

**A Partnership with Africa**  
**(A company limited by guarantee**  
**and not having a share capital)**

**Annual Report and Financial Statements**  
**for the financial year ended**  
**31 December 2015**

**A PARTNERSHIP WITH AFRICA**

**REPORTS AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015**

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## A PARTNERSHIP WITH AFRICA

### DIRECTORS AND OTHER INFORMATION

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#### BOARD OF DIRECTORS

Meetings Attendance

John Rice (Chairperson)	5/5
Emily Brady	5/5
Marguerite Brady (McCormack)	5/5
Conor Canavan (Secretary)	5/5
Aidan Clifford (Appointed 23/3/16)	N/A
Ann Halloran	2/5
Conor Harrison (resigned 5/12/15)	0/4
Cormac Kavanagh (resigned 16/6/15)	0/1
Marian Lambert	5/5
Owen Lambert CSSp	5/5
Andrew O'Callaghan	1/5

#### CEO

Owen Lambert CSSp

#### DEPUTY CEO

Jacinta Whelan

#### SECRETARY AND REGISTERED OFFICE

Conor Canavan  
Kimmage Manor  
Whitehall Road  
Dublin 12

#### AUDITORS

Deloitte  
Chartered Accountants & Statutory Audit Firm  
Deloitte & Touche House  
Earlsfort Terrace  
Dublin 2

#### SOLICITORS

Irish Rule of Law International  
Room 1301  
The Distillery Building  
145 – 151 Church Street  
Dublin 7

#### COMPANY NUMBER

372427

#### CHARITES REGULATORY AUTHORITY NUMBER

20055547

#### CHY NUMBER

15814

#### BANKERS

Bank of Ireland  
Tinahely  
Co Wicklow

Bank Of Ireland  
PO Box 23  
15 Strand Road  
Derry BT48 7BT

## **A PARTNERSHIP WITH AFRICA**

### **DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015**

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The directors present their annual report together with the financial statements for the financial year ended 31 December 2015.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT GOVERNING DOCUMENT**

The company was incorporated on 18th June 2003, as a company limited by guarantee not having a share capital and was granted charitable status on the 22nd June 2004. On 20th August 2014 the name of the organisation was officially changed from 'AIDS Partnership with Africa' to 'A Partnership with Africa' and all documentation was updated to reflect this change. At 31st December 2015 there were eight Directors whose guarantee is limited to €1.00.

#### **APPOINTMENT OF DIRECTORS**

The Board of A Partnership With Africa ("APA") is comprised of between seven and twelve Directors. Directors are invited, nominated and approved by the Board. The term of office of a Director is normally three years. Directors are required to retire by rotation and may be re-elected.

#### **DIRECTORS' INDUCTION AND TRAINING**

Boardmatch Ireland facilitated a dedicated training session held in December 2014 for board members on the roles and responsibilities associated with their respective roles. The Deputy CEO and Chair also attended specific training dedicated to their roles at that time.

As part of the induction process for new Board Members, a briefing will be provided shortly after appointment in order to ensure they are familiar with the statutory responsibilities, their role as Board members, the APA governance framework and the strategy of the organisation.

#### **ORGANISATION**

The Board of directors administers the company. The Board meets five times a year. There is no remuneration paid to directors. The Board is committed to maintaining the highest standards of corporate governance and has determined that the organisation should comply with the principles outlined in the "Irish Development NGOs Code of Corporate Governance".

A CEO is appointed by the directors to manage the day-to-day operations of the company. There are clear distinctions between the roles of the Board and the CEO to which day to day management is delegated. Matters such as policy, strategic planning, projects, expenditure ceiling and budgets are prepared by the management team for consideration and approval by the Board, which monitors execution of plans and implementation of projects.

The CEO has delegated authority, within the terms of delegation approved by the directors for operational matters. Details of the delegated authority are laid down in the relevant job descriptions and policy and procedure manuals, copies of which are available on Dropbox via the link below for easy access for all board members and staff.  
[https://www.dropbox.com/APA\\_Docs\\_Policies\\_Procedures](https://www.dropbox.com/APA_Docs_Policies_Procedures)

## A PARTNERSHIP WITH AFRICA

### DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015

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#### GOVERNANCE

The following are the main codes of practice relevant to the governance of APA  
Charities Regulatory Authority [www.charitiesregulatoryauthority.ie](http://www.charitiesregulatoryauthority.ie)  
The Governance Code [www.governancecode.ie](http://www.governancecode.ie)  
Dóchas Code of Corporate Governance [www.dochas-code-corporate-governance](http://www.dochas-code-corporate-governance)  
Irish Charities Tax Research (ICTR) Statement of Guiding Principles for Fundraising  
[www.ictr.ie/fundraising-codes-practice](http://www.ictr.ie/fundraising-codes-practice)  
Dóchas Code of Conduct on Images and Messages

The Charities Regulatory Authority (CRA) is Ireland's national statutory regulatory agency for charitable organisations. The CRA was established on the 16th of October 2014 under the terms of the Charities Act 2009. It is an independent agency of the Department of Justice and Equality. APA registered with the CRA, as required, in 2015 and has been allocated the Registered Charity Number 20055547. After the initial registration, audited accounts are required to be submitted on an annual basis within ten months of the financial year-end (31st Oct). APA is fully compliant with all the requirements to date.

The Governance Code for the community, Voluntary and Charitable Sector in Ireland was launched in June 2012, pending the implementation of the Charities Act 2009. The aim of the code is to promote high standards of governance and transparency in the charity sector. APA started the adoption journey in order to comply with the code in April 2014. APA falls into the category of Organisation Type C and has utilised the relevant documentation for that organisation type. APA is listed as 'on the adoption journey' on the Governance Code website as there is a small number of outstanding activities still to be completed to achieve full compliance.

The CGIA Dóchas Code of Corporate Governance for Development NGOS was developed in 2008 and pre-dates the subsequent codes, which have drawn from it. There are many similarities with this code and the other two and as such, APA is in alignment with this code as well as the two subsequent codes mentioned above.

APA is compliant with the Statement of Guiding Principles for Fundraising since July 2015 and is identified on the ICTR website as such. As a signatory to the code, APA trains volunteers involved in fundraising on the code; has a Donor charter in place and welcomes feedback from any member of the public that has any issues in relation to fundraising through a number of different contact points identified on our website.

APA is a signatory to the Dóchas Code of Conduct on Images and Messages since 2013. As a signatory to the code, APA has a responsibility to ensure all stakeholders; director's staff and volunteers are aware of the code and compliant with it. The code is reviewed annually as part of compliance monitoring. The results of this review are communicated to Dóchas annually, as required by the new monitoring system put in place from 2015.

