the Consolidated Statement of Financial Activities, the group and parent charitable company Balance Sheets, the Consolidated Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable Irish law and accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" issued on 1 January 2019.

### In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 December 2023 and the group's incoming resources and application of resources, including its income and expenditure for the financial year then ended;
- have been properly prepared in accordance with 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 2014.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) 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 group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard as issued by the Irish Auditing and Accounting Service Authority ("IAASA"), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

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

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

Our responsibilities and the responsibilities of the Directors with respect to going concern are described in the

relevant sections of this report.

### Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditor's Report thereon. The Directors are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# Independent Auditors' Report to the Members of Gorta t/a Self Help Africa For the year ended 31 December 2023

## Opinion on other matters prescribed by the Companies Act 2014

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

- we have obtained all the information and explanations which we consider necessary for the purpose of our audit;
- the accounting records of the group and parent charitable company were sufficient to permit the financial statements to be readily and properly audited;
- the financial statements are in agreement with accounting records;
- the information given in the Directors' report is consistent with the financial statements; and
- the Directors' report has been prepared in accordance with the Companies Act 2014.

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

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

Section 305 to 312 of the Companies Act 2014 requires us to report to you, if in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received;
- or
- the financial statements are not in agreement with the accounting

records and returns; or

- we have not received all the information and explanations we require for our audit; or
- certain disclosures of Directors' remuneration specified by law is not made.

We have nothing to report in this regard.

## Responsibilities of Directors

As explained more fully in the Directors' Responsibilities Statement, the Directors 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 Directors 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 Directors are responsible for assessing the group's and parent 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 Directors either intend to liquidate the group and parent charitable company or to cease operations, or have no realistic alternative but to do so.

## Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is

a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in 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 (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit Evidence that is sufficient and appropriate to provide a basis for our 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.
- Obtain 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 of the effectiveness of the group's and parent charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.



# Independent Auditors' Report to the Members of Gorta t/a Self Help Africa

For the year ended 31 December 2023

- Conclude 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 group's and parent charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the group and parent charitable company to cease to continue as a going concern.
- Evaluate 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.

We communicate 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 we identify during our audit.

## The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the group's and parent charitable company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the group's and parent charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the group and parent charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

### Michelle O'Donoghue

for and on behalf of

### RBK Business Advisers

Chartered Accountants and Statutory  
Audit Firm  
Irishtown  
Athlone  
Westmeath  
N37XP52

Date: 02/05/2025





Chikondi with her daughter Yankho in their back garden, Malawi.

# Consolidated Statement Of Financial Activities

## for the financial year ended 31 December 2023

		2023 Restricted Funds €'000	2023 Unrestricted Funds €'000	2023 Total €'000	2022 Restricted Funds €'000	2022 Unrestricted Funds Reclassified €'000	2022 Total Reclassified €'000
	Notes						
<b>INCOME FROM</b>							
Donations and legacies	2(a)	954	3,642	4,596	648	4,977	5,625
Charitable activities	2(b)	34,022	3,980	38,002	33,536	3,633	37,169
Other trading activities	2(c)	-	3,257	3,257	486	2,963	3,449
Other income	2(d)	528	138	666	238	256	494
<b>Total</b>		<b>35,504</b>	<b>11,017</b>	<b>46,521</b>	<b>34,908</b>	<b>11,829</b>	<b>46,737</b>
<b>EXPENDITURE ON</b>							
Charitable activities	3(a)	32,989	12,160	45,149	34,666	10,663	45,329
Raising funds	3(b)	-	2,448	2,448	-	2,358	2,358
<b>Total</b>		<b>32,989</b>	<b>14,608</b>	<b>47,597</b>	<b>34,666</b>	<b>13,021</b>	<b>47,687</b>
<b>Net income/ (expenditure)</b>	4	<b>2,515</b>	<b>(3,591)</b>	<b>(1,076)</b>	241	(1,191)	(950)
Other recognised (losses)/gains	5	(41)	(15)	(56)	255	(412)	(157)
Release of acquisition provision	16	-	370	370	(4)	461	457
<b>Net (expenditure)/ Income</b>		<b>2,474</b>	<b>(3,236)</b>	<b>(762)</b>	492	(1,142)	(650)
<b>Taxation</b>	6	-	(9)	(9)	-	-	-
<b>Net movement in funds</b>		<b>2,474</b>	<b>(3,245)</b>	<b>(771)</b>	492	(1,142)	(650)
Transfer between funds	7	(1,864)	1,864	-	(178)	178	-
<b>RECONCILIATION OF FUNDS</b>							
Total funds brought forward	19	11,069	7,331	18,400	10,755	8,295	19,050
<b>Total funds carried forward</b>	<b>19</b>	<b>11,679</b>	<b>5,950</b>	<b>17,629</b>	<b>11,069</b>	<b>7,331</b>	<b>18,400</b>

There are no other recognised gains or losses other than those listed above. All income and expenditure derive from continuing activities.

The financial statements were approved and authorised for issue by the Board of Directors on 02/05/2025, and signed on its behalf by:

  
Jim Galvin  
Director

  
Geoff Meagher  
Director



# Consolidated Balance Sheet

as at 31 December 2023

	Notes	2023 €'000	2023 €'000	2022 €'000	2022 €'000
<b>FIXED ASSETS</b>					
Tangible assets	9		1,075		1,273
Intangible assets	10		-		1
<b>Total fixed assets</b>			<b>1,075</b>		<b>1,274</b>
<b>CURRENT ASSETS</b>					
Short term investments	12	249		178	
Cash at bank and in hand	13	15,222		14,227	
Debtors and prepayments	14	9,597		9,869	
<b>Total current assets</b>		<b>25,068</b>		<b>24,274</b>	
<b>Creditors: Amounts falling due within one year</b>	15	<b>(7,457)</b>		<b>(6,183)</b>	
<b>Net current assets/(liabilities)</b>			<b>17,611</b>		<b>18,091</b>
<b>Total assets less current liabilities</b>			<b>18,686</b>		<b>19,365</b>
<b>Creditors: Amounts falling due after one financial year</b>	16		<b>(1,057)</b>		<b>(965)</b>
<b>Net assets/(liabilities)</b>			<b>17,629</b>		<b>18,400</b>
<b>FUNDS OF THE CHARITY</b>					
Restricted fund	19		11,679		11,069
Unrestricted fund	19		5,950		7,331
<b>Charity funds</b>			<b>17,629</b>		<b>18,400</b>

The financial statements were approved and authorised for issue by the Board of Directors on 02/05/2025, and signed on its behalf by:



