

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 2020

Registered number: 372427

A PARTNERSHIP WITH AFRICA

**REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

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DIRECTORS AND OTHER INFORMATION

BOARD OF DIRECTORS

John Rice (Chairperson)
Marguerite Brady (McCormack)
Conor Canavan (Secretary)
Aidan Clifford
Anne Halloran
Marian Lambert
Owen Lambert CSSp
Vyara Panova
Mary Sheehan

CEO

Owen Lambert CSSp

SECRETARY

Conor Canavan

REGISTERED OFFICE

Kimmage Manor
Whitehall Road
Dublin 12

COMPANY NUMBER

372427

**CHARITIES REGULATORY
AUTHORITY NUMBER**

20055547

CHY NUMBER

15814

AUDITORS

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

BANKERS

Bank of Ireland
Tinahely
Co Wicklow

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

Allied Irish Bank plc
Crumlin Cross
Crumlin
Dublin 12

A PARTNERSHIP WITH AFRICA

DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

The directors present their annual report, together with the audited financial statements, for the financial year ended 31 December 2020.

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. At 31st December 2020, there were 8 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 as per APA approved Constitution is three years. Directors are required to retire by rotation and may be re-elected.

DIRECTORS AND SECRETARY

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

Directors:	Meetings attendance
John Rice (Chairperson & executive committee)	4/4
Marguerite Brady (McCormack)(Fundraising)	4/4
Conor Canavan (Secretary & Fundraising)	4/4
Aidan Clifford (DevEd. Committee & Dochas Rep.)	4/4
Marian Lambert (Projects officer & fundraising)	3/4
Vyara Panova (Strategic Planning)	4/4
Mary Sheehan (Executive committee)	4/4
Owen Lambert CSSp CEO voluntary & DevEd. Com.	4/4

Secretary:

Conor Canavan

DIRECTORS' INDUCTION AND TRAINING

Board Members have specific orientation to their roles when they are appointed. As part of the induction process for new Board Members, a briefing is provided shortly after appointment in order to ensure they are familiar with the statutory responsibilities, their role as Board members and provided a copy of the APA philosophy, governance framework, policies and the strategy of the organisation.

ORGANISATION

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

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.

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DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

ORGANISATION (CONTINUED)

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 of the APA organisation

GOVERNANCE

The following are the main codes of practice relevant to the governance of APA:

- Charities Regulatory Authority www.charitiesregulatoryauthority.ie
- Dóchas Code of Corporate Governance www.dochas-code-corporate-governance
- CII (Charities Institute Ireland), formerly the "Irish Charities Tax Research (ICTR) Statement of Guiding Principles for Fundraising www.ictr.ie/fundraising-codes-practice. APA is also a registered member of CII.
- Dóchas Code of Conduct on Images and Messages www.dochas.ie
- IDEA (Irish Development Education Association) -CODE of Good Practice for Development Education www.ideaonline.ie

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 financial statements are required to be submitted on an annual basis within ten months of the financial year-end (31st Oct). APA is compliant with this and *submitted an initial report in 2020 (submission number SR36955) and will be submitting a comprehensive report as required in 2021.*

The CGIA Dóchas Code of Corporate Governance for Development NGOs was developed in 2008 and pre-dates the subsequent codes, which were drawn from it. APA is in alignment with this code.

APA is compliant with the Statement of Guiding Principles for Fundraising since July 2015 and is identified on the CII (formerly 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 and accessible on APA 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; directors', 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.

The most recent Code to which APA has signed up and become a member of is IDEA (Irish Development Education Association) - CODE of Good Practice for Development Education.

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DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

RISK MANAGEMENT

The directors are aware of the risks to which the company may be exposed and they are satisfied that appropriate systems are in place to mitigate exposure to those risks – example: Standing Agenda for Board of Directors Meetings; Internal Audit and Risk Committee; risk register at field level operations and in Ireland; external audit; - are in place to document the main financial and operational risks and to devise mitigation strategies for those risks. The risks are reviewed at every IAFRC and board meetings and continually monitored by APA management

Major risks identified are as follows -

Financial management:

One of the main risks is in relation to liquidity, which in practice means 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:

Due to major external national and global restrictions imposed because of COVID 19 in 2020, fundraising activities were severely curtailed and the details are outlined in the activities and results section.

