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 2025

Registered number: 372427

A PARTNERSHIP WITH AFRICA

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

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A PARTNERSHIP WITH AFRICA

DIRECTORS AND OTHER INFORMATION

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

BOARD OF DIRECTORS	John Rice (Chairperson) Conor Canavan (Secretary) Aidan Clifford Owen Lambert CSSp Vyara Panova Mary Sheehan Mari Anna Buljo Evan Donal O Quigley Attilio Ascani
CEO	Owen Lambert CSSp
SECRETARY	Conor Canavan
REGISTERED OFFICE	Kimmage Manor Whitehall Road Dublin D12 P5YP
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

The Directors present their Annual Report, together with the audited financial statements, for the financial year ended 31 December 2025.

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 2025, 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. New potential directors are interviewed by the chairperson and the CEO. They may be invited to attend some board meetings as observers and can be nominated for board membership 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 (31.12.2025)

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

Directors:	**Meetings attendance**
John Rice (Chairperson, Executive Committee)	5/5
Conor Canavan (Secretary & Fundraising)	5/5
Aidan Clifford (DevEd. Committee, IAFRC, JSSC)	5/5
Vyara Panova (Strategic Planning & IAFRC)	5/5
Mary Sheehan (IAFRC)	5/5
Owen Lambert CSSp (CEO Voluntary, Development Ed. Committee, IAFRC, JSSC)	5/5
Mari Buljo (Social Media Committee)	3/5
Evan O Quigley (Social Media Committee)	3/5
Attilio Ascani (IAFRC, JSSC, Projects WG)	4/5

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 their statutory responsibilities, their role as Board members and provided with a copy of the APA philosophy, governance framework, policies and the Joint APA-CVM strategy.

ORGANISATION

The Board of Directors administers the company. The Board normally meets four times a year, and members attend the AGM. 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 Charities Regulator's Charities Governance Code and other relevant standards. As a full Dóchas member we are a signatory to the Dóchas Charter and Dóchas-led sectoral standards.

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.

A full-time Chief Operations Officer (COO) was employed in October 2025. The COO reports to the CEO and is responsible for management, reporting and oversight of compliance, finance, human resources, stakeholder relations and information technology.

APA-CVM JOINT STRATEGIC PLAN 2025 TO 2030

During 2025 APA and CVM prepared, approved and launched their Joint Strategic Plan bringing together 20 years of partnership rooted in trust and a shared philosophy working in community-led development in Africa. The joint 2025–2030 plan unites both organisations in a strategic partnership whilst retaining their unique cultural and corporate identities. For example, both organisations independently carry out advocacy, fundraising & donor engagement in Ireland and Italy.

CVM was founded in Italy in 1978 by volunteers returning from the Global South. Over the years, it has implemented programmes in Ethiopia, Tanzania, Congo, Zambia, and Bangladesh. At the same time, it has maintained strong roots in Italian civil society through education, volunteerism, and public engagement.

CVM brings significant operational depth, with established programme offices in Ethiopia and Tanzania with experienced local teams of staff supported by international staff. Its expertise spans gender equality, labour rights, water access, child protection, and migration and reintegration. The organisation often works in complex environments, drawing on long-standing partnerships with trade unions, government ministries, and community-based organisations. These relationships ensure that interventions are effective, sustainable, and embedded within local systems.

Joint Programmes in Ethiopia, Tanzania, Ireland and Italy span four pillars: climate-resilient livelihoods; women's rights and leadership; skills and economic empowerment and global citizenship education.

ORGANISATION (CONTINUED)

Responsibilities are complementary: APA will focus on strategic direction, policy, education, and programme support and monitoring, while CVM provides in-depth field operational expertise in complex environments — together advancing their purpose of empowering the most vulnerable first.

Delivery of the strategy is overseen by a Joint Strategy Steering Committee (JSSC), supported by joint Projects, Finance, and Communications Working Groups. A Joint East African Representative has been appointed with overall responsibility for programme co-ordination and implementation.

This strategy marks an important shift toward deeper integration, shared leadership, and joint accountability, positioning APA and CVM as stronger together. With clear structures for governance, learning, and programme delivery, and a renewed commitment to expanding APA and CVM's programmatic leadership in Africa, this plan provides a sustainable pathway for partnership growth and greater impact in the years ahead.

GOVERNANCE

The Charities Regulatory Authority (CRA) is Ireland's national statutory regulatory agency for charitable organisations. The CRA was established as an independent agency on the 16th of October 2014 under the terms of the Charities Act 2009.

APA registered with the CRA in 2015 (Registered Charity Number 20055547) and submits audited financial statements annually. APA is a member of Dochas, Charities Institute Ireland (CII), Charity Retail Ireland (CRI) and Irish Development Education Association (IDEA). The following are the main codes of practice relevant to the governance of APA and with which we align:

- Charities Regulatory Authority Governance Code https://www.charitiesregulator.ie/
- Dóchas Charter & sectoral standards on Safeguarding and Ethical Communications: Dochas-Charter.pdf; Handbook - Key documents - Dochas.
- Charities Institute Ireland (CII): Guidelines Charitable Organisations fundraising from the Public: Guidelines for Charitable organisations | Charities Institute Ireland.
- IDEA Code of Good Practice for Development Education: https://www.ideaonline.ie/Code-of-good-practice-development-education.
- Charity Retail Ireland – Code of Charity retailing: Code of Charity Retailing - Charity Retail Ireland

RISK MANAGEMENT

The directors are aware of the risks to which the company may be exposed across its operations. They are satisfied that appropriate systems are in place to monitor, manage and mitigate exposure to those risks through a risk register covering regulatory, financial, resource, reputational and operational risks which is continually monitored by APA management. The risk register is on the Standing Agenda for Board of Directors and Internal Audit, Finance and Risk Committee (IAFRC) meetings at which any changes to the organisation's risk profile are reviewed.