Jim Galvin  
Director



Geoff Meagher  
Director

# Company Balance Sheet

as at 31 December 2023

	Notes	2023 €'000	2023 €'000	2022 €'000	2022 €'000
<b>FIXED ASSETS</b>					
Tangible assets	9		244		53
Investments			2,591		4,233
			2,835		4,286
<b>CURRENT ASSETS</b>					
Short term investments	12	249		178	
Cash in bank and at hand	13	10,927		7,649	
Debtors and prepayments	14	4,701		6,759	
Total current assets		15,877		14,586	
Creditors: Amounts falling due within one financial year	15	(5,383)		(4,826)	
<b>Net current assets/(liabilities)</b>			10,494		9,760
<b>Net assets/(liabilities)</b>			13,329		14,046
<b>FUNDS OF THE CHARITY</b>					
Restricted fund	19		12,801		10,602
Unrestricted fund	19		528		3,444
<b>Charity funds</b>			13,329		14,046

The financial statements were approved and authorised for issue by the Board of Directors on 02/05/2025, and signed on its behalf by:



Jim Galvin  
Director



Geoff Meagher  
Director

# Consolidated Statement of Cash Flows

## for the financial year ended 31 December 2023

	Notes	2023 €'000	2023 €'000	2022 €'000	2022 €'000
<b>Cash flows from charitable activities</b>					
Net cash used by charitable activities	20		1,413		(3,245)
<b>Cash flows from investing activities</b>					
Interest received	2(d)	2		1	
Purchase of tangible assets	9	(420)		(184)	
<b>Net cash (used)/generated in investing activities</b>			<b>(418)</b>		<b>(183)</b>
<b>Increase/(decrease) in cash and cash equivalents in the reporting year</b>			<b>995</b>		<b>(3,428)</b>
Cash and cash equivalents at the beginning of the reporting year			14,227		17,655
<b>Cash and cash equivalents at the end of the reporting year</b>			<b>15,222</b>		<b>14,227</b>
<b>Reconciliation to cash at bank and in hand:</b>					
Cash and cash equivalents at end of the financial year			15,222		14,227



# Notes to the consolidated financial statements

## for the financial year ended 31 December 2023

### 1. ACCOUNTING POLICIES

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

#### General Information and Basis of Preparation

Gorta (t/a Self Help Africa) is a Company Limited by Guarantee (CLG) (registered number 28228) and is a registered charity (charity number CHY 5678). The address of the registered office of the Group and Company is Fourth Floor Joyce's Court, 38 Talbot Street, Dublin 1. The nature of the Group and Company's operations and its principal activities are set out in the Report of the Directors. In accordance with section 1180(8) of the companies Act, 2014, the company is exempt from including the word "Limited" in its name.

The financial statements have been prepared under the historical cost convention as modified by the revaluation of investments and in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council, as applied in accordance with the provisions of the Companies Act 2014, and with the Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with FRS102 ("the Charities SORP") ("relevant financial reporting framework").

The functional currency of the Group and Company is Euro because that is the currency of the primary economic environment in which the Company and Group operates.

As permitted by section 291(3)(4) of the Companies Act 2014, the Group has varied the standard formats specified in that Act for the Statement of Financial Activities, the Balance Sheets and the Statement of Cash Flows. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with sections 4.7, 10.6 and 15.2 of the Charities SORP. The Company has taken advantage of the exemption available to it under section 304 of the Companies Act 2014, which permits a company that publishes its company and group financial statements together not to present its own statement of financial activities and related notes.

The Company meets the definition of a Public Benefit Entity under FRS102. As a registered charity, the Company is exempt from the reporting and disclosure requirements to prepare a directors' report under section 325 (1) (c), Companies Act 2014 but does so in compliance with the Charities SORP. There is nothing to disclose in respect of directors' interests in shares or debentures of the Company under section 329, Companies Act 2014.

The Company has taken advantage of the exemption available to it under paragraph 1.12(b) of FRS 102 not to present its own cash flow statement.

All amounts in the financial statements have been rounded to the nearest €1,000.

#### a. Basis of consolidation

##### • Group companies

The consolidated financial statements include the financial statements of the Company and its subsidiaries, drawn up to December 31 each year.

##### • Subsidiaries

The subsidiary undertakings of the Group are, Self Help Africa, Self Help Africa (UK), Partner Africa, United Purpose, TruTrade and War on Want (N.I.) Ltd. Village Aid and CUMO Microfinance are subsidiaries of United Purpose. The activities of all companies are mutually inter-dependent.

Subsidiaries are entities controlled by the Group. The Group controls an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. The financial statements of subsidiaries are included in these consolidated financial statements from the date on which control commences until the date on which control ceases.

##### • Branches

The work of the Group in Africa and across the globe, which is not carried out by one of the subsidiary undertakings noted above, is carried out through branches located in the Group's countries of operation. The branches are the local representatives of the Group. They do not have a separate legal personality and have been set up specifically to carry out the work of the Group.

# Notes to the consolidated financial statements

## for the financial year ended 31 December 2023

### 1. ACCOUNTING POLICIES (continued)

#### • Affiliates

Self Help Africa (US) Inc. is a related, though independently governed, company based in New York, USA, which supports the mission of the Group. Self Help Africa (US) Inc. is governed by an independent board of directors which retains full control over the financial and operating policies of that company. Self Help Africa (US) Inc. is not controlled by the Group and therefore is not consolidated in the results of the Group. Grants received from Self Help Africa (US) Inc. to fund projects are recognised as grants from institutional and other donors.

#### b. Significant accounting estimates and judgements

In the application of the Group's accounting policies, the directors 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 directors do not consider there are any critical judgements or sources of estimation requiring disclosure.

#### Foreign currencies

Transactions in foreign currency are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the consolidated statement of financial activities. The balance sheets for the subsidiaries are translated at the prevailing year end rates and included in the consolidated balance sheet. The consolidated statement of financial activities for the subsidiaries are translated at an average rate for the year and included in the consolidated statement of financial activities.

Any exchange gains or losses arising on consolidation are recognised in the consolidated statement of financial activities.

#### c. Going concern

The Group's forecasts and projections, taking account of reasonable possible changes in performance show that the Group will be able to operate within the level of its current cash and investment resources. The Board have a reasonable expectation that the Group has adequate resources to continue in operational existence for a period of at least 12 months from the date of approval of these consolidated financial statements. Thus, they continue to adopt the going concern basis of accounting in preparing the annual consolidated financial statements.

#### d. Income

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

#### • Donations and legacies

Income derived from donations and legacies is recognised when the Group becomes entitled to the resource, when receipt of funds is probable and when the amount can be measured with sufficient reliability.

Monetary donations (including donations from the public) are recognised when the donations are received. As with many similar charitable organisations, independent groups from time to time organise fundraising activities and may operate bank accounts in the name of Gorta or Self Help Africa. However, as amounts collected in this way are outside the control of the Group and Company, they are not included in the financial statements until received by the Group.

Income arising from legacies is recognised when it becomes probable that funds will be received (i.e. where there is a grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached are within the control of the Group).

