

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 2022

Registered number: 372427

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A PARTNERSHIP WITH AFRICA

DIRECTORS AND OTHER INFORMATION

BOARD OF DIRECTORS

John Rice (Chairperson)
Marguerite Brady (McCormack)
Conor Canavan (Secretary)
Aidan Clifford
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

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 2022

The Directors present their annual report, together with the audited financial statements, for the financial year ended 31 December 2022.

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 2022, 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 Policy is three years. Directors are required to retire by rotation and may be re-elected.

DIRECTORS AND SECRETARY (31.12.2022)

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 & IAFRC-part of)	4/3
Marguerite Brady (McCormack)(Fundraising)	4/3
Conor Canavan (Secretary & Fundraising)	4/4
Aidan Clifford (DevEd. Committee, Dochas Representative & IAFRC-part of)	4/4
Marian Lambert (Projects Officer & Fundraising)	4/3
Vyara Panova (Strategic Planning & IAFRC)	4/3
Mary Sheehan (Executive Committee & IAFRC)	4/4
Owen Lambert CSSp (CEO) Voluntary, Development Ed. Com & IAFRC)	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 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.

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.

ORGANISATION (CONTINUED)

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 www.charitiesregulatoryauthority.ie
- Dóchas Code of Corporate Governance www.dochas-code-corporate-governance
- Cii (Charities Institute Ireland), 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
- APA is also a member of Charity Retail Ireland 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 Statement of Guiding Principles for Fundraising since July 2015 and is identified on the Cii 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 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 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 since 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 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 2022. 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.

A new three year application was prepared concerning Domestic Workers rights and submitted to Irish Aid and approved to commence in September 2021 and this is also co-funded by Self Help Africa (SHA) and continued through 2022.

The co-funding from the Lorna Byrne Children's Foundation (LBCF) for Year 2, 2022 with a new 3 Year Project Application to LBCF with Street Children in the Amhara Region of Ethiopia was prepared and submitted and was approved. Activity commenced in December 2021 and has continued throughout 2022.

Demonstration of impact and outcomes during 2022:

"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:

- The new three-year Domestic Workers project, co-funded by the Irish Aid Civil Society Fund continued to be implemented throughout 2022.
- The Street Childrens project took off in the cities of Debre Marcos, Injibara, Finote-Selam and Bahir Dar in North west Ethiopia having transferred from the Keffa area, South west Ethiopia due to security issues.
- Professional training and skills for Domestic Workers is now on the curriculum in Ethiopia and Tanzania colleges.

RISK MANAGEMENT (CONTINUED)

- Increase of housemaids and bar workers having written contracts that safeguard their right to basic wages, working hours and access to education.
- Widows' rights to resources and street children protection from violence and abuse and who have lost one or both parents. Their right to basic services and to education continued to be promoted and facilitated by civil society.
- The protection of women and girls against violence and early marriage and harmful traditional practices is seen by rising cases reported and court action taken against perpetrators of violence, child marriage 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

APA Vision, Mission and Values statements and its Policy Documents were updated, approved and adopted by the APA Board at its meeting of 7 July 2021.

The APA 5 Year Strategic Plan was approved and adopted by the APA Board at its meeting of 19 November 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 where APA/CVM projects are in Ethiopia and Tanzania as follows:

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

Development Education

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

Fundraising:

- APA volunteers had to restrict their public fundraising activities throughout most of 2022 due to COVID. Only a small number of fundraising events took place during 2022 and we are grateful to the volunteers involved in these events – the main one being collection boxes, direct debit and corporate donations.
- APA Charity Shop at Hacketstown, Athlone and the larger one in Carlow had to remain closed for much of 2021 and have fully opened only in 2022.
- Lorna Byrne Children's Foundation (LBCF) continued co-funding the children's content of the APA work in the Northwest of Ethiopia.
- Donations and legacy income were at a record level in 2022.

