

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 2023

*Registered number: 372427*

**A PARTNERSHIP WITH AFRICA**

**REPORTS AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

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## A PARTNERSHIP WITH AFRICA

### DIRECTORS AND OTHER INFORMATION

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#### BOARD OF DIRECTORS

John Rice (Chairperson)  
Marguerite Brady (McCormack)  
Conor Canavan (Secretary)  
Aidan Clifford  
Marian Lambert  
Owen Lambert CSSp  
Vyara Panova  
Mary Sheehan  
Mari Anna Buljo (appointed 24 May 2023)  
Evan Donal O Quigley (appointed 24 May 2023)  
Anne Halloran (resigned 20 August 2024)

#### 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

Crowe Ireland  
40 Mespil Road  
Dublin 4  
D04 C2N4

#### BANKERS

Bank of Ireland  
Arklow  
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 2023

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The Directors present their Annual Report, together with the audited financial statements, for the financial year ended 31 December 2023.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT GOVERNING DOCUMENT

A Partnership with Africa (the “company” or “APA”) was incorporated on 18 June 2003, as a company limited by guarantee, not having a share capital and was granted charitable status on 22 June 2004. On 31 December 2023, there were 10 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 Policy is three years. Directors are required to retire by rotation and may be re-elected.

#### DIRECTORS AND SECRETARY (31.12.2023)

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

<b>Directors:</b>	<b>Meetings attendance</b>
John Rice (Chairperson, Executive Committee)	4/3
Marguerite Brady (McCormack)(Fundraising)	4/3
Conor Canavan (Secretary & Fundraising)	4/4
Aidan Clifford (DevEd. Committee, Dóchas Representative & IAFRC)	
Marian Lambert (Projects Officer & Fundraising)	
Vyara Panova (Strategic Planning & IAFRC)	4/3
Mary Sheehan (Executive Committee & IAFRC)	4/4
Owen Lambert CSSp (CEO Voluntary, Development Ed. Committee & IAFRC)	4/4
Mari Buljo – appointed 24.5.23 and registration processing with CRA (Social Media Committee)	3/3
Evan O Quigley– appointed 24.5.23 and registration processing with CRA (Social Media Committee)	3/3

#### **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 to ensure they are familiar with the statutory responsibilities, their role as Board members and provided with a copy of the APA philosophy, governance framework, policies and the strategy of the organisation.

## A PARTNERSHIP WITH AFRICA

### DIRECTORS' REPORT (CONTINUED)

#### FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

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#### ORGANISATION

The Board of Directors administer the company. The Board normally 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. 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 Governance Code <https://www.charitiesregulator.ie/>
- Dóchas Code of Charities Governance [Dóchas Corporate ce/charities-governance-code/](https://www.dochas.ie/charities-governance-code/)
- Cii (Charities Institute Ireland), Statement of Guiding Principles for Fundraising [www.ictr.ie/fundraising-codes-practice](https://www.ictr.ie/fundraising-codes-practice). APA is also a registered member of Cii.
- Dóchas Guide to Ethical Communications [www.dochas.ie](https://www.dochas.ie)
- IDEA (Irish Development Education Association), Code of Good Practice for Development Education <https://www.ideaonline.ie/Code-of-good-practice-development-education>
- APA is also a member of Charity Retail Ireland [www.charityretail.ie](https://www.charityretail.ie)

The Charities Regulatory Authority (CRA) is Ireland's national statutory regulatory agency for charitable organisations. The CRA was established on the 16 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.

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 Cii Statement of Guiding Principles for Fundraising since July 2015. 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.

## A PARTNERSHIP WITH AFRICA

### DIRECTORS' REPORT (CONTINUED)

#### FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

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#### GOVERNANCE (CONTINUED)

APA is a signatory to the Dóchas Code of Conduct on Images and Messages (*now replaced by Dóchas Guide to Ethical Communications*) since 2013. As a signatory to the code, APA has a responsibility to ensure all stakeholders including 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 to and become a member of is IDEA (Irish Development Education Association) - CODE of Good Practice for Development Education.

#### 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 – for example: Standing Agenda for Board of Directors Meetings; Internal Audit, Finance and Risk Committee (IAFRC); Risk register at field level operations and in Ireland; mitigation strategies for the main financial and operational risks. The risks are periodically reviewed at 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 from 2020 and through the first half of 2022, and also rising costs due to international conflicts, implementation of fundraising activities was severely curtailed, and the details are outlined in the Activities Undertaken and Results and Year End Position of sections.

##### 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 and Tanzania, and this has been balanced with donor funding priorities in 2023. 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, local partnerships in Ethiopia and Tanzania are promoted and strengthen sustainability.

The three-year project which commenced in September 2021 concerning Domestic Workers rights with co-funding by Irish Aid and by Self Help Africa (SHA) continued through 2023.

The three-year project in support of Street Children in the Amhara Region of Noth West Ethiopia with co-funding from the Lorna Byrne Children's Foundation (LBCF), ELCASO and HOPE (New York) continued throughout 2023. However, 2 offices were destroyed, 1 vehicle lost, another damaged and activities had to be restricted due to conflict in the region.

## **A PARTNERSHIP WITH AFRICA**

### **DIRECTORS' REPORT (CONTINUED)**

#### **FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

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### **GOVERNANCE (CONTINUED)**

#### Demonstration of impact and outcomes during 2023:

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 Community of Volunteers for the World (CVM) have developed innovative ways to demonstrate the impact the projects are having on "Most at Risk Populations" (MARPs) as follows:

- Professional training and upskilling for Domestic Workers (DWs) was provided in Ethiopia and Tanzania
- Increase of DWs having written contracts that safeguard their right to basic wages, working hours and access to education.
- Widows' rights to resources and the protection of street children from violence and abuse and also for those who had lost one or both parents. Their right to basic services and to education continued to be promoted and facilitated by the project through civil society.
- The protection of women and girls against violence and early marriage and harmful traditional practices is indicated by rising number of cases reported and court action taken against perpetrators of violence and trafficking.
- Development Education with students in Ireland co-funded by Irish Aid and the EU, re understanding the critical life conditions of other peoples and especially that of women.

New tools and techniques are constantly under review to ensure that outputs and results can be measured and that these outcomes and measurement strategies are identified at the project initiation phase and presented in the application and report documentation to donors.