Income arising from tax refunds is recognised upon filing the necessary returns, when the relevant legislative requirements have been met and when receipt of funds is probable.

# Notes to the consolidated financial statements

## for the financial year ended 31 December 2023

### 1. ACCOUNTING POLICIES (continued)

- **Charitable activities**

Grants from institutional and other donors have been included as income from charitable activities in furtherance of the charity's objects and accounted for on a receivable basis.

- **Other trading activities**

Income from other trading activities includes income earned by Partner Africa and retail income from the sale of donated goods through shops.

Income earned by Partner Africa is in respect of ethical trade related assignments and is recognised on a receivable basis. Such income is deferred until such time as the assignment occurs and the related expenditure is incurred.

Donated commodities for resale (in the Group's charity shops), are recognised within other trading activities when they are sold. Volunteer time is not included in the financial statements.

- **Other income**

Other income includes income earned by carbon sales, deposit interest earned and any ad hoc income that does not fall under the other income headings.

The sale of carbon credits contributes to the ongoing costs of the carbon projects. If excess funds are available, they are reinvested into the projects and the general funds of the Group. Carbon sales are recorded on a receivable basis.

Interest income is recognised on a receivable basis.

### e. Expenditure

Expenditure is analysed between charitable activities and raising funds. The costs of each activity are separately accumulated, separately disclosed and analysed according to their major components.

Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured.

- **Charitable activities**

Charitable activities comprise expenditure incurred by programme countries as well as costs incurred at headquarters that are directly related to the implementation of programmes. All costs of charitable activities are recognised on an accruals basis. Expenditure incurred but unpaid at the balance sheet date is included in accruals and other creditors.

- **Raising funds**

Costs of raising funds comprise expenditure incurred on retail and fundraising, including the costs of advertising, producing publications, printing and mailing fundraising material, staff costs and an appropriate allocation of support costs. All costs of raising funds are recognised on an accruals basis.

- **Gifts in kind**

Items donated for resale are included in shop income when sold and no value is placed on stock at the year end. Any other gifts in kind which are deemed non-material are not included in the financial statements. Gifts in kind that can be valued with reasonable confidence will be included in the consolidated financial statements.

- **Support costs**

Support costs, which cannot be attributed directly to one activity, are allocated to activities in proportion to the estimated support received. Support costs include finance, HR, IT, governance, management and other administration costs.

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

- **Employment costs**

Employee benefits include all costs incurred by the Group in exchange for the services of its employees. Expenditure is recognised for all employee benefits resulting from employee services to the Group during the reporting period. A liability is recognised for the cost of all benefits to which employees are entitled at the reporting date that have yet to be paid.

Termination costs include redundancy and other termination costs. These costs are payable when employment is terminated by the Group before the normal retirement date or end of employment contract. Termination costs are recognised at the earlier of when the offer of the benefits becomes irrevocable or when the Group recognises any related restructuring costs.



# Notes to the consolidated financial statements

## for the financial year ended 31 December 2023

### 1. ACCOUNTING POLICIES (continued)

#### f. Fund accounting

The Group maintains various types of funds as follows:

- **Restricted funds** are funds which are to be used in accordance with specific restrictions imposed by donors or funds which have been raised by the Group for particular purposes. Such purposes are within the overall aims of the Group.
- **Unrestricted Funds** are funds that are available for expenditure at the discretion of the Board in furtherance of any of the Groups' objectives. Unrestricted funds are further categorised between general funds and designated funds. Designated funds are funds that have been set aside for particular purposes by the Group itself and general funds are funds that are available for use within the Group.

#### g. Taxation

No charge to tax arises due to the exempt status of the Company and its subsidiaries. Irrecoverable value added tax is expensed as incurred in these companies.

Partner Africa is registered as a charity and benefits from corporation tax exemptions available to charitable bodies. It is however registered for VAT in the UK and Kenya and Partner Africa Kenya is subject to Kenyan corporation tax.

Any taxes arising in, or as a result of international operations, are included in the cost of charitable activities in the consolidated statement of financial activities.

#### h. Tangible fixed assets

Tangible fixed assets are recognised when a resource is controlled by the Group as a result of a past event or transaction, it is probable that the expected future economic benefits associated with the asset will flow to the Group and the cost can be reliably measured. Items procured under restricted project funding are expensed in the consolidated statement of financial activities in the year of purchase.

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided for on a straight line basis at rates estimated to write off the cost over the years of their expected useful lives (taking account of residual value). The annual rates of depreciation are as follows:

Land & Buildings  
2%-5% Straight line

Motor vehicles  
25%-33.3% Straight line

Shop fittings  
20% Straight line

Furniture and computer equipment  
20%-33.3% Straight line

The range in rates reflects different rates in use across the Group.

#### i. Intangible fixed assets

Intangible fixed assets represent computer software applications and are capitalised when there is a clearly defined project, the related expenditure is separately identifiable and the outcome of the project has been assessed with reasonable certainty as to its technical, surplus generating

and financial feasibility. In the absence of such criteria, these costs are expensed. Intangible fixed assets are amortised over their expected useful lives of 4 years.

#### j. Basic financial instruments

Financial assets and financial liabilities are recognised when the Group and Company become a party to the contractual provisions of the instrument. Financial liabilities are classified according to the substance of the contractual arrangements entered into.

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 Group and Company transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Group and company, despite having retained some significant risks and rewards of ownership, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer.

# Notes to the consolidated financial statements

## for the financial year ended 31 December 2023

### 1. ACCOUNTING POLICIES (continued)

#### Financial assets include:

- **Investments in subsidiaries** which are carried in the parent company balance sheet at cost less any provision for impairment.
- **Debtors** which are recognised at the settlement amount due after any discount offered. Debtors in countries of operation primarily comprise of balances arising from programme activities.
- **Cash at bank and in hand** which is comprised of cash on deposit at banks generally requiring less than three months notice of withdrawal. These are carried at amortised cost.
- **Short term investments** which are recognised at fair value with gains and losses recognised through the consolidated statement of financial activities.

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.

#### Financial liabilities include:

- **Creditors** which are recognised where the Group and Company has a present obligation resulting from a past event and the amount due to settle the obligation can be reliably measured. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due and at their present value where the time value of money is deemed significant.

Creditors in countries of operation primarily comprise of balances arising from programme activities.

#### k. Provisions

Provisions are recognised where the Group has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be reliably measured or estimated. Provisions are normally recognised at their estimated settlement amount and at their present value where the time value of money is deemed significant.

#### l. Pension scheme

The Group operates defined contribution pension schemes for employees in Ireland and the UK. The assets of the schemes are held and managed separately from those of the Group by independently administered funds. The annual contributions are charged to the consolidated statement of financial activities.