Promote Decent Work, Rights and Dignity for Domestic Workers (emPoWeRD) and Empowerment of Vulnerable groups (ST.RE.AM)

Ethiopia and United Republic of Tanzania

The project promotes the dialogue between Civil Society Organisations (CSOs) representing Domestic Workers (DWs), institutions and policymakers to align the national legislation to the standards of 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 local 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 aims to:

1. Provide shelter and reintegration services for abused 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.

ACTIVITIES UNDERTAKEN (CONTINUED)

Summary of direct beneficiaries' achieved results to date by country:

Ethiopia

Results summary of Activities

- 112 people (38 women) participated as representatives of government, trade unions, associations and networks of DWs, academia and employers (National Multi-stakeholders Conference and Task forces meetings);
- 290 people (175 women and 115 men) from Local (Regional, Districts) Institutions Govt. representatives, leaders of local DWs Associations, branches of CETU and representative of ECC-SDCO on legislation and rights of migrant and local Domestic Workers participated in these meetings.
- 284 (148 women and 136 men) members of PEAs and employers trained on dignity of DWs, the use of written contracts for the employment of DWs and create networks to promote decent conditions for DWs.
- 1,078 Leaders of DWs associations and branches of TU: were trained on legal & administrative issues, communication, advocacy, leadership & networking and accompanied on creation of new associations/branches;
- A total of 8,801 DWs signed written contracts, out of the total 2,571 are members of DWs associations and their branches.
- A total of 311 awareness raising events were organised targeting in particular university staff and students, teachers and pupils of secondary schools, local authorities and religious leaders, but also the general population, including DWs, who were reached by a multimedia campaign which included radio spot message regarding DWs rights and safe migration and reached an estimated of 55.7 million community members.
- 96 (50 female) TVET reference persons in charge of TVET - Technical/Vocational Education and Training: trained on building a new professional curriculum for Domestic Workers
- 78 DWs trained on ethics and job security in regard of Domestic Work
- 428 DWs trained on knowledge for migration;
- 72 DWs returnees and VOT (Victims of trafficking) Women, Children and girls received support from the shelter, and were selected from within the framework signed with IOM.
- 52 DWs returnees trained on Basic Business Skills and with 29 received start-up capital to establish a new business.

It is also estimated that the number of indirect beneficiaries will reach 4.8 million within the project cycle in the two countries involved.

Tanzania

Key 2022 Highlights from Tanzania of APA -CVM Activities in respect of the Rights of Domestic Workers

National Multi-Stakeholders Conference

Domestic Workers have taken a key role in National Conferences with their presentations and challenging inputs to the relevant ministries, government agencies, civil society organizations, media, trade unions and employers. Chairing the 1st Conference was the Assistant Labour Commissioner Hon. Rehema Moyo, representing the Minister of Labour Hon. Prof. Ndali Chako, unable to attend (due to the death of her mother). The first conference was held on 25/26 May, the second was held on 30 and 31 August 2022.

ACTIVITIES UNDERTAKEN (CONTINUED)

Domestic Workers (D/W) challenged the Safe Migration and Bilateral Agreements process as not being adequate to protect their rights as workers or from abuse. The witness returnee D/W from Oman confidently spoke on the abuses suffered even if contracts (signed before leaving) were in line with the bilateral agreement. This witness assisted the audience to understand that bilateral agreements in themselves are not sufficient to protect workers as they are not necessarily respected.

The Safe Migration inputs by the returnee DW's was recorded by media and shared on the evening News Programme (ITV and Ehabari) and reposted by other media such as *Millardayo*, (over 5 million followers in Tanzania and covering also Kenya) reaching and average audience of 6 million people.

The D/W working in Tanzania equally demonstrated working conditions in Tanzania and the urgent need for the ILO C189 to be ratified. A gap analysis presented by Legal Representative of CHODAWU demonstrated the difference between the C189 and the gaps in the present National Labour Law for D/W. This analysis strongly backed up the D/W very urgent appeal to Government for the ratification of C189.