PRINCIPLES OF GOOD GOVERNANCE SIGN UP SHEET



Principles of Good Governance

We, THE BOARD OF DIRECTORS (the governing body),  
of A PARTNERSHIP WITH AFRICA CAPA (name of organisation) commit to:

**Principle 1. Leading our organisation.**

We do this by:

- 1.1 Agreeing our vision, purpose and values and making sure that they remain relevant;
- 1.2 Developing, resourcing, monitoring and evaluating a plan to make sure that our organisation achieves its stated purpose;
- 1.3 Managing, supporting and holding to account staff, volunteers and all who act on behalf of the organisation.

**Principle 2. Exercising control over our organisation.**

We do this by:

- 2.1 Identifying and complying with all relevant legal and regulatory requirements;
- 2.2 Making sure there are appropriate internal financial and management controls;
- 2.3 Identifying major risks for our organisation and deciding ways of managing the risks.

**Principle 3. Being transparent and accountable.**

We do this by:

- 3.1 Identifying those who have a legitimate interest in the work of our organisation (stakeholders) and making sure there is regular and effective communication with them about our organisation;
- 3.2 Responding to stakeholders' questions or views about the work of our organisation and how we run it;
- 3.3 Encouraging and enabling the engagement of those who benefit from our organisation in the planning and decision-making of the organisation.

**Principle 4. Working effectively.**

We do this by:

- 4.1 Making sure that our governing body, individual board members, committees, staff and volunteers understand their role, legal duties, and delegated responsibility for decision-making;
- 4.2 Making sure that as a board we exercise our collective responsibility through board meetings that are efficient and effective;
- 4.3 Making sure that there is suitable board recruitment, development and retirement processes in place.

**Principle 5. Behaving with integrity.**

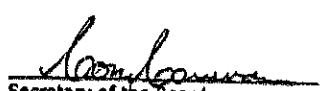
We do this by:

- 5.1 Being honest, fair and independent;
- 5.2 Understanding, declaring and managing conflicts of interest and conflicts of loyalties;
- 5.3 Protecting and promoting our organisation's reputation.

We confirm that our organisation is committed to the standards outlined in these principles. We commit to reviewing our organisational practice against the recommended actions for each principle every year.

  
Chairperson of Board

Date: 16/06/2015

  
Secretary of the Board

Date: 16/06/2015

## A PARTNERSHIP WITH AFRICA

### DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015

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#### RISK MANAGEMENT

The directors are aware of the risks to which the company is exposed and they are satisfied that appropriate systems are in place to mitigate exposure to those risks. A risk register has been put in place to document the main financial and operational risks and to devise mitigation strategies for those risks. The register is reviewed on a regular basis at board meetings.

The major risks identified as follows

**Financial management** – the liquidity risk would mean in practice that the organisation would be unable to meet financial commitments due to cash flow delays.

To mitigate this risk sufficient cash and deposits are held on short notice, and a reserve policy is in place and is rigorously followed, to ensure that short-term fluctuations in income are covered.

**Economic instability** – while the economic situation has improved slowly in the last couple of years, it is a continuous challenge to achieve fundraising targets.

To mitigate this risk, an income diversification strategy has been adopted that is now beginning to bear fruit the details of which are outlined in the activities and results section.

**Organisational relevance** – APA will remain vigilant to ensure that we are prioritising the development issues that are most relevant to the communities in which we work. As a necessity, this must also be balanced with donor funding priorities.

To mitigate these risks, the sectors, projects and programmes where APA works have also changed. The addition of projects in new sectors has taken place in parallel with the governance review that has been underway since mid 2014 the result of which has been a change in the organisations name.

In 2015 there were a number of WaSH projects supported by APA. The on-going work of policy and curriculum development as part of our development education programme is an activity that contributes to our high level objective of raising awareness of development issues in Ireland.

**Demonstration of impact and outcomes** - measuring outcomes related to gender equality and capacity building of social structures is not always easy to do. APA will continue to explore novel and innovative ways to demonstrate the impact the organisation is having in the communities in which it works.

To mitigate this risk, new tools and techniques are constantly under review to ensure that outcomes can be measured and that these outcomes and measurement strategies are identified at the project initiation phase.

#### VISION, MISSION AND VALUES

The Vision, Mission & Values statements were revised in 2014 as a result of the governance review and in line with the organisations decision to update the name from "AIDS Partnership with Africa" to "A Partnership with Africa" to more closely reflect the activities of the organisation.

#### VISION

APA'S vision is of a just world where all people are equally empowered to realise their full potential; where all will have universal access to basic services such as food, water, education and health.

## **A PARTNERSHIP WITH AFRICA**

### **DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015**

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#### **MISSION**

APA's mission is to work globally in a spirit of partnership to facilitate equal access to basic services to empower the most vulnerable citizens of the world to reach their full potential.

#### **VALUES**

**Respect:** We support the dignity, potential and contribution of all project participants, partners, donors, volunteers and staff.

**Integrity:** We act consistently with APA's mission, being open and honest in what we do and say, and accepting responsibility for our collective and individual actions.

**Voluntarism:** We welcome the participation of volunteers in the service of the organisations mission.

**Commitment:** We commit to working in partnership with the most vulnerable in the global community to realise their full potential.

#### **ACTIVITIES UNDERTAKEN**

The activities undertaken fall into the following main categories:

Fundraising

Programmes

Civil society capacity building

Development Education

Water and Sanitation for Health

In line with our philosophy, the beneficiaries targeted are the most at risk populations (MARPS) and the most vulnerable in the areas where we work.

#### **FUNDRAISING**

As in past years, our volunteers were very active in their respective regions in the North, West, East and in Dublin city and the Directors want to acknowledge the significant contribution our volunteers make to the organisation and to express our gratitude for their achievements once again.

The strategy to diversify funding sources was consolidated in 2015 with three new revenue streams.

**Corporate Donors:** Fastflow.

**Foundations:** Lorna Byrne Children's Foundation; Electric Aid, Galway County Council Staff Fund,

The first APA charity shop at Hacketstown

Fastflow is a UK registered company whose main operations are re-instatement works for water utility companies. Lorna Byrne has been an APA supporter, a generous donor and patron for some years and the establishment of the Lorna Byrnes Children's Foundation in 2015 and the selection of APA as one of three preferred organisations to be supported was a very welcome development for APA. While Electric Aid is a previous grantor the funding received along with that from a new grantor Galway County Council is new and welcome support in the area of water and sanitation.

The team of charity shop volunteers in Hacketstown have also been very innovative which has led to the establishment of APA's first charity shop that has been up and running and going from strength to strength since November 2015. The shop is run entirely by approximately 20 volunteers and their contribution and commitment is much appreciated.