#### m. Operating leases

Income and expenditure from operating lease rentals are credited/charged to the Group and Company consolidated statement of financial activities on a straight-line basis over the lease terms.

#### n. Contingent assets

Carbon units, known as Verified Emission Reduction Units (VERs), represent an asset of value to the Group and are tradeable. The value of these units is subject to market volatility which is outside of the organisation's control.

The Group recognises the value of verified but unsold carbon units as a contingent asset.

Sale of VERs which are contracted, are recorded as assets directly in the balance sheet. Income received from the sale of carbon units is used to contribute to the Group's work.

#### o. Investment Policy

All cash balances for planned development work are held in demand deposit accounts or short-term investment accounts at the highest interest rates available at the time of investment. Long term investments acquired by donation or through merger are not held in the long term and are disposed of within a reasonable time frame.

# Notes to the consolidated financial statements

## for the financial year ended 31 December 2023

### 2. INCOME

#### (a) Donations and legacies

	2023 €'000	2022 €'000 Reclassified
Committed giving (regular giving)	3,702	3,369
General donations	114	847
Legacies	74	336
Campaigns, events and treks	706	1,073
<b>TOTAL</b>	<b>4,596</b>	<b>5,625</b>

In 2023, €954k (2022: €648k) of income from donations and legacies was restricted.

Income from campaigns, events and treks of €1,073k included in other trading activities in 2022 has been reclassified as income from donations and legacies.

#### (b) Charitable activities

<i>Income received from institutional and other funders</i>	2023 €'000	2022 €'000 Reclassified
European Commission	16,904	14,552
Irish Aid	6,101	5,126
World Food Programme	2,314	1,072
CUMO Microfinance	2,212	1,755
Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)	1,469	804
The One Foundation	1,217	411
Penny Appeal	782	1,309
UNDP	658	-
Global Affairs Canada	610	375
UNICEF	569	624
Livelihoods Funds	311	446
Coca Cola	305	233
United Nations Capital Development Fund (UNCDF)	300	679
Ministry of National Development Planning (MoNDP)	286	483
Glimmer of Hope	268	-
Others	3,696	9,300
<b>TOTAL</b>	<b>38,002</b>	<b>37,169</b>

In 2023, €34,022k (2022: €33,536k) of incoming resources from charitable activities was restricted.

Income from CUMO of €1,755k, included in other income in 2022, has been reclassified as income from charitable activities.



# Notes to the consolidated financial statements

## for the financial year ended 31 December 2023

### 2. INCOME (continued)

#### (c) Other trading activities

	2023 €'000	2022 €'000 Reclassified
Retail income (see Note 3(c))	1,141	1,054
Ethical audits	2,116	2,324
Product Value Chain	-	71
<b>TOTAL</b>	<b>3,257</b>	<b>3,449</b>

In 2023, all income from other trading activities was unrestricted.

Retail income has been moved from a separate line item in 2022, to income from other trading activities. Income from campaigns, events and treks of €1,073k, included in other trading activities in 2022, has been reclassified as income from donations and legacies.

#### (d) Other income

	2023 €'000	2022 €'000 Reclassified
Investment income	81	1
Government Covid -19 supports	-	176
Carbon credits	490	50
Other income	95	267
<b>TOTAL</b>	<b>666</b>	<b>494</b>

In 2023, €528k (2022: €238k) of incoming resources from other income was restricted.

Income from CUMO of €1,755k, included in other income in 2022, has been reclassified as income from charitable activities.

# Notes to the consolidated financial statements

## for the financial year ended 31 December 2023

### 3. EXPENDITURE

#### (a) Charitable activities

Programme expenditure has been incurred in the following thematic areas:

	2023 Direct Costs €'000	2023 Support Costs €'000	2023 Total Costs €'000	2022 Direct Costs €'000	2022 Support Costs €'000	2022 Total Costs €'000
Agriculture production	9,742	914	10,656	9,085	852	9,937
Agribusiness development	9,804	1,020	10,824	9,143	951	10,094
Nutrition	675	60	735	630	56	686
Gender/inclusion	148	13	161	138	12	150
Advocacy/policy	2,128	200	2,328	1,985	186	2,171
Water, sanitation & health	654	58	712	610	54	664
Renewable energy	53	5	58	49	4	53
Humanitarian	418	37	455	390	35	425
Partner capacity building	764	68	832	712	63	775
Environment	787	82	869	171	16	187
Development education	1,678	170	1,848	1,565	158	1,723
Livelihoods	9,607	1,233	10,840	12,471	1,143	13,614
Health and Wellbeing	3,685	155	3,840	4,271	391	4,662
Exploitation and Conflict	898	93	991	171	17	188
<b>TOTAL</b>	<b>41,041</b>	<b>4,108</b>	<b>45,149</b>	<b>41,391</b>	<b>3,938</b>	<b>45,329</b>

In 2023, €32,989k (2022: €34,666k) of expenditure on charitable activities was restricted.

# Notes to the consolidated financial statements

## for the financial year ended 31 December 2023

### 3. EXPENDITURE (continued)

#### (a) Charitable activities (continued)

Programme expenditure has been incurred in the following geographic and thematic areas:

	2023 Direct Costs €'000	2023 Support Costs €'000	2023 Total Costs €'000	2022 Direct Costs €'000	2022 Support Costs €'000	2022 Total Costs €'000
Zambia	6,863	687	7,550	4,797	206	5,003
Uganda	1,668	167	1,835	1,878	354	2,232
Ethiopia	2,773	278	3,051	1,696	177	1,873
Humanitarian	418	37	455	390	35	425
Kenya	8,467	848	9,315	7,252	451	7,703
Malawi	6,876	688	7,564	7,196	1,053	8,249
Burkina Faso	763	76	839	693	140	833
Ethical trade services/ enterprise development*	1,853	191	2,044	3,063	332	3,395
Eritrea	-	-	-	58	5	63
Development education	1,678	170	1,848	1,565	158	1,723
Bangladesh	3,294	328	3,622	3,929	295	4,224
Brazil	64	6	70	342	2	344
Gambia-Senegal	1,858	186	2,044	2,221	188	2,409
Ghana	-	-	-	8	1	9
Guinea	160	16	176	1,196	110	1,306
Mozambique	2,239	224	2,463	1,708	157	1,865
Nigeria	408	40	448	1,367	78	1,445
United Purpose Trading	-	-	-	854	76	930
Village Aid	69	7	76	170	10	180
CUMO	1,590	159	1,749	1,008	110	1,118
<b>TOTAL</b>	<b>41,041</b>	<b>4,108</b>	<b>45,149</b>	<b>41,391</b>	<b>3,938</b>	<b>45,329</b>

\* This work is carried out in a number of countries throughout Africa. It incorporates the expenditure of Partner Africa and TruTrade.