APA and CVM continue to remain vigilant, ensuring that they have prioritised development issues that are most relevant to the communities in which they operate in Ethiopia and Tanzania, and this has been balanced with donor funding priorities in 2025. The mitigation of risks has continued through the diversification of projects and programmes and the long-standing relationship and renewed strategic partnership between APA and CVM.

Major risks identified are as follows:

Financial management:

APA finances its projects and operations mainly from grants, regular giving and other donations from the public. As such, APA is exposed to different financial risks that include fraud, credit risk and liquidity risk. Financial risk management policies are in place which seek to limit the impact of these risks. Credit risk is the risk that the financial institutions in which deposits are held default on the cash deposited and the risk that debtors may default on their obligations. APA holds its deposits in accounts across a number of financial institutions. The credit ratings of these financial institutions are monitored regularly and appropriate action is taken based on investment policy. APA has no external borrowings or other investments. The majority of amounts receivable at year-end relate to institutional donors, and the associated credit risk is therefore considered to be low. Liquidity risk is the risk that APA will be unable to meet financial commitments arising from the cash flows generated by its activities. The risk can arise from mismatches in the timing of cash flows relating to assets and liabilities. APA's liquidity is managed by ensuring that sufficient cash and deposits are held on short notice, and by retaining sufficient unrestricted reserves to cover short term fluctuations in income. Our reserves policy results in low exposure to liquidity risk.

Retail Operations:

APA's retail operations, delivered through its charity shops, are successful and represent the primary source of the organisation's unrestricted fundraising income, accounting for approximately 30% to 50% of APA's income. This creates a significant dependence on charity shop performance to sustain unrestricted funding for operations and projects. Any difficulty securing new retail locations, maintaining existing shop performance or expanding the retail network could affect the organisation's ability to generate and grow income and impact the long-term sustainable funding of operations and projects. Management closely monitors the property market for suitable new retail premises and carries out a detailed assessment of commitments, expansion opportunities and investment returns before committing to new locations.

RISK MANAGEMENT (CONTINUED)

Political instability, Conflict and Climate.

The risk of political insecurity, regional conflict and climate related disruption currently pose the most significant risk to programme continuity and staff, assets and beneficiaries in Ethiopia and to a lesser extent in Tanzania. These risks have potential for serious harm, loss of life, destruction of assets and restricted operating capability in programme areas. Security risks are mitigated through a combination of onsite security measures, staff training and continuous monitoring of the operating environment. Security plans including incident response and evacuation procedures, security audits, incident reporting, and enhanced travel approval processes are maintained to help identify emerging threats.

Demonstrating Impact

The APA-CVM 2025-2030 strategy sets out Key Performance Indicators (KPI's) which provide a clear framework for measuring the effectiveness, reach, and long-term value of APA and CVM's Africa Country Projects.

The KPIs measure how effectively we reach and support vulnerable groups, particularly domestic workers, street children, and their families. They track participation in training, education, reintegration, and rights-based programmes, as well as the extent to which local partners are leading project delivery. They also focus on sustainability by monitoring diversified funding sources, donor retention, and partner engagement. Livelihood outcomes are a major priority, including vocational training completion, employment, written contracts, salary improvements, business start-ups, self-sufficiency for street children, and children returning to school.

The KPIs also assess broader systemic impact, such as progress on domestic worker rights, labour law reform, safe migration advocacy, and changes in public attitudes towards marginalised groups. Finally, they include innovation through AI-powered monitoring systems to improve efficiency, data tracking, and follow-up.

Overall, these KPIs help demonstrate programme reach, practical outcomes, local ownership, financial resilience, advocacy impact, innovation, and long-term change.

VISION, MISSION AND VALUES

APA-CVM JOINT VISION

'*We strive for a just, peaceful, and inclusive World where all persons and communities have the opportunity to grow, develop, and access essential services, fostering dignity, equality, and shared prosperity.'*

APA-CVM JOINT MISSION

'Through a partnership-driven approach, we work alongside local communities to support and empower vulnerable populations, particularly domestic workers and street children. By equipping local leaders—especially women—with the skills and resources to drive sustainable solutions, we foster systemic change that advances social justice and sustainable development. We work to transform systems of inequality, ensuring that every individual can live with dignity and freedom while building resilient communities for future generations.'

VISION, MISSION AND VALUES (CONTINUED)

APA-CVM JOINT VALUES

Voluntarism is a core value of APA and CVM and we welcome the participation of volunteers in the service of the organisations mission. We support the dignity, potential, and contribution of all project participants, partners, donors, volunteers and staff. The Board, management and volunteers are expected to always act consistently with our joint mission, being open and honest in what we do and say and accepting responsibility for our collective and individual actions. We commit to working in partnership and empowering the most vulnerable in the global community to realise their full potential.