Organisational relevance:

APA continues to remain vigilant, ensuring that it has prioritised development issues that are most relevant to the communities in which it operates in Ethiopia, Tanzania, Kenya and Ireland and that this has been balanced with donor funding priorities in 2020. The mitigation of risks has continued through *the diversification of APA projects and programmes* and the long standing consortium agreement of partnership between APA and CVM; also a new three application is in preparation re Domestic Workers rights for submission to Irish Aid for co-funding in 2021;

In 2020 the activity continued through 2020 in Ethiopia and Tanzania. In Ethiopia a significant response was made to the COVID-19 virus with the engagement of Domestic Workers in an awareness campaign with the co-funding of Irish Aid covering targeted DWs. Lorne Byrne Children's Foundation (LCBF) for 2021 was approved for the isolated Menja minority group; co-funding by Irish Aid Civil Society Fund and Self Help Africa ensured the rights of the most at risk populations (MARPs), such as Domestic Workers, bar workers, widows and orphaned children gained momentum and attracted donors' attention. The Three Year partner project presented to EU with International Committee for The Development of Peoples (CISP - *Italy*), an Italian NGO as the lead agent was due to end in 2020 but an extension was granted to February 2021

Demonstration of impact and outcomes during 2020:

Measuring outcomes related to gender equality and capacity building of social structures is challenging as these are less tangible than physical infrastructure/inputs. APA and Comunità Volontari per il Mondo (CVM) developed innovative ways to demonstrate the impact the projects are having on "Most at Risk Populations" (MARPs) as follows:

- Completion of field activities of Irish Aid co-funded CSF01-18, Domestic Workers project and preparation the new three year project application
- Increase in number of Menja children and especially of girls attending school
- Increase of housemaids and bar workers having written contracts that safeguard their right to basic wages, working hours and access to education and etc

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DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

RISK MANAGEMENT(CONTINUED)

- Widows' rights to resources and children who have lost one or both parents. Their right to basic services and to school continued to be promoted and facilitated by civil society;
- Protection of women and girls against violence and early marriage. Impact seen by rising cases reported and court action taken against perpetrators of violence and child marriage.
- *Development Education with students in Ireland re understanding the critical life conditions of other peoples*

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 and presented in the application documentation to donors.

VISION, MISSION AND VALUES

APA Vision, Mission and Values statements and all its policy documents were updated, approved and adopted by the APA Board at its meeting of 16 July 2019. The strategic Plan was approved and adopted by the APA Board at its meeting of November 19. 2019 .

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.

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: The Board, management and volunteers are expected to always 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:

Programmes:

In line with APA philosophy, the beneficiaries targeted are the most at risk populations (MARPs) and the most vulnerable in the areas of these populations where APA/CVM projects are in Ethiopia, Tanzania and Kenya as follows:

- Creation of a Support Network for Domestic Workers
- Social Integration and Economic Empowerment of Vulnerable Groups
- Development Education

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DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

VISION (CONTINUED)

Fundraising:

- APA volunteers had to restrict their public activities in 2020 due to COVID. A small number of fundraising events took place during the financial year and we are grateful to the many volunteers involved in these events.
- APA Charity Shop at Hacketstown, Athlone and the larger one in Carlow and managed by dedicated volunteers, had to remain closed for over 7 months during 2020 due to the global and national Covid - 19 crisis. This resulted in loss of up to 60% income.
- Lorna Byrne Children's Foundation (LBCF) continued co-funding the children's content of the APA work in Ethiopia through 2020 for the activities with the Menja people in Bonga, Keffa in S/W of Ethiopia;
- *Donations and legacy income were above annual average during 2020*

Creation of a support network for Domestic workers

This three year project concluded in October 2020. The Overall Aim of this Project is to gain recognition of the rights of socio-economic conditions of domestic workers (DW) in Ethiopia; with a special focus in the Amhara Region, Keffa Zone and Addis Ababa. This project promotes women's rights and equal opportunities and it intends to lay the foundations for a progressive elimination of inhuman and degrading work conditions in a domestic environment and of child labour.

A project agreement of APA, CVM, CETU (the Confederation of Ethiopian Trade Unions) , IDWF (International Domestic Workers Federation) and CHODAWU (Federation of Trade Union of Tanzania for Hotel/Guest House and Domestic Workers) continued to have an important impact in terms of recognition of domestic work as laborers.