### **VISION, MISSION AND VALUES**

Work on revision of APA policy documents was initiated by the Board in October 2023 and a new APA-CVM 5 Year Strategic Plan was proposed and planned to commence in 2024

#### **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.

## **A PARTNERSHIP WITH AFRICA**

### **DIRECTORS' REPORT (CONTINUED)**

#### **FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

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#### **VALUES (CONTINUED)**

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 in 2023 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 where APA/CVM projects are located in Ethiopia and Tanzania and are summarised as follows:

- Creation and expansion of Support Networks for Domestic Workers
- Social Integration and Economic Empowerment of most vulnerable and at-risk street children, teenage girl DWs, widows and orphans
- Contributions to the coordination water & sanitation projects in Ethiopia
- Co-funding the purchase of a new pick-up vehicle for project coordination and implementation in Tanzania

##### Development Education:

- The APA project 'Get up and Goals' contributes to structurally linking formal education to Global Citizenship Education (GCE) and awareness on SDGs.

##### Fundraising:

- Only a small number of fundraising events took place during 2023 as APA was rebuilding after the Covid-19 lockdown and we are grateful to our supporters and volunteers involved in these events – the main ones being collection boxes, direct debit, corporate donations and the Mizen to Malin Head sponsored Cycle Challenge.
- The APA Charity Shops at Hacketstown, Athlone and Carlow gathered momentum and operated successfully in 2023 with the welcome addition of new volunteers and Community Employment participants to the teams.
- The LBCF, HOPE and ELCASO continued co-funding the children's content of the APA-CVM work in the Northwest of Ethiopia.
- Donations and legacy income continued in 2023
- APA responded to the call from Irish Aid CSF for a new 3 Year Project for the period mid-2024 – 2027 and the project application prepared was submitted in December 2023



## A PARTNERSHIP WITH AFRICA

### DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

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#### ACTIVITIES UNDERTAKEN (CONTINUED)

##### Domestic Workers Empowerment:

##### **“Promote Decent Work, Rights and Dignity for Domestic Workers (emPoWeRD) in Ethiopia and in the United Republic of Tanzania”**

The project promotes dialogue between Civil Society Organisations (CSOs) representing Domestic Workers (DWs), institutions and policymakers to align the national legislation to the standards of the International Labour Organisation – Domestic Workers Convention, 2011 (ILO C189), Child Rights Policy and Safe Migration Standards.

The overall aim of this project is to improve the quality of life of domestic workers, both locally and migrant, to promote dignity and human rights and to secure decent working conditions within a recognized legal framework in Ethiopia and Tanzania.

The project aimed to:

1. Provide shelter and reintegration services for abused local and returnee Domestic Workers,
2. Increase the role of CSOs representing DWs in policy dialogue,
3. Foster the adoption of ILO C189 and Child Rights Policies,
4. Promote safe migration laws, banking services for remittances etc.

#### **Summary of direct beneficiaries' achieved results for 2023 by country:**

##### **Ethiopia**

National Multi-Stakeholders Conferences were held in May, July and December 2023.

Seven Domestic Workers CSOs (from the Regions and national level) actively participated in policy dialogue at these National Multi-Stakeholders Conferences, bringing together a diverse group of stakeholders such as senior government officials, workers' representatives, civil society organizations, religious institutions, and media outlets.

The Ministry of Labour and Skills introduced the overseas employment training curriculum and included domestic workers' contracts and regulations in the tripartite advisory board's agenda. This board, comprising government, employer, and worker representatives, developed a nine-page action plan to progress these issues in government policy and legislation, essential for upholding the rights of domestic workers.

Four Regional Multi-Stakeholder Conferences were held in the cities of Hawassa, Dire Dawa, Adama, and Hossana, representing a significant step forward in addressing the challenges faced by domestic workers in Ethiopia. Through collaboration, advocacy, and media engagement, these conferences laid a strong foundation for legislative reforms and improved working conditions, thereby enhancing the rights and welfare of domestic workers across the entire country.

Results summary of Activities

76 Domestic Workers (DW) Associations and Branches were established (with 17,000 members) in 6 regions, 5 Zonal networks (4-Amhara and 1-Oromia) and 1 Regional Network in Amhara Region. In addition, a National Union is promoting the rights, dignity, and competencies of domestic workers in Ethiopia through mobilizing the communities during public holidays, at council and government meetings.

## A PARTNERSHIP WITH AFRICA

### DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

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#### ACTIVITIES UNDERTAKEN (CONTINUED)

The Confederation of the Ethiopian Trade Unions (CETU) has included the issue of decent working conditions for DWs in its strategic plan of action. The Regional CETU Branches along with the government offices facilitated offices for Domestic Workers Associations/Networks/Union in Addis Ababa, Dire Dawa, Bahir Dar, Hawassa, and Jimma. All Domestic Workers Associations conduct regular monthly and bi-weekly meetings with CETU Regional Representatives attending.

Awareness-raising programs were conducted for over 900 law enforcement bodies, including police officers, judges, and prosecutors on safe migration, irregular migration, human trafficking, and smuggling of persons. With the support of the project, a total of 545 members of the Migration Council and Migration Partnership Collation increased their understanding of the regulation number 126/2022 and guidelines for the referral system, for safer migration and human trafficking. Also, with the support of the project, 11 Migration Partnership Coalitions and 11 Councils were established in 11 Woredas of 3 sub-cities of Addis Ababa - namely Kolfe, Keraniyo, Lideta, and Lemi Kura.

17 training sessions were undertaken for 242 PEAs (Private Employment Agency) and 181 Employers over 6 Regions and cities such as Addis Ababa, Bahir Dar, Adama, Hawassa, Jimma, Dire Dawa, and Soddo. Following training 3,987 Domestic Workers obtained written contracts through the PEAs and 50% of PEAs have formalised written contractual agreements between the employers and the women they recruited for domestic work employment.

The aim is to protect DWs from illegal brokers, promote fair and transparent DW recruitment and contracts, and promote the rights of DWs.

The strategic use of television and radio broadcasts has ensured that messages about the importance of dignified domestic work and regulated migration practices reached a broad audience, fostering a greater respect and understanding of domestic workers' rights nationwide.