Our joint values stated in our 2025-2030 Strategy are:

- Solidarity- Inclusion and partnership
- Commitment-voluntarism, justice and sustainability
- Respect-Equity and integrity

ACTIVITIES UNDERTAKEN

Programmes:

In line with our philosophy, the programme beneficiaries targeted are the most at-risk populations (MARPs) in Ethiopia and Tanzania and the most vulnerable in the areas where APA-CVM projects are located.

The key activities undertaken in 2025 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 continued throughout 2025 and we are grateful to our supporters and volunteers involved in these events – the main ones being our networking event in Carlow, corporate and online donations, direct debits and collection boxes.
- The APA Charity Shops at Hacketstown, Athlone and Carlow gathered momentum and operated successfully in 2025 with the welcome addition of new volunteers, Tús and Community Employment participants to the teams.

ACTIVITIES UNDERTAKEN (CONTINUED)

Institutional Funding:

- We were successful in approval for continued funding from Irish Aid for our Combat Trafficking, Promote Professionalisation and Rights of Domestic Workers **(**CoTTPR) Programme & the EU DEAR Programme for the GET Project.
- The Lorna Byrne Foundation & HOPe (USA) continued co-funding the children's content of the APA-CVM work in the Northwest of Ethiopia.

PROJECTS

1. **Ireland - Development Education**

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

The project aims to increase awareness of the United Nations Sustainable Development Goals (SDGs) and Development Education (DE) amongst educators, young people and their communities.

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. Significant outputs in 2025 included.

- Three new Teaching & Learning Units (TLU's) were developed on the topics of Climate Change, Migration and International Inequalities (with translations in Irish)
- Research study on Opportunities and Challenges of Implementing Global Citizenship Education policies in Ireland
- Teaching resources for Geography and History students at junior cycle
- Workshops with students leading to student led Actions on SDG awareness

2. CoTPPR – Combat Trafficking, Promote Professionalisation and Rights of Domestic Workers

Launched in August 2024, this three-year programme is funded by Irish Aid through the Civil Society Fund. The CoTPPR project supports national and migrant domestic workers from Ethiopia and Tanzania to move from exploitative and informal work into recognised, protected, and professionalised employment advancing domestic workers' rights through a standard employment contract. It focuses on aligning national laws and bilateral labour agreements with international labour standards (ILO189), expanding access to standardised vocational training through formal government training institutions, and strengthening the capacity of law enforcement agencies and domestic workers' trade associations to protect rights, prevent trafficking, and improve working conditions.

ACTIVITIES UNDERTAKEN (CONTINUED)

The project has generated important practical and systemic benefits for domestic workers in Ethiopia and Tanzania, combining legal reform, professional training, safer migration, survivor protection, stronger worker organisations, and large-scale public awareness.

Research was commissioned that found that bilateral labour agreements offer limited protection for Ethiopian migrant domestic workers in six MENA countries. Key problems include unequal wages, unreliable salary payments linked to economic instability, Arabic-only contracts that prevent informed consent, and ongoing rights violations and abuse.

Ethiopia -key achievements during 2025:

- **Professional training expanded:** Professional training for domestic workers was significantly expanded through the preparation of 95 trainers from 30 polytechnics to roll out the national domestic work curriculum. These trainers subsequently trained 6,603 local and migrant domestic workers, strengthening skills, employability, and recognition within the sector.

- **Safer migration and anti-trafficking strengthened:** Safer migration and anti-trafficking work was reinforced through the training of 144 Ethiopian law enforcement officers and 55 media professionals and journalists. This contributed to stronger victim identification and supported the prosecution of more than 800 traffickers, helping improve protection for vulnerable migrants and domestic workers.

- **Domestic Workers Association Strengthened**: By the end of 2025, AEDWU, the national association for domestic workers in Ethiopia, had significantly strengthened its organisational base and national reach. AEDWU now comprises 77 member associations, including 53 branches and 5 networks, and has registered 41,408 members nationwide. During 2025, it held two National Assemblies, thirteen regional meetings, and ten network leadership training sessions.

- **Legal support and worker protection improved:** Advocacy and legal services strengthened worker protection by supporting 1,669 workers to improve their wages and assisting 1,173 workers to recover unpaid wages. Legal aid was provided to 1,002 victims of gender-based violence, mainly in the Amhara region of Ethiopia. The Ministry of Labour Task Force and regional seminars in 10 regions promoted a standard contract. As a result, 11,377 employers signed formal contracts with domestic workers.

- **Public awareness increased:** Public awareness increased through rights and anti-trafficking campaigns that directly reached thousands of domestic workers across four regions, while media and advocacy activities improved public understanding of domestic workers' rights, trafficking risks, and the need for formal recognition and protection of Domestic Workers. A national conference in Adama in September 2025, fed into a new minimum-wage regulation and a draft regulation on private placement services.

ACTIVITIES UNDERTAKEN (CONTINUED)

- **Survivor protection improved:** The APA-CVM Shelter in Addis Ababa provided safe accommodation and care to 174 beneficiaries. Those assisted included 97 returnees, (mainly from Saudi Arabia), victims of trafficking and vulnerable girls, many of them minors, and children. Comprehensive health and psychosocial support was also provided: 48 beneficiaries received medical care, while daily counselling, group sessions and creative therapies helped many address PTSD, stress and depression, build resilience and restore confidence.