## A PARTNERSHIP WITH AFRICA

### DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015

Dozens of fundraising events such as bucket collections, concerts, talks, book sales, jumble sales, walks, runs, hikes, cycles, flag days, cake sales, open days, raffles, craft fairs and Christmas lightings were held in shopping centres, parks, schools, crèches and other venues all over the country during 2015. A huge thank you to all the many volunteers involved.

#### Programme Summary

CATEGORY	PROJECT NAME	WHERE	CO-FUNDING	EXPENDITURE
Civil Society Capacity Building	Realising opportunities for MARPs in Kaffa Ethiopia and in Bagamoyo Tanzania.	ETHIOPIA	*IRISH AID, FASTFLOW, HOPE APA	€50,613
		TANZANIA	IRISH AID, APA, FASTFLOW,	€142,107
	Civil Society Support Amhara	ETHIOPIA	FASTFLOW, APA,	€12,000
	Field Coordination	ETHIOPIA & TANZANIA	APA, FASTFLOW	€23,692
Water and Sanitation for Health	WaSH	ETHIOPIA BONGA	ELECTRIC AID, FASTFLOW, GALWAY COUNTY COUNCIL,	€10,880
	WaSH	ETHIOPIA BSKETO	FASTFLOW	€4,250
Development Education	Curriculum Development	IRELAND	EU Commission, APA, Concern, WWGS (Irish Aid)	€43,467
<b>TOTAL</b>				<b>€287,009</b>
*INCLUDES €4,020 Indirect Costs				

#### CIVIL SOCIETY CAPACITY BUILDING

CSF002-1401 Realising Opportunities for Most At Risk Populations (MARPS) in Keffa and Bagamoyo is a three-year Irish Aid funded civil society project that was started in Dec. 2014 so 2015 was the first year of the project. The overall aim of the intervention is to strengthen the capacity, voice and links between marginalized groups, to access essential services, social justice and benefit from local development and economic growth through an organized and strengthened Civil Society in Bagamoyo District (Tanzania) and in Kaffa Zone (Ethiopia) where the partial forest dwelling minority group the Menja are critically disadvantaged and discriminated against by their more powerful neighbours.

In Tanzania, the objectives of the programme over 3 years are as follows;

Promote 22 Wards of Bagamoyo District (Tanzania) to uphold social justice and rights of vulnerable groups.

Enhance capacity building & economic empowerment of 5,717 members of vulnerable groups in Bagamoyo District (Tanzania)

Contribute to the capacity building and strengthening of 9 local associations of Bagamoyo District (Tanzania) to advocate for vulnerable groups rights.

## **A PARTNERSHIP WITH AFRICA**

### **DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015**

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#### **CIVIL SOCIETY CAPACITY BUILDING (CONTINUED)**

The activities completed in year 1 included training sessions with over 400 people from 26 wards of Bagamoyo district on women's and children's international and national law. Attendees included community justice facilitators, ward, village and sub-village leaders and ward court members. 102 vulnerable women were trained on HIV prevention and income generating activities and knowledge to prepare for the impacts of the port construction. 9 local associations agreed to set up a union and to work from one shared office in order to pool resources and knowledge and increase efficiency. 36 members were trained on association management, leadership, accounting, sustainability, financial management and transparency, and team building.

In Ethiopia, the objectives of the programme over 3 years are as follows;

Promote 24 Kebeles in 2 Woredas of Kaffa Zone to uphold social justice and rights of vulnerable groups.

Enhance capacity building & economic empowerment of 1,428 Menja in 2 Woredas (Gimbo and Adyio) of Kaffa Zone (Ethiopia).

The activities completed in year 1 included the attendance of 430 children including 197 Menja and 213 females at mixed pre-school to facilitate them catching up and enrolling in school with their peers. Training sessions were run with over 80 representatives from many different sectors at zonal level on the inequality in the access to services and resources between the Menja and the majority population who are mainly Gomeri with the aim of developing coordinated action. 434 people including 209 Menja and 171 females are learning to read and write through a functional adult literacy programme.

The second civil society project supported in Ethiopia is a COMMUNITY BASED RESPONSE TO VULNERABILITY TO HIV & AIDS. This project is located in the Amhara region and aims at reducing the socio economic vulnerability of the most at risk populations (MARPs) i.e. women, girls and orphans and their exposure to HIV and AIDS through civic society's empowerment. More specifically it aims to strengthen the community-based associations of women, girls and orphans and to promote a coordinated response with local institutions, to human rights violations and socio economic exclusion.

Community Care Coalitions (CCCs) have a mandate to respond in a coordinated way to the needs of most at risk people are a fundamental building block of this intervention having been established since 2012. The activities undertaken in 2015 include, training for 133 members from woreda (district) offices on how to ensure monitoring, training and follow up of CCCs at kebele (village) level. Training for 176 people including CCC members and teachers on how to provide psychological support and counselling to women and children who suffered from abuse. Training for 80 housemaids on life skills and HIV and AIDS prevention, as well as Basic Business Skills training. Support for 401 orphan children with educational materials. Scholarships for 60 girls from 3 zones to attend preparatory school. Training for 151 prison community; prisoners staff and guards from 3 prisons in HIV and AIDS prevention and control. The 14 children living in the prison of Bahir Dar with their mothers were also supported in their education through the provision of education materials.

#### **WATER AND SANITATION FOR HEALTH (WaSH)**

Two WaSH projects were supported in Ethiopia in 2015.

The first project was co-funded by Galway County Council and is located in Kaffa Zone in the Woreda of Adyo where a spring on the spot (SOS) was developed in partnership with the community along with training, workshops and income generating activities to ensure sustainability.

## **A PARTNERSHIP WITH AFRICA**

### **DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015**

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The aim of the project is to address the shortage of clean and potable water through an integrated approach by providing water and sanitation infrastructure. To ensure the management of the structures, capacity building of communities and involvement of relevant local institutions is a pre-requisite. The intervention also promotes the participation and economic empowerment of women and also enables the sharing of correct hygiene practices in order to reduce the impact on morbidity and mortality as a result of water borne diseases.

The second project was co-funded by Electric Aid and is also located in Kaffa Zone in the Woreda of Adyo and Bitu where 1 gravity system; 5 springs on the spot (SOS) and a latrine for the school were developed in partnership with the community along with training, workshops and income generating activities to ensure sustainability. The intervention promotes the participation and economic empowerment of women through the establishment of a women's cooperative and also enables the sharing of correct hygiene and food preparation practices in order to reduce the impact on morbidity and mortality as a result of water borne diseases.