# Notes to the consolidated financial statements

## for the financial year ended 31 December 2023

### 3. EXPENDITURE (continued)

#### (b) Raising funds

Expenditure on raising funds represents fundraising and retail costs to raise both restricted and unrestricted income. This is analysed as follows:

	Direct €'000	Staff €'000	Total Direct €'000	Support €'000	Total 2023 €'000	Total 2022 €'000
Fundraising and promotional expenses	292	873	1,165	269	1,434	1,445
Retail – see Note 3(c)	460	491	951	63	1,014	913
<b>TOTAL</b>	752	1,364	2,116	332	2,448	2,358

Retail expenditure of €913k has been moved from a single line item in 2022, to expenditure on raising funds.

#### (c) Retail income and expenditure

	2023 €'000	2022 €'000
Turnover from donated goods	1,141	1,054
Less costs		
Operating expenses	(460)	(801)
Management expenses	(491)	(36)
Support costs	(63)	(76)
<b>Total costs</b>	<b>(1,014)</b>	<b>(913)</b>
<b>Trading Surplus/(Deficit)</b>	<b>127</b>	<b>141</b>

# Notes to the consolidated financial statements

## for the financial year ended 31 December 2023

### 3. EXPENDITURE (continued)

#### (d) Support costs

Support costs which are allocated to activities have been incurred against the following thematic areas:

	2023 Charitable Activities €'000	2023 Fundraising €'000	2023 Retail €'000	2023 Total Costs €'000	2022 Charitable Activities €'000	2022 Fundraising €'000	2022 Retail €'000	2022 Total Costs €'000
Direct salaries	1,590	107	36	1,733	1,526	62	43	1,631
Foreign exchange	159	11	-	170	153	7	-	160
Human resources	141	11	2	154	135	6	3	144
ICT	111	7	4	122	106	4	5	115
Communications	70	4	2	76	67	2	2	71
Premises	506	22	2	530	485	12	2	499
Governance costs	673	51	5	729	645	29	6	680
Research/ advocacy costs	337	23	5	365	322	14	6	342
Other support costs	521	35	7	563	499	20	9	528
<b>TOTAL</b>	<b>4,108</b>	<b>271</b>	<b>63</b>	<b>4,442</b>	<b>3,938</b>	<b>156</b>	<b>76</b>	<b>4,170</b>

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

### 4. NET INCOME/(EXPENDITURE)

	2023 €'000	2022 €'000
--	---------------	---------------

The net income/(expenditure) for the financial year is stated after charging/(crediting):

#### (a) Group

Depreciation of tangible fixed assets (Note 9)	255	249
Amortisation of intangible fixed assets (Note 10)	1	10
Auditors' remuneration, including expenses - Audit of the group financial statements for 2023 (a)	260	275

#### (b) Company

Depreciation of tangible fixed assets (Note 9)	42	33
Auditors' remuneration, including expenses - Audit of company only financial statements for 2023 (a)	85	171

(a) This includes VAT. No amounts were paid to the group auditors in relation to advisory, tax advisory or other assurance services.

### 5. OTHER RECOGNISED (LOSSES)/GAINS

	2023 €'000	2022 €'000
Exchange (loss)/gain on consolidation	(56)	(157)

# Notes to the consolidated financial statements

## for the financial year ended 31 December 2023

### 6. TAXATION

	2023 €'000	2022 €'000
Deferred tax charge - Kenyan branch of Partner Africa	9	-

No charge to tax arises due to the exempt status of the Company and its subsidiaries, Self Help Africa, United Purpose (and its subsidiaries), Self Help Africa (UK), War on Want NI and TruTrade. Irrecoverable value added tax is expensed as incurred in these companies.

Partner Africa is registered as a charity and benefits from corporation tax exemptions available to charitable bodies. It is however registered for VAT in the UK and Kenya and Partner Africa Kenya is subject to Kenyan corporation tax.

### 7. TRANSFER BETWEEN FUNDS

Transfers between funds represent movements of funds between projects. Transfers from restricted to unrestricted are as a result of a review of fund balances to identify funds held in restricted funds on projects that are now complete. If the likelihood of donor clawback is remote funds are classified as unrestricted.

### 8. STAFF COSTS

#### (a) Staff costs and numbers

Staff costs are comprised as follows:	2023 €'000	2022 €'000
<b>Ireland and United Kingdom</b>		
Wages and salaries	6,206	6,002
Social welfare costs	582	537
Pension costs (ii)	301	337
<b>Sub-total</b>	<b>7,089</b>	<b>6,876</b>
<b>Program Staff in Countries of Operation</b>		
Wages and salaries	7,433	9,305
Social welfare costs	54	191
Pension costs	226	299
<b>Sub-total</b>	<b>7,713</b>	<b>9,795</b>
<b>Total staff costs</b>	<b>14,802</b>	<b>16,671</b>

(i) Termination costs, included in wages and salaries, amounted to nil (2022: €0.3m)

(ii) Pension costs - Ireland and the UK: - The Company operates defined contribution pension schemes which are available to all staff. During the year, contributions were made in respect of employees who elected to contribute. The assets of the scheme are held separately from those of the Company, in externally managed funds. The pension expense for the financial year amounted to €301k (2022: €337k). Balance outstanding at the financial year end €10k (2022: €7k).



# Notes to the consolidated financial statements

## for the financial year ended 31 December 2023

### 8. STAFF COSTS (continued)

The average number of employees during the financial year was as follows:

	2023 Number	2022 Number
Ireland and United Kingdom	134	166
Programme Staff in Countries of Operation	677	731
<b>Total</b>	<b>811</b>	<b>897</b>

No employee of the group acts as director of the Board.

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

	2023 Number	2022 Number
€60,001 - €70,000	4	4
€70,001 - €80,000	7	3
€80,001 - €90,000	5	4
€90,001 - €100,000	-	2
€100,001 - €110,000	-	-
€110,001 - €120,000	-	1

### (b) Director remuneration and expenses

Directors are not remunerated for their services but are entitled to be reimbursed for out-of-pocket expenses incurred in the course of carrying out their duties. Travel and accommodation expenses relating to meetings of the Board and subsidiary Boards that were either borne by the Group or reimbursed to the relevant Board members amounted to €147 in 2023 (2022: €380).

In addition, Board members may periodically visit one of the Group's countries of operation in order to ensure that they are familiar with Self Help Africa's work or attend events overseas on behalf of the Group. The cost of these visits (which comprise medicals, visas, flights and accommodation) are generally borne by the Group.

### (c) Key management compensation

The total remuneration for the Group's 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 €581k (2022: €781k) and this relates to seven personnel (2022: six personnel). Benefits in kind primarily consist of medical insurance contributions by the employer which totaled €6.2k in 2023 (2022: €13.5k).

The remuneration of each individual subsidiary entity's key management team is disclosed in the respective subsidiary entity individual financial statements.

