

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 2024

Registered number: 372427

A PARTNERSHIP WITH AFRICA

**REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

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DIRECTORS AND OTHER INFORMATION

BOARD OF DIRECTORS

John Rice (Chairperson)
Marguerite Brady (resigned 12 November 2024)
Conor Canavan (Secretary)
Aidan Clifford
Marian Lambert (resigned 1 November 2024)
Owen Lambert CSSp
Vyara Panova
Mary Sheehan
Mari Anna Buljo
Evan Donal O Quigley

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
Dwyer Square
Tinahely
Co. Wicklow

Allied Irish Bank plc
Crumlin Cross
Crumlin
Dublin 12

A PARTNERSHIP WITH AFRICA

DIRECTORS' REPORT

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

The Directors present their Annual Report, together with the audited financial statements, for the financial year ended 31 December 2024.

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 2024, there were 9 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 (31.12.2024)

The directors, who served at any time during the financial year except as noted, were as follows: (4 board meeting + AGM)

Directors:	Meetings attendance
John Rice (Chairperson, Executive Committee)	5/5
Marguerite Brady (McCormack)(Fundraising) - resigned 12.11.24	5/3
Conor Canavan (Secretary & Fundraising)	5/3
Aidan Clifford (DevEd. Committee, Dóchas Representative & IAFRC)	5/5
Marian Lambert (Projects Officer & Fundraising) - resigned 1.11.24	5/3
Vyara Panova (Strategic Planning & IAFRC)	5/5
Mary Sheehan (Executive Committee & IAFRC)	5/5
Owen Lambert CSSp (CEO Voluntary, Development Ed. Committee & IAFRC)	5/5
Mari Buljo – appointed 24.5.23 and (Social Media Committee)	5/3
Evan O Quigley– appointed 24.5.23 and (Social Media Committee)	5/2
Attilio Ascani -approved 5.11.24 registration processing with CRA	1/1

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.

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DIRECTORS' REPORT (CONTINUED)

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

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. APA is also a registered member of Cii.
- Dóchas Guide to Ethical Communications 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

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.

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DIRECTORS' REPORT (CONTINUED)

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

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.

APA has signed up to the 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:

Post COVID APA funding has recovered and has not been significantly affected by global political and economic factors in 2024.

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 2024. 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) concluded in July 2024. A new three year Irish Aid funded project 'Combat Trafficking, Promote Professionalisation and Rights of Domestic Workers —(CoTPPR) commenced in August 2024 expanding further our support for Domestic workers in both countries.

A new three-year project in support of Street Children in the Amhara Region of North West Ethiopia with co-funding from the Lorna Byrne Children's Foundation (LBCF), ELCASO and HOPE (New York) commenced in January 2024 following on from the previous three year cycle which concluded in December 2023. However, some activities had to be restricted due to ongoing conflict in the region.

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DIRECTORS' REPORT (CONTINUED)

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

RISK MANAGEMENT (CONTINUED)

Demonstration of impact and outcomes during 2024:

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 in number 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 by the Board continues in 2024 and work began on a new APA-CVM 5 Year Strategic Plan to be completed in 2025.

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.

We work globally in a spirit of partnership with local communities and institutions to facilitate equal access to basic services and empower the most vulnerable citizens of the world to reach their full potential.

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.

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DIRECTORS' REPORT (CONTINUED)

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

VALUES (CONTINUED)

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 in 2024 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 Domestic Workers, widows and orphans
- Vocational training and job creation
- Advocacy for safe migration and rights
- Contributions to the coordination of water & sanitation projects in Ethiopia
- Contributions to the coordination and logistics for Food security & Agriculture and income generation projects in both countries
- The APA project Global Education Time (GET) project contributes to structurally linking formal education in eight countries in Europe to Global Citizenship Education (GCE) and awareness on SDGs. APA is the coordinator of the project for Ireland.

Fundraising:

- APA fundraising took off more strongly in 2024 we are grateful to our supporters and volunteers involved in these events – the main ones being collection boxes, direct debit, corporate donations.
- The APA Charity Shops at Hacketstown, Athlone and Carlow gathered momentum and operated successfully in 2024 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 2024

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DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

ACTIVITIES UNDERTAKEN (CONTINUED)

Project Title: EmPoWeRD – Promote Decent Work, Rights and Dignity for Domestic Workers

Duration: September 2021 – July 2024

Countries: Ethiopia and Tanzania

Main Donor: Irish Aid (Civil Society Fund)

Overall Objective

To improve the quality of life, working conditions, and access to rights for domestic workers (DWs), both local and migrant, in Ethiopia and Tanzania. The project aimed to promote decent work within a recognised legal framework, raise awareness on the rights of DWs, strengthen their representation, and promote safe migration practices in line with ILO Convention C189.