96 reference persons in charge of TVET - Technical/Vocational Education and Training were trained on building a new professional curriculum for Domestic Workers. The collaboration with TVET colleges and the provision of grants for further training underscore the commitment to fostering the professional growth of domestic workers, ultimately contributing to their empowerment and socio-economic advancement.

Training courses on rights, working conditions, ethics, the culture of the destination country, and managing remittances were conducted for 615 Female Potential Migrant Domestic Workers in Addis Ababa, Hawassa, Bahir Dar, Adama, Jimma, and Dire Dawa cities. The training was aimed to strengthen the skills of potential domestic workers in the field of contracts, rights of the worker, occupational safety, gender-based violence, HIV/AIDS, reproductive health, financial management, work conditions, culture, and managing remittance. All 615 participants opened their savings accounts in their own name and joined neighbouring Domestic Workers' Associations.

162 DWs returnees and VOT (Victims of trafficking) Women, Children and girls received support from the project shelter in Addis Ababa – this included medical assistance, psychological support, clothing, accommodation, family contact, and other rehabilitative assistance.

52 returnees DWs were trained on Basic Business Skills and 29 received start-up capital to establish a new business.

## **A PARTNERSHIP WITH AFRICA**

### **DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

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#### **ACTIVITIES UNDERTAKEN (CONTINUED)**

##### Tanzania

#### **Rights of Domestic Workers Tanzania - Summary of Project Activities for 2023**

##### **National Multi-Stakeholders Conferences**

The first National Multi-Stakeholders Conference was held in August 2023 in Dodoma with Guests of Honour Mr Amon Mpanju- Deputy Permanent Sec, Ministry of Community Development and Acting Deputy Labour Commissioner, Madame Emmy.

The Conference was hosted by CHODAWU (Conservation, Hotels, Domestic, Social Services and Consultancy Workers Union) who are key local partners with APA- CVM in this project.

The event was recorded by media and shared on the evening News Programmes reaching an audience of an estimated 6 million people.

Domestic Workers took a key role in this National Conference with their presentations and challenging inputs to the relevant ministries, government agencies, civil society organizations, media, trade unions and employers.

The DWs working in Tanzania demonstrated working conditions and the urgent need for the ILO C189 Convention to be ratified. DWs with experience of migration abroad challenged the Safe Migration and Bilateral Agreements process as not being nearly adequate to protect their rights as workers or from abuse.

The Vocational Education & Training Authority (VETA) representative at the conference gave a presentation on the new curricula developed in conjunction with this APA-CVM EMPOWERD project that provides professional training for Domestic Workers. These courses were piloted at VETA centres in 2023 in advance of formal launch in 2024.

Dr Rose Mwaipopo (the University of Dar es Salaam and board member of APA-CVM Tanzania) presented research findings on patterns of migration relating to Domestic Workers at the Conference. The research highlighted the urgent need for stronger policies to protect Tanzanian migrant domestic workers, particularly those migrating to Middle East countries where they face significant human rights violations in their workplaces. The research included timely recommendations for policymakers and stakeholders to address these challenges.

##### **The second National Multi-stakeholders Conference of 2023 was held in November in Dodoma.**

Lobbying efforts of a Parliamentary group, led by Dr.Thea Ntara MP, facilitated the invitation of 24 domestic workers, CHODAWU, International Domestic Workers Federation (IDWF), and CVM/APA staff to the Parliament. This event significantly increased recognition of the domestic workers' sector among policymakers and government officials and to the public as the meeting received widespread national media coverage.

Recognition was a key theme at both conferences- recognition of the very important role that Domestic Workers have in society and in the economy

## A PARTNERSHIP WITH AFRICA

### DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

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#### ACTIVITIES UNDERTAKEN (CONTINUED)

By end of 2023 there were of over 94 Domestic Worker branches established across the whole of Tanzania. This expansion has significantly increased domestic worker membership and engagement.

Task Force Meetings – several meetings were held in Tanzania Mainland and Zanzibar in 2023. During Task Force meetings strategies were developed to continue raising awareness among institutions and communities regarding ratification of ILO C189, safe migration and domestic workers' issues and promotion of written contracts and to advocate for domestic workers' human rights and labour rights promotion and protection. The Task Forces intervention demonstrates the increased attention and commitment of higher-level Tanzanian institutions towards domestic worker's issues and a new level of openness to discuss these issues.

Key Task Force Members in Tanzania included the representatives of DWs branches/associations, Government Institutions - Ministries of Labour (Acting Labour Commissioner), Home Affairs (Police Gender Desk), Immigration Services Department, Media, Trade Unions (TUCTA, CHODAWU, ZATUC), Association of Tanzania Employers, Mwananchi media and PEAs (Private Employment Agencies).

Key Task Force Members in Zanzibar were ZATUC and CHODAWU Trade Unions, Ministries of: Labour (Labour Commissioner), Home Affairs, Community Development, Gender, Children and Elders, Police (Migration), local media from both TV and radio stations, public employment agencies and domestic workers of Zanzibar.

#### **SOCIAL INTEGRATION and ECONOMIC EMPOWERMENT of VULNERABLE GROUPS in ETHIOPIA**

The project ST.RE.AM - Strengthen Street Resilience in Amhara, Ethiopia is designed to address the capacity, commitment and responsibility of National and Local Authorities together with Local Associations to defend the rights of street children and teenagers in the Amhara region.

The specific goal of this project - is to respond to the needs of 120 new street children and teenagers annually and foster their integration into the education system or professional training programmes.

These children face every day such conditions as - physical abuse, harassment, lack of food, cold and absence of a safe place to sleep among their critical challenges. The issue is particularly acute in the Amhara region, and the project operates in four different cities, namely Bahir Dar, Injibara, Finote-Selem and Debre Markos. Working directly with the street children and their families, community-based organisations (CBOs), the ST.RE.AM Project carried out reunification programmes, supporting educational re-integration and enabling their families to start up income-generating activities. Family assessment confirmed that almost all families of children on the street are in the category of economically very, very poor families with the consequences of children forced to the street to beg daily to support the family or a permanent abode for themselves to survive.

On a higher level, this project took action to reinforce the awareness of the local city and government institutions – City Councils, Keeble's, police, judiciary, Ministries of Women and Children, Education, Health and Social Affairs- to engage in prevention and mitigating activities to relieve these children's inhumane conditions and promote their right to have the basics of survival – food, shelter, health and education etc.