- **Reintegration Outcomes:** A total of 142 beneficiaries completed structured life skills training, while 61 completed safe migration training and 124 completed business skills training. Economic reintegration was supported through small business start-up grants for 34 women, enabling them to launch enterprises in retail services and agriculture. Education and vocational reintegration continued with 48 girls returning to formal schooling and 6 girls in short-term vocational courses In addition, 157 beneficiaries were reunited with their families or communities.

Tanzania - key achievements during 2025:

- **Domestic workers' union strengthened:** In Tanzania, CHODAWU, the national workers' union and key project partner, continued to expand its organisational reach and support base for domestic workers during 2025. Ten new branches were established, bringing the total number of active branches to 92. This further strengthened the union's presence at local level and improving access to advice, representation and collective support for domestic workers, many of whom continue to work in informal and isolated employment settings.

- **Membership and worker organisation increased:** CHODAWU's membership grew to 8,691 registered domestic workers, including 1,597 new members in 2025. This growth reflects increasing awareness among domestic workers of the importance of organisation, representation, and access to rights-based support. It also demonstrates the value of local branch structures in reaching workers directly, building confidence and encouraging greater participation in collective action.

- **Branch leadership and local mobilisation strengthened:** Branch leaders organised 45 meetings during the year, creating regular opportunities for domestic workers to receive information, discuss workplace concerns and engage with union representatives. These meetings helped reinforce CHODAWU's grassroots structure and enabled local leaders to play a more active role in identifying worker needs and promoting safer and more formal employment practices.

- **Formal employment contracts secured:** A major achievement in 2025 was the securing of 5,207 formal employment contracts for domestic workers. This represents a significant shift in employer and worker practice, helping to move domestic work away from informal arrangements and towards clearer, written terms of employment. Formal contracts improve transparency around wages, duties and conditions, and provide a stronger basis for workers to claim their rights and seek support where abuses occur.

ACTIVITIES UNDERTAKEN (CONTINUED)

3. Africa of Tomorrow - Reintegration programs for vulnerable or trafficked girls in Ethiopia and Tanzania

This project is being implemented in Ethiopia (Addis Ababa, Wolayta, Hadya) and Tanzania (Bagamoyo and Chalinze Districts) is ongoing since November 2023 until 2028 with financial support from the Commission for International Adoption (CAI) of Italy and APA.

It aims to protect and reintegrate vulnerable minors—particularly girls who are victims of trafficking and exploitation by providing them with safe shelter, psychosocial care, educational and vocational pathways. It also strengthens child protection systems by supporting family reunification, building the capacity of local stakeholders, and raising community awareness on trafficking risks and the rights of vulnerable girls, promoting safe reintegration and long-term well-being.

ETHIOPIA - Key results in 2025:

Direct support to trafficking victims

- 36 minor victims of trafficking sheltered and assisted at Bete Salem Centre in Addis Ababa, receiving integrated support: psychological counselling, medical care, and legal advice
- Economic contributions provided to facilitate family reunification and access to education or small business start-ups

Life Skills & Peer Education

- 29 girls trained on life skills and safe migration at the Bete Salem Centre in Addis Ababa
- 81 girls from Addis Ababa and the Central and Southern Ethiopia regions trained through a Training of Trainers (ToT) approach, enabling them to conduct peer awareness activities on trafficking risks in their communities
- 200 peer education manuals produced and distributed in schools and communities

Vocational Training

- 85 minor trafficked children enrolled in vocational training programmes in Central and Southern Ethiopia:
    - 40 enrolled in a fashion design programme at Hosanna Polytechnic College
    - 45 enrolled in a food preparation course at Mariam Training Institute in Wolaita Sodo
    - All participants successfully completed their courses and are ready for internship placements

Educational Support

- 420 vulnerable minors (trafficked children, returnees, and girls from economically disadvantaged backgrounds) supported in accessing or returning to education in Addis Ababa, Wolaita, and Hadiya (November 2025)

ACTIVITIES UNDERTAKEN (CONTINUED)

Institutional Capacity Building

- 3 training sessions organised for police officers, prosecutors, and judges on child protection laws and anti-trafficking legislation, reaching 104 participants in total
- 1 workshop held in Addis Ababa with 38 judges, prosecutors, and institutional stakeholders to strengthen specialised tribunals and procedures for trafficking cases
- 6 coordination meetings held with the Migration Partnership Coalition in Addis Ababa, Hadiya, and Wolaita Sodo, involving 197 participants from various institutional levels
- Signing of a Memorandum of Understanding with the Ministry of Transport and Logistics, resulting in the placement of referral officers at bus terminals to identify and report potential trafficking cases
- Strengthened "one-stop" centres in intervention areas, improving reception and case management services

Media & Awareness

Radio messages broadcast via Fana Radio Broadcasting Corporation (national and regional coverage), generating a significant increase in calls to the justice hotline — not only trafficking reports but also requests for information on legal services, employment opportunities, and documentation

TANZANIA – Key results in 2025:

Policy & Legal Reform

- Training for Justice Facilitators completed across 12 sub-districts in Chalinze (173 participants) and a follow-up meeting with 19 representatives in Bagamoyo
- National Conference on Children's Rights held in Dodoma on 28 April 2025, bringing together 13 government ministry representatives, 2 MPs, 6 regional representatives, civil society organisations, media, and domestic workers — resulting in a public discussion of Tanzania's new National Strategy to Combat Child Labour and calls for ratification of ILO C189

School Reintegration

- 38 new minor beneficiaries enrolled in primary schools in Pwani region (28 in Chalinze, 10 in Bagamoyo) at the start of the 2025 school year, bringing the total supported to 110 minors
- School materials and uniforms distributed to all new enrolees