Key Activities Implemented

- Awareness-raising sessions on labour rights and safe migration for domestic workers, returnees, and potential migrants.
- Capacity building for domestic workers' associations and leaders.
- Technical and soft-skills training for DWs, including caregiving, cleaning, ethics, entrepreneurship, and reintegration support.
- Shelter-based support services for returnees and survivors of trafficking.
- Institutional training for law enforcement, judges, prosecutors, and private employment agencies on safe migration and DW protection.
- Media campaigns and advocacy for the ratification of ILO C189 and improved public recognition of DW rights.
- Collaboration with Technical and Vocational Education and Training (TVET) institutions to support professionalisation of the sector.

ETHIOPIA – 2024 Achievements

- 3,269 DWs sensitised on labour rights.
- 128 DWs trained in ethics and workplace safety.
- 101 DWs completed caregiving and cleaning vocational training.
- 183 women and 32 children received comprehensive support in CVM's shelter in Addis Ababa.
- 156 women trained in entrepreneurship: 50 launched income-generating activities.
- 146 returnee DWs and trafficking survivors assisted with medical, psychological, housing, and family tracing services.
- 7 new Returnee DW Associations formed; the National Union for DWs remained active in public events and policy forums.
- Training sessions held for law enforcement and judiciary actors on migration and trafficking.
- Private Employment Agency (PEA) staff and employers trained in six cities (Addis Ababa, Bahir Dar, Adama, Hawassa, Jimma, Dire Dawa).
- Collaboration with TVET colleges and small grants for professional upskilling.
- Pre-migration training conducted on contracts, rights, destination-country cultures, and remittance management

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DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

ACTIVITIES UNDERTAKEN (CONTINUED)

TANZANIA – 2024 Achievements

- **504 DWs** received training in leadership, resilience, and rights awareness.
- **83 employment agency managers** trained on DW rights, recruitment standards, and workplace protections.
- National conferences involved DWs in policy dialogue alongside government, civil society, and academia.
- Media and advocacy campaigns reached over **438,000 people**, significantly expanding public understanding of DW rights.
- Domestic Worker Associations expanded throughout Tanzania, enhancing representation and member support.

Project Title: CoTPPR – Combat Trafficking, Promote Professionalisation and Rights of Domestic Workers

Start Date: August 2024

Duration: 3 years

Countries: Ethiopia and Tanzania

Main Donor: Irish Aid (Civil Society Fund)

Overall Objective

To consolidate and scale up the results of the EmPoWeRD project by strengthening the professionalisation of domestic work, enhancing the protection and representation of domestic workers (DWs), and combating human trafficking through integrated services, skills development, and institutional advocacy.

Key Activities

- Capacity-building for DW associations and leaders through Training of Trainers and peer exchange.
- Development and delivery of training modules on caregiving, cleaning, ethics, and life skills.
- Operation of a shelter for returnees and trafficking survivors with integrated services.
- Legal and psychosocial support for victims of trafficking.
- Awareness-raising through media campaigns and public engagement.
- Professional training in collaboration with TVETs and private sector actors.
- Advocacy and engagement with local and national institutions.
- Research and data collection on DW and migration dynamics.

ETHIOPIA – Achievements (Aug–Dec 2024)

- **110 training sessions** and awareness events implemented.
- **239 domestic workers** participated in labour rights awareness sessions.
- **51 DWs** completed short-term professional training (caregiving, cleaning).
- **88 women** housed in the shelter in Addis Ababa during this period, receiving:
 - Individual psychosocial support.
 - Group counselling and empowerment sessions.
 - Medical support and post-trauma accompaniment.

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DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

ACTIVITIES UNDERTAKEN (CONTINUED)

- **60 DWs and returnees** attended workshops on financial literacy and entrepreneurship.
- **6 DW associations** involved in the national advocacy campaign to promote the recognition of domestic work.
- **2 roundtables** conducted with the Ministry of Labour and Women's Affairs on legal reforms and DW protection.
- Collaboration initiated with **TVET institutions** for skills certification of DWs.

TANZANIA – Achievements (Aug–Dec 2024)

- **7 Training of Trainers (ToT) sessions** conducted for DW leaders from Arusha, Dar es Salaam, Mwanza, and Morogoro.
- **135 DWs** reached with new training modules on employment ethics, negotiation, and workplace dignity.
- **25 DW leaders** supported in developing local action plans and legal referrals.
- **Media campaign** launched in partnership with 3 national radio stations and 1 TV outlet.
- **Public forum** organised in Dodoma bringing together representatives of DWs, government, and employers.
- Expansion of DW association networks in **5 regions**, with emphasis on legal recognition and registration.