## A PARTNERSHIP WITH AFRICA

### DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

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#### ACTIVITIES UNDERTAKEN (CONTINUED)

During 2023, (Year 2) of the project, the intake of new children increased to 188 street children and in addition 36 children (from previous years project whose families were in difficulties) were supported. The 188 children participated in the full project cycle attending school with 32 attending classes in vocational training. The focus was on project content -basic capacity building training, counselling and activities linked to psychosocial healing of street children, especially through the social and psychological counseling services, behaviour change and communication training through drama, literature, poetry and sports events. Life skills, peer-to-peer education, HIV/AIDS prevention, traffic accidents and the dangers of street life were all components.

#### Income and food Support

In 2023 the number of children going out on the streets increased due to the social, political and economic factors of the region. To alleviate their impoverished condition and to make their life more bearable the children were provided with the basic necessities (food, clothing, medicine, education). Community Care Coalition (CCC) members covered food support for the children and financially supported the education of an additional 30 children, who also received counselling by the social workers, and joined sports activities with the selected project children.

To support families of reunified children economically and sustainably and to keep the children within their family, the project provided grants to families of children who were initiating their own mini business, so that they could keep their reunified children at home and enable their return to school. In 2023, 42 families received this support. In addition, 42 families who were not involved in any small business got financial support, to assist in starting different business as vendors, running small cafes and other petty trading. While not all families were able to generate savings, it is notable that among the targeted 91 families supported by the project (including 5 child headed households) in 2023:

- 100% of children's families managed get their child off the streets and back home and care for their children by earning income to cover the daily food costs and for their education
- 91 families were able to increase their income and to provide food for their children 3 times a day.
- In a short period of time, these families developed a business from the grants allocated to them by the project and were able to manage and cope with their family's daily needs.

The Social Workers and Community police are the main partners of the ST.RE.AM project, and specific training was conducted with them in the four cities to orientate them to provide protection, care and support for the street children. The training expanded to include many key social workers in addition to the social workers of the Women and Social Affairs Office.

#### Education

Street children face unique barriers to accessing education that many other children don't have, and often unable to afford education due to a lack of legal identification, permanent address and shortage of school material are the majors problems. One of the objectives of the ST.RE.AM project is supporting children or teenagers to join and continue their schooling. The project provided school material support for 224 children in the four areas. The materials provided to students included the school uniform, exercise books, pen and pencil. All the children attended school.

## A PARTNERSHIP WITH AFRICA

### DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

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#### ACTIVITIES UNDERTAKEN (CONTINUED)

##### Vocational/ TVET training

The older teenagers on the street were oriented towards technical training with the Technical Vocational Educational Training centres to undertake three-month professional training to develop skills and receive a Certificate of Competence (CoC). In 2023 due to the conflict in region most of TVET colleges became military camps, and for this reason the training had to be postponed until early 2024.

##### **Challenges:**

- The regional conflict, and the state of emergency declared have slowed down follow up work to the required level as well as implementation of some activities at regional and national levels under the project. The Regional and National Conferences as well as the Regional Task Force could not be undertaken for security reasons.
- Participants from some Zones and Woredas were unable to attend project meetings due to security issues
- According to data from Bahir Dar Women and Social Affairs Office, due to the conflict the number of children who left their families and flock to the streets has doubled and this has created a high demand on services
- key government officials were occupied with current political issues, and this prevented much of the work of resource mobilization, street children's follow up and support
- Due to security issues, it was not possible to move to reunify some children with families outside the city
- The closure of markets and shops in some places due to the conflict made it difficult for families to buy and sell goods

##### **Strengths**

- The project team undertook the work with great commitment during the time of critical instability in the Amhara Region
- Even though the project was faced with security problem, staff maintained strong collaboration with the taskforce members for the recruitment and reintegration of the street children.
- The achievements exceeded the plans through the wise use of the budget allocated-e.g. 224 street children directly benefited with reintegration educational material and 160 children got food support, plus all children previously reunified were at home and 95% still going to school.
- The ST.RE.AM project is also fostering increased Government commitment and responsibility regarding street children and the rights of the child.

## **A PARTNERSHIP WITH AFRICA**

### **DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

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#### **DEVELOPMENT EDUCATION IN - A PARTNERSHIP WITH AFRICA**

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

A new follow on to a previous 'Get up and Goals' EU Project was prepared at the end 2022, with Italian NGO CISP as lead agent and NGOs from 7 other EU countries participating. The application was submitted in early 2023 for funding of 90% and following EU approval, the project officially commenced in December 2023.

The aim of the project will be to contribute to structurally link formal education to Global Citizenship Education (GCE) and awareness on 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, the new 'Get up and Goals' project will build 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 will also support student led actions to raise awareness about and progress on the SDGs and substantial energy will be focused for the duration of the project on strengthening the policy context for Global Campaign for Education and target 4.7 of the SDGs.

'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>).

##### ***Curriculum materials***

A 3-volumed geohistorical manual was produced by the lead partner CISP as part of the project and the APA Development Education Coordinator with a teacher group mapped the textbooks to the Civic, Social and Political Education (CSPE), History and Geography curriculum specifications and provided editing suggestions to the authors--All these resources continue to be widely available.

## **A PARTNERSHIP WITH AFRICA**

### **DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

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#### **RESULTS ACHIEVED**

##### **MEDIA**

The APA website was upgraded, and up-to-date postings are regularly uploaded with feedback on project activities from Ethiopia and Tanzania.

Facebook is a key communications link between APA Charity Shops and their local communities and awareness of Development Education in Ireland and of APA work in Tanzania and Ethiopia.

An APA information leaflet is distributed across all our channels.

##### **VOLUNTEERING**

Volunteering remains a core value of APA and we would like to thank our volunteers both past and present, including Board members and recognise their continued commitment and support to the APA organisation.

In total at any given time APA has 52 active volunteers (17 men and 25 women) in the organisation, offering over 20,000 hours of service per annum.

The 30 shop volunteers contribute on average 12 hours per week working in retail, including sales, stock preparation and rotation and merchandising in the three APA charity shops across the country. This amounts to 17,280 volunteering hours or 497 hours per person, per year.

In addition, our 6 volunteer drivers provided a stock collection and transportation service for donations to the shops offering 4 hours per week over the course of a year, providing us with an additional 1,248 hours of work.