#### **Water saving Equipment**

The Talbot Tap is designed to be user friendly, it incorporates a unique valve internally that allows the tap to be opened at high pressure and closes firmly under low pressure. It prevents water wastage and is much more resistant than a normal tap. Due to funding provided by Fastflow, an additional stock of 100 Talbot taps and related fittings was purchased in 2015, some of which have been used for the water interventions this year but some are held in stock to be used in future interventions.

## **DEVELOPMENT EDUCATION IN IRELAND**

The aim of the 3 year EU Commission co-funded programme is to develop teaching materials relevant to the citizenship education, history, geography and/or economics curriculum, through exchange between partner NGOs and local education authorities in 6 European countries. The overall goal is to promote understanding of global interdependence and of the causes of poverty and international inequality. The project became active in May 2013 and will run until 2016. The programme is co-funded by Concern and World Wise Global Schools (Irish Aid).

Activities completed in 2015 include management and steering group meetings as well as coordination of activities for the various groups and stakeholders involved in the project in order to produce and pilot the new curriculum materials. The ultimate aim is the production of four teaching learning units in 2016.

As well as the work on curriculum development there was a significant input at the policy level of development education in Ireland through involvement with the Global Education Network Europe (GENE); the UBUNTU network the Irish Development Education Association (IDEA) (IDEA); and, the Department of Education's Advisory Panel for the National Strategy for Education for Sustainable Development.

## **A PARTNERSHIP WITH AFRICA**

### **DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015**

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GENE held a review of the development education sector in Ireland, which took place in January-April 2015. APA's Global Learning Project co-ordinator convened the Formal Education Task Group to feed into the GENE review. This involved coordinating a series of meetings with 30+ individuals from organizations or institutions working in early childhood, primary, post-primary, further and higher education. The deliberations of the task group were then presented during a bilateral session with the GENE peer review team. A presentation was made on behalf of the task group at a Development Education conference to mark the end of the peer review team's visit, and was attended by officials from the Department of Education and Skills, the Department of Foreign Affairs and many others involved in the DE sector. The task group subsequently prepared a written submission to the GENE team, which fed into the GENE national report for Ireland.

The project coordinator contributed to a submission to the National Council for Curriculum and Assessment in response to the draft junior cycle Business Studies specification. A submission was also made to the Teaching Council in response to their consultation on a framework for teacher professional development.

#### **RESULTS ACHIEVED FUNDRAISING AND RAISING AWARENESS**

Details of income from both co-funding and public fundraising during 2015 is shown on page 18.

A total of €95,600 was raised directly from the public during 2015 from the activities undertaken. Awareness raising goes hand in hand with fundraising where volunteers interact with the public at events at various locations. Several thousand newsletters and brochures were distributed as part of fundraising activities.

#### **CIVIL SOCIETY CAPACITY BUILDING**

The expected results of the CSF project will be achieved over the 3 years of the project. As activities are completed, those who attend training and workshops, receive start up funds or develop cooperatives will have the knowledge and tools to realise their rights to protect themselves and have access to resources for their sustainable livelihoods.

In Bagamoyo district this can be seen through the following indicators:

A 31% increase in women and girls in Bagamoyo district reporting cases of violence or abuse; 53 cases reported to health personnel; 31% decrease in rates of girls dropout from school and 320 cases of dropout reported.

In Kaffa zone 8 girls received a scholarship to access secondary education; 5 ethical clubs were established reaching 4,000 students to promote integration and 430 students from both ethnic groups access pre-schooling.

Results achieved for the project in Amhara zone are the coordination with local institutions and traditional leaders has been strengthened to facilitate the protection of the rights of vulnerable groups. Local Civic Society is empowered through the establishment or strengthening of local associations. The access to primary, secondary and third level education has been increase for children and girls. Living conditions and the economic outlook of women and children living in prison has been improved.

## **A PARTNERSHIP WITH AFRICA**

### **DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015**

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#### **WATER AND SANITATION FOR HEALTH**

The two projects in Ethiopia were completed in 2015 and potable water was provided to the communities involved along with the associated benefits provided by community ownership and direct involvement in the project.

The beneficiaries of the first project funded by Galway County Council include 2 communities with 34 families as well as 1,600 students in 2 schools; 75 women were trained in hygiene and sanitation; 10 people (min, 4 women) were selected by the communities as members of the Water and Sanitation Clubs (WATSAN) committees; and 4 masons were trained on the job for the duration of the project and 4 caretakers were trained to maintain the facility.

The beneficiaries of the second project funded by Electric Aid include 5 communities with a total of 1,103 beneficiaries, as well as 651 students in the school where the latrine was installed. 30 WATSAN committees were established; 90 women were trained in hygiene, sanitation and food preparation; 10 people (min, 4 women) selected by the communities as members of the Water and Sanitation Clubs (WATSAN) committees; 12 masons trained during the work and 12 caretakers were trained to maintain the various facilities.

A percentage of the corporate support received from Fastflow has been channelled to the overall CVM/APA water project in Bonga in the Keffa Zone and also to CVM/APA water project in Besketo. Irish Aid and the various APA donor organisations and APA funds raised from the public also allocated funds to CSF projects that are supported.

#### **DEVELOPMENT EDUCATION IN IRELAND**

A number of teaching and learning units were under development throughout 2015

Working for a better Life

The Outsiders

Learning to Look

1916: A Global Perspective

A number of workshops and meetings were held in order to develop the material these curriculum units. Two project partner meetings were held in 2015 in Italy, with Irish teachers in attendance at the teacher's conference in Senigallia in September 2015.

The main body of work for the current programme will come to an end in 2016 with the curriculum units available for use in classrooms at the start of the 2016 - 2017 school year.

#### **LESSONS LEARNED AND FUTURE PLANS**

As a result of civil unrest due to elections in Southern Ethiopia, some activities were not completed as planned and were postponed, in agreement with Irish Aid and other donors, as access to the intervention area was restricted for a period of time.

In Tanzania, due to the protracted negotiations required to get all the members of the nine associations to agree to share one office space, some of the associated activities planned for capacity building of these associations were postponed. As of the time of preparing this report we can confirm that all the outstanding activities have been completed and the project activities are back on track within their planned time frame.

## A PARTNERSHIP WITH AFRICA

### DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015

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Development Education - due to the on-going industrial action in the education sector in Ireland, it proved difficult to complete the activities scheduled per the original plan. Teachers were reluctant to get involved in continuing professional development activities related to the new junior cycle, because it was contrary to union directives. This is an issue that has caused delays and rescheduling requirements throughout the project cycle and will be avoided in future by identifying these risks in the planning cycle and making every effort to minimise them.