Project Title: Africa of Tomorrow - Reintegration programs for vulnerable or trafficked girls in Ethiopia and Tanzania

Implementation Period: November 2023 - April 2025

Donors: CAI (Commission for International Adoption – Italy); APA

Countries: Ethiopia and Tanzania

Overall Objective

To protect and reintegrate vulnerable minors—particularly girls victims of trafficking and exploitation—by providing them with safe shelter, psychosocial care, educational and vocational pathways, and by strengthening community-based protection mechanisms in Ethiopia and Tanzania.

Main Activities

- Provision of temporary shelter and comprehensive support for girls affected by trafficking, abuse, or extreme vulnerability.
- Life skills training and psychosocial counselling tailored to children and adolescents.
- School reintegration support, including distribution of materials and mediation with schools.
- Vocational training courses for adolescent girls in high-risk situations.
- Family tracing, reunification, and follow-up with reintegrated children.
- Capacity-building for local actors (community leaders, private employment agencies) on child protection and anti-trafficking.
- Community awareness campaigns on the risks of trafficking and the rights of girl domestic workers.

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DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

ACTIVITIES UNDERTAKEN (CONTINUED)

ETHIOPIA – 2024 Results

- **66 girls** victims of trafficking or violence hosted in shelter and supported in their reintegration process.
- **85 girls** participated in **vocational training** in tailoring, hairdressing, and catering.
- **63 adolescents** took part in structured **life skills and psychosocial support sessions**.
- **220 school kits** distributed to children being reintegrated into the education system.
- **2 regional seminars** organised in South and Central Ethiopia, involving **94 participants** (community leaders, local authorities, and private employment agencies) on the topics of trafficking prevention and child protection.
- Continued case management and reintegration follow-up with families and communities.

TANZANIA – 2024 Results

- **63 girls** engaged in **vocational training** focused on tailoring and food processing.
- **51 minors** received **psychosocial support** through counselling and empowerment activities.
- **61 children** were successfully **reunited with their families**, following mediation and support interventions.
- **8 girls** hosted in a **protected shelter** receiving comprehensive care and reintegration services.
- Awareness-raising initiatives conducted in **schools and communities**, targeting parents, employers, and youth to prevent trafficking and child labour.
- Strengthened collaboration with local protection actors and community leaders to ensure a safer environment for vulnerable minors.

Project Title: **ST.RE.AM – Strengthen Street Resilience in Amhara**

Implementation Areas: Bahir Dar, Injibara, Finote Selam, Debre Markos

Donors: Lorna Byrne Children's Foundation (LBCF), HOPE (New York), ELCASO

Country: Ethiopia

Overall Objective

To protect, rehabilitate and reintegrate street-connected children and teenagers in urban areas of the Amhara region through psychosocial care, education, family reunification, and life skills development.

Main Activities

- Individual and group counselling sessions for children living on the streets.
- Provision of essential needs: food, clothing, temporary accommodation, school materials.
- Family tracing, mediation, and reunification support.
- Enrolment in formal education and distribution of learning kits.
- Vocational training through local TVET centres for older youth.
- Peer education and behaviour change workshops using arts, theatre, and sports.
- Capacity-building of social workers and community police on child protection practices.

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DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

ACTIVITIES UNDERTAKEN (CONTINUED)

Key Results Achieved in 2024

- **150 street children** received ongoing individualised support through social workers and counselling teams. All supported children received **daily food, clothing, basic hygiene kits**, and temporary shelter where needed.
- **School reintegration** – 150 children supported with the distribution of **full education kits** (uniforms, books, pens) to children re-entering the school system.
- **Income-generating grants** provided to 150 families of reunified children to prevent return to street life and ensure long-term reintegration.
- **Training sessions** conducted for **social workers and community police** in all four project cities, focusing on protection protocols, child-friendly procedures, and street outreach.
- **Behaviour change and empowerment activities** reached dozens of children and youth through **drama, poetry, storytelling, sports events**, and peer-led learning on topics such as HIV/AIDS, life on the street, and traffic awareness.
- Strong partnerships were maintained with local government offices (City Councils, Keeble Administrations, Ministries of Women, Education, Social Affairs, and Health).

Project Title: PROSAME – Promoting Safe Migration in Ethiopia

Donor: The Freedom Fund (APA supported with overall contribution funds)

Government Partner: Ministry of Women and Social Affairs (MoWSA)

Duration: August 2023 – December 2025

Country: Ethiopia

Overall Objective

To reduce the vulnerability of Ethiopian women and girls—especially those seeking employment as domestic workers abroad—by promoting safe migration pathways, raising awareness on trafficking risks, and strengthening institutional and community capacity to respond to human trafficking.