At the offices of APA, there are 4 members of staff who volunteered including the CEO, Finance Assistant, Projects Assistant and Communications Assistant and over the course of the year this has amounted to 2,350 hours of work.

The value of this volunteer service to APA can be estimated at approx. €250,000 annually for which APA Management and Board of Directors offer much appreciation to all dedicated volunteers.

In addition, APA and its supporters host other ad hoc fundraising events throughout the year which are volunteer led.

This contribution is critical to the day-to-day running of the organisation and puts APA at the heart of the local communities in which it operates its retail network and stock collection service.



## **A PARTNERSHIP WITH AFRICA**

### **DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

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#### **LESSONS LEARNT AND FUTURE PLANS**

APA continues rebuilding activities relating to fundraising, networking, corporate activity, events and to expand its donor base for charity shops stock supply and sales.

Our aim is to maintain existing partnerships and engage more e.g. at local, regional and national government levels and maintain networking opportunities among partner organisations.

We focus projects primarily on addressing the root causes of poverty - prioritise human rights and marginalised groups.

Priority to be given to women's projects and the prioritisation of women rights. We wish to intensify involvement with government ministries and institutions, Trade Unions and International Domestic Workers Federation (IDWF), CBOs, faith-based organisations, colleges and universities and particularly the beneficiaries themselves from the outset in growing their own dignity, opportunities and leadership.

#### **FURTHER INFORMATION**

Further information on activities during the current year and future are 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, a company limited by guarantee.

#### **RESULTS AND YEAR END POSITION**

The results for the year are set out on page 22. The overall outcome for the year was in line with budgeted projections and is considered satisfactory. The financial year-end reserves totalled €621,802 (2022: €662,079) comprising of €382,918 (2022: €361,884) in unrestricted reserves and €238,884 (2022: €300,195) in 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.

#### **EVENTS AFTER THE BALANCE SHEET DATE**

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

## A PARTNERSHIP WITH AFRICA

### DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

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#### 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.

The company did not make any political contributions in the financial year (2023: €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 about the keeping of accounting records, and 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.

#### 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 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, Crowe Ireland, are eligible and have expressed a willingness to continue in office in accordance with section 383(2) of the Companies Act 2014

Approved by the Board and signed on its behalf by:

Signed by:  
  
283385F8E29C4F1...  
John Rice  
Director

Signed by:  
  
A4C80F5E9DE34C8...  
Vyara Panova  
Director

Date: 23/9/2024

## 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.

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.

## **A PARTNERSHIP WITH AFRICA**

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

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#### **Report on the audit of the financial statements**

##### **Opinion**

We have audited the financial statements of A Partnership with Africa (the 'Company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies, set out in note 1. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and Statement of Recommended Practice "Accounting and Reporting by Charities" second edition effective 1 January 2019.

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 2023 and of its movement in net funds for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and Statement of Recommended Practice "Accounting and Reporting by Charities" second edition effective 1 January 2019;
- have been prepared in accordance with the requirements of the Companies Act 2014.

##### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditors' 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 financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### **Conclusions relating to going concern**

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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 directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## **A PARTNERSHIP WITH AFRICA**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF A PARTNERSHIP WITH AFRICA (CONTINUED)**

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

We have nothing to report in this regard.

#### **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:

- in our opinion, the information given in the Directors' Report is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with applicable legal requirements.

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, and financial statements are in agreement with the accounting records.

#### **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.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

#### **Respective responsibilities**

##### **Responsibilities of directors for the financial statements**

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

In preparing the financial statements, the directors are responsible for assessing the 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 management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

## A PARTNERSHIP WITH AFRICA

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF A PARTNERSHIP WITH AFRICA (CONTINUED)

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (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.

A further description of our responsibilities for the audit of the financial statements is located on the Irish Auditing and Accounting Supervisory Authority's website at: <https://iaasa.ie/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>. This description forms part of our auditor's report.

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

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.

DocuSigned by:  
  
Signed: 3F2F9ED45E6347A...  
**Roseanna O'Hanlon**

For and on behalf of

Crowe Ireland  
Chartered Accountants and Statutory Audit Firm  
40 Mespil Road  
Dublin 4  
D04 C2N4

Date: 23/9/2024

**A PARTNERSHIP WITH AFRICA****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

	<i>Notes</i>	<b>Unrestricted Funds 2023 €</b>	<b>Restricted Funds 2023 €</b>	<b>Total Funds 2023 €</b>	<b>Unrestricted Funds 2022 €</b>	<b>Restricted Funds 2022 €</b>	<b>Total Funds 2022 €</b>
<b>INCOME FROM</b>							
Donations and legacies	3	60,164	-	60,164	66,054	-	66,054
Raising funds	4	263,359	-	263,359	178,140	-	178,140
Charitable activities	5	-	290,000	290,000	-	305,591	305,591
<b>Total</b>		<b>323,523</b>	<b>290,000</b>	<b>613,523</b>	<b>244,194</b>	<b>305,591</b>	<b>549,785</b>
<b>EXPENDITURE ON</b>							
Raising funds	4	169,183	-	169,183	156,551	-	156,551
Charitable activities	6	165,206	319,411	484,617	111,511	152,033	263,544
<b>Total</b>		<b>334,389</b>	<b>319,411</b>	<b>653,800</b>	<b>268,062</b>	<b>152,033</b>	<b>420,095</b>
<b>Net income/(expenditure)</b>	9	<b>(10,866)</b>	<b>(29,411)</b>	<b>(40,277)</b>	<b>(23,868)</b>	<b>153,558</b>	<b>129,690</b>
Taxation	10	-	-	-	-	-	-
Transfers between funds		31,900	(31,900)	-	30,000	(30,000)	-
<b>Net movement in funds</b>		<b>21,034</b>	<b>(61,311)</b>	<b>(40,277)</b>	<b>6,132</b>	<b>123,558</b>	<b>129,690</b>
<b>RECONCILIATION OF FUNDS</b>							
Total funds brought forward	14	361,884	300,195	662,079	355,752	176,637	532,389
<b>Total funds carried forward</b>	14	<b>382,918</b>	<b>238,884</b>	<b>621,802</b>	<b>361,884</b>	<b>300,195</b>	<b>662,079</b>

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 is derived from continuing activities.