Peer Education

- Peer education sessions conducted in Chalinze (Mbwewe: 16 girls; Miono: 18 girls) and Bagamoyo (20 girls), involving girls aged 8–18

ACTIVITIES UNDERTAKEN (CONTINUED)

Psychosocial Support

- Psychological counselling sessions held in April 2025 across schools in Bagamoyo and Chalinze for the 38 new beneficiaries, with both group and individual sessions
- Emotional and behavioural difficulties identified in approximately 75% of participants, including unprocessed trauma, bullying, and learning difficulties
- Remedial tutoring continued for all supported students to reduce dropout risk and improve academic performance

4. ST.RE.AM (STREAM) – Strengthen Street Resilience in Amhara Region, Ethiopia

This three year project (2025-2027) is implemented in the four cities of Bahir Dar, Injibara, Finote Selam and Debre Markos. It is supported by the Lorna Byrne Foundation (LBF), HOPe (New York), Liberato Zambia (Ancona) corporate donors, as well as APA and CVM. The overall objective of the project is 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. The project partners with Biruh Tesfa Teenage Association (BTTA) and The Muday Youth Health Strengthens Association (MYHSA).

Key Results in 2025

The project reached 400 street-connected children aged 7–18, almost all of whom were out of school at the start of the year. All children participated in counselling, life-skills, behaviour-change, drama and sports activities. The project also supported family income generating activities leading to continued reintegration into education, with strong results from the previous phase, where 95% of children returned to formal schooling and drop-out rates fell significantly. Training for social workers and community police strengthened child protection and outreach practices across the four project cities, supported by close collaboration with local government offices. Training was also provided for local project partner organisations Biruh Tesfa Teenagers Association (BTTA) and The Muday Youth Health Strengthens Association (MYHSA) to strengthen their management, counselling and peer support skills.

5. PROSAME – Promoting Safe Migration in Ethiopia

Donor: The Freedom Fund; APA co-ordination funds
Government Partner: Ministry of Women and Social Affairs (MoWSA)
Duration: August 2023 – December 2025

The PROSAME project aims to strengthen Ethiopia's labour migration system by improving awareness and capacity on safe migration, fair recruitment, and labour migration laws, while enhancing coordination among key institutions and strengthening systems for regulating overseas employment. Ultimately, it seeks to reduce the risk of domestic servitude and exploitation of Ethiopian girls through safer and more accountable migration pathways.

ACTIVITIES UNDERTAKEN (CONTINUED)

Key Results Achieved in 2025

- 78 participants took part in biannual coordination meetings with members of the Migration Partnership Coalition, reviewing progress with the Addis Ababa city government and the regional migration partnership coalition.

- 36 participants (20 men, 16 women) took part in 12 sessions across 6 woredas to strengthen district-level Migration Partnership Coalitions and migration councils, alongside a training course on leadership, communication and organisational management.

- Migration workshops engaged 58 institutional representatives and 82 women leaders, while a training course on international regulatory standards reached 30 staff from international private employment agencies.

- National-level dialogues brought together 69 participants from institutions and NGOs.

- 223 international private employment agencies (IPEAs) were monitored and evaluated.

- 84 prosecutors, including 24 women, were trained to strengthen their capacity to handle human trafficking cases. The training drew on 100 documented cases, including 32 related to internal irregular migration, and involved 55 institutions.

- Human trafficking case management and prosecution efforts were strengthened during the year, with cases progressing through investigation, trial and arrest stages. Additional trafficking and smuggling proceedings were also initiated, resulting in further enforcement action.

6. **EmPoWeRD – Promoting decent work, rights and dignity for domestic workers**

The EmPoWeRD project in Tanzania, supported by the Italian Agency for Development Cooperation (AICS), with APA co-ordination funding, continued during 2025. The project transitions Domestic Workers out of informal employment, strengthening their professional status by improving access to recognised vocational training, supporting trade union and associative networks through CHODAWU, and increasing public and political recognition of domestic workers' rights. It also supports advocacy for improved labour protections, including Tanzania's ratification of ILO Convention 189.

Results Achieved in 2025

- 60 domestic workers were trained on labour laws and the ILO Convention C189.
- 37 domestic workers took part in courses on leadership and management.
- 167 domestic workers increased their practical knowledge of working conditions through informal training sessions on ethics, occupational safety, professional standards, reproductive health and hygiene.
- 1281 domestic workers accessed the revolving credit fund to take part in vocational training courses delivered by VETA centres.
- Public testimonies delivered by DWs at national forums and events, fostering engagement with policy-makers, unions, and employers.

ACTIVITIES UNDERTAKEN (CONTINUED)

- A situational analysis of domestic workers in Tanzania was conducted by the University of Dar es Salaam (Gender Studies Institute)
- Media engagement included TV and radio broadcasts, social media posts, and online press articles, fostering public debate on the rights and conditions of domestic workers.
- Public events such as Labour Day (1 May) and International Women's Day (8 March) were used as advocacy platforms.
- High-level advocacy events: Ministry of Labour co-organised a five-day technical workshop in Iringa with CHODAWU and senior officials to draft a Special Regulation on Domestic Work, designed to strengthen legal protections and formalise employment conditions. The draft has been submitted to the LESCO (Labour Economic and Social Council) and awaits Cabinet and Parliamentary approval.
- In October 2025 the Government enacted Minimum Wage Order GN No. 605A (effective January 2026), improving wage protection for workers including DWs.
- A promotional video was produced to increase visibility and sustainability of VETA professional courses.
- 922 girls completed accredited training in Tanzania across nine training centres many securing written contracts, salary increases, and wages aligned with the minimum wage.

