

PENHA
REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31ST DECEMBER 2024

Registered Charity No: 1038957

PENHA
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DECEMBER 2024

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**PENHA
CHARITY INFORMATION
31 DECEMBER 2024**

The trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT GOVERNING DOCUMENT

The charity is controlled by its governing document, a deed of trust, and constitutes a Limited Company, limited by guarantee, as defined by the Company Act 2006.

TRUSTEES

The trustees in office in the year were as follows:

Dr Lulsegged Abebe	- Chairperson
Dr Zeremariam fre	- Treasurer
Ms Victoria Phillips	
Ms Roda Ibrahim	
Ms Faisa Loyaan	
Ms. Amrote Abebayehu Assefa	

Secretary

Dr Bereket Tsegay

Registered Office

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Independent Examiner

Md Iqbal Hossain MBA, FCCA
Chartered Certified Accountant
BK Community Accountant Ltd
420/421 Arches
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PENHA
REPORT OF TRUSTEES
31 DECEMBER 2024
NARRATIVE REPORT

Objectives

The principal activities of the charity in the period under review have been to promote sustainable development among pastoral and agro-pastoral communities through gender equality, resilience, enterprise and innovation, and regional cooperation across the Horn of Africa. PENHA works at the grassroots and policy levels to empower pastoralist communities to play a full role in their own development. On the UK side, it has focused on youth and diaspora programmes.

ACHIEVEMENT AND PERFORMANCE 2024

PENHA HQ

In 2024, PENHA celebrated its 35th Anniversary and organised a successful 35th Anniversary Conference at the Overseas Development Institute (ODI), London and online. It was conducted in collaboration with The Regional Centre for Training and Development of the Civil Society (RCDCS) in Sudan, on the theme, 'PENHA through the Years (1989-2024)'. The event celebrated more than three decades of research, advocacy, and programme support for pastoralist and agro-pastoralist communities in the Horn of Africa and migrant communities in the UK. The keynote speaker was Dr Tekeste Ghebray, the former Executive Secretary of the Intergovernmental Authority on Development (IGAD) and the FAO representative for Iraq and Afghanistan. The trustees are thankful for contributions made by the ODI, AIL TV; the Somali Advice and Forum of Information (SAAFI); the Development Planning Unit of the University College London, Concordis International, the Royal Agricultural University, Natural Resources Institute, University of Greenwich, Chatham House and other organisations and individuals.

As a side event of the conference, the launch of 'Social Protection, Pastoralism and Resilience in Ethiopia: Lessons for Sub-Saharan Africa', published by Routledge, was held. Ethiopia has one of the countries with the most extensive social protection programmes in Africa, and the book resulting from the research project funded by the Netherlands Organisation for Scientific Research (NWO), focuses on the intervention's impact among pastoralist communities in the Afar Region and beyond.

PENHA has continued to support the newly arrived migrants through the Kent Migration Project. PENHA has secured 100 SIM cards of 40GB per month for six months from the Vodafone from their charities. Connect

scheme to be freely provided to the young refugees and enable them to maintain contact with relatives and their wider support network. The project aims to tackle digital exclusion in Kent.

PENHA-UK supported a tribute fundraising event for the Nicole Kenton Memorial Project, a development initiative that aims to advance community development work among dryland communities in East Africa. Funds raised will support activities at women-led initiatives in Ethiopia, in collaboration with Samara University in the Afar region. Furthermore, PENHA has facilitated the donation of over 700 books on Africa-related themes to Samara University in the Afar region of Ethiopia. The books are donated by the family of our late Board of Trustees' secretary and long-standing supporter of Kees Maxey, who collected the books for decades.

The PENHA-UK office continued its role of supporting our country chapters in Ethiopia and Somaliland, providing the knowledge and skills needed to address specific activities, publications, and funding efforts.

Looking ahead, PENHA has begun reviewing its existing strategy. A workshop was held for trustees and staff to point the way forward for PENHA's next chapter in its history. The workshop also highlighted new resource streams the organisation may generate to support its forthcoming 2026-2030 strategy. This was hosted by Article 25.