Task Force Meetings in Tanzania Mainland and Zanzibar

Due to the constant lobbying undertaken by the Task Forces and Trade Unions for the first time ever on Labour Day 1 May 2022, the President of the United Republic of Tanzania, Hon. Samia Suluhu Hassan, in her address prioritized domestic workers among worker groups which requires particular attention and promised that the Government will be working towards ratification of C189 *although the differences identified between the Convention and the National Labour Law will need to be addressed*. Over 3000 people were present during the speech and all national media broadcasted it to an estimated audience of 13 million.

Link: <https://www.youtube.com/watch?v=AADtE42Rz7g> min. 1.10.59 (last accessed 12 May 2022). Two existing task forces are reinforced through the increase in new members and the development of strategies of intervention.

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

The Tanzania Task Force

Strategies were developed and mainly focused on following points:

- Gap analysis of the Employment and Labour Relations Act 2004 (Tanzania Mainland) and Labour Relation Act 2005 (Zanzibar) towards C189 ratification and domestication and report preparation in order to lobby for ratification in respective offices;
- Awareness raising among institutions and communities regarding C189, safe migration and domestic workers' issues and promotion of written contracts;
- Advocate for domestic workers' human rights and labour rights promotion and protection.

ACTIVITIES UNDERTAKEN (CONTINUED)

The Acting **Labour Commissioner**, Mr. Oddo Hekela, trained 100 members of all Government Ministries and related stakeholders on entrepreneurship, decent work and financial management of the youth, including domestic workers and their rights, under a "Life Skills Education for Youth" programme. A second training he conducted on child labour protection, provided 72 Ministry of Labour Officers with the instruments to conduct inspections in households for Child Labour Protection focusing especially on domestic work.

The **Immigration Officer**, Mr. Omega Lyamuya, organised meetings with 53 staff of the Immigration Office of Dodoma sensitising them on ILO C189.

Police Gender Desk Officer - Mr. Micheal Nkinda conducted an awareness raising training for his colleagues (320 police and army officers) on violence against women and, more specifically, against domestic workers. A sensitisation event was held on board a train advocating for the working and living conditions of domestic workers to passengers (500 individuals), explaining instances in which domestic workers are victims of violence and abuse, and elaborating on ILO C189, with special regard to the matter of privacy within the employers' household.

Newspaper Matukio Daima interviewed IDWF and CHODAWU on C189 and D/W rights and situations in Tanzania. The article reported the urgency of ratifying ILO C189 and explained the role of Task Force in lobbying for the ratification - <https://www.matukiodaimamedia.co.tz/2021/11/chodawu-waiomba-serikali-kuridhia.html> (last accessed 12/05/2022). The article has been published in their website with an average of 231.000 viewers. Ms. Mainda Mhando, journalist for the media outlet Mwananchi (with an average coverage of 2 million readers daily) published an interview of a domestic worker, member of Mainland Task Force, describing the challenges of being a domestic worker in Tanzania. The article concludes with a call to action addressing other domestic workers in order to join CHODAWU and pressurize the Government for a prompt ratification of ILO C189, <https://www.mwananchi.co.tz/mw/habari/kitaifa/miaka-25-ya-jane-akifanya-kazi-za-ndani-3785902> (last accessed 12/05/2022)

The remarkable media exposure received by the task force meeting in Dodoma produced immediate effects:

- The regional coordinator of IDWF was invited by the Hon. Angela Kairuki, Former Cabinet Minister (providing information on different issues directly to the President) to receive information on C189.
- 37 women Members of the Parliament from Caucus Platform of Women met with the Regional Coordinator of IDWF in order to receive clarifications on C189.
- The CHODAWU Regional Coordinator of Dodoma was interviewed during 3 radio programmes of Radio Dodoma (with a total average audience of 30,000 people) to discuss the rights of domestic workers and the relationship b/w the domestic workers and the employers.
- CHODAWU and IDWF representatives were invited to an informative session with Tanzania Women Parliamentary Group (TWPG) composed by 40 female Members of the Parliament, with the aim of training the MPs on C189 and to present the gap analysis in Labour Law.
- Task Force Representatives were called to a meeting with the Hon. Pindi Chana, a member of the Parliament with a special seat and former representative of Prime Minister's Office on Policy, Parliamentary Affairs, Labour, Employment, Youth and the Disabled. Task Force representatives were asked to briefly present domestic workers' situation in the country and exposed main challenges hindering the ratification of C189 in the presence of ten Members of Parliament and Prime Minister Office representatives. The Hon. Chana committed to support the Task Force by bringing the urgency of C189 ratification to the attention of the Parliament and lobbying for a prompt ratification.