#### FURTHER INFORMATION

Further information on activities during the current year and future plans is available from the website [www.apa.ie](http://www.apa.ie) or from the APA office via email to [info@apa.ie](mailto:info@apa.ie).

#### LEGAL STATUS

The company is incorporated under the Companies Act 2014, is limited by guarantee and does not have a share capital. The company is currently identified as a CLG.

#### RESULTS AND YEAR END POSITION

The results for 2015 are set out on pages 18 - 33. The overall outcome for the year was in line with budget projections and is considered satisfactory. The year-end reserves totalled €145,844, all of which is unrestricted. The directors therefore believe that this amount is sufficient to enable the company to absorb fluctuations in cash-flow and to continue operations to implement its current strategic plan.

#### IMPORTANT EVENTS SINCE THE YEAR END

There have been no significant events affecting the company since the year-end.

#### DIRECTORS AND SECRETARY

The directors, who served at any time during the financial year except as noted, were as follows:

##### **Directors:**

Emily Brady  
Marguerite Brady (McCormack)  
Conor Canavan  
Ann Halloran  
Conor Harrison (Resigned 05/11/2015)  
Cormac Kavanagh (Resigned 16/6/2015)  
Marian Lambert  
Owen Lambert CSSp  
Andrew O'Callaghan  
John Rice (Chairperson)

##### **Secretary:**

Conor Canavan

#### GOING CONCERN

The directors have a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future.

Thus they continue to adopt the going concern basis in preparing the annual financial statements.

Further details regarding adoption of the going concern basis can be found in note 1 to the financial statements.

**A PARTNERSHIP WITH AFRICA**

**DIRECTORS' REPORT (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015**

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**POLITICAL CONTRIBUTIONS**

The company did not make any political contributions in the financial year (2014: €Nil).


**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 with regard to 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 Kimmage Manor, Whitehall Road, Dublin 12.

**AUDITORS**

The auditors, Deloitte, Chartered Accountants and Statutory Audit Firm, continue in office in accordance with Section 383(2) of the Companies Act 2014.

Approved by the Board and signed on its behalf by:

  
\_\_\_\_\_  
John Rice  
Director

  
\_\_\_\_\_  
Owen Lambert CSSp  
Director

Date: 14/10/16

## A PARTNERSHIP WITH AFRICA

### DIRECTORS' RESPONSIBILITIES STATEMENT

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The directors are responsible for preparing the directors' report and the 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 ("relevant financial reporting framework"). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the Company Financial Statements and then apply them consistently;
- 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 company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.



## **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF A PARTNERSHIP WITH AFRICA**

We have audited the financial statements of A Partnership with Africa for the financial year ended 31 December 2015 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes 1 to 28. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ("relevant financial reporting framework").

This report is made solely to the 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 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of directors and auditors**

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 otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with the Companies Act 2014 and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Annual Report and Financial Statements for the financial year ended 31 December 2015 to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on financial statements**

In our opinion, the financial statements:

- give a true and fair view of state of the company's affairs as at 31 December 2015 and of its incoming resources, and application of resources, including its net expenditure for the financial year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, with the requirements of the Companies Act 2014.

### **Matters on which we are required to report by the Companies Act 2014**

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the directors' report is consistent with the financial statements.

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**INDEPENDENT AUDITORS' REPORT  
TO THE MEMBERS OF A PARTNERSHIP WITH AFRICA**

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

We have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.



Kevin Sheehan  
For and on behalf of Deloitte  
Chartered Accountants and Statutory Audit Firm  
Dublin

Date: 19/10/16

## A PARTNERSHIP WITH AFRICA

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015

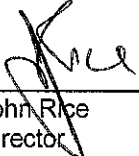
	Notes	Unrestricted Funds 2015 €	Restricted Funds 2015 €	Total Funds 2015 €	Unrestricted Funds 2014 €	Restricted Funds 2014 €	Total Funds 2014 €
<b>INCOME FROM</b>							
Donations and legacies	3	70,994	-	70,994	34,572	-	34,572
Charitable activities	4	-	208,183	208,183	-	223,001	223,001
Other trading activities	5	24,451	-	24,451	53,237	-	53,237
Income from investments	6	155	-	155	1,138	-	1,138
<b>Total</b>		<b>95,600</b>	<b>208,183</b>	<b>303,783</b>	<b>88,947</b>	<b>223,001</b>	<b>311,948</b>
<b>EXPENDITURE ON</b>							
Raising funds	7	(10,672)	(1,288)	(11,960)	-	(6,401)	(6,401)
Charitable activities	8	-	(286,991)	(286,991)	-	(308,204)	(314,605)
Other	9	(18,501)	(11,500)	(30,001)	(29,695)	(11,262)	(40,957)
<b>Total</b>		<b>(29,173)</b>	<b>(299,779)</b>	<b>(328,952)</b>	<b>(29,695)</b>	<b>(325,867)</b>	<b>(355,562)</b>
<b>Net income/(expenditure)</b>	<b>11</b>	<b>66,427</b>	<b>(91,596)</b>	<b>(25,169)</b>	<b>59,252</b>	<b>(102,866)</b>	<b>(43,614)</b>
Taxation	16	-	-	-	-	-	-
<b>Net movement in funds</b>		<b>66,427</b>	<b>(91,596)</b>	<b>(25,169)</b>	<b>59,252</b>	<b>(102,866)</b>	<b>(43,614)</b>
<b>RECONCILIATION OF FUNDS</b>							
Total funds brought forward	22	105,064	65,949	171,013	245,812	(31,185)	214,627
Transfer from unrestricted to restricted		-	-	-	(200,000)	(200,000)	-
<b>Total funds carried forward</b>	<b>22</b>	<b>171,491</b>	<b>(25,647)</b>	<b>145,844</b>	<b>105,064</b>	<b>65,949</b>	<b>171,013</b>

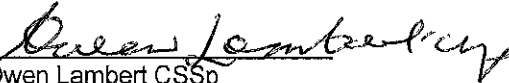
**A PARTNERSHIP WITH AFRICA**

**BALANCE SHEET AS AT 31 DECEMBER 2015**

	Notes	2015 €	2014 €
<b>Fixed Assets</b>			
Tangible assets	17	2,139	3,117
<b>Current Assets</b>			
Stock	18	984	984
Debtors	19	15,931	3,505
Cash at bank and in hand		178,472	329,495
		<u>195,387</u>	<u>333,984</u>
<b>Creditors: Amounts falling due within one year</b>	20	<b>(51,682)</b>	<b>(166,088)</b>
<b>Net current assets</b>		<u>143,705</u>	<u>167,896</u>
<b>NET ASSETS</b>		<u>145,844</u>	<u>171,013</u>
<b>Funds of the charity</b>			
Accumulated funds - restricted	22	(25,647)	65,949
Accumulated funds – unrestricted	22	171,491	105,064
		<u>145,844</u>	<u>171,013</u>