The notes on pages 25 to 35 form part of these financial statements.

**A PARTNERSHIP WITH AFRICA****BALANCE SHEET  
AS AT 31 DECEMBER 2023**

	<i>Notes</i>	<b>2023</b> €	2021 €
<b>Fixed Assets</b>			
Tangible fixed assets	11	10,455	10,110
<b>Current Assets</b>			
Debtors	12	2,000	2,000
Cash at bank and in hand		644,182	727,811
		<u>646,182</u>	<u>729,811</u>
<b>Creditors: Amounts falling due within one year</b>	13	(34,835)	(77,842)
<b>Net current assets</b>		<u><b>611,347</b></u>	<u>651,969</u>
<b>NET ASSETS</b>		<u><b>621,802</b></u>	<u>662,079</u>
<b>Funds of the charity</b>			
Unrestricted funds	14	382,918	361,884
Restricted funds	14	238,884	300,195
		<u><b>621,802</b></u>	<u>662,079</u>

23/9/2024

The financial statements were approved and authorised for issue by the Board of Directors on \_\_\_\_\_.

They were signed on its behalf by:

Signed by:



283385F8E20C4F1...

John Rice  
Director

Signed by:



A4C80F5E0DE34C8...

Vyara Panova  
Director

The notes on pages 25 to 35 form part of these financial statements.



**A PARTNERSHIP WITH AFRICA****STATEMENT OF CASH FLOWS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

	<i>Notes</i>	<b>2023</b> €	2022 €
<b>Reconciliation of net income to net cash flows from operating activities</b>			
Net movement in funds		(40,277)	129,690
Adjustment:			
Depreciation	<i>9 &amp; 11</i>	3,844	3,348
<b>Operating cash flows before movement in working capital</b>		<u>(36,433)</u>	<u>133,038</u>
Decrease in debtors		-	38,565
Increase/(Decrease) in creditors		(43,007)	31,746
<b>Net cash inflows from operating activities</b>		<u>(43,007)</u>	<u>203,349</u>
<b>Cash used in investing activities</b>			
Purchase of tangible fixed assets	<i>11</i>	(4,189)	(2,459)
<b>Net cash outflows from investing activities</b>		<u>(4,189)</u>	<u>(2,459)</u>
<b>Net increase in cash and cash equivalents</b>		(83,629)	200,890
Cash and cash equivalents at beginning of financial year		727,811	526,921
<b>Cash and cash equivalents at end of financial year</b>		<u><b>644,182</b></u>	<u>727,811</u>
<b>Reconciliation to cash at bank and in hand:</b>			
Cash at bank and in hand		<u><b>644,182</b></u>	<u>727,811</u>

The notes on pages 25 to 35 form part of these financial statements.

## A PARTNERSHIP WITH AFRICA

### NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

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#### 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 Directors' Report. 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 on a going concern basis 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**

The Company has recognised net expenditure of €40,277 (2022: €129,690) for the year ended 31 December 2023 and, as at that date, current assets exceed current liabilities by €621,802 (2022: €662,079), including €644,182 (2022: €727,811) in cash at bank.

The Company's financial projections for the 2024 to 2025 financial years indicate the Company will have sufficient financial resources available to continue its charitable objectives and meet its obligations as and when they fall due for the foreseeable future.

On this basis, the directors believe that it is appropriate to adopt the going concern basis in preparing the financial statements. The financial statements do not include any adjustments nor disclosures that would result if the Company was unable to continue as a going concern.

## A PARTNERSHIP WITH AFRICA

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

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#### 1. ACCOUNTING POLICIES (CONTINUED)

##### **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 charitable objectives.

##### **Recognition of income**

Income is accounted for when amounts receivable on grant and funding applications are approved or paid, whichever is earlier, and when the company is legally entitled to the funding.

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.

##### **Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

##### **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 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).

**A PARTNERSHIP WITH AFRICA****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023****1. ACCOUNTING POLICIES (CONTINUED)****Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at historical cost less accumulated depreciation. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. 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:

Office equipment	33 ⅓% straight line
Motor vehicles	20% straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date. Gains and losses on disposal are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of Financial Activities (SOFA).

Fixed assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the assets carrying amount exceeds its recoverable amount.

**Funds Accounting****Restricted Funds**

These are funds that can only be used for particular restricted purposes within the objectives 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.

**A PARTNERSHIP WITH AFRICA****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

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**1. ACCOUNTING POLICIES (CONTINUED)****Financial instruments (Continued)***Financial assets and liabilities*

All financial assets and liabilities, comprising debtors, cash and bank balances and creditors are initially measured at transaction price (including transaction costs), and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, 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 assessed for indicators of impairment at each reporting date.

Financial assets are impaired when events, subsequent to their initial recognition, indicate the estimated future cash flows derived from the financial asset(s) have been adversely impacted. The impairment loss will be the difference between the current carrying amount and the present value of the future cash flows at the asset(s) original effective interest rate.

If there is a favourable change in relation to the events surrounding the impairment loss then the impairment can be reviewed for possible reversal. The reversal will not cause the current carrying amount to exceed the original carrying amount had the impairment not been recognised. The impairment reversal is recognised in the Statement of Financial Activities (SOFA).

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.

**A PARTNERSHIP WITH AFRICA****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023****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**

	<b>Unrestricted 2023 €</b>	<b>Restricted 2023 €</b>	<b>Total 2023 €</b>	<b>Total 2022 €</b>
Donations and gifts	60,164	-	60,164	64,411
Other	-	-	-	1,643
	<u>60,164</u>	<u>-</u>	<u>60,164</u>	<u>66,054</u>

**A PARTNERSHIP WITH AFRICA****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023****4. RAISING FUNDS - INCOME AND EXPENDITURE**