ACTIVITIES UNDERTAKEN (CONTINUED)

- During the celebration of Labour Day (1 May, Jamhuri Stadium, Dodoma), at CHODAWU info point a member of the task force and CHODAWU Representative provided information on domestic work and C189 and recorded about 500 request of information/IEC materials.
- Over 300 domestic workers organised a peaceful demonstration in the Jamhuri Stadium.
- Task Forces have undertaken 33 activities involving a total of 429 representatives of authorities at different levels and reaching about 50,000 listeners through TV and Radio programmes. Furthermore, about 2,231,000 readers were reached through published articles.

Zanzibar Task Force

The Labour Commissioner, Mr. Rashid Othman, launched a full revision of the National Labour Law basing it on ILO C189 and including the development of a standard National Contract specifically addressing Domestic Work. The draft was submitted to the House of Representatives and is in process. 640 migrant domestic workers intending to travel for work to Oman, Dubai, Qatar and Saudi Arabia were reached and sensitized, all were linked to employment agencies, Ministry of Labour and prepared for departure after signing a written contract. All 640 are linked to CHODAWU in case of any problems while abroad. Furthermore, the Hon. Anna Athanas Paul, Member of Zanzibar House of Representatives and appointed Vice Minister of Community Development, Gender, Children and Elders, participated in the first Task Force committing to pressurise the Government to take action urgently in order to ratify C189.

The intervention of the Task Forces 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.

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 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. Africa has a total population of children aged 17 years and younger amounting to 650 million approx. (Data 21 November, 2022). In Ethiopia, over 4 million children are estimated to live under difficult and stressful circumstances, and it is further estimated that 600,000 of these children are surviving part-to-fulltime on the street and 500,000 are at high risk of it becoming their way of life.

Physical abuse, harassment, lack of food, cold and absence of a safe place to sleep are among the critical challenges these children face every day. The issue is particularly acute in the Amhara region, whose population consists of 51% minors. Therefore, APA with CVM have selected this region as an area of intervention, selecting four different cities in which to develop the project, namely Bahir Dar, Injibara, Finote-Selem and Debre Markos.

What the project endeavours to realise in practice is a multi-sectoral approach and a multi-level action plan: at grassroots level, we are directly working with the street children and their families, community-based organisations (CBOs) carrying out reunification programmes, supporting educational re-integration and enabling their families to start up income-generating activities.

A PARTNERSHIP WITH AFRICA

DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

ACTIVITIES UNDERTAKEN (CONTINUED)

On a higher level, we act 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. This means organising stakeholder meetings and providing specific and periodic training for these so as to address the responsibility and capacity of the above-mentioned Government personnel, CBOs and Community Care Coalitions to put in place strategies and implement activities promoting the Child Rights Policy.

During 2022, the 1st year of the ST.RE.AM Project, direct beneficiaries are set out below with actual achieved results shown:

- Counselling for 121 street children
- Communications and Drama Training for 121 street children
- Behavioural Change Training for 121 street children
- Sports Activities for 120 street children
- Zonal Workshops with 65 key partners attending.
- Regional Workshop yearly on Street Children and Childs Rights Policy with 67 stakeholders participated.
- Regional Task Force/Regional Child Rights Committee, 1 meeting with 12 panellists.

The ST.RE.AM project will continue in 2023 with 120 new children entering the programme activities.