Main Activities

- Training and sensitisation workshops on child trafficking and safe migration.
- Awareness campaigns targeting community leaders, local authorities, and justice sector stakeholders.
- Capacity-building of police, prosecutors, and judges on child protection and anti-trafficking law enforcement.
- Establishment of regional coordination hubs for monitoring and follow-up on trafficking cases.

Key Results Achieved in 2024

- **3 regional seminars** conducted in Addis Ababa, Central, and Southern Ethiopia to raise awareness on child trafficking and migrant protection.
- **190 people** reached through these seminars, including local officials, civil society actors, and community leaders.
- **40 stakeholders** (judges and prosecutors) trained on the legal framework related to human trafficking and child rights.

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DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

ACTIVITIES UNDERTAKEN (CONTINUED)

- **3 specialised training sessions** held for **90 participants**, including police officers, magistrates, and government officials on child protection legislation and law enforcement procedures.
- Regional-level **monitoring hubs** for trafficking prevention and survivor support were strengthened or established as part of the institutional coordination efforts.

Project Title: EmPoWeRD – Promoting decent work, rights and dignity for domestic workers

Donor: Italian Agency for Development Cooperation (AICS) (APA supported with overall contribution funds)

Implementation Period: Ongoing in 2024

Country: TANZANIA

Overall Objective

To promote the recognition and regulation of domestic work as a dignified and professional sector in Tanzania, strengthening the rights, representation, and working conditions of women domestic workers through training, institutional engagement, and community mobilisation.

Main Activities

- Development of a **national training curriculum** for domestic workers in collaboration with national authorities and the Tanzanian vocational training system.
- Delivery of **professional training courses** based on the curriculum, including practical modules.
- Provision of **financial support (micro-loans)** to promote income-generating activities post-training.
- Training of DWs on safe migration, labour rights, gender awareness, and workplace ethics.
- Training of Trainers (ToT) for DW association leaders and peer facilitators.
- Capacity-building for **employment agency managers**, trade unions, and employers.
- National and local **advocacy campaigns** (radio, community dialogues, public testimonies) to promote ratification of ILO Convention 189.
- Institutional support for the formalisation and legal registration of Domestic Worker Associations.

TANZANIA – Results Achieved in 2024

- **A national curriculum** for professional domestic worker training was finalised and adopted in collaboration with local institutions.
- **506 domestic workers** completed structured **professional training** courses aligned with the new curriculum.
- All 506 trained DWs accessed **loan support** mechanisms to strengthen their economic empowerment and sustainability of employment.
- **504 additional DWs** trained in leadership, resilience, labour rights, and negotiation.
- **83 employment agency managers** trained on ethical recruitment and workers' protections.
- **Public testimonies** delivered by DWs at national forums and events, fostering engagement with policy-makers, unions, and employers.
- **438,000+ people** reached through public awareness campaigns promoting the dignity of domestic work and labour protections.
- Significant expansion of **DW associations** across regions, contributing to increased visibility, peer mobilisation, and institutional dialogue.

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DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

ACTIVITIES UNDERTAKEN (CONTINUED)

Project Title: FELPAA – Training, Employment Empowerment, and Partnerships in the Leather Sector in Addis Ababa

Donor: Italian Agency for Development Cooperation (AICS) (APA supported with overall contribution funds)

Implementation Period: September 2022 – May 2025

Country: Ethiopia

Overall Objective

To promote the socio-economic development of micro, small, and medium-sized enterprises (MSMEs) and generate new employment opportunities in the leather processing sector in Addis Ababa by transferring technical, vocational, and financial skills. The project targets women, youth, and returnee migrants, while also addressing work-place rights and safety.

Main Activities

- Training of returnee and potential migrants on soft skills, leather manufacturing, and business management.
- Strengthening the TVET system through equipment, curricula, and teacher training.
- Development of branded leather products and promotion through fairs and digital marketing.
- Corporate Social Responsibility (CSR) training for tannery managers.
- Promotion of unionisation and worker committees, with a focus on women's leadership.
- Facilitation of access to credit for MSMEs, with tailored financial coaching and interest coverage.