	<b>Unrestricted 2023 €</b>	<b>Restricted 2023 €</b>	<b>Total 2023 €</b>	<b>Total 2022 €</b>
Income:				
Income from APA Charity Shops	263,359	-	263,359	178,140
	<u>263,359</u>	<u>-</u>	<u>263,359</u>	<u>178,140</u>
	<u><u>263,359</u></u>	<u><u>-</u></u>	<u><u>263,359</u></u>	<u><u>178,140</u></u>
	<b>Unrestricted 2023 €</b>	<b>Restricted 2023 €</b>	<b>Total 2023 €</b>	<b>Total 2022 €</b>
Expenditure:				
APA Shop Costs	45,228	-	45,228	33,759
APA Shop Repairs	6,256	-	6,256	18,338
APA Shop Rent	39,753	-	39,753	36,124
APA Shop Salaries	15,330	-	15,330	18,454
APA Shop ER PRSI	1,348	-	1,348	1,742
Support and Governance Costs (shared 50%) - Note 7	61,268	-	61,268	48,134
	<u>169,183</u>	<u>-</u>	<u>169,183</u>	<u>156,551</u>
	<u><u>169,183</u></u>	<u><u>-</u></u>	<u><u>169,183</u></u>	<u><u>156,551</u></u>

**5. CHARITABLE ACTIVITIES (INCOME)**

	<b>Unrestricted 2023 €</b>	<b>Restricted 2023 €</b>	<b>Total 2023 €</b>	<b>Total 2022 €</b>
Irish Aid – Civil Society Fund	-	250,000	250,000	250,000
Irish Aid – DFA Global Citizenship Ed grant	-	-	-	35,591
Self Help Africa	-	-	-	20,000
Lorna Byrne Children's Foundation	-	40,000	40,000	-
	<u>-</u>	<u>290,000</u>	<u>290,000</u>	<u>305,591</u>
	<u><u>-</u></u>	<u><u>290,000</u></u>	<u><u>290,000</u></u>	<u><u>305,591</u></u>

**A PARTNERSHIP WITH AFRICA****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023****6. CHARITABLE ACTIVITIES (EXPENDITURE)**

	Unrestricted 2023 €	Restricted 2023 €	Total 2023 €	Total 2022 €
Irish Aid – Civil Society Fund	-	279,411	279,411	148,109
EU- Global Curriculum Development	-	-	-	3,924
Lorna Byrne Children’s Foundation	-	40,000	40,000	-
APA Project co-funding	103,938	-	103,938	28,377
Co-ordination Fund	-	-	-	20,000
Other Project Funding	-	-	-	15,000
Support and Governance Costs (shared 50%) - Note 7	61,268	-	61,268	48,134
	<u>165,206</u>	<u>319,411</u>	<u>484,617</u>	<u>263,544</u>

**7. SUPPORT AND GOVERNANCE COSTS**

	Unrestricted 2023 €	Restricted 2023 €	Total 2023 €	Total 2022 €
APA Admin Salaries	51,227	-	51,227	36,900
APA Admin ER PRSI	4,033	-	4,033	3,049
Audit Fee	12,654	-	12,654	14,760
Administration costs	31,408	-	31,408	23,284
Insurance	10,222	-	10,222	8,777
Accountancy Fees	6,760	-	6,760	6,150
Depreciation	3,844	-	3,844	3,348
Training	2,387	-	2,387	-
	<u>122,535</u>	<u>-</u>	<u>122,535</u>	<u>96,268</u>



**A PARTNERSHIP WITH AFRICA****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

<b>8.</b>	<b>EMPLOYEES AND REMUNERATION</b>	<b>2023</b>	2022
		<b>Number</b>	Number

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

Administration	3	2
Technical support (EU Dev-Ed)	2	1
	<u>5</u>	<u>3</u>
	=====	=====

The staff costs are comprised of:

	<b>2023</b>	2022
	<b>€</b>	<b>€</b>
Wages and salaries	66,557	55,354
Social security costs	5,382	4,791
	<u>71,939</u>	<u>60,145</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 (2022: €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.

<b>9.</b>	<b>NET INCOME/(EXPENDITURE)</b>	<b>2023</b>	2022
		<b>€</b>	<b>€</b>

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

Directors' remuneration	-	-
Depreciation	3,844	3,348
Auditors' remuneration	12,654	14,760
	<u>16,500</u>	<u>18,108</u>
	=====	=====

**10. 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.

**A PARTNERSHIP WITH AFRICA****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023****11. TANGIBLE FIXED ASSETS**

	<b>Office Equipment</b>	<b>Motor Vehicles</b>	<b>Total</b>
	€	€	€
<b>Cost:</b>			
At 1 January 2023	2,892	12,853	15,745
Additions	4,189	-	4,189
<b>At 31 December 2023</b>	<u>7,081</u>	<u>12,853</u>	<u>19,934</u>
<b>Accumulated depreciation:</b>			
At 1 January 2023	1,816	3,819	5,635
Charge for the financial year	1,374	2,470	3,844
<b>At 31 December 2023</b>	<u>3,190</u>	<u>6,289</u>	<u>9,479</u>
<b>Net Book Value</b>			
<b>At 31 December 2023</b>	<u><u>3,891</u></u>	<u><u>6,564</u></u>	<u><u>10,455</u></u>
At 31 December 2022	<u>1,076</u>	<u>9,034</u>	<u>10,110</u>

**12. DEBTORS: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	€	€
Prepayments	2,000	2,000
	<u>2,000</u>	<u>2,000</u>

## A PARTNERSHIP WITH AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

<b>13. CREDITORS:</b> Amounts falling due within one year	<b>2023</b>	2022
	€	€
Other creditors	-	36,428
Taxation and social insurance	6,750	5,056
Accruals	28,085	36,358
	<u>34,835</u>	<u>77,842</u>
	<u><u>34,835</u></u>	<u><u>77,842</u></u>

**14. FUNDS OF THE CHARITY****(i) Reconciliation of funds:**

	Unrestricted Funds €	Restricted Funds €	Total Funds 2023 €	Total Funds 2022 €
Fund balance at 1 January 2023	361,884	300,195	662,079	532,389
Net movement for the financial year	21,034	(61,311)	(40,277)	129,690
<b>Fund balances at 31 December 2023</b>	<u>382,918</u>	<u>238,884</u>	<u>621,802</u>	<u>662,079</u>
	<u><u>382,918</u></u>	<u><u>238,884</u></u>	<u><u>621,802</u></u>	<u><u>662,079</u></u>