# Notes to the consolidated financial statements

## for the financial year ended 31 December 2023

### 9. FIXED ASSETS

Fixed Assets - Group	Land & Buildings	Shop Fittings	Motor vehicles	Furniture, fittings and equipment	Total
	€'000	€'000	€'000	€'000	€'000
<b>Cost</b>					
At 1 January 2023	860	249	1,625	1,152	3,886
Additions	-	-	261	159	420
Disposals	-	-	(52)	(34)	(86)
Exchange gain/(loss) on consolidation	(191)	-	(394)	(252)	(837)
<b>At 31 December 2023</b>	<b>669</b>	<b>249</b>	<b>1,440</b>	<b>1,025</b>	<b>3,383</b>
<b>Accumulated Depreciation</b>					
At 1 January 2023	146	249	1,390	828	2,613
Charge for the year	20	-	119	116	255
Disposals	-	-	(47)	(15)	(62)
Exchange gain/(loss) on consolidation	(4)	-	(338)	(156)	(498)
<b>At 31 December 2023</b>	<b>162</b>	<b>249</b>	<b>1,124</b>	<b>773</b>	<b>2,308</b>
<b>Net Book Value At 31 December 2023</b>	<b>507</b>	<b>-</b>	<b>316</b>	<b>252</b>	<b>1,075</b>
At 31 December 2022	714	-	235	324	1,273

# Notes to the consolidated financial statements

## for the financial year ended 31 December 2023

### 9. FIXED ASSETS (continued)

Fixed Assets - Company	Shop Fittings €'000	Motor Vehicles €'000	Office Furniture and Equipment €'000	Total €'000
<b>Cost</b>				
At 1 January 2023	249	362	235	846
Additions	-	154	80	234
Exchange gain/(loss) on consolidation	-	(20)	(4)	(24)
<b>At 31 December 2023</b>	<b>249</b>	<b>496</b>	<b>311</b>	<b>1,056</b>
<b>Accumulated Depreciation</b>				
At 1 January 2023	249	341	203	793
Charge for the year	-	21	21	42
Disposals	-	-	-	-
Exchange gain/(loss) on consolidation	-	(20)	(3)	(23)
<b>At 31 December 2023</b>	<b>249</b>	<b>342</b>	<b>221</b>	<b>812</b>
<b>Net Book Value</b>				
At 31 December 2023	-	154	90	244
At 31 December 2022	-	21	32	53

### 10. INTANGIBLE ASSETS - GROUP

Intangible assets - Group	Computer Application €'000	Total €'000
<b>Cost</b>		
At 1 January 2023	48	48
<b>At 31 December 2023</b>	<b>48</b>	<b>48</b>
<b>Depreciation</b>		
At 1 January 2023	47	47
Charge for the year	-	-
Exchange gain on consolidation	1	1
<b>At 31 December 2023</b>	<b>48</b>	<b>48</b>
<b>Net Book Value</b>		
At 31 December 2023	-	-
At 31 December 2022	1	1



# Notes to the consolidated financial statements

## for the financial year ended 31 December 2023

### 11. FINANCIAL ASSETS OF THE COMPANY

	2023 €'000	2022 €'000
Investment in United Purpose	4,233	4,820
Impairment of Investment in United Purpose	(1,642)	(587)
<b>Value of Investment 31 Dec 2023</b>	<b>2,591</b>	<b>4,233</b>

On the 4th August 2021, Self Help Africa entered into a legal and binding merger agreement with United Purpose, a UK based charitable organisation operating across Africa, Latin America and Southeast Asia. On the 4th of August 2021, a fair value assessment was carried out on the assets and liabilities of United Purpose and a Gift in Kind valuation was calculated and included in the consolidated financial statements. A provision was included on the 4th of August 2021 for committed project funds for greater than one year. The impairment in 2023 is as a result of the fair value of United Purpose's balance sheet being below the investment valuation carried in the books of the parent company. The impairment charge is included in the Company's financial statements.

### 12. SHORT TERM INVESTMENTS

#### GROUP and COMPANY:

Investments relate to a bequest of shares, the market value of which at 31 December 2023 is shown below:

	2023 €'000	2022 €'000
Opening valuation	178	242
Portfolio gain/(loss)	71	(64)
<b>Closing valuation</b>	<b>249</b>	<b>178</b>

### 13. CASH AT BANK AND IN HAND

	Group		Company	
	2023 €'000	2022 €'000	2023 €'000	2022 €'000
Cash held in parent and subsidiary companies	11,281	10,368	8,708	6,770
Countries of operation	3,941	3,859	2,219	879
<b>TOTAL</b>	<b>15,222</b>	<b>14,227</b>	<b>10,927</b>	<b>7,649</b>

Group restricted funds of €10.1m (2022: €6.8m) are included in the cash at bank and in hand balances.

Company restricted funds of €7.3m (2022: €3.6m) are included in the cash at bank and in hand balances.

# Notes to the consolidated financial statements

## for the financial year ended 31 December 2023

### 14. DEBTORS & PREPAYMENTS

	Group		Company	
	2023 €'000	2022 €'000	2023 €'000	2022 €'000
Deferred tax	19	28	-	-
Prepayments	404	314	330	210
Accrued income	1,303	1,236	56	130
Due from Self Help Inc.	26	50	26	50
Amounts due from subsidiaries	-	-	285	656
Other debtors	7,845	8,241	4,004	5,713
<b>TOTAL</b>	<b>9,597</b>	<b>9,869</b>	<b>4,701</b>	<b>6,759</b>

### 15. CREDITORS

(Amounts falling due within one financial year)

	Group		Company	
	2023 €'000	2022 €'000	2023 €'000	2022 €'000
Trade creditors	5,298	4,895	4,169	4,572
Accruals	1,116	537	473	142
CUMO loan collateral fund	318	411	-	-
Other amounts payable	725	340	741	112
<b>TOTAL</b>	<b>7,457</b>	<b>6,183</b>	<b>5,383</b>	<b>4,826</b>

### 16. CREDITORS

(Amounts falling due after more than one financial year)

	Group		Company	
	2023 €'000	2022 €'000	2023 €'000	2022 €'000
Other amounts payable	1,057	965	-	-
<b>TOTAL</b>	<b>1,057</b>	<b>965</b>	<b>-</b>	<b>-</b>

The figure for 2023 represents amounts due by CUMO to external funders.

Included in other amounts payable in 2022 was a provision of €370k that related to a shortfall on committed projects. This amount was released to the consolidated Statement of Financial Activities during 2023.