The financial statements were approved and authorised for issue by the Board of Directors on ..... 14/1/16 ..... They were signed on its behalf by:

  
 \_\_\_\_\_  
 John Rice  
 Director

  
 \_\_\_\_\_  
 Owen Lambert CSSp  
 Director

A PARTNERSHIP WITH AFRICA

STATEMENT OF CASH FLOWS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015

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	<i>Notes</i>	<b>2015</b> €	2014 €
<b>Net cash outflows from charitable activities</b>	23	<b>(149,856)</b>	(91,605)
<b>Cash used in investing activities</b>			
Purchase of tangible fixed assets		(1,322)	(2,942)
Interest received		155	1,138
<b>Net cash used in investing activities</b>		<b>(151,023)</b>	(93,409)
<b>Net decrease in cash and cash equivalents</b>		<b>(151,023)</b>	(93,409)
<b>Cash and cash equivalents at beginning of financial year</b>		<b>329,495</b>	422,904
<b>Cash and cash equivalents at end of financial year</b>		<b>178,472</b>	329,495
<b>Reconciliation to cash at bank and in hand:</b>			
Cash at bank and in hand		178,472	329,495

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## A PARTNERSHIP WITH AFRICA

### NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015

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#### 1. ACCOUNTING POLICIES

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

##### **General Information and Basis of Preparation**

A Partnership with Africa is a company incorporated in Ireland under the Companies Act 2014. The address of the registered office is given on page 2. The nature of the company's operations and its principal activities are set out in the directors report on pages 3 to 14.

- (i) In accordance with Section 1180(8) 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.
- (ii) In prior financial years, companies not trading for gain for the members were not within the scope of company law requirements with regard to formats and content of financial statements which applied to not-for-profit companies, thus permitting the adoption of a format appropriate to a charity. Accordingly, the organisation adopted and reported its performance in accordance with the format provided for in the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" as published by the Charity Commission for England and Wales. In particular, A Partnership with Africa reports its performance for the financial year in the format of the SORP's Statement of Financial Activities (SOFA).

The Charity Commission for England and Wales, is recognised by the UK Accounting Standards Board (ASB) as the appropriate body to issue SORPs for the charity sector in the UK, and the SORP has heretofore been recognised as best practice for financial reporting by charities in Ireland.

The Companies Act 2014 became effective in law on 1 June 2015 and from that date applies the format and content of financial statements requirements appropriate for a company trading for the profit of its members to a company that is a not-for-profit organisation such as A Partnership with Africa. This would require A Partnership with Africa for example, to present a profit and loss account and report on items such as turnover, cost of sales, profit or loss on ordinary activities before taxation, along with related notes. In the view of the directors this is neither an appropriate presentation nor terminology for a not-for-profit organisation.

In order to provide information relevant to understanding the stewardship of the directors and the performance and financial position of the charity, A Partnership with Africa has prepared its financial statements in accordance with the formats provided for in the SORP consistent with the prior financial year.

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice (SORP 2015) "Accounting and Reporting by Charities", in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), issued by the Financial Reporting Council, and promulgated for use in Ireland by the Institute of Chartered Accountants Ireland, effective 1 January 2015 and the Companies Act 2014. No material adjustments were required on adoption of FRS 102 in the current year. For more information, see note 28.

The functional currency of A Partnership with Africa is considered to be euro because that is the currency of the primary economic environment in which the company operates.

## A PARTNERSHIP WITH AFRICA

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015

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#### 1. ACCOUNTING POLICIES (CONTINUED)

##### **Going Concern**

The company's business activities, together with the factors likely to affect its future development, performance and position are set out in the directors report.

The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

##### **Restricted Income**

Income received by the company, the application of which is restricted to a specific purpose by the donor, is treated as restricted income and any unspent amounts are treated as restricted assets.

##### **Unrestricted Income**

Other income, apart from restricted income, is used by the company in the furtherance of its work and objectives.

##### **Allocation of Costs**

Costs include fundraising and publicity, staff costs and other administration costs. Where costs are directly attributable to a particular activity they are charged to that fund. General costs are included under administrative expenses.

##### **Incoming Resources**

Income is accounted for when amounts receivable on grant and funding applications are approved or paid.

Investment income is accounted for on a receipts basis. Public donations and similar income arising from fundraising events are accounted for when received.

As with similar charitable organisations, independent groups from time to time organise fundraising activities. However, as amounts collected this way are outside the control of A Partnership with Africa, they are not included in the financial statements until received by A Partnership with Africa.

##### **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 Statement of Financial Activities (SOFA).

The balances sheet items are translated at the prevailing year end rates. The statements of financial activities is translated at an average rate for the year and included in the statement of financial activities. Any exchange gains or losses arising is recognised in the statement of financial activities.

##### **Taxation**

No charge to taxation arises as A Partnership with Africa has been granted charitable status under Section 207 of the Taxes Consolidation Act 1997.

**1. ACCOUNTING POLICIES (CONTINUED)**

**Fixed Assets and Depreciation**

Fixed assets are recorded at cost.

Depreciation is provided so as to write off the cost of fixed assets over their expected useful lives at the following annual rates:

Office equipment	33 ⅓% straight line
Collection equipment	20% straight line

**Financial instruments**

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

*(i) Financial assets and liabilities*

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

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

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

**Comparative Amounts**

Certain comparative amounts have been reclassified, where necessary, to ensure comparability with current financial year disclosure and to ensure compliance with SORP 2015.



## A PARTNERSHIP WITH AFRICA

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015

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

In the application of the company's accounting policies, which are described in note 1, 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.