At the Board of Trustees' AGM, various critical strategic issues were discussed, and the 2023 narrative and financial reports were approved. The Board also approved Ms. Amrote Ababayehu Assefa, trusteeship in this reporting year and planned to strengthen its governing body by appointing additional trustees.

As part of PENHA's public engagement strategy, regular updates have been published on its digital media, and an e-newsletter has been distributed. PENHA has engaged more than 10 volunteers in office-based and virtual forms.

ETHIOPIA

The programme in Ethiopia is implemented in collaboration with Tropenbos International of the Netherlands. It is focused on Participatory Productive Restoration, an approach that combines livelihoods and environmental rehabilitation to ensure locally owned solutions that integrate climate-smart agriculture, restorative land management practices, and water management and conservation for resilient livelihoods, food security, climate resilience, and biodiversity. The programme combines important policy work at the national level (on restoration and wildfire) with a conflict-transformative landscape approach to restoration in the Tigray-Afar border landscape. PENHA collaborates closely with national partners

(Ethiopian Forestry Development - EFD, MoA, CIFOR-ICRAF) and landscape partners (Mekelle and Samara universities, with a Consortium of local actors). In 2024, the programme moved ahead with the implementation of productive landscape restoration on the Tigray-Afar Border Landscape. The work is centred around the Arato Rural Resource Centre on the Tigray-Afar border, which serves as a landscape hub for technical support and inputs, as well as peer-to-peer learning on farmer-managed natural regeneration and agroforestry. An integrated set of income-generating and value addition activities (including construction of bench terraces, honey production and planting of high-value fruit/food, fodder trees and grasses) on a hillside enclosure, aims to create green jobs for unemployed and landless youth and women, as well as support livestock fattening.

Key results at the landscape level include Restoration activities piloted on 10 ha and scaled out to 350 ha of the surrounding landscape; 591 households are directly involved in various aspects of productive restoration. Arato Rural Resource Centre has been established and is managed by the Tsigereda Women's Cooperative. The tree nursery is projected to be commercially self-sustaining in 2026 through the sale of quality planting materials. It serves as a hub for landscape restoration and provides sustainable income to 15 women working at the centre. It supports the surrounding communities engaged in homestead agroforestry and wider restoration efforts, contributing to climate-smart agriculture and increased food security. Embashimelo Hillside Development Youth Cooperative has been legally established and secured access to land on hillside areas, with 35 youth involved in productive restoration practices. Restoration/FMNR activities have further mobilised youth. Water reservoirs and pumps have been installed to enable hillside planting of high-value trees, crops, and fodder, generating income for youth. PSNP beneficiaries and extension agents are engaged in restoring hillsides and gullies. Established a highly committed landscape consortium to increase institutionalisation and sustainability of the results, involving core partners CIFOR-ICRAF, Mekelle and Samara Universities, and the Ministry of Agriculture departments at national and regional levels.

Restoration Policy: PENHA and partners continued to collaborate with EFD, the Ministry of Agriculture and the Ministry of Planning and Development, sharing ideas and experience on productive landscape restoration, with an emphasis on livelihoods and value chains. PENHA participated in a series of workshops with EFD and partners, aiming to: Enhance implementation of the Government of Ethiopia's flagship programmes, including the Green Legacy Initiative (GLI); Promote the integration of conservation and environmental rehabilitation with livelihoods and value chain development; Strengthen coordination among stakeholders and promote private sector engagement.

Conflict management and “Trees for Peace”: A conflict study was conducted, and supportive actions were outlined for the Tigray-Afar Landscape. PENHA and partners engaged with regional administrations and the Abogerebs (traditional leaders) in a series of meetings. Lemon Tree seedlings from Arato were handed over to local Afar groups at a public event. The backing of traditional leaders was secured for our Gender and Youth strategy, with an agreement to establish formal mechanisms for the consultation of women and youth.