The output of the Irish Aid co-funded project CSF 01-18 shows the direct beneficiaries of the project to be as summarised as follows:

- *791 representatives of International, National, Regional, Zonal and local Institutions, Domestic Workers' Associations and Trade Unions (including Irish Trade Unions - ICTU and SIPTU) participated in workshops and social dialogue tables to promote the ILO C189 inclusion of Domestic Workers in the Labour Law (in Ethiopia) and basic contractual conditions for DWs, promote their rights and to establish a range of professional competencies required to perform domestic work and a common system of certification.*
- *2891 DWs acquired technical, professional and cross cutting competencies;*
- *308 girls engaged in domestic work resume their education.*
- *315 trained employees of PEAs (Private Employment Agencies) have worked together to increase DWs written contracts to 815 out of a total of 1434; PEAs played a crucial role with 147 employers sensitisation and capacity building to promote decent work conditions for DWs*
- *5419 Domestic Workers had contracts in 2020 (up from 1833 in 2019) and 45% of these had written contracts and 4722 had personal bank accounts*
- *COVID 19 response by the CSF 01 – 18 Irish Aid co-funded project, facilitated the reaching of 28,679,726 people across Ethiopia and Tanzania with awareness via radio /tv programmes and sms;*
- *5000 brochures and 11,853 teaching materials on COVID awareness were provided to teachers*
- *Over 1.7 million persons were reached with prevention messages via printed materials in different languages*
- *Over 5000 Domestic Workers participated in COVID awareness activities on White Ribbon Day, March 8th 2020*

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DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

VISION (CONTINUED)

Indirect beneficiaries' engagement was as follows: (Irish Development Education Association)

- 900,000 representatives of the Communities, students of universities, Tanzania vocational certificate training (TVCT), community-based organisation's (CBO's), high schools and primary schools were sensitized during events re DWs conditions, while 28 million people were reached via media TV and radio.

Risk analysis at project areas

The political situation in Ethiopia at provincial level remained critical in 2020. APA-CVM project team on the ground and projects officer continually monitored and applied coping mechanisms to the situations arising to manage the project activities. Reports were provided to the Board Meetings on a quarterly basis and to the CEO and APA management with regular updates.

SOCIAL INTEGRATION and ECONOMIC EMPOWERMENT of VULNERABLE GROUPS in KAFFA ZONE, ETHIOPIA

Social integration and economic empowerment of vulnerable groups in Bonga, Kaffa Zone - the social integration has taken even deeper roots during 2020 and it can be visibly witnessed in communities, in schools, between students and even among the smaller children. But especially in the increased number of girls completing secondary education and some continuing on to 3rd level – these are the role models of a growing new hope and of women lifting themselves out of situations of degradation, poverty and violence to the dignity and beauty of being human beings with rights and opportunities

A true development of people continues to take place as development is about people and their dignity and in restoring dignity and in empowering people one crosses the first step in promoting the development of the individual and the community.

In Kaffa – Bonga, Ethiopia the educational office contributed to increasing preschools by paying the teachers after communities construct the building. Agriculture offices continued to guide the cooperatives and micro credit to give back up to marketing.

The big challenge of the LBCF and APA/CVM Consortium is the funding for such continuation and expansion – even though continuing this project would have unbelievable positive impact in challenging the historical divisions and discrimination of these two communities and raise the bar of the social status of the Menja considerably. Access to the Keffa by road is a growing problem as incidents of attacks on vehicles is increasing on road users.

Generations of segregation experienced by the Menja people is giving way to liberation, integration and mutual respect. Multiple partners are facilitating this process and actions enabling this to be achieved are in place and achieving unexpected results. Continuation of these integration actions over a second 3-year period (2021 –'22 and '23) will greatly consolidate the progress and build the goodwill, confidence and skills - all of which will ensure its sustainability by both the Menja and Gomoro people themselves.

The Lorna Byrne Children's Foundation, by continuing support for this project through 2020 with APA, contributed very significantly to realising the dream of bringing to an end an era of discrimination and marginalization endured by the Menja people. The children of the Menja and Gomoro people are key in achieving this and a core dimension is the education and upgrading of skills for girls and women – and there lies the great hope of this being realized. Our worse fears on setting out on this project were that very issue - will Menja girls take to or even be allowed to go to school - the results show this as a dream come true as the number of girls completing primary, secondary and going on to 3rd levels and skills is growing rapidly – who have become icons and beacons for all girls.

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DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

DEVELOPMENT EDUCATION IN IRELAND

The Get up and Goals project is a 3-year European Commission funded project with CISP (an Italian NGO) as the lead agency and involving 12 EU countries (Application Reference: CSO-LA/2016/151103-1/18). With EU funding the project was operational from October 2017 -October 2020 and concludes with a no cost extension, at the end of February 2021.

The aim of the project is to contribute to structurally link formal education to Global Citizenship Education (GCE) and awareness on Sustainable development goals (SDGs).

At structural and policy level, the project advocates to strengthen connections between Development Education and the post-primary curriculum and to create a coherent, integrated approach to Development Education in the Department of Education and other government departments and agencies. At teacher level, Get up and Goals builds capacity through continuing professional development inputs and through classroom resources on the themes of climate change, gender inequalities, international inequalities and global migration. The project also supports student led actions to raise awareness about and progress the Sustainable development goals (SDGs).