#### 3. DONATIONS AND LEGACIES

	Unrestricted Funds 2015 €	Restricted Funds 2015 €	Total Funds 2015 €	Total Funds 2014 €
Donations and gifts	21,588	-	21,588	18,400
Fastflow	36,000	-	36,000	-
Outlets/Family Boxes	12,956	-	12,956	16,172
Donations from Companies	450	-	450	-
	<u>70,994</u>	<u>-</u>	<u>70,994</u>	<u>34,572</u>

#### 4. CHARITABLE ACTIVITIES

	Unrestricted Funds 2015 €	Restricted Funds 2015 €	Total Funds 2015 €	Total Funds 2014 €
Irish Aid	-	150,000	150,000	191,343
EU-ED Projects	-	29,748	29,748	23,426
World Wise Global Grants	-	2,349	2,349	8,232
HOPE Co Funding	-	13,497	13,497	-
Concern	-	4,903	4,903	-
Electric Aid	-	6,056	6,056	-
Galway County Council	-	1,630	1,630	-
	<u>-</u>	<u>208,183</u>	<u>208,183</u>	<u>223,001</u>

## A PARTNERSHIP WITH AFRICA

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015

#### 5. OTHER TRADING ACTIVITIES

	Unrestricted Funds 2015 €	Restricted Funds 2015 €	Total Funds 2015 €	Total Funds 2014 €
Other income	1,766	-	1,766	382
Miscellaneous	1,125	-	1,125	-
APA Charity Shop	3,548	-	3,548	-
WAD	120	-	120	-
Dublin Area Fundraising Committee	3,602	-	3,602	5,798
West Area Fundraising Committee	4,189	-	4,189	26,159
East Area Fundraising Committee	1,972	-	1,972	7,509
North Area Fundraising Committee	4,603	-	4,603	4,112
South Area Fundraising Committee	3,526	-	3,526	4,262
Lorna Byrne Event	-	-	-	5,015
	<u>24,451</u>	<u>-</u>	<u>24,451</u>	<u>53,237</u>

#### 6. INCOME FROM INVESTMENTS

	Unrestricted Funds 2015 €	Restricted Funds 2015 €	Total Funds 2015 €	Total Funds 2014 €
Deposit interest	155	-	155	1,138
	<u>155</u>	<u>-</u>	<u>155</u>	<u>1,138</u>

#### 7. RAISING FUNDS

	Unrestricted Funds 2015 €	Restricted Funds 2015 €	Total Funds 2015 €	Total Funds 2014 €
APA Shop Repairs	2,208	-	2,208	-
APA Shop rent	2,900	-	2,900	-
Education and Awareness	3,436	-	3,436	3,300
Communication and Public Awareness	-	1,288	1,288	-
Insurance (Public Liability)	2,128	-	2,128	3,101
	<u>10,672</u>	<u>1,288</u>	<u>11,960</u>	<u>6,401</u>

A PARTNERSHIP WITH AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015

8. CHARITABLE ACTIVITIES

	Unrestricted Funds 2015 €	Restricted Funds 2015 €	Total Funds 2015 €	Total Funds 2014
Irish Aid Co-funding	-	138,500	138,500	164,800
Communication and Public Awareness	-	3,011	3,011	2,699
Technical Support	-	1,009	1,009	758
APA Discretionary fund	-	20,692	20,692	60,000
Fastflow	-	33,982	33,982	-
Hope	-	13,496	13,496	11,500
Galway County Council	-	1,630	1,630	-
Electric Aid	-	6,000	6,000	-
APA Co-funding	-	25,204	25,204	22,600
EU-Global Curriculum Development	-	29,619	29,619	29,100
Concern Co-ordination	-	1,500	1,500	-
Concern	-	3,403	3,403	332
World Wise Global Schools	-	1,052	1,052	2,808
World Wise Co ordination	-	1,500	1,500	900
APA Co Funding Dev Ed	-	6,393	6,393	6,134
Sundry	-	-	-	6,573
	-	286,991	286,991	308,204

9. OTHER

	Unrestricted Funds 2015 €	Restricted Funds 2015 €	Total Funds 2015 €	Total Funds 2014 €
Irish Aid Administration Costs	-	11,500	11,500	11,262
Audit Fee	3,295	-	3,295	3,000
Deputy CEO Salary	6,394	-	6,394	6,134
Administration costs	8,206	-	8,206	16,369
Insurance	375	-	375	776
Office Expenses	231	-	231	3,416
	18,501	11,500	30,001	40,957

**A PARTNERSHIP WITH AFRICA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015**

**10. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

<b>Activity:</b>	<b>Grant funding of activities €</b>	<b>Support costs €</b>	<b>Total €</b>
Irish Aid	138,500	11,500	150,000
EU-ED Projects	27,178	2,570	29,748
World Wise Global Grant	2,349	-	2,349
Concern	4,903	-	4,903
HOPE Co Funding	13,496	-	13,496
Electric Aid	6,000	-	6,000
Galway County Council	1,630	-	1,630
	<u>194,056</u>	<u>14,070</u>	<u>208,126</u>

**11. EMPLOYEES AND REMUNERATION**

The average number of persons employed by the company during the financial year was:

	<b>2015 Number</b>	<b>2014 Number</b>
Administration	2	2
Technical support (EU Dev-Ed)	1	1
	<u>3</u>	<u>3</u>

The staff costs are comprised of:

	<b>2015 €</b>	<b>2014 €</b>
Salaries	12,787	12,267
Salaries included in Project Costs	35,159	33,565
Social welfare costs	4,759	4,151
	<u>52,705</u>	<u>49,983</u>

**12. SALARY RANGE**

There are no employees with emoluments above €70,000 during the financial year.

## A PARTNERSHIP WITH AFRICA

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015

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#### 13. DIRECTORS' REMUNERATION AND EXPENSES

Directors are not remunerated but are entitled to be reimbursed for out of pocket expenses incurred in the course of carrying out their duties.

#### 14. KEY MANAGEMENT COMPENSATION

Key Management compensation for the year was a gross salary of €6,394 (2014: €6,134).

15. NET EXPENDITURE	2015 €	2014 €
The net expenditure for the year is stated after charging:		
Directors' remuneration, emoluments and pensions	-	-
Depreciation	2,300	2,215
Auditors' remuneration	3,295	3,075
and after crediting:		
Interest income	155	1,138
	<hr/>	<hr/>
Auditors' remuneration disclosure (excluding Value Added Tax) - Audit	2,500	2,500
	<hr/>	<hr/>

#### 16. TAXATION

No charge to taxation arises as A Partnership with Africa has been granted charitable status under Section 207 of the Taxes Consolidation Act, 1997.