DEVELOPMENT EDUCATION IN - A PARTNERSHIP WITH AFRICA DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

DEVELOPMENT EDUCATION IN IRELAND

The previous 'Get up and Goals' project was a 3 Year European Commission funded with CISP (an Italian NGO) as the lead agency and involving 12 EU countries (Application Reference: CSO-LA/2016/151103-1/18). With APA receiving EU funding of €224,189 = 90% and Irish Aid/DEAR providing the required additional 10% co-funding. APA implemented the project from October 2017 – February 2021 when it was completed following an approved extension.

Policy context for SDGs

In 2022, the Development Education Coordinator commenced implementation of the Irish Aid approved Development Education Project via a new context area in the Retail Charity Shops and for this experiment focused on the APA Retail Charity Shops at Carlow town and Hacketstown to generate awareness on environmental care through the Revamping, Reusing and Recycling of furniture, clothing and household items.

A new follow on to this EU Project was prepared at the end 2022, again with CISP as lead agent and NGOs from 7 other EU countries participating. The application was submitted in early 2023 for funding of 90% and a total of approx. €400,000 will be the share which APA will be recipient of over the 3 years of the project, and which is expected to commence before end of 2023. We anticipate that the additional 10% co-funding required will be provided by Irish Aid as before.

The aim of the project will be to contribute to structurally link formal education to Global Citizenship Education (GCE) and awareness on SDGs.

ACTIVITIES UNDERTAKEN (CONTINUED)

At structural and policy level, the project will advocate 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 GCE and target 4.7 of the SDGs.

These are in line with continuing follow up of the national policy related fora -

- Department of Education's 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. 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

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 organisations running SDG related events. Actor Ruth Negga and recent patron of APA was keynote speaker at the APA Networking Event awareness in Dublin, 14 December 2022 and also took part in a photo shoot promoting the 'Get up and Goals' campaign.

Curriculum materials

A 3-volumed geohistorical manual produced by the lead partner CISP as part of the project (Application Reference: CSO-LA/2016/151103-1/18) and see: <https://www.getupandgoals.eu/resources/textbook>. The DE 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. Additionally, the project produced 23 teaching and learning units linked to a Geohistorical manual which were translated

ACTIVITIES UNDERTAKEN (CONTINUED)

into the Irish language (see: <https://www.getupandgoals.eu/resources/distance-learning/maps-to-teach-and-learn-global-history> scroll down for Leagan Gaeilge). All these resources continue to be widely available.

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 was produced and is being distribution 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 our organisation.

In total at any given time APA has over 40 active volunteers in the organisation, offering over 20,000 hours of service per annum. Of this group 17 are male and 25 are female and the average age is circa. 45 years.

Of the 30 shop volunteers they 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 offered annually on the basis of an individual volunteer offering 497 hours per person, per year.

In addition, our 8 volunteer drivers who provide a stock collection and transportation service for donations to the shops offer at least 4 hours per week over the course of a year, providing us with an additional 1,280 hours of work, which is free to APA.

At the offices of APA, there are 4 members of staff who volunteer 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 offered at no cost to our organisation.

If APA were to pay salaries and the associated costs of employment, it would cost the organisation in the order of €250,000k per annum to run these parts of the business.

In addition, APA and its supporters host other ad hoc fundraising events throughout the year which are all volunteers 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 2022

LESSONS LEARNT AND FUTURE PLANS

Post Covid 19, APA continues its recovery and return to normal activities again relating to fundraising, networking, corporate activity, events and continues to expand the donor base for APA charity shops stock collection and shop sales.

Promotion of partnerships - maintain the existing ones and engage more e.g. at local, regional and national government levels and maintain networking opportunities among partner organisations.

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 – 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 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, a company limited by guarantee.

RESULTS AND YEAR END POSITION

The results for the year are set out on page 21. The overall outcome for the year was in line with budgeted projections and is considered satisfactory. The financial year-end reserves totalled €662,079 (2021: €532,389) comprising of €361,884 (2021: €355,752) in unrestricted reserves and €300,195 (2021: €176,637) 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.