Sample DE activities in 2020 (Year 3) include:

Policy context for SDGs

Substantial energy has been focused for the duration of the project on strengthening the policy context for GCE and Target 4.7 of the SDGs. This focus is evidenced by the number of project submissions in response to public consultation processes and project visibility at an education strategy/curriculum policy level. For example, in 2020 submissions were made in response to Department of Education/National Council for Curriculum and Assessment consultation on the review of primary education and the Department of Education statement of strategy consultation.

Through 2020 the Development Education Coordinator continued to represent the project and APA in the following national policy related fora:

- Department of Educations' advisory panel with responsibility for the National Strategy for Education for Sustainable Development
- Ubuntu Network management group (which is focused on embedding DE/ESD into initial teacher education)
- Advisory panel in the Sustainable Energy Authority of Ireland, which was set up in response to the 2019 national Climate Action Plan and tasked with overseeing the development of a lower secondary course on climate action.

IDEA Code of Good Practice for Development Education

Get up and Goals/APA is a first phase signatory to the Irish Development Education Association (IDEA) Code of Good Practice for Development Education (this code is the first of its' kind in Europe: <https://www.ideaonline.ie/Code-of-good-practice-development-education>). Although activities to become a Code signatory fell outside of the activities funded by the European Commission, the project's management committee felt strongly that being a Code signatory would strengthen APA's capacity to apply for diverse sources of funding for Development Education work at the conclusion of the EU funded project.

A PARTNERSHIP WITH AFRICA

DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

DEVELOPMENT EDUCATION IN IRELAND

The Code process involves completion of a self-assessment workbook and development of 6-month work plan (x2) in the first year and thereafter annually. Being a Code signatory means that APA can use the Code logo on publications and communications.

SDG online/outreach campaign

2020 saw the continued implementation of online and outreach campaign (co-funded by Irish Aid) to direct teachers and other stakeholders to the EU level website (www.getupandgoals.eu) where they can read about the SDGs and cross-cutting issues and download teaching and learning units from the 12 participating countries. In Ireland, the online aspect to this campaign involved Twitter/Facebook presence where, for example, student/teacher photos and quotes about SDG related issues and the importance of teaching/learning about these were published in both English and 'as Gaeilge'. Sample photos/quotes (as Gaeilge) appeared in a YouTube video alongside contribution from partner countries (see: <https://www.youtube.com/watch?v=TnYnHbjldck>) and were included in a story of impact on the Irish Development Education Association website (see: <https://www.ideaonline.ie/Impact> - scroll down). Get up and Goals Twitter handle is a particularly successful aspect of the online campaign, with over 1,400 followers, including some key stakeholders from the education and civil society sectors (see: @GetupGoals) (Target for online followers for the 3 years of the project = 700).

As part of the outreach aspect of the campaign the project purchased SDG related 'merchandise' (SDG ring logo, foam cut-outs for 'target 4.7', 'Get up and Goals' etc) which in previous years were loaned to network schools as visual supports for student actions relating to SDGs, and to other organizations who running SDG related events. Covid-19 meant that this aspect of the campaign was not possible post-March 2020. Other aspects of the outreach campaign included inputs into initial teacher education programmes and at events organized by third parties for other education stakeholders. Project targets for the 3 years in regard to outreach were surpassed pre-Covid and therefore did not impact on achievement of results. (Target = 800 student teachers attending; Result = 1,631; Target = 200 education stakeholders attending; result = 678)

Over the 3-years of the project, 3,806 people were reached via the online/outreach campaign, well achieving the target of 1,700.

Curriculum materials

In 2020, the project coordinator convened a teacher advisory group to audit a 3-volumed geohistorical manual produced by the lead partner CISP as part of the project (see: <https://www.getupandgoals.eu/resources/textbook>). This teacher group mapped the textbook to the Civic, Social and Political Education (CSPE), History and Geography curriculum specifications and provided editing suggestions to the authors. Additionally, the project produced 23 teaching and learning units linked to Geohistory manual which were translated into the Irish language (see: <https://www.getupandgoals.eu/resources/distance-learning/maps-to-teach-and-learn-global-history> scroll down for Leagan Gaeilge).

Future activities

For the period Jan-Feb 2021 the focus will move to end of EU-funded project financial and narrative reporting.

A PARTNERSHIP WITH AFRICA

DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

In May 2020 the project applied for funding through Irish Aid's World Wide Global Schools (second level) programme. This funding will extend a small proportion of project activities going through to December 2021 once the EU funded aspect comes to an end in February 2021. APA anticipates taking advantage of other funding opportunities for DE work as they arise during 2021.