Results Achieved in 2024

1. **Orientation and Soft Skills Training**
 - **622 participants** (602 women and 20 men) took part in a soft skills training course between March 20 and April 5 at Addis Ketema Industrial College.
2. **Strengthening the TVET System**
 - **74 participants** (60 from 9 TVET institutions and 14 from MSMEs) received specialised technical training (e.g., shoe modelling, bag sewing, leather cutting).
 - **46 TVET instructors** trained in machinery maintenance (May 13 – June 26).
 - Spare parts and manuals distributed in **9 TVET institutions** to ensure equipment sustainability.
3. **Professional Leather Training**
 - **102 women**, selected from the soft skills trainees, enrolled in professional leather training at Addis Ketema Industrial College.
 - **208 trainees** completed a **4-month paid internship** with leather companies.
4. **Support for Branding and Market Access**
 - 4 brands (ELIA, LOMI, TESFA, DEBO) promoted via online campaigns and social media.
 - LOMI supported to participate in 3 major trade fairs (Easter, New Year, Christmas Bazaars).
 - A **study on circular reuse** of leather waste was conducted to explore agricultural applications.
5. **CSR and Labour Rights Promotion**
 - **26 managers** from 5 tanneries trained in Corporate Social Responsibility (May 14–15), focusing on workplace safety, dignity, and health standards.

A PARTNERSHIP WITH AFRICA

DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

ACTIVITIES UNDERTAKEN (CONTINUED)

6. Union Promotion

- **519 workers** from 3 companies participated in 4 awareness sessions organised by CETU on unionisation and labour productivity.
- **30 worker representatives** from 9 tanneries trained in union engagement, gender equality, safety, ILO standards, and leadership (May 21–22).

7. Access to Credit for MSMEs

- **30 MSME owners** (12 women, 18 men) trained in financial and business management.
- **31 enterprises** (20 women-led, 11 men-led) successfully accessed credit:
 - **100% interest coverage** for women-led businesses;
 - **50% interest coverage** for men-led businesses

Project Title: InTerra – Intervention to Strengthen Sustainable Development and Resilience of Rural Communities

Donors:– Italian Episcopal conference (CEI); Italian Union of Buddhists (UBI) (APA supported with overall contribution funds)

Implementing Partner: CVM – Comunità Volontari per il Mondo

Implementation Area: Semen Ari and Basketo Woredas

Implementation Period: March 2024 – June 2025

Country: Ethiopia

Overall Objective

To reduce rural poverty and food insecurity in the Basketo and Semen Ari areas by increasing community resilience to climate change and promoting sustainable land and natural resource management, integrated agriculture, water access, and women's empowerment.

Main Activities

- Soil erosion control through seedling production and nursery development.
- Promotion and co-financing of **energy-saving cookstoves** through women-led cooperatives.
- Hygiene promotion and **latrine construction** in underserved communities.
- Training of farmers on **vermicomposting** for organic fertiliser production.
- Rehabilitation of hand-dug wells to increase access to safe drinking water.
- Strengthening of community groups and cooperatives through training and equipment provision.

Results Achieved in 2024

- **127 cooperative members** trained on seedling production, nursery management, and sustainable agriculture practices.
- **5 watershed groups** supported in reforestation and soil conservation.
- Full nursery kits distributed: seeds, tools, nets, water tanks, etc.
- **57 women** trained in the production and maintenance of cookstoves through 3 women's cooperatives.
- **66 cookstoves distributed** with 50% subsidy; equipment for production (moulds, cement tools) supplied.

A PARTNERSHIP WITH AFRICA

DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

ACTIVITIES UNDERTAKEN (CONTINUED)

- **15 latrine slabs** installed in Borgela village (Basketo) to improve sanitation alongside a rehabilitated water point.
- **100 farmers** trained in **vermicomposting**; **16 received support** to apply and promote the technique locally.
- **4 hand-dug wells** successfully rehabilitated with local community engagement.

DEVELOPMENT EDUCATION IN - *A PARTNERSHIP WITH AFRICA*

DEVELOPMENT EDUCATION IN IRELAND

A new Global Education Time (GET) project with Italian NGO CISP as lead agent and NGOs from 7 other EU countries participating officially commenced in December 2023 and APA is the Irish NGO participating. A new APA GET project Coordinator was appointed in 2024

The aim of the project is 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 project builds capacity through continuing professional development inputs and through classroom resources on the themes of climate change, gender inequalities, international inequalities and global migration. The project 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.

A PARTNERSHIP WITH AFRICA

DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

RESULTS ACHIEVED

MEDIA

The APA website continues to have up-to-date postings 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 over 55 active volunteers (in the organisation, offering over 20,000 hours of service per annum.

The 27 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 16,200 volunteering hours per year.

In addition, our 7 volunteer drivers and van helpers provided a stock collection and transportation service for donations to the shops offering an average 4 hours per week over the course of a year, providing us with an additional 1,400 hours of work.