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 or donation during the financial year (2021: €0/Nil).

**DIRECTORS' REPORT (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

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.

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:

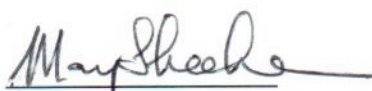
- a) So far as the director is aware, there is no relevant audit information of which the company's statutory auditors are unaware; and
- b) Each director has taken all steps that ought to have been taken by the director to make himself/herself aware of any relevant audit information and to establish 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, Deloitte Ireland LLP, Chartered Accountants and Statutory Audit Firm, resigned on the 31 July 2023. Crowe Ireland, Chartered Accountants and Statutory Audit Firm, were appointed as the auditors of the company and are eligible 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:



Mary Sheehan
Director

DocuSigned by:

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Vyara Panova
Director

Date: 27 October 2023

A PARTNERSHIP WITH AFRICA

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

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.

Approved by the Board and signed on its behalf by:



Mary Sheehan
Director

DocuSigned by:

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Vyara Panova
Director

Date: 27 October 2023

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 2022 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 2022 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.

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

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)

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: http://www.iaasa.ie/getmedia/b23890131cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. 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.

Signed: _____

Roseanna O'Hanlon

Roseanna O'Hanlon

For and on behalf of
Crowe Ireland
Chartered Accountants and Statutory Audit Firm
40 Mespil Road
Dublin 4
D04 C2N4

Date: 27 October 2023

A PARTNERSHIP WITH AFRICA

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total Funds 2022 €	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total Funds 2021 €
INCOME FROM							
Donations and legacies	3	66,054	-	66,054	198,954	-	198,954
Raising funds	4	178,140	-	178,140	146,161	-	146,161
Charitable activities	5	-	305,591	305,591	-	290,000	290,000
Total		244,194	305,591	549,785	345,115	290,000	635,115
EXPENDITURE ON							
Raising funds	4	156,551	-	156,551	121,380	-	120,610
Charitable activities	7	111,511	152,033	263,544	107,467	146,110	254,347
Total		268,062	152,033	420,095	228,847	146,110	374,957
Net income/(expenditure)	9	(23,868)	153,558	129,690	116,268	143,890	260,158
Taxation	10	-	-	-	-	-	-
Transfers between funds		30,000	(30,000)	-	28,000	(28,000)	-
Net movement in funds		6,132	123,558	129,690	144,268	115,890	260,158
RECONCILIATION OF FUNDS							
Total funds brought forward	14	355,752	176,637	532,389	211,484	60,747	272,231
Total funds carried forward	14	361,884	300,195	662,079	355,752	176,637	532,389

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 24 to 34 form part of these financial statements.

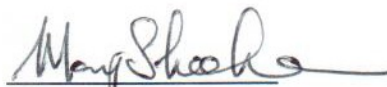
A PARTNERSHIP WITH AFRICA

BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	2022 €	2021 €
Fixed Assets			
Tangible fixed assets	11	10,110	10,999
Current Assets			
Debtors	12	2,000	40,565
Cash at bank and in hand		727,811	526,921
		729,811	567,486
Creditors: Amounts falling due within one year	13	(77,842)	(46,096)
Net current assets		651,969	521,390
NET ASSETS		662,079	532,389
Funds of the charity			
Unrestricted funds	14	361,884	355,752
Restricted funds	14	300,195	176,637
		662,079	532,389

The financial statements were approved and authorised for issue by the Board of Directors on 27 October 2023.

They were signed on its behalf by:


Mary Sheehan
Director

DocuSigned by:

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Vyara Panova
Director

The notes on pages 24 to 34 form part of these financial statements.