RESULTS ACHIEVED

Awareness raising went was mainly carried out via online /social media activities due to COVID-19 restrictions. Newsletters and brochures were distributed as part of awareness activities. Development and educational videos are screened in APA Charity Shops

LESSONS LEARNT AND FUTURE PLANS

COVID – 19 was a stark revelation of the frailness and vulnerability of the whole human family on a Global scale and also permeating into every facet of social life, educational, economics activities and through to the intimacy of family life

Diversify fundraising base - continue to actively promote this via local county councils start-up grants,

Promote partnerships - maintain the existing ones and engage more eg at local, regional and national government levels

Focus projects primarily on addressing the causes of poverty - prioritise human rights

Priority be given to women's projects - prioritise women rights – intensify involvement of Trade Unions and International domestic workers associations (IDWA).

FURTHER INFORMATION

Further information on activities during the current year and future plans are available from the website www.apa.ie or from the APA office via email to 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 2020 are set out on pages 18 and 19. The overall outcome for the year was in line with budgeted projections and is considered satisfactory. The financial year-end reserves totalled €272,231 comprising of €211,484 unrestricted reserves and €60,747 restricted reserves. 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 strategy and projects.

A PARTNERSHIP WITH AFRICA

DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

EVENTS AFTER THE BALANCE SHEET DATE

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

GOING CONCERN

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

POLITICAL CONTRIBUTIONS

The company did not make any political contributions in the financial year (2019: €0/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 P5YP.

A PARTNERSHIP WITH AFRICA

**DIRECTORS' REPORT (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

DISCLOSURE OF INFORMATION TO AUDITORS

In the case of each of the persons who are directors at the time the directors' report and financial statements are approved:

- a) So far as the director is aware, there is no relevant audit information of which the company's statutory auditors are unaware; and
- b) Each director has taken all steps that ought to have been taken by the director in order to make himself/herself aware of any relevant audit information and to establish that the company'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 (as amended).

AUDITORS

The auditors, Deloitte Ireland LLP, 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



Vyara Panova
Director

14/09/2021
Date

A PARTNERSHIP WITH AFRICA

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the directors' report and the financial statements in accordance with the Companies Act 2014.

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* ("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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF A Partnership with Africa

Report on the audit of the financial statements

Opinion on the financial statements of A Partnership with Africa (the 'company')

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2020 and of the 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.

The financial statements we have audited comprise:

- the Statement of Financial Activities (including income and expenditure account);
- the Balance Sheet;
- the Statement of Cash Flows; and
- the related notes 1 to 24, including a summary of significant accounting policies as set out in note 1.

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" issued by the Financial Reporting Council ("the relevant financial reporting framework").

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 described below in the "Auditor's responsibilities for the audit of the financial statements" section of our report.

We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority, 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 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 and Financial Statements for the financial year ended 31 December 2020, 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF A Partnership with Africa

Other information (Continued)

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

We have nothing to report in 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 otherwise comply with the Companies Act 2014, 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 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 company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment 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 on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- 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 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 auditor's 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 the auditor's report. However, future events or conditions may cause the entity (or where relevant, the group) 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.

/Continued from previous page

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF A Partnership with Africa

Auditor's responsibilities for the audit of the financial statements (Continued)

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 the auditor identifies during the audit.

Report on other legal and regulatory requirements

Opinion on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- 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 and the directors' report has been prepared in accordance with the Companies Act 2014.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

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.

Use of our report

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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Kevin Sheehan
For and on behalf of Deloitte Ireland LLP
Chartered Accountants and Statutory Audit Firm
Deloitte & Touche House, Earlsfort Terrace,
Dublin 2

Date: 14 September 2021

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total Funds 2020 €	Unrestricted Funds 2019 €	Restricted Funds 2019 €	Total Funds 2019 €
INCOME FROM							
Donations and legacies	3	196,184	-	196,184	69,561	-	69,561
Charitable activities	4	20,942	161,315	182,257	-	311,475	311,475
Retail income	5	117,148	-	117,148	154,633	-	154,633
Other trading activities	6	-	-	-	37,305	-	37,305
Total		334,274	161,315	495,589	261,499	311,475	572,974
EXPENDITURE ON							
Raising funds - Others	7	144,929	-	144,929	165,585	9,390	174,975
Raising funds – Retail	5	60,279	-	60,279	63,785	-	63,785
Charitable activities	8	-	304,578	304,578	-	212,332	212,332
Other	9	42,953	-	42,953	44,925	475	45,400
Total		247,801	304,578	552,379	274,295	222,197	496,492
Net income/ (expenditure)	12	86,473	(143,263)	(56,790)	(12,796)	89,278	76,482
Taxation	13	-	-	-	-	-	-
Transfers between funds		22,400	(22,400)	-	21,500	(21,500)	-
Net movement in funds		108,873	(165,663)	(56,790)	8,704	67,778	76,482
RECONCILIATION OF FUNDS							
Total funds brought forward	18	102,611	226,410	329,021	93,907	158,632	252,539
Total funds carried forward	18	211,484	60,747	272,231	102,611	226,410	329,021