# Notes to the consolidated financial statements

## for the financial year ended 31 December 2023

### 17. FINANCIAL INSTRUMENTS

The carrying value of the Group and Company's financial assets and liabilities, fair value gains and losses are summarised by category below:

<b>Financial Assets</b>	<b>2023</b>	<b>2022</b>
<i>Measured at fair value</i>	<b>€'000</b>	<b>€'000</b>
<b>(a) GROUP AND COMPANY</b>		
Current asset listed investments (Note 12)	<b>249</b>	178
<i>Measured at undiscounted amount receivable</i>		
<b>(b) GROUP</b>		
Other debtors (Note 14)	<b>7,843</b>	8,242
<b>(b) COMPANY</b>		
Amount due from subsidiaries (Note 14)	<b>285</b>	656
Due from Self Help Africa Inc. (Note 14)	<b>26</b>	50
Other debtors (Note 14)	<b>4,004</b>	5,713
<b>Financial Liabilities</b>		
<i>Measured at undiscounted amount payable</i>		
<b>(a) GROUP</b>		
Trade creditors (Note 15)	<b>5,298</b>	4,895
Other amounts payable (Note 15)	<b>725</b>	340
<b>(b) COMPANY</b>		
Impairment of investment (Note 11)	<b>1,642</b>	587
Trade Creditors (Note 15)	<b>4,169</b>	4,572
Other amounts payable (Note 15)	<b>741</b>	112
<b>Fair Value Gains and Losses on Financial Assets</b>		
<i>Measured at fair value</i>		
<b>(a) GROUP AND COMPANY</b>		
Gains and losses on financial assets (Note 12)	<b>71</b>	(64)



# Notes to the consolidated financial statements

## for the financial year ended 31 December 2023

### 18. COMMITMENTS

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

	2023 €'000	2022 €'000
<b>Expiring on:</b>		
Within 1 year	389	473
Between 1 and 5 years	386	83
Over 5 years	354	5
<b>Total</b>	<b>1,129</b>	<b>561</b>

Included in the 2023 figures is an amount of €673k in respect of an operating lease relating to the office premises at Joyce's Court. The lease agreement was signed in April 2024. The future minimum lease payments are as follows; within 1 year: €41k, between 1 and 5 years: €278k and after 5 years: €354k.

### 19. FUNDS OF THE CHARITY

#### (a) Reconciliation of funds

<b>GROUP:</b>	<b>Restricted Funds €'000</b>	<b>Unrestricted Funds €'000</b>	<b>Total Funds €'000</b>
Funds at 1 January 2023	11,069	7,331	18,400
Net income/(expenditure) for the year	2,474	(3,245)	(771)
Transfer between funds	(1,864)	1,864	-
<b>Fund balances at 31 December 2023</b>	<b>11,679</b>	<b>5,950</b>	<b>17,629</b>

<b>COMPANY:</b>	<b>Restricted Funds €'000</b>	<b>Unrestricted Funds €'000</b>	<b>Total Funds €'000</b>
Fund balance at 1 January 2023	10,602	3,444	14,046
Net income/(expenditure) for the year	2,199	(2,916)	(717)
<b>Fund balances at 31 December 2023</b>	<b>12,801</b>	<b>528</b>	<b>13,329</b>

#### (b) Analysis of net assets between funds

<b>GROUP:</b>	<b>Restricted Funds €'000</b>	<b>Unrestricted Funds €'000</b>	<b>Total Funds €'000</b>
Tangible Fixed Assets	-	1,075	1,075
Current Assets	11,679	13,389	25,068
Liabilities	-	(8,514)	(8,514)
<b>Total Funds</b>	<b>11,679</b>	<b>5,950</b>	<b>17,629</b>

<b>COMPANY:</b>	<b>Restricted Funds €'000</b>	<b>Unrestricted Funds €'000</b>	<b>Total Funds €'000</b>
Tangible Fixed Assets	-	2,835	2,835
Current Assets	12,801	3,076	15,877
Liabilities	-	(5,383)	(5,383)
<b>Total Funds</b>	<b>12,801</b>	<b>528</b>	<b>13,329</b>

# Notes to the consolidated financial statements

## for the financial year ended 31 December 2023

### 19. FUNDS OF THE CHARITY (continued)

#### (c) Movements in funds

Group and Company	At 1 January 2023 €'000	Income €'000	Expenditure €'000	Other gains/ (losses)	Transfers €'000	At 31 December 2023 €'000	At 31 December 2022 €'000
<b>Restricted funds:</b>							
Total restricted funds	11,069	35,504	(32,989)	(41)	(1,864)	11,679	11,069
<b>Unrestricted funds:</b>							
Total general funds	5,317	8,805	(11,856)	346	1,864	4,476	7,331
<b>Designated funds:</b>							
General funds held by CUMO	2,014	2,212	(2,752)	-	-	1,474	-
<b>Total unrestricted funds</b>	<b>7,331</b>	<b>11,017</b>	<b>(14,608)</b>	<b>346</b>	<b>1,864</b>	<b>5,950</b>	<b>7,331</b>
<b>Total Funds</b>	<b>18,400</b>	<b>46,521</b>	<b>(47,597)</b>	<b>305</b>	<b>-</b>	<b>17,629</b>	<b>18,400</b>

The funds carried forward at 31st of December 2023 are:

#### a. Restricted funds

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

#### b. Unrestricted Funds

- General funds – these funds represent amounts which are expendable at the discretion of the Board in furtherance of the overall objectives of the Group.
- Designated funds – these are funds held by CUMO which are not currently available to the wider Group.

Transfers from restricted funds into unrestricted funds are as result of a review of fund balances to identify funds held in restricted funds on projects that are now complete. The fund balances are reviewed once the final donor reports have been submitted and accepted by donor, if the likelihood of funder clawback is remote the remaining balance is considered unrestricted.

# Notes to the consolidated financial statements

## for the financial year ended 31 December 2023

### 20. RECONCILIATION OF NET EXPENDITURE TO NET CASH USED BY CHARITABLE ACTIVITIES

Group	2023 €'000	2022 €'000
<b>Net expenditure for the reporting year</b> (as per the Consolidated Statement of Financial Activities)	<b>(771)</b>	(650)
<i>Adjustments for:</i>		
Depreciation and amortisation	256	258
(Profit)/loss on fixed asset disposal	24	41
Exchange loss on consolidated fixed assets	339	119
(Increase)/decrease in short term investments	(71)	63
(Increase) in debtors	272	(557)
(Decrease)/Increase in creditors - amounts due within one year	1,274	(2,129)
(Decrease)/Increase in creditors- amounts due over one year	92	(391)
Interest received	(2)	1
<b>Net cash used by charitable activities</b>	<b>1,413</b>	(3,245)

# Notes to the consolidated financial statements

## for the financial year ended 31 December 2023

### 21. SUBSIDIARIES

The parent company, Gorta t/a Self Help Africa, has a beneficial and controlling interest in the following subsidiaries:

Name	Registered Address	Shareholding	Activity
Self Help Africa (UK)	Westgate House, Dickens Court, 25 Hills Lane, Shrewsbury, SY1 1QU, UK	100%	Improve food, nutrition, and income security for smallholder farmers in Africa.
War on Want (N.I.) Ltd - t/a Self Help Africa N.I	61 Duncairn Gardens, Belfast, BT15 2GB, Northern Ireland	100%	Operates charity shops across Northern Ireland.
Partner Africa	Westgate House, Dickens Court, 25 Hills Lane, Shrewsbury, SY1 1QU, UK	100%	Delivers high quality and innovative ethical audits and responsible business advisory services to clients.
TruTrade	Bank of Africa House, 4th Floor, Westlands, Nairobi, Kenya	100%	Increasing smallholder farmer income through integrating smallholder's producers into sustainable value chains.
United Purpose	1st Floor, Wellington House, Wellington Street, Cardiff, CF11 9BE, UK	100%	Established to provide services to alleviate hunger, poverty, social inequality and the impact of climate change through community-led, market-based and enterprise-focused approaches.
Village Aid (subsidiary of United Purpose)	Denby House Business Centre, Taylor Lane, Loscoe, Derbyshire, DE75 7AB, UK	UP controlling member	The relief of poverty among persons in African rural communities.
CUMO (subsidiary of United Purpose)	Plot No. 278/6, Area 6, P.O Box X99, Lilongwe, Malawi	100%	Engaged in micro finance business providing a wide range of financial services to low income earners in rural parts of Malawi.
Self Help Africa	4th Floor Joyce's Court, 38 Talbot Street, Dublin 1, D01 C861, Ireland	100%	Dormant entity and will be struck off in 2025.

The net income/(expenditure) for the year, and the funds of the charity of each of the group companies at the financial year-end are detailed below:

	Net income (expenditure) 31/12/2023 €'000	Funds of the charity at the year end 31/12/2023 €'000
Gorta (Company)	(716)	13,329
Self Help Africa (UK)	(510)	92
Partner Africa	(176)	144
War On Want (N.I.) Ltd	15	(29)
TruTrade	(51)	(2)
United Purpose	667	4,095
<b>Group total</b>	<b>(771)</b>	<b>17,629</b>



# Notes to the consolidated financial statements for the financial year ended 31 December 2023

## 22. CAPITAL COMMITMENTS

At 31 December 2023 there were no capital commitments (31 December 2022: Nil).

## 23. CONTINGENT ASSETS

The unsold carbon credit units held at 31 December 2023 are 12,378 (31 December 2022: 6,249 units). Units sold after December 2023 are 64,708 with a price range per unit of €3.80 (31 December 2022: 77,622 units with a price range per unit of €4.63). The sale of carbon credits continues to contribute to the ongoing costs of the carbon projects and to the general funds of the charity where there are excess funds available.

## 24. RELATED PARTY DISCLOSURES

The Company is availing of the exemption under FRS102 (33.1A) Related Party Disclosures not to disclose details of transactions with companies within the Group.

Self Help Africa Inc. is a not-for-profit organisation registered in the United States of America. Self Help Africa Inc. (SHA Inc.) is governed by an independent board of directors which retains full control over the financial and operating policies of the Company and is not controlled by the Gorta Group. The results and operations of SHA Inc. are not consolidated into these financial statements. During the financial year SHA Inc. on-granted €120k of restricted income (2022: €597k) to the Group. Total amounts granted by SHA Inc. to the Group of €120k (2022: €597k) have been included in income and expenditure from charitable activities.

At the end of 2020 SHA Inc. owed €119.7k to Self Help Africa (UK) in relation to funds that were received in the US that were due to be forwarded to Self Help Africa (UK) in relation to programmes implemented in West Africa. Self Help Africa (UK) used its own funds to implement these programmes. Due to an adverse fundraising environment in the US, this debt was unlikely to be repaid in the short to medium term. A provision for non-repayment of this amount was made in the Gorta accounts in 2020. A balance of €26k remained outstanding at 31 December 2023 (2022: €49.9k) represented by a loan repayable by SHA Inc. to Gorta t/a Self Help Africa.

## 25. LEGAL STATUS OF THE COMPANY

In accordance with section 1180 of the Companies Act 2014, the Company is exempt from including the word limited in its name. The Company is limited by guarantee and has no share capital. At 31 December 2023, there were 165 active members (2022: 165) whose guarantee is limited to €1.27.

As permitted by section 304 of the Companies Act 2014, the Company has not presented its own statement of financial activities as indicated in Note 21 the deficit of the Company after other recognized gains and losses for the financial year was €716k (2022: €2,519k)

## 26. SUBSEQUENT EVENTS

During 2024 United Purpose Malawi and United Purpose Nigeria ceased to exist, and all current projects were transferred to Self Help Africa Malawi and Nigeria respectively.

In March 2025, the Board agreed that country programs in Uganda, The Gambia and Senegal would close by the end of 2025. It was further agreed that the retail operations in Northern Ireland would close during 2025.

## 27. COMPARATIVES

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

## 28. APPROVAL OF THE FINANCIAL STATEMENTS

These financial statements were approved by the Board on the 02/05/2025.

## Appendix 1

(Not forming part of the financial statements)

### Grants funded by Irish Aid, Department of Foreign Affairs

(i) Grant utilisation in 2023	ICSP €000	WWGS €000	IFIAD €000	Total €000
Direct programme activities	3,926	968	100	4,994
Programme quality	294	54	-	348
Management support costs	294	-	-	294
<b>Total</b>	<b>4,514</b>	<b>1,022</b>	<b>100</b>	<b>5,636</b>

(ii) Details of the direct programme expenditure by country	ICSP €000	WWGS €000	IFIAD €000	Total €000
Ethiopia	624	-	-	624
Burkina Faso	417	-	-	417
Kenya	580	-	-	580
Malawi	613	-	-	613
The Gambia	282	-	-	282
Uganda	571	-	-	571
Zambia	645	-	-	645
Ireland	194	1,100	100	1,394
<b>Total</b>	<b>3,926</b>	<b>1,100</b>	<b>100</b>	<b>5,126</b>

(iii) Analysis of the movement in funds from Irish Aid	€000	€000	€000	€000
Opening balance	-	-	-	-
Income received	4,901	1,100	100	6,101
Expenditure incurred	(4,514)	(1,022)	(100)	(5,636)
<b>Balance at year end (restricted reserves)</b>	<b>387</b>	<b>78</b>	<b>-</b>	<b>465</b>

(i) Ireland's Civil Society Partnership (ICSP) for A Better World 2023 - 2027

(ii) Worldwide Global Schools (WWGS) - the programme cycle aligns with the school year

(iii) Irish Forum for International Agricultural Development (IFIAD)

Mercy is a beneficiary of a Solar Powered  
Water Supply System, Dowa district, Malawi



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#### HEAD OFFICE

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