A PARTNERSHIP WITH AFRICA

STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

	Notes	2022 €	2021 €
Reconciliation of net income to net cash flows from operating activities			
Net movement in funds		129,690	260,158
Adjustment:			
Depreciation	9 & 11	3,348	2,288
Operating cash flows before movement in working capital		133,038	262,446
Decrease in debtors		38,565	14,794
Increase/(Decrease) in creditors		31,746	(104,539)
Net cash inflows from operating activities		203,349	172,701
Cash used in investing activities			
Purchase of tangible fixed assets	11	(2,459)	(13,287)
Net cash outflows from investing activities		(2,459)	(13,287)
Net increase in cash and cash equivalents		200,890	159,414
Cash and cash equivalents at beginning of financial year		526,921	367,507
Cash and cash equivalents at end of financial year		727,811	526,921
Reconciliation to cash at bank and in hand:			
Cash at bank and in hand		727,811	526,921

The notes on pages 24 to 34 form part of these financial statements.

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 income of €129,690 (2021: €260,158) for the year ended 31 December 2022 and, as at that date, current assets exceed current liabilities by €662,079 (2021: €532,389), including €727,811 (2021: €526,921) in cash at bank.

The Company's financial projections for the 2023 to 2024 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

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).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

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.

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the company's accounting policies, which are described in note 1, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the accounting policies and notes to the financial statements.

The directors do not consider there are any critical judgements or sources of estimation requiring disclosure.

3. DONATIONS AND LEGACIES

	Unrestricted 2022 €	Restricted 2022 €	Total 2022 €	Total 2021 €
Donations and gifts	64,411	-	64,411	193,713
Outlets	54	-	54	2,070
Family Boxes	1,589	-	1,589	3,171
	<u>66,054</u>	<u>-</u>	<u>66,054</u>	<u>198,954</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

4. RAISING FUNDS - INCOME AND EXPENDITURE

	Unrestricted 2022 €	Restricted 2022 €	Total 2022 €	Total 2021 €
Income:				
Income from APA Charity Shops	178,140	-	178,140	129,476
Other fundraising events	-	-	-	16,685
	<u>178,140</u>	<u>-</u>	<u>178,140</u>	<u>146,161</u>
	Unrestricted 2022 €	Restricted 2022 €	Total 2022 €	Total 2021 €
Expenditure:				
APA Shop Costs	33,759	-	33,759	23,895
APA Shop Repairs	18,338	-	18,338	60
APA Shop Rent	36,124	-	36,124	34,635
APA Shop Salaries	18,454	-	18,454	17,501
APA Shop ER PRSI	1,742	-	1,742	1,540
Support and Governance Costs (shared 50%) - Note 7	48,134	-	48,134	43,749
	<u>156,551</u>	<u>-</u>	<u>156,551</u>	<u>121,380</u>

5. CHARITABLE ACTIVITIES (INCOME)

	Unrestricted 2022 €	Restricted 2022 €	Total 2022 €	Total 2021 €
Irish Aid – Civil Society Fund	-	250,000	250,000	250,000
Irish Aid - Grant for charity shops	-	35,591	35,591	-
Self Help Africa	-	20,000	20,000	-
Lorna Byrne Children's Foundation	-	-	-	40,000
	<u>-</u>	<u>305,591</u>	<u>305,591</u>	<u>290,000</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

6. CHARITABLE ACTIVITIES (EXPENDITURE)

	Unrestricted 2022 €	Restricted 2022 €	Total 2022 €	Total 2021 €
Irish Aid – Civil Society Fund	-	148,109	148,109	74,000
EU- Global Curriculum Development	-	3,924	3,924	53,429
Lorna Byrne Children's Foundation	-	-	-	40,000
APA Project co-funding	28,377	-	28,377	42,399
Co-ordination Fund	20,000	-	20,000	-
Other Project Funding	15,000	-	15,000	-
Support and Governance Costs (shared 50%) - Note 7	48,134	-	48,134	43,749
	<u>111,511</u>	<u>152,033</u>	<u>263,544</u>	<u>253,577</u>