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

A PARTNERSHIP WITH AFRICA

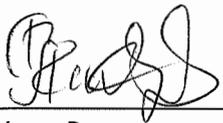
**BALANCE SHEET
AS AT 31 DECEMBER 2020**

	<i>Notes</i>	2020 €	2019 €
Fixed Assets			
Tangible fixed assets	14	-	-
Current Assets			
Debtors	15	55,359	94,954
Cash at bank and in hand		367,507	306,506
		422,866	401,460
Creditors: Amounts falling due within one year	16&22	(150,635)	(72,439)
Net current assets		272,231	329,021
NET ASSETS		272,231	329,021
Funds of the charity			
Unrestricted funds	18	211,484	102,611
Restricted funds	18	60,747	226,410
		272,231	329,021

The financial statements were approved and authorised for issue by the Board of Directors on 14/09/2021. They were signed on its behalf by:



John Rice
Director



Vyara Panova
Director

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STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

	<i>Notes</i>	2020 €	2019 €
Reconciliation of net income to net cash flows from operating activities			
Net deficit/surplus		(56,790)	76,482
Adjustment:-			
Depreciation	14	-	3,887
Operating cash flows before movement in working capital		(56,790)	80,369
(Increase) / decrease in debtors		39,594	(67,443)
Increase/ (decrease) in creditors		78,197	1,412
Net cash outflows from operating activities		61,001	14,338
Cash used in investing activities			
Purchase of tangible fixed assets	14	-	-
Net cash outflows from investing activities		-	-
Net increase in cash and cash equivalents		61,001	14,338
Cash and cash equivalents at beginning of financial year		306,506	292,168
Cash and cash equivalents at end of financial year		367,507	306,506
Reconciliation to cash at bank and in hand:			
Cash at bank and in hand		367,507	306,506

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NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

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

General Information and Basis of Preparation

A Partnership with Africa (registered number 372427) is a company incorporated in Ireland under the Companies Act 2014. The address of the registered office of the company is Kimmage Manor, Whitehall Road, Dublin 12. The nature of the 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 company is limited by guarantee and has no share capital.

The financial statements have been prepared under the historical cost convention 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 company is considered to be euro because that is the currency of the primary economic environment in which the company operates.

As permitted by section 291(3)(4) of the Companies Act 2014, the company 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 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.

Going Concern

In 2021 Ireland has continued to be impacted by the global Covid 19 pandemic. Subsequent to the financial year end the effects of the global Covid-19 pandemic have become clearer and in recent months the government led vaccination programme continues at pace and there is now an easing of public restrictions in place.

The Company's financial projections for the 2021 to 2022 financial year take into account the current COVID- 19 pandemic and the potential impact of it on the ability of the Company to continue as a going concern.

1. ACCOUNTING POLICIES (CONTINUED)

Going Concern (continued)

The Company has recognised net expenditure of €56,790 (2019 Net Income: €76,842) for the year ended 31 December 2020 and, as at that date, current assets exceed current liabilities by €272,231 (2019: €329,021), including €367,507 (2019: €306,506) in cash at bank. Despite operational constraints resulting from the Covid-19 pandemic, the financial results for 2020 remained positive and in line with the re-forecasted budget.

Having considered the above, the directors believe that it is appropriate to continue to adopt the going concern basis in preparing the financial statements and that there is a reasonable expectation that the Company will continue to trade for the foreseeable future. The financial statements do not include any adjustments nor disclosures that would result if the Company was unable to continue as a going concern.

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.

Recognition of income

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

Investment income is accounted for on a receipt's 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.

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.

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

1. ACCOUNTING POLICIES (CONTINUED)

Foreign Currencies (continued)

the balance sheet date. All differences are taken to the Statement of Financial Activities (SOFA).

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

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation of fixed assets is provided on cost in equal annual instalments over the estimated useful lives of the assets. The annual rates of depreciation are as follows:

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

Funds Accounting

Restricted Funds

These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Unrestricted Funds

These are funds which can be used in accordance with the charitable objects at the discretion of the directors.