**(ii) Analysis of net assets between funds:**

	Unrestricted Funds €	Restricted Funds €	Total Funds 2023 €	Total Funds 2022 €
Tangible Fixed Assets	10,455	-	10,455	10,110
Current Assets	407,298	238,884	646,182	729,811
Current Liabilities	(34,835)	-	(34,835)	(77,842)
<b>Total funds</b>	<u>382,918</u>	<u>238,884</u>	<u>621,802</u>	<u>662,079</u>
	<u><u>382,918</u></u>	<u><u>238,884</u></u>	<u><u>621,802</u></u>	<u><u>662,079</u></u>

**(iii) Movements in funds:**

	Balance 1 January 2023 €	Income €	Expenditure €	Transfer between funds €	Balance 31 December 2023 €
Unrestricted funds	361,884	323,523	(334,389)	31,900	382,918
Restricted funds	300,195	290,000	(319,411)	(31,900)	238,884
<b>Total funds</b>	<u>662,079</u>	<u>613,523</u>	<u>(653,800)</u>	<u>-</u>	<u>621,802</u>
	<u><u>662,079</u></u>	<u><u>613,523</u></u>	<u><u>(653,800)</u></u>	<u><u>-</u></u>	<u><u>621,802</u></u>

Transfers between funds in the current year represent the portion of Irish Aid – Civil Society Fund funding received (€31,900 out of €250,000) that is for the Company's use in accordance with its overall charitable objectives. It is therefore deemed unrestricted.

**A PARTNERSHIP WITH AFRICA****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023****15. 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:

	<b>2023</b>	2022
	€	€
<b>Land and buildings:</b>		
Within one year	39,650	36,050
Between two and five years	133,051	129,492
	<u>172,701</u>	<u>165,542</u>
	<u><u>172,701</u></u>	<u><u>165,542</u></u>

**16. 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.

**17. RELATED PARTY TRANSACTIONS**

There have been no related party transactions during the year.

**18. SUBSEQUENT EVENTS**

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

**19. APPROVAL OF THE FINANCIAL STATEMENTS**

The financial statements were approved by and authorised for issue by the directors on

23/9/2024

Crowe Ireland  
Chartered Accountants and Statutory Audit Firm  
40 Mespil Road  
Dublin 4  
D04 C2N4

Dear Sirs,

**Re: A Partnership with Africa**


We confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the following representations to you in connection with your audit of the company's financial statements for the year ended 31 December 2023.


1. We acknowledge as directors, our statutory responsibility for the accounts. All of the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the company have been properly reflected and recorded in the accounting records. All other records and related information have been made available to you and we confirm that proper books of account are located at Kimmage Manor, Whitehall Road, Dublin 12.
2. We confirm that the company's financial statements for the year ended 31 December 2023 and this letter have been approved at a meeting of the board of directors and that the board has authorised that the financial statements and this letter be signed on its behalf by any two directors.
3. The accounting policies used are detailed in the financial statements and are consistent with those adopted in the previous financial statements.
4. Any expenditure included in the financial statements was properly made in connection with the carrying on of the company's business.
5. There have been no events since the balance sheet date, other than those disclosed in the accounts, which would require either revision of the amounts included in the financial statements or disclosure in a note thereto.
6. No transactions were entered into shortly before the accounting date with the intention that they should reverse shortly after that date, so as not to present a true and fair view of the state of the affairs of the company.
7. The directors acknowledge their responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud. The directors confirm that they have assessed the risk of fraud in the company and do not consider that the financial statements are materially misstated as a result of fraud. The directors have no knowledge of any actual, alleged, or suspected fraud affecting the company where such fraud could have a material effect on the financial statements.
8. We confirm that the financial statements are free of material misstatements including omissions and that significant assumptions used by the directors in making accounting estimates, including those measured at fair value, are reasonable.

9. We confirm our compliance with the requirements of S.330 of the Companies Act 2014. We acknowledge that S.330 requires that we as the directors of the company make a statement in the directors report that each of the persons who are directors of the company at the time of the report, that in so far as they are aware there is no relevant audit information of which the company's statutory auditors are unaware and the directors have taken all steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.
10. The company has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There have been no communications concerning non-compliance with requirements of regulatory or tax authorities with respect to any matter.
11. We are not aware of any material transactions with related parties other than as disclosed in the accounts.
12. At no time during the period has the company had any arrangement, transaction or agreement to provide credit facilities for directors or persons connected with the directors or guaranteed or provided security for such matters. Further, at no time during the period has the company acquired or disposed of any assets, other than cash, from or to directors or persons connected with the directors or entered into any transaction or arrangement in which the director had, directly or indirectly, a material interest, other than as disclosed in the financial statements.
13. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the accounts.
14. The company has satisfactory title to all assets and there are no liens or encumbrances on the company's assets, except as disclosed in the financial statements. All the assets to which the company has satisfactory title are included in the financial statements. All amounts of expenditure capitalised in respect of fixed assets as detailed in the financial statements represent expenditure incurred in acquiring additional assets or improving existing assets. No expenditure capitalised is of a revenue nature. Idle or obsolete assets have been written down to their recoverable amount.
15. We confirm that the Directors received no remuneration (2023: €nil) or expenses (2023: €nil) during the year ended 31 December 2023.
16. We confirm that there were no loans advanced to Directors during the year and no loans outstanding at year end.
17. In our opinion, due to the uncertainty in respect to actual likely value or level of tax rebates recoverable at the year end, no rebate receivable has been recorded in the financial statements.
18. We confirm that debtors are fairly stated, and adequate provision has been made for bad or doubtful debts.
19. We confirm that the organisation met the relevant qualifying criteria for all grant funding receivable during the year.
20. We have recorded or disclosed to you all liabilities, both actual and contingent.
21. There are no financial commitments of a revenue or capital nature other than those as disclosed in the accounts.
22. Except as disclosed to you, we have no other bank or other financing facilities available.
23. We confirm that the Board have reviewed the company's Charities Governance code checklist for 2023 and we confirm that the company complies with the code.

24. We confirm an AGM of members was held during the year ended 31 December 2023 in accordance with Section 175 of the Companies Act 2014.
25. We confirm that all other information contained in our Annual Report is consistent with the information presented in our financial statements.
26. We believe that the company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the company's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the company's ability to continue as a going concern need to be made in the financial statements.

For and on behalf of the Board:

Signed by:  
  
283385F8E29C4F1...  
John Rice  
Director

Signed by:  
  
A4C80F6E9DE34C8...  
Vyara Panova  
Director

Date: 23/9/2024