“Customary Conflict Resolution among the Tigray-Afar Adjacent Communities: Strengthening the Role of Customary Institutions/the Abogerebs”: An analytical study was conducted to guide ongoing peacebuilding efforts involving the universities of Mekelle and Samara, as well as the regional governments. A policy brief conveyed key findings to stakeholders.

Wildfire Management: A multi-stakeholder workshop and a series of local-level meetings aimed to strengthen systems and tools for the management and protection of the Desa’a Forest, a resource shared by farmers and pastoralists at the Tigray-Afar border.

SOMALILAND

PENHA-Somaliland has implemented various community-based development programmes and policy-oriented activities throughout the year.

Seawater Greenhouse Project: PENHA-Somaliland continues to manage the Seawater Greenhouse Project in Berbera, with activities focused on developing private-sector links, engaging with local authorities, and outreach to communities.

Management Plan for Prosopis Utilisation in Djibouti 2024-2025 (with FAO): This involved collaborating with FAO experts and the Ministry of Agriculture in Djibouti. Field assessments and consultations were conducted in areas affected by prosopis invasion. The PENHA Team produced a draft for review before working with the government to produce a final revised version.

Support for Integrated Water Resources Management to Ensure Water Access and Disaster Reduction for Somaliland’s Agro-Pastoralists Project (GEF/UNDP): A set of activities strengthened pastoral and agro-pastoral livelihoods with the provision of training and productive assets for (predominantly) women’s cooperatives in key drylands value chains – milk, fodder and livestock. Implemented in Togdheer and Sool Regions over 2022/23 and continuing into 2024. A livelihoods assessment enabled the design of targeted interventions.

HALO Trust and PENHA-Somaliland Post-mine Clearance Land Rehabilitation Project: Post-mine clearance landscape restoration aimed to support the recovery of degraded land, following clearance by Halo Trust, and promote environmental resilience for local communities, bringing land back into productive use. Actions involved community workshops, soil bunds/ponds, reseedling, drought-resistant vegetation, diversion bunds, cash-for-work, and the construction of community-managed, fenced enclosures. PENHA also advised Halo Trust on the establishment of their new Ethiopia programme, with the possibility of similar collaboration in the Afar Region.

Participation in national, regional, and international policy and practice forums: PENHA actively participates in national forums, including the Somaliland National Prosopis Platform. An African Union workshop on resilience and participatory M&E with pastoralists in Abuja (“Enhancing Resilience of Pastoral communities through Data Collection and Monitoring and Evaluation systems” workshop, November 2024) allowed PENHA to promote participatory approaches to implementing the major dryland programmes.

**Independent examiner's report to the trustees of
PENHA (CIO)
For the year ended 31 December 2024**

I report on the accounts of the company for the period ended 31 December 2024, which are set out on pages 10 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no other matter except that referred to in the above paragraphs, has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 386 of the Companies Act 2006; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Md Iqbal Hossain, FCCA
B K Community Accountant
420/421 Arches, Burdet Road
London
E3 4AA
Date: 29 October 2025

PENHA
Statement of Financial Activities
(Including income and expenditure account)
31 December 2024

Incoming Resources	Note	Unrestricted Funds	Restricted	TOTAL Funds 2024	Unrestricted Funds	Restricted Funds	TOTAL Funds 2023
Donation and Grant	2	12,396	143,033	155,429	9,922	353,956	363,878
Total Income		12,396 =====	143,033 =====	155,429 =====	9,922 =====	353,956 =====	363,878 =====
Expenditure:							
Direct Charitable expenditure	4	-	128,450	128,450	-	393,504	393,504
Project Support and administration	3,5	12,166	5,052	17,218	16,020	4,826	20,836
Total expenditure		12,166 =====	133,502 =====	145,668 =====	16,020 =====	398,320 =====	414,340 =====
Net movement in funds		230	9,531	9,761	(6,098)	(44,364)	(50,462)
Reconciliation of fund:							
Total funds brought forward		1,047	106,542	107,589	7,145	150,906	158,051
Total funds carried forward		1,277 =====	116,073 =====	117,350 =====	1,047 =====	106,542 =====	107,589 =====