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.

The financial instruments are recognised and measured in accordance with Section 11 and Section 12 of FRS 102.

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.

1. ACCOUNTING POLICIES (CONTINUED)

Financial instruments (Continued)

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 assets and liabilities (Continued)

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.

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.

A PARTNERSHIP WITH AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

3. DONATIONS AND LEGACIES

	Unrestricted Reserves 2020 €	Restricted Reserves 2020 €	2020 €	2019 €
Donations and gifts	190,769	-	190,769	64,498
Outlets	1,103	-	1,103	50
Family Boxes	4,312	-	4,312	5,013
	<u>196,184</u>	<u>-</u>	<u>196,184</u>	<u>69,561</u>

4. CHARITABLE ACTIVITIES (INCOME)

	Unrestricted Reserves 2020 €	Restricted Reserves 2020 €	2020 €	2019 €
Self-help Africa	20,000	-	20,000	235,000
EU -ED Project	-	73,972	73,972	60,160
Lorna Byrne Children's Foundation (LBCF)	-	75,000	75,000	33,000
Fundraising activities	942	12,343	13,285	-
	<u>20,942</u>	<u>161,315</u>	<u>182,257</u>	<u>328,160</u>

5. RETAIL INCOME AND EXPENDITURE (UNRESTRICTED)

	2020 €	2019 €
Income from APA Charity Shops	117,148	154,633
Expenditure:		
APA Shop Costs	(26,889)	(24,710)
APA Shop repairs	(1,757)	(240)
APA Shop rent	(31,634)	(38,835)
Total expenditure	<u>(60,279)</u>	<u>(63,785)</u>
Net surplus from retail activities	<u>56,869</u>	<u>90,848</u>

A PARTNERSHIP WITH AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

6. OTHER TRADING ACTIVITIES

	Unrestricted Reserves 2020 €	Restricted Reserves 2020 €	2020 €	2019 €
Other Income Fundraising Committee	-	-		37,305
	<u> </u>	<u> </u>	<u> </u>	<u>37,305</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

7. RAISING FUNDS - OTHERS

	Unrestricted Reserves 2020 €	Restricted Reserves 2020 €	2020 €	2019 €
Education and Awareness	600	-	600	65
Insurance	6,192	-	6,192	5,555
APA Project co-funding	83,888	-	83,888	138,135
EU Global Curriculum Development	5,129	-	5,129	5,294
Accountancy Fees	13,788	-	13,788	15,375
Project Costs	34,972	-	34,972	10,551
	<u>144,929</u>	<u>-</u>	<u>144,929</u>	<u>174,975</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

A PARTNERSHIP WITH AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

8. CHARITABLE ACTIVITIES (EXPENDITURE)

	Unrestricted Reserves 2020 €	Restricted Reserves 2020 €	2020 €	2019 €
Irish Aid Co-Funding	-	195,080	195,080	117,917
EU- Global Curriculum Development	-	74,498	74,498	49,415
Lorna Byrne Children's Foundation	-	35,000	35,000	35,000
Trocaire	-	-	-	10,000
	<u>-</u>	<u>304,578</u>	<u>304,578</u>	<u>212,332</u>

9. OTHER EXPENDITURE

	Unrestricted Reserves 2020 €	Restricted Reserves 2020 €	2020 €	2019 €
Audit Fee	8,846	-	8,846	7,500
APA Salaries	4,387	-	4,387	9,034
Administration costs	13,142	-	13,142	15,656
APA ER PRSI	5,520	-	5,520	5,412
APA Shop Wages	11,057	-	11,057	7,798
	<u>42,953</u>	<u>-</u>	<u>42,953</u>	<u>45,400</u>

A PARTNERSHIP WITH AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

10. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Activity:	Grant funding of activities €	Support costs €	Total €
Irish Aid	195,080	-	195,080
EU-ED Projects	74,498	-	74,498
Lorna Byrne Children's Foundation	35,000	-	35,000
Trocaire	-	-	-
	<u>304,578</u>	<u>-</u>	<u>304,578</u>

11. EMPLOYEES AND REMUNERATION

	2020 Number	2019 Number
--	----------------	----------------

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

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

The staff costs are comprised of:

	2020 €	2019 €
Wages and salaries	13,689	16,832
Wages and salaries included in Project Costs	41,169	38,010
Social insurance costs	5,520	5,412
	<u>60,378</u>	<u>60,254</u>

There are no employees with emoluments above €70,000 during the financial year. The total remuneration for key management personnel including employer PRSI for the financial year amounted to €Nil (2019: €nil).