7. FELPAA – Training, Employment Empowerment, and Partnerships in the Leather Sector in Addis Ababa, Ethiopia

Donor: Italian Agency for Development Cooperation (AICS); APA co-ordination funds
Implementation Period: September 2022 – May 2025

The project promoted sustainable employment and economic opportunities for returnees and at-risk migrants through skills development, entrepreneurship support, and private sector engagement.

Key activities included vocational and business training, strengthening TVET institutions, developing and marketing branded leather products, promoting responsible business practices in the tannery sector, supporting worker representation and women's leadership, and facilitating access to finance for MSMEs through tailored coaching and credit support. Together, these interventions enhance employability, enterprise growth, and decent work opportunities within the leather value chain.

Results achieved in 2025:

- 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.
- 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.
- Spare parts and manuals distributed in 9 TVET institutions to ensure equipment sustainability.
- 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.
- 26 managers from 5 tanneries trained in Corporate Social Responsibility (May 14–15), focusing on workplace safety, dignity, and health standards.

ACTIVITIES UNDERTAKEN (CONTINUED)

- 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).
- 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

8. InTerraa – Intervention to Strengthen Sustainable Development and Resilience of Rural Communities

Donors: – Italian Episcopal conference (CEI); Italian Union of Buddhists (UBI); APA co-ordination funds
Implementation Area: Semen Ari and Basketo Woredas, Ethiopia
Implementation Period: March 2024 – June 2025

The Overall aim is to reduce rural poverty and food insecurity in the Basketo and Semen Ari areas by strengthening community resilience and sustainable development through integrated environmental, livelihood, water, sanitation, and capacity-building interventions.

Key activities include soil erosion control through seedling production and nursery development, promotion of energy-saving cookstoves through women-led cooperatives, hygiene promotion and latrine construction, farmer training on vermicomposting for organic fertiliser production, rehabilitation of hand-dug wells to improve access to safe water, and capacity strengthening of community groups and cooperatives through training and equipment support.

Results Achieved in 2025:

- 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 cook stoves through 3 women's cooperatives.
- 66 cook stoves distributed with 50% subsidy; equipment for production (moulds, cement tools) supplied.
- 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.

ACTIVITIES UNDERTAKEN (CONTINUED)

9. Strengthening food security and WASH services in Gamo, Gofa and Wolaita Zones

Donors: AICS – Agenzia Italiana per la Cooperazione allo Sviluppo; APA co-ordination funds
Implementation Area: South Region, Ethiopia
Implementation Period: June 2024 – March 2026

The overall aim is to mitigate the effects of the climate emergency on the local population of the communities in six Woredas in the South Ethiopia Region, through the strengthening of structures and services in the water, agricultural and climate protection sectors, with a specific focus on vulnerable girls and women

CVM/APA's portion of this emergency project focused on rehabilitation of water infrastructure and Hygiene and Sanitation across the target woredas. Works completed in 2025 included:

- 12 springs rehabilitated on-site
- 3 gravity-fed water systems completed
- 18 shallow wells rehabilitated
- 3 hand-pump wells completed
- 4 additional gravity schemes and 1 shallow well started
- 45 WATSAN committees formed and trained to manage and maintain rehabilitated water systems
- Hydraulic materials distributed to woreda water offices to support routine maintenance of gravity systems
- 39 female community leaders trained as peer educators across 49 communities, covering topics including hygiene promotion, cholera prevention, latrine use, infant feeding, and energy saving
- Hygiene kits distributed to trained beneficiaries to reinforce adoption of good hygiene practices
- Promote use of simple family-owned latrines that households can maintain independently

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.

On average in 2025 APA had over 55 active volunteers in the organisation, offering over 21,500 hours of service per annum.

VOLUNTEERING (CONTINUED)

The 27 shop volunteers contributed 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 15,200 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 were 4 members of office staff who volunteered including the CEO, Finance Assistant, Projects Assistant and Communications Assistants and over the course of the year; this has amounted to over 5000 hours of work.

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

This contribution is critical to the day-to-day running of the organisation. APA volunteers provide not just financial value by delivering services that would otherwise require paid staff but also puts APA at the heart of the local communities in which it operates, helping the organisation to remain sustainable.

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.

LESSONS LEARNT AND FUTURE PLANS

APA will continue to strengthen fundraising, networking, corporate engagement and events, while expanding its donor base. The appointment of a full-time Chief Operations Officer in October 2025 has strengthened management capacity and operational oversight. APA's charity shops remain a valued and reliable source of unrestricted income, while also deepening local community engagement through volunteering, donations and public support.

APA will continue to build on the strong start made with CVM under the Joint Strategic Plan. Priorities include strengthening the APA-CVM partnership, increasing joint visibility and advocacy, and further developing a shared communications approach. This will help communicate programme impact, support fundraising and donor engagement, and promote the shared mission of empowering the most vulnerable first.

APA will continue to focus on addressing the root causes of poverty, ensuring beneficiaries are actively involved in shaping their own dignity, opportunities and leadership with priority given to women's and children's rights. We will strengthen collaboration with government institutions, trade unions, community, education and faith-based organisations. We will also explore opportunities to expand our successful partnership model in East Africa and increase its impact across the region.