TOTAL RECOGNISED GAINS AND LOSSES

The Charity has no recognised gains or losses other than the net movement in funds for the above period.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 12 to 18 form part of these account

**PENHA
BALANCE SHEET
AS AT 31 DECEMBER 2024**

FIXED ASSETS	Note		2024		2023
		£	£	£	£
Tangible Assets	9	-	-	15,410	19,262
Debtors	10	-	69,315	-	60,307
Cash at Bank and in Hand:	13	-	-	-	-
London Office		1,887			1,636
Somaliland Office		7,176			34,870
Ethiopia Office		31,130			25,809
Total Current Assets		-	40,193	109,508	122,622
Current Liabilities: Amount falling due within one year	11	-		-	
London Office					-
Somaliland Office					-
Ethiopia Office		7,568		(7,568)	(34,295)
Net Current Assets				101,940	88,327
Net Assets				117,350	107,589
				=====	=====
Restricted Funds:	12	-		-	
London Office					-
Somaliland Office			22,313		36,292
Ethiopia Office			93,760		70,250
Unrestricted Funds:					
London Office			1,277		1,047
Somaliland Office			-		-
Ethiopia Office			-		-
Total Funds				117,350	107,589
				=====	=====

The notes on pages 12 to 18 form part of these accounts.

PENHA
NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2024

The charitable company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for

ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Directors on 29th October 2025 and were signed on its behalf by:

Dr. Lulseggged Abebe,

Chair



Dr Zeremariam Fre,

Treasurer



PENHA
NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2024

Charity Status

The charity is Company limited by guarantee; the liability of the members being limited to £1 each. The company is registered as a charity with the charity commission and is exempt from direct taxation.

Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

2.1 Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the applicable Accounting Standards and the Statement of Recommended Practice "Accounting and Reporting by Charities" published in March 2005 and the Companies Act 1985.

The company has taken advantage of the exemption in Financial Reporting Standard No. 1 from the requirement to produce a cash flow statement on the grounds that it is small company.

2.2 Incoming Resources

Income from activities, voluntary income and donations are included in incoming resources when they are receivable, except when the donors specify that they must be used in future accounting periods or donors' conditions have not been fulfilled, then the income is deferred. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

2.3 Resources Expended

Resources expended are included in the Statement of Financial Activities on accruals basis, inclusive of any VAT that cannot be recovered.

Expenditure that is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of those resources.

Overseas Projects

Expenditure in respect of overseas project is charged to the relevant project at the time of liability arise for payment.

Foreign Currencies

Transactions denominated in foreign currencies are recorded at the rate of exchange ruling at the dates of transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the balance sheet date.

2.6 Companies Act

The Company has permission under Section 60(1a) of the Company's Act 2006 to omit the word 'Limited'.

2.6 Going Concern Basis

The financial statements have been prepared on the going concern basis, as in the opinion of the director and trustees, there are no issues arising which would suggest any other basis as being more appropriate.

2.7 Depreciation

Depreciation is provided using the following rates and bases to reduce by annual instalments the cost, less estimated residual value, of tangible assets over the estimated useful lives:

Furniture, Fixtures, Fittings and Equipment - 20% on reducing line basis.

2.8 Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

PENHA
Notes to the Accounts
For the year ended 31 December 2024

2. Income from donations and legacies

Grants, donations, and legacies:	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
London Office:				
Community Fund-Donation	12,396	-	12,396	9,922
Somaliland Office:				
NRF/Salt Mine	-	59,191	59,191	36,175
Ethiopia Office:				
Tropenbos International	-	83,842	83,842	317,781
TOTAL Income	12,396 =====	143,033 =====	155,429 =====	363,878 =====

3. Management and Administration:

	2024	2023
	£	£
Depreciation	3,852	4,816
Examination and Accountancy	1,200	-
Total	5,052 =====	4,816 =====