A PARTNERSHIP WITH AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015

17. TANGIBLE FIXED ASSETS

	Collection Equipment €	Office Equipment €	Total €
<b>Cost:</b>			
At 1 January 2015	14,525	13,436	27,961
Additions	-	1,322	1,322
<b>At 31 December 2015</b>	<b>14,525</b>	<b>14,758</b>	<b>29,283</b>
<b>Depreciation:</b>			
At 1 January 2015	14,525	10,319	24,844
Charge for financial year	-	2,300	2,300
<b>At 31 December 2015</b>	<b>14,525</b>	<b>12,619</b>	<b>27,144</b>
<b>Net Book Value:</b>			
<b>At 31 December 2015</b>	<b>-</b>	<b>2,139</b>	<b>2,139</b>
At 31 December 2014	-	3,117	3,117
<b>In respect of prior financial year:</b>			
	Collection Equipment €	Office Equipment €	Total €
<b>Cost:</b>			
At 1 January 2014	14,525	10,494	25,019
Additions	-	2,942	2,942
At 31 December 2014	14,525	13,436	27,961
<b>Depreciation:</b>			
At 1 January 2014	14,525	8,104	22,629
Charge for financial year	-	2,215	2,215
At 31 December 2014	14,525	10,319	24,844
<b>Net Book Value:</b>			
At 31 December 2014	-	3,117	3,117
At 31 December 2013	-	2,390	2,390

**A PARTNERSHIP WITH AFRICA**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015**

<b>18. STOCK</b>	<b>2015</b>	<b>2014</b>
	€	€
Stock	<b>984</b>	984

Stock comprises fundraising materials such as pens and is valued at cost.

<b>19. DEBTORS: Amounts falling due within one year</b>	<b>2015</b>	<b>2014</b>
	€	€
Prepayments	<b>3,419</b>	-
Other debtors	<b>12,512</b>	3,505
	<b>15,931</b>	<b>3,505</b>

<b>20. CREDITORS: Amounts falling due within one year</b>	<b>2015</b>	<b>2014</b>
	€	€
Funding received in 2015, for 2016 projects:		
Irish Aid	-	137,500
Lorna Byrne Foundation	<b>22,000</b>	-
EU-ED project	<b>3,360</b>	8,679
WorldWise Global Schools Concern	<b>9,647</b>	-
	<b>4,814</b>	9,718
Other:		
Accruals	<b>4,438</b>	5,056
PAYE/PRSI/USC	<b>7,423</b>	5,135
	<b>51,682</b>	<b>166,088</b>

**21. FINANCIAL INSTRUMENTS**

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

	<b>2015</b>	<b>2014</b>
	€	€
Financial assets		
Measured at undiscounted amount receivable		
- Other debtors	<b>12,512</b>	3,505
Financial liabilities		
Measured at undiscounted amount payable		
- Accruals and deferred income	<b>39,281</b>	60,953

A PARTNERSHIP WITH AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015

22. TOTAL FUNDS OF THE CHARITY

	Unrestricted Funds €	Restricted Funds €	Total Funds €	
<b>(a) Reconciliation of funds:</b>				
Fund balances at 1 January 2015	105,064	65,949	171,013	
Net incoming/(outgoing) resources	66,427	(91,596)	(25,169)	
<b>Fund balances at 31 December 2015</b>	<b>171,491</b>	<b>(25,647)</b>	<b>145,844</b>	
	Unrestricted Funds €	Restricted Funds €	Total Funds €	
<b>(b) Analysis of net assets between funds:</b>				
Tangible fixed assets	2,139	-	2,139	
Current assets	195,387	-	195,387	
Liabilities	(26,035)	(25,647)	(51,682)	
<b>Fund balances at 31 December 2015</b>	<b>171,491</b>	<b>(25,647)</b>	<b>145,844</b>	
<b>(c) Movements in funds:</b>				
	Balance as at 1/1/2015 €	Income €	Expenditure €	Balance as at 31/12/2015 €
Unrestricted funds	105,064	95,600	(29,173)	171,491
Restricted funds	65,949	208,183	(299,779)	(25,647)
<b>Total funds</b>	<b>171,013</b>	<b>303,783</b>	<b>(328,952)</b>	<b>145,844</b>

23. RECONCILIATION OF NET EXPENDITURE TO  
NET CASH USED IN CHARITABLE ACTIVITIES

	2015 €	2014 €
Net reporting for the reporting year (as per the statement of financial activities)	(25,169)	(43,614)
Adjusted for:		
Interest income	(155)	(1,138)
Depreciation charge	2,300	2,215
Increase in debtors	(12,426)	(4,295)
Decrease in creditors	(114,406)	(44,773)
<b>NET CASH USED IN CHARITABLE ACTIVITIES</b>	<b>(149,856)</b>	<b>(91,605)</b>



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### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015

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#### 24. CAPITAL & LEASING COMMITMENTS AND CONTINGENT LIABILITIES

a) **Capital commitments**

There were no capital commitments at 31 December 2015 (2014: €Nil).

b) **Leasing commitments**

There were no leasing commitments at 31 December 2015 (2014: €Nil).

c) **Contingent liabilities**

There were no contingent liabilities at 31 December 2015 (2014: €Nil).

#### 25. STATUS

The company is limited by guarantee and does not have a share capital. Every member of the company undertakes, if necessary on a winding up during the time they are a member or within one financial year after they cease to be a member, thereafter to contribute to the assets of the company an amount not exceeding €1.27.

The Company is prohibited by its constitution from distributing any of its reserves by way of a dividend or otherwise to its members.

The company changed its name on 20 August 2014 from Aids Partnership with Africa to A Partnership with Africa.

#### 26. FINANCIAL RISK MANAGEMENT

***Currency risk:***

Much of the organisation's costs, particularly overseas costs, are denominated in euro and local currency while most income is received in euro. A strengthening of the local currency against the euro could have an adverse effect on A Partnership with Africa. ability to deliver its planned programme of work. These currency risks are monitored on an ongoing basis.

***Cash flow risk***

A Partnership with Africa hold a number of bank accounts deposited in a number of different financial institutions ensuring the security of our funds and also endeavouring to maximise the return available.

***Credit risk***

The organisation's principal financial assets are bank balances and cash and trade and other receivables. The credit risk on cash at bank is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The organisation has no significant concentration of credit risk, with exposure spread over a number of counterparties and customers.

## A PARTNERSHIP WITH AFRICA

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015

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#### 27. CONSTITUTION

The company is limited by guarantee and does not have a share capital. Every director of the company undertakes, if necessary on a winding up during the time they are a member or within one year after they cease to be a director, to contribute to the assets of the company an amount not exceed €1.27.

The company is prohibited by its constitution from distributing any of its reserves by way of a dividend or otherwise to its members under the provisions of the Companies Act 2014, the company is exempt from including the word "Limited" in its name.

#### 28. EXPLANATION OF TRANSITION TO FRS 102

This is the first year the company has presented its financial statements under Financial Reporting Standards 102 (FRS 102) issued by the Financial Reporting Council. The last financial statements under previous Irish GAAP were for the year ended 31 December 2014 and the date of transition to FRS 102 was therefore 1 January 2014. As a consequence of adopting FRS 102, a number of accounting policies have been changed to comply with that standard. None of these changes have resulted in an adjustment to equity reported under previous Irish GAAP at 31 December 2014 or 1 January 2014 and there was no effect on losses previously reported for the year ended 31 December 2014.