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 26. The overall outcome for the year was in line with budgeted projections and is considered satisfactory. The financial year-end reserves totalled €835,477 (2024: €800,504) comprising of €569,656 (2024: €410,097) in unrestricted reserves and €265,821 (2024: €390,407) 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 in the financial year (2024: €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, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Kimmage Manor, Whitehall Road, Dublin 12 P5YP.

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

DocuSigned by:
John Rice
FEE63122E0BE4C6...

John Rice
Director

Signed by:
Vyara Panova
A4C80F5E9DE34C8...

Vyara Panova
Director

Date: 27/8/2026

DIRECTORS' RESPONSIBILITIES STATEMENT

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

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

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

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

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

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

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

Report on the audit of the financial statements

Opinion

We have audited the financial statements of A Partnership with Africa (the 'Company') for the year ended 31 December 2025 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 2025 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.

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.

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:
Roseanna O'Hanlon
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Signed By: ________________________
Roseanna O'Hanlon

For and on behalf of

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

Date: 27/8/2026

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds 2025 €	Restricted Funds 2025 €	Total Funds 2025 €	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €
INCOME FROM							
Donations and legacies	3	24,494	-	24,494	19,838	-	19,838
Raising funds	4	431,842	-	431,842	369,113	-	369,113
Charitable activities	5	46,854	338,038	384,892	27,153	603,786	630,939
Total		503,190	338,038	841,228	416,104	603,786	1,019,890
EXPENDITURE ON							
Raising funds	4	180,815	-	180,815	169,819	-	169,819
Charitable activities	6	187,616	437,824	625,440	259,551	411,818	671,369
Total		368,431	437,824	806,255	429,370	411,818	841,188
Net income/(expenditure)	9	134,759	(99,786)	34,973	(13,266)	191,968	178,702
Transfers between funds		24,800	(24,800)	-	40,445	(40,445)	-
Net movement in funds		159,559	(124,586)	34,973	27,179	151,523	178,702
RECONCILIATION OF FUNDS							
Total funds brought forward	14	410,097	390,407	800,504	382,918	238,884	621,802
Total funds carried forward	14	569,656	265,821	835,477	410,097	390,407	800,504

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 29 to 39 form part of these financial statements.

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible fixed assets	*11*	27,576	23,907
Current Assets			
Debtors	*12*	2,000	5,315
Cash at bank and in hand		852,879	803,787
		854,879	809,102
Creditors: Amounts falling due within one year	*13*	(46,978)	(32,505)
Net current assets		**807,901**	776,597
NET ASSETS		**835,477**	800,504
Funds of the charity			
Unrestricted funds	*14*	569,656	410,097
Restricted funds	*14*	265,821	390,407
		835,477	800,504

The financial statements were approved and authorised for issue by the Board of Directors on 27/8/2026.

They were signed on its behalf by:

DocuSigned by:
John Rice
FEE63122E0BE4C6...

John Rice
Director

Signed by:
Vyara Panova
A4C80F5E9DE34C8...

Vyara Panova
Director

The notes on pages 29 to 39 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	Notes	**2025**	2024
Reconciliation of net income to net cash flows from operating activities		**€**	€
Net movement in funds		34,973	178,702
Adjustment:			
Depreciation	*9 & 11*	10,800	7,883
Operating cash flows before movement in working capital		45,773	186,585
Decrease/(increase) in debtors		3,315	(3,315)
Increase/(decrease) in creditors		14,473	(2,330)
Net cash inflows/(outflows) from operating activities		17,788	(5,645)
Cash used in investing activities			
Purchase of tangible fixed assets	*11*	(14,469)	(21,335)
Net cash outflows from investing activities		(14,469)	(21,335)
Net increase in cash and cash equivalents		49,092	159,605
Cash and cash equivalents at beginning of financial year		803,787	644,182
Cash and cash equivalents at end of financial year		**852,879**	803,787
Reconciliation to cash at bank and in hand:			
Cash at bank and in hand		**852,879**	803,787

The notes on pages 29 to 39 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 surplus of €34,973 (2024: net surplus of €178,702) for the year ended 31 December 2025 and, as at that date, assets exceed liabilities by €835,477 (2024: €800,504), including €852,879 (2024: €803,787) in cash at bank.

The Company's financial projections for the 2026 to 2027 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.

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 balance sheet items are translated at the prevailing year end rates. The statement 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).

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.

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 2025 €	**Restricted 2025 €**	**Total 2025 €**	Total 2024 €
Donations and gifts	24,494	-	24,494	19,838

4. RAISING FUNDS - INCOME AND EXPENDITURE

	Unrestricted 2025 €	**Restricted 2025 €**	**Total 2025 €**	Total 2024 €
Income:				
Income from APA Charity Shops	431,842	-	431,842	369,113
	431,842	-	431,842	369,113

	Unrestricted 2025 €	**Restricted 2025 €**	**Total 2025 €**	Total 2024 €
Expenditure:				
APA Shop Costs	41,444	-	41,444	34,247
APA Shop Repairs	6,672	-	6,672	9,261
APA Shop Rent	39,654	-	39,654	39,752
APA Shop Salaries	13,198	-	13,198	11,073
APA Shop ER PRSI	142	-	142	983
Support and Governance Costs (shared 50%) - Note 7	79,705	-	79,705	74,503
	180,815	-	180,815	169,819