There are 4 members of staff who volunteered including the CEO, Finance Assistant, Projects Assistant and Communications Assistants and over the course of the year this has amounted to 24,000 hours of work.

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.

Local Authority and Community Participation

The work of APA in Ireland is supported by local authorities and by various Community Employment and Tús work placement scheme participants who make an invaluable contribution.

A PARTNERSHIP WITH AFRICA

DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

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's 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 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 24. The overall outcome for the year was in line with budgeted projections and is considered satisfactory. The financial year-end reserves totalled €800,504 (2023: €621,802) comprising of €410,097 (2023: €382,918) in unrestricted reserves and €390,407 (2023: €238,884) 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 2024

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:

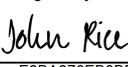
- a) So far as the director is aware, there is no relevant audit information of which the company's statutory auditors are unaware; and
- b) Each director has taken all steps that ought to have been taken by the director to make himself/herself aware of any relevant audit information and to establish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

E2BA276EB8BF49C...
John Rice
Director

Signed by:

A4C80F5E9DE34C8...
Vyara Panova
Director

Date: 23/9/2025

A PARTNERSHIP WITH AFRICA

DIRECTORS' RESPONSIBILITIES STATEMENT

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council ("relevant financial reporting framework"). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

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

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be audited.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

A PARTNERSHIP WITH AFRICA

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

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 2024 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 2024 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 the provisions available for small entities, in the circumstances set out in note 18 to the financial statements, 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.

A PARTNERSHIP WITH AFRICA

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

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.

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.

A PARTNERSHIP WITH AFRICA

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

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.

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 By: 8F2F9ED45E6347A...
Roseanna O'Hanlon

For and on behalf of

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

Date: 24/9/2025

A PARTNERSHIP WITH AFRICA**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

	<i>Notes</i>	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €
INCOME FROM							
Donations and legacies	3	19,838	-	19,838	60,164	-	60,164
Raising funds	4	369,113	-	369,113	263,359	-	263,359
Charitable activities	5	27,153	603,786	630,939	-	290,000	290,000
Total		416,104	603,786	1,019,890	323,523	290,000	613,523
EXPENDITURE ON							
Raising funds	4	169,819	-	169,819	169,183	-	169,183
Charitable activities	6	259,551	411,818	671,369	165,206	319,411	484,617
Total		429,370	411,818	841,188	334,389	319,411	653,800
Net income/(expenditure)	9	(13,266)	191,968	178,702	(10,866)	(29,411)	(40,277)
Transfers between funds		40,445	(40,445)	-	31,900	(31,900)	-
Net movement in funds		27,179	151,523	178,702	21,034	(61,311)	(40,277)
RECONCILIATION OF FUNDS							
Total funds brought forward	14	382,918	238,884	621,802	361,884	300,195	662,079
Total funds carried forward	14	410,097	390,407	800,504	382,918	238,884	621,802

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.

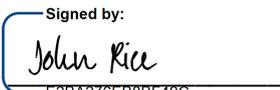
The notes on pages 27 to 37 form part of these financial statements.

A PARTNERSHIP WITH AFRICA**BALANCE SHEET
AS AT 31 DECEMBER 2024**

	<i>Notes</i>	2024 €	2023 €
Fixed Assets			
Tangible fixed assets	11	23,907	10,455
Current Assets			
Debtors	12	5,315	2,000
Cash at bank and in hand		803,787	644,182
		809,102	646,182
Creditors: Amounts falling due within one year	13	(32,505)	(34,835)
Net current assets		776,597	611,347
NET ASSETS		800,504	621,802
Funds of the charity			
Unrestricted funds	14	410,097	382,918
Restricted funds	14	390,407	238,884
		800,504	621,802

The financial statements were approved and authorised for issue by the Board of Directors on 23/9/2025.

They were signed on its behalf by:

Signed by:

 E2BA276EB8BF49C...
 John Rice
 Director

Signed by:

 A4C80F5E9DE34C8...
 Vyara Panova
 Director

The notes on pages 27 to 37 form part of these financial statements.