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

A PARTNERSHIP WITH AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

12. NET (EXPENDITURE)/INCOME	2020	2019
	€	€
The net (expenditure)/income for the financial year is stated after charging/(crediting):		
Directors' remuneration	-	-
Depreciation	-	3,887
Auditors' remuneration	8,846	7,500
	<hr/>	<hr/>

13. TAXATION

As a result of the company's charitable tax status, no charge to corporation tax arises under the provision of Section 207 of the Taxes Consolidation Act, 1997.

14. TANGIBLE FIXED ASSETS

	Office Equipment €
Cost:	
At 1 January 2020	20,876
Additions	-
At 31 December 2020	<hr/> 20,876 <hr/>
Accumulated depreciation:	
At 1 January 2020	20,876
Charge for the financial year	-
At 31 December 2020	<hr/> 20,876 <hr/>
Net Book Value	-
At 31 December 2020	<hr/> - <hr/>
At 31 December 2019	<hr/> - <hr/>

A PARTNERSHIP WITH AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

15. DEBTORS: Amounts falling due within one year	2020	2019
	€	€
Prepayments	2,000	2,000
Other Debtors	53,359	92,954
	<u>55,359</u>	<u>94,954</u>
	<u><u>55,359</u></u>	<u><u>94,954</u></u>
16. CREDITORS: Amounts falling due within one year	2020	2019
	€	€
Trade creditors	335	335
Accruals	17,664	15,339
Other creditors	121,853	48,040
PAYE/PRSI/USC	10,783	8,725
	<u>150,635</u>	<u>72,439</u>
	<u><u>150,635</u></u>	<u><u>72,439</u></u>

17. FINANCIAL INSTRUMENTS

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

	2020	2019
	€	€
Financial assets		
<i>Measured at undiscounted amount receivable</i>		
• Other debtors	-	-
	<u>-</u>	<u>-</u>
Financial liabilities		
<i>Measured at undiscounted amount payable</i>		
• Trade creditors	335	335
• Other creditors	121,854	48,040
	<u>122,189</u>	<u>48,375</u>
	<u><u>122,189</u></u>	<u><u>48,375</u></u>

A PARTNERSHIP WITH AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

18. FUNDS OF THE CHARITY

(i) Reconciliation of funds:

	Unrestricted Funds €	Restricted Funds €	Total Funds 2020 €	Total Funds 2019 €
Fund balance at 1 January 2020	102,611	226,410	329,021	252,539
Net movement for the financial year	108,873	(165,663)	(56,790)	76,482
Fund balances at 31 December 2020	211,484	60,747	272,231	329,021

(ii) Analysis of net assets between funds:

	Unrestricted Funds €	Restricted Funds €	Total Funds 2020 €	Total Funds 2019 €
Tangible Fixed Assets	-	-	-	-
Current Assets	362,120	60,747	422,867	401,460
Liabilities	(150,636)	-	(150,636)	(72,439)
Total funds	211,484	60,747	272,231	329,021

(iii) Movements in funds:

	Balance 01/01/2020 €	Income €	Expenditure €	Transfer between funds €	Balance 31/12/2020 €
Unrestricted funds	102,611	334,274	(247,801)	22,400	211,484
Restricted funds	226,410	161,315	(304,578)	(22,400)	60,747
Total funds	329,021	495,589	(552,379)	-	272,231

19. FINANCIAL COMMITMENTS

At the balance sheet date, the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020 €	2019 €
Land and buildings:		
Within one year	37,200	33,200
Between two and five years	64,500	50,500
	<u>101,700</u>	<u>83,700</u>
	<u><u>101,700</u></u>	<u><u>83,700</u></u>

20. 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 €1.00.

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.

21. FINANCIAL RISK MANAGEMENT

Currency risk:

Most 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's ability to deliver its planned programme of work. These currency risks are monitored on an ongoing basis.

Cash flow risk

A Partnership with Africa holds 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 satisfactory 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 2020

22. FINANCIAL COMMITMENTS

A Partnership with Africa has an unrecognised financial commitment of €268,957 (2019: €91,400) in relation to the domestic worker's project, in order to execute its duties in relation to the required expenditure in line with the signed project agreement.

23. RELATED PARTY TRANSACTIONS

One of the Directors of, A Partnership with Africa, Marian Lambert received a bequest during 2020 from her sister-in-law and after inheritance tax was paid, she donated the remaining amount of €106,000 to the work of the organisation. The amount received was recorded as a donation and is included within the unrestricted receipts for the year.

24. SUBSEQUENT EVENTS

There are no significant events subsequent to the financial year end.