7. SUPPORT AND GOVERNANCE COSTS

	Unrestricted 2022 €	Restricted 2022 €	Total 2022 €	Total 2021 €
APA Admin Salaries	36,900	-	36,900	28,152
APA Admin ER PRSI	3,049	-	3,049	3,777
Audit Fee	14,760	-	14,760	19,769
Administration costs	23,284	-	23,284	27,438
Insurance	8,777	-	8,777	6,074
Accountancy Fees	6,150	-	6,150	-
Depreciation	3,348	-	3,348	2,288
	<u>96,268</u>	<u>-</u>	<u>96,248</u>	<u>87,498</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

8. EMPLOYEES AND REMUNERATION

2022
Number

2021
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:

	2022 €	2021 €
Wages and salaries	55,354	45,653
Social security costs	4,791	5,317
	<u>60,145</u>	<u>50,970</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 (2021: €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.

9. NET INCOME/(EXPENDITURE)

2022
€

2021
€

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

Directors' remuneration	-	-
Depreciation	3,348	2,288
Auditors' remuneration	14,760	19,769
	<u>18,108</u>	<u>22,057</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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

11. TANGIBLE FIXED ASSETS

	Office Equipment €	Motor Vehicles €	Total €
Cost:			
At 1 January 2022	20,810	11,353	32,163
Additions	959	1,500	2,459
Disposals	(18,877)	-	(18,877)
At 31 December 2022	2,892	12,853	15,745
Accumulated depreciation:			
At 1 January 2022	19,869	1,475	21,164
Charge for the financial year	1,004	2,344	3,348
Disposals	(18,877)	-	(18,877)
At 31 December 2022	1,816	3,819	5,635
Net Book Value			
At 31 December 2022	1,076	9,034	10,110
At 31 December 2021	1,121	9,878	10,999

12. DEBTORS: Amounts falling due within one year

	2022 €	2021 €
Prepayments	2,000	2,000
Other Debtors	-	38,565
	2,000	40,565

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

13. CREDITORS: Amounts falling due within one year	2022 €	2021 €
Other creditors	36,428	21,566
Taxation and social insurance	5,056	4,442
Accruals	36,358	20,088
	<u>77,842</u>	<u>46,096</u>

14. FUNDS OF THE CHARITY

(i) Reconciliation of funds:

	Unrestricted Funds €	Restricted Funds €	Total Funds 2022 €	Total Funds 2021 €
Fund balance at 1 January 2022	355,752	176,637	532,389	272,231
Net movement for the financial year	6,132	123,558	129,690	260,158
Fund balances at 31 December 2022	<u>361,884</u>	<u>300,195</u>	<u>662,079</u>	<u>532,389</u>

(ii) Analysis of net assets between funds:

	Unrestricted Funds €	Restricted Funds €	Total Funds 2022 €	Total Funds 2021 €
Tangible Fixed Assets	10,110	-	10,110	10,999
Current Assets	429,616	300,195	729,811	567,486
Liabilities	(77,842)	-	(77,842)	(46,096)
Total funds	<u>361,884</u>	<u>300,195</u>	<u>662,079</u>	<u>532,389</u>

(iii) Movements in funds:

	Balance 1 January 2022 €	Income €	Expenditure €	Transfer between funds €	Balance 31 December 2022 €
Unrestricted funds	355,752	244,194	(268,062)	30,000	361,884
Restricted funds	176,637	305,591	(152,033)	(30,000)	300,195
Total funds	<u>532,389</u>	<u>549,785</u>	<u>(420,095)</u>	<u>-</u>	<u>662,079</u>

Transfers between funds in the current year represent the portion of Irish Aid – Civil Society Fund funding received (€30,000 out of €250,000) that is for the Company's use in accordance with its overall charitable objectives. It is therefore deemed unrestricted.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

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:

	2022 €	2021 €
Land and buildings:		
Within one year	36,050	36,050
Between two and five years	129,492	107,900
	<u>165,542</u>	<u>143,950</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. COMPARATIVE INFORMATION

Certain comparative information has been reclassified in order to better reflect the purpose of the underlying transactions and comparability with current year information.

20. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved by and authorised for issue by the directors on 27 October 2023.