4. Charitable Activities:

Charitable activities & Support Cost	Un-restricted Funds	Restricted Funds	Total 2024	Un-restricted Funds	Restricted Funds	Total 2023
	£	£	£	£	£	£
Direct Project Cost	-	119,515	119,515	-	385,063	385,063
Professional and Consultancy fees	-	8,935	8,935	-	8,441	8,441
Total	=====	128,450 =====	128,450 =====	=====	393,504 =====	393,504 =====

PENHA
Notes to the financial statements (continuing)

Year ended 31 December 2024

5. Project Support and Administration:

	Direct Charitable Expenditure	Governance Costs	Support Costs	Total 2024	Total 2023
	£	£	£	£	£
Volunteer Costs	3,180	-	-	3,180	-
Premises & Insurance	6,927	-	-	6,927	5,788
Travel & Fuel Cost	-	-	189	189	88
Project Cost	-	-	-	-	8,068
Examination Fees	-	-	-	-	900
Bank Charge	193	-	-	193	161
Telephone & Internet	1,586	-	-	1,586	817
General Expenses	-	-	91	91	198
Total	11,886 =====	- =====	280 =====	12,166 =====	16,020 =====

6. TRUSTEES EXPENSIS

No expenses are paid to Trustees.

No employee earned more than £60,000 during the year (2023: nil).

7. Related party transactions

There are no related party transactions to disclose for 2024 (2023: none) There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

8. Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

9. Fixed Assets

	Equipment	Addition	Total
	£		£
Cost			
At 1st January 2023			
London Office	-	-	-
Somaliland Office	57,074	-	57,074
Ethiopia Office	-	-	-
At 31st December 2024	57,074	-	57,074
Depreciation			
At 1st January 2024	37,812	-	37,812
Disposals	-	-	-
Charge this period	3,852		
At 31st December 2024	41,664		
Net book value			

At 31 December 2024	15,410		15,410
At 31 December 2023	19,262		19,262

10. Debtors

	2024	2023
	£	£
Grants Receivable:		
London Office	-	-
Somaliland Office	858	858
Ethiopia Office	68,457	59,449
Total	69,315 =====	60,307 =====

11. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Project Cost Accrued (London Office)	-	-
Project Cost Accrued (Somaliland Office)	-	-
Project Cost Accrued (Ethiopia Office)	7,568	34,295
	7,568 =====	34,295 =====

Accruals: Provision for Accountancy fees.

12. Fund Flow Statements:

	Balance 1 January 2024	Incoming Resources	Resources Used	Transfers Between Funds	Balance 31 December 2024
	£	£	£	£	£
Restricted Funds:		-	-		
London Office	-	-	-	-	-
Sub- Total	- -----	- -----	- -----	- -----	- -----
Somaliland Office:		-	-		-
NRF/Salt Mine	117	-	-		117
NRF	36,175	59,191	(73,170)		22,196
Sub-Total	36,292 -----				22,313 -----
Ethiopia Office:					
Tropenbos International	69,391	83,842	(60,332)		92,901
TBI	859				859
Sub - Total	70,250 -----	- -----	- -----	- -----	93,760 -----
Total Restricted Fund	106,542 -----				116,073 -----

Unrestricted Funds:					
London Office- Donation	1,047	12,396	(12,166)		1,277
Sub Total	1,047 -----				1,277 -----
Total Fund	107,589 =====				117,350 =====

13. Exchange Rates:

	USD	EURO	ETB
31/12/1024	1.25483	1.20589	159.153
Income	74,275		13343698.94
£	59,191		83,842
Expenses	74,265		9602088
£	59,183		60,332

- **Benefits in kind**

There were no benefits in kind in the period.

- **Independent examination and accountancy services**

We are so delighted to appoint our new Independent Examiner "BK Community Accountant Ltd". During the period, the cost of the examination services was £1,200.

- **Glossary of terms**

Restricted funds: These are funds given to the charity, subject to specific restrictions set by the donor, but still within the general objects of the charity.

Creditors These are amounts owed by the charity but not paid during the accounting period.

Debtors: These are amounts owed to the charity but not received in the accounting period.

Prepayments: These are services that the charity has paid for in advance but not used during the accounting period.