A PARTNERSHIP WITH AFRICA**STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

	<i>Notes</i>	2024 €	2023 €
Reconciliation of net income to net cash flows from operating activities			
Net movement in funds		178,702	(40,277)
Adjustment:			
Depreciation	<i>9 & 11</i>	7,883	3,844
Operating cash flows before movement in working capital		<u>186,585</u>	<u>(36,433)</u>
Increase in debtors		(3,315)	-
Decrease in creditors		(2,330)	(43,007)
Net cash outflows from operating activities		<u>(5,645)</u>	<u>(43,007)</u>
Cash used in investing activities			
Purchase of tangible fixed assets	<i>11</i>	(21,335)	(4,189)
Net cash outflows from investing activities		<u>(21,335)</u>	<u>(4,189)</u>
Net increase/(decrease) in cash and cash equivalents		159,605	(83,629)
Cash and cash equivalents at beginning of financial year		644,182	727,811
Cash and cash equivalents at end of financial year		<u>803,787</u>	<u>644,182</u>
Reconciliation to cash at bank and in hand:			
Cash at bank and in hand		<u>803,787</u>	<u>644,182</u>

The notes on pages 27 to 37 form part of these financial statements.

A PARTNERSHIP WITH AFRICA

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

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 surplus of €178,702 (2023: net expenditure of €40,277) for the year ended 31 December 2024 and, as at that date, assets exceed liabilities by €800,504 (2023: €621,802), including €803,787 (2023: €644,182) in cash at bank.

The Company's financial projections for the 2025 to 2026 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 2024

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 2024****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 2024**

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 2024****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 2024 €	Restricted 2024 €	Total 2024 €	Total 2023 €
Donations and gifts	19,838	-	19,838	60,164

A PARTNERSHIP WITH AFRICA**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024****4. RAISING FUNDS - INCOME AND EXPENDITURE**

	Unrestricted 2024	Restricted 2024	Total 2024	Total 2023
	€	€	€	€
Income:				
Income from APA Charity Shops	369,113	-	369,113	263,359
	<u>369,113</u>	<u>-</u>	<u>369,113</u>	<u>263,359</u>
	<u><u>369,113</u></u>	<u><u>-</u></u>	<u><u>369,113</u></u>	<u><u>263,359</u></u>
	Unrestricted 2024	Restricted 2024	Total 2024	Total 2023
	€	€	€	€
Expenditure:				
APA Shop Costs	34,247	-	34,247	45,228
APA Shop Repairs	9,261	-	9,261	6,256
APA Shop Rent	39,752	-	39,752	39,753
APA Shop Salaries	11,073	-	11,073	15,330
APA Shop ER PRSI	983	-	983	1,348
Support and Governance Costs (shared 50%) - Note 7	74,503	-	74,503	61,268
	<u>169,819</u>	<u>-</u>	<u>169,819</u>	<u>169,183</u>
	<u><u>169,819</u></u>	<u><u>-</u></u>	<u><u>169,819</u></u>	<u><u>169,183</u></u>

5. CHARITABLE ACTIVITIES (INCOME)

	Unrestricted 2024	Restricted 2024	Total 2024	Total 2023
	€	€	€	€
Irish Aid – Civil Society Fund	-	250,000	250,000	250,000
Lorna Byrne Children's Foundation	-	-	-	40,000
Corporate donations	-	274,893	274,893	-
Self Help Africa	-	20,000	20,000	-
EU - Global Curriculum Development Grant	-	48,136	48,136	-
Irish Aid 10.5% support Grant	-	10,757	10,757	-
Other income	27,153	-	27,153	-
	<u>27,153</u>	<u>603,786</u>	<u>630,939</u>	<u>290,000</u>
	<u><u>27,153</u></u>	<u><u>603,786</u></u>	<u><u>630,939</u></u>	<u><u>290,000</u></u>

During the year, the charity received a significant one-off corporate donation, which it acknowledges with thanks.

A PARTNERSHIP WITH AFRICA**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024****6. CHARITABLE ACTIVITIES (EXPENDITURE)**

	Unrestricted 2024 €	Restricted 2024 €	Total 2024 €	Total 2023 €
Irish Aid – Civil Society Fund	-	303,317	303,317	279,411
EU- Global Curriculum Development	-	48,501	48,501	-
Lorna Byrne Children’s Foundation	-	40,000	40,000	40,000
APA Project co-funding	35,242	-	35,242	103,938
Overall Co-ordination fund	50,000	-	50,000	
Self Help Africa	-	20,000	20,000	-
Evaluation Costs	9,500	-	9,500	-
Domestic Workers Shelters	38,000	-	38,000	-
Domestic Workers Staff Salaries	8,000	-	8,000	-
Africa for Tommorrow Tanzania	10,000	-	10,000	-
Africa for Tommorrow Ethiopia	10,000	-	10,000	-
Other Project Co funding	24,306	-	24,306	-
Support and Governance Costs (shared 50%) - Note 7	74,503	-	74,503	61,268
	<u>259,551</u>	<u>411,818</u>	<u>671,369</u>	<u>484,617</u>