5. CHARITABLE ACTIVITIES (INCOME)

	Unrestricted 2025 €	**Restricted 2025 €**	**Total 2025 €**	Total 2024 €
Irish Aid – Civil Society Fund	-	250,000	250,000	250,000
Lorna Byrne Children's Foundation	-	30,000	30,000	-
Corporate donations	2,620	-	2,620	274,893
Self Help Africa	-	-	-	20,000
EU - Global Curriculum Development Grant	-	48,136	48,136	48,136
Irish Aid 10.5% support Grant	-	9,902	9,902	10,757
Other income	44,234	-	44,234	27,153
	46,854	338,038	384,892	630,939

6. CHARITABLE ACTIVITIES (EXPENDITURE)

	Unrestricted 2025 €	**Restricted 2025 €**	**Total 2025 €**	Total 2024 €
Irish Aid – Civil Society Fund	-	214,177	214,177	303,317
EU- Global Development	-	77,998	77,998	43,576
Irish Aid 10.5% Support Grant	-	8,815	8,815	4,925
Lorna Byrne Children's Foundation	-	30,000	30,000	40,000
APA Project co-funding	19,018	-	19,018	35,242
Overall Co-ordination fund	50,000	-	50,000	50,000
Self Help Africa	-	-	-	20,000
Evaluation Costs	-	-	-	9,500
Domestic Workers Shelters	-	-	-	38,000
Domestic Workers Staff Salaries	-	-	-	8,000
Africa for Tomorrow Tanzania	-	-	-	10,000
Africa for Tomorrow Ethiopia	-	-	-	10,000
STREAM Funding from Corporate	-	16,834	16,834	-
Child DWs (Minor) Funding from Corporate	-	90,000	90,000	-
Other Project Co funding	38,893	-	38,893	24,306
Support and Governance Costs (shared 50%) - Note 7	79,705	-	79,705	74,503
	187,616	437,824	625,440	671,369

7. SUPPORT AND GOVERNANCE COSTS

	Unrestricted 2025 €	**Restricted 2025 €**	**Total 2025 €**	Total 2024 €
APA Admin Salaries	81,087	-	81,087	66,871
APA Admin ER PRSI	7,600	-	7,600	6,467
Audit Fee	17,755	-	17,755	15,402
Administration costs	24,725	-	24,725	23,570
Insurance	7,442	-	7,442	6,543
Accountancy External Contract fees	10,000	-	10,000	17,483
Depreciation	10,800	-	10,800	7,883
Training	-	-	-	270
Light and heat	-	-	-	4,517
	159,409	-	159,409	149,006

8. EMPLOYEES AND REMUNERATION

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

	2025 Number	2024 Number
Administration	3	3
Technical support (EU Dev-Ed)	2	2
	5	5

The staff costs are comprised of:

	2025 €	2024 €
Wages and salaries	94,285	78,712
Social security costs	7,742	6,682
	102,027	85,394

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 €12,747 (2024: €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)

	2025 €	2024 €
The net income/(expenditure) for the financial year is stated after charging/(crediting):		
Directors' remuneration	-	-
Depreciation	10,800	7,883
Auditors' remuneration	17,755	15,402

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.

11. TANGIBLE FIXED ASSETS

	Office Equipment €	Motor Vehicles €	Total €
Cost:			
At 1 January 2025	10,581	30,688	41,269
Additions	4,469	10,000	14,469
At 31 December 2025	15,050	40,688	55,738
Accumulated depreciation:			
At 1 January 2025	5,928	11,434	17,362
Charge for the financial year	3,933	6,867	10,800
At 31 December 2025	9,861	18,301	28,162
Net Book Value			
At 31 December 2025	**5,189**	**22,387**	**27,576**
At 31 December 2024	**4,653**	**19,254**	**23,907**

12. DEBTORS: Amounts falling due within one-year

	2025 €	2024 €
Prepayments	2,000	2,000
Accrued income	-	3,315
	2,000	5,315

13. CREDITORS: Amounts falling due within one-year

	2025	2024
	€	€
Taxation and social insurance	18,928	13,770
Accruals	28,050	18,735
	46,978	32,505

14. FUNDS OF THE CHARITY

(i) Reconciliation of funds:

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	€	€	€	€
Fund balance at 1 January 2025	410,097	390,407	800,504	621,802
Net movement for the financial year	159,559	(124,586)	34,973	178,702
Fund balances at 31 December 2025	569,656	265,821	835,477	800,504

(ii) Analysis of net assets between funds:

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	€	€	€	€
Tangible Fixed Assets	27,576	-	27,576	23,907
Current Assets	589,058	265,821	854,879	809,102
Current Liabilities	(46,978)	-	(46,978)	(32,505)
Total funds	569,656	265,821	835,477	800,504

(iii) Movements in funds:

	Balance 1 January 2025	Income	Expenditure	Transfer between funds	Balance 31 December 2025
	€	€	€	€	€
Unrestricted funds	410,097	503,190	(368,431)	24,800	569,656
Restricted funds	390,407	338,038	(437,824)	(24,800)	265,821
Total funds	800,504	841,228	(806,255)	-	835,477

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:

	2025	2024
	€	€
Land and buildings:		
Within one year	39,650	39,650
Between two and five years	53,642	93,292
	93,292	132,942

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 exceeding €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