7. SUPPORT AND GOVERNANCE COSTS

	Unrestricted 2024 €	Restricted 2024 €	Total 2024 €	Total 2023 €
APA Admin Salaries	66,871	-	66,871	51,227
APA Admin ER PRSI	6,467	-	6,467	4,033
Audit Fee	15,402	-	15,402	12,654
Administration costs	23,570	-	23,570	31,408
Insurance	6,543	-	6,543	10,222
Accountancy External Contract fees	17,483	-	17,483	6,760
Depreciation	7,883	-	7,883	3,844
Training	270	-	270	2,387
Light and heat	4,517	-	4,517	-
	<u>149,006</u>	<u>-</u>	<u>149,006</u>	<u>122,535</u>

A PARTNERSHIP WITH AFRICA**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024****8. EMPLOYEES AND REMUNERATION**

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

	2024	2023
	Number	Number
Administration	3	3
Technical support (EU Dev-Ed)	2	2
	<u>5</u>	<u>5</u>

The staff costs are comprised of:

	2024	2023
	€	€
Wages and salaries	78,712	66,557
Social security costs	6,682	5,382
	<u>85,394</u>	<u>71,939</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 (2023: €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)

	2024	2023
	€	€
The net income/(expenditure) for the financial year is stated after charging/(crediting):		
Directors' remuneration	-	-
Depreciation	7,883	3,844
Auditors' remuneration	15,402	12,654
	<u> </u>	<u> </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 2024****11. TANGIBLE FIXED ASSETS**

	Office Equipment	Motor Vehicles	Total
	€	€	€
Cost:			
At 1 January 2024	7,081	12,853	19,934
Additions	3,500	17,835	21,335
At 31 December 2024	<u>10,581</u>	<u>30,688</u>	<u>41,269</u>
Accumulated depreciation:			
At 1 January 2024	3,190	6,289	9,479
Charge for the financial year	2,738	5,145	7,883
At 31 December 2024	<u>5,928</u>	<u>11,434</u>	<u>17,362</u>
Net Book Value			
At 31 December 2024	<u><u>4,653</u></u>	<u><u>19,254</u></u>	<u><u>23,907</u></u>
At 31 December 2023	<u>3,891</u>	<u>6,564</u>	<u>10,455</u>
12. DEBTORS: Amounts falling due within one-year		2024	2023
		€	€
Prepayments		2,000	2,000
Accrued income		3,315	-
		<u>5,315</u>	<u>2,000</u>

A PARTNERSHIP WITH AFRICA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

13. CREDITORS: Amounts falling due within one-year	2024	2023
	€	€
Other creditors	-	-
Taxation and social insurance	13,770	6,750
Accruals	18,735	28,085
	<u>32,505</u>	<u>34,835</u>
	=====	=====

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

	Unrestricted Funds €	Restricted Funds €	Total Funds 2024 €	Total Funds 2023 €
Fund balance at 1 January 2024	382,918	238,884	621,802	662,079
Net movement for the financial year	27,179	151,523	178,702	(40,277)
Fund balances at 31 December 2024	<u>410,097</u>	<u>390,407</u>	<u>800,504</u>	<u>621,802</u>
	=====	=====	=====	=====

(ii) Analysis of net assets between funds:

	Unrestricted Funds €	Restricted Funds €	Total Funds 2024 €	Total Funds 2023 €
Tangible Fixed Assets	23,907	-	23,907	10,455
Current Assets	809,102	-	809,102	646,182
Current Liabilities	(32,505)	-	(32,505)	(34,835)
Total funds	<u>800,504</u>	<u>-</u>	<u>800,504</u>	<u>621,802</u>
	=====	=====	=====	=====

(iii) Movements in funds:

	Balance 1 January 2024 €	Income €	Expenditure €	Transfer between funds €	Balance 31 December 2024 €
Unrestricted funds	382,918	416,104	(429,370)	40,445	410,097
Restricted funds	238,884	603,786	(411,818)	(40,445)	390,407
Total funds	<u>621,802</u>	<u>1,019,890</u>	<u>(841,188)</u>	<u>-</u>	<u>800,504</u>
	=====	=====	=====	=====	=====

A PARTNERSHIP WITH AFRICA**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024****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:

	2024	2023
	€	€
Land and buildings:		
Within one year	39,650	39,650
Between two and five years	93,292	133,051
	<u>132,942</u>	<u>172,701</u>
	<u><u>132,942</u></u>	<u><u>172,701</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. NON-AUDIT SERVICES

In common with many other businesses of similar size and nature, we require our auditors to assist in the preparation of the statutory financial statements.

19. SUBSEQUENT EVENTS

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

20. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved by and authorised for issue by the directors on 23/9/2025