United Purpose

(A company limited by guarantee)

Report and Financial Statements for the financial year ended 31 December 2025

COMPANY NUMBER: 1278887
CHARITY NUMBER: 272465

UNITED PURPOSE

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

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UNITED PURPOSE

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

LEGAL AND ADMISTRATIVE INFORMATION

TRUSTEES	Mary Robinson (Chair) Dervla Owens Hadi Husani Geoff Meagher
CHIEF EXECUTIVE OFFICER	Feargal O'Connell (resigned 25 July 2025) Eoin Wrenn (acting CEO from 25 July 2025-23 October 2025) Martha Hourican (acting CEO 24 October 2025-4 January 2026) Niamh De Loughry (Substantive CEO appointed 5 January 2026)
SECRETARY	Augustine Emmanuel Akpan
REGISTERED OFFICE	Suite 1 Old Grammar School House School Gardens Shrewsbury, SY1 2AJ United Kingdom
COMPANY NUMBER	1278887
CHARITY NUMBER	272465
AUDITORS	**RBK Audit UK Limited** RBK House Irishtown Athlone Co. Westmeath N37 XP52 Ireland
BANKERS	**Royal Bank of Scotland** 94 High Street Maidstone ME14 1SA United Kingdom
SOLICITORS	**Withers LLP** 16 Old Bailey London EC4M 7EG United Kingdom

UNITED PURPOSE

REPORT OF THE TRUSTEES
(Incorporating a Strategic Report and Director's Report)

The Trustees (who are also Directors of United Purpose for Company Law purposes) present their report and the audited Financial Statements for the year ended 31 December 2025. The legal and administrative information set out on page 3 form part of this report. The Financial Statements comply with current statutory requirements, the memorandum and articles of association, and the Statement of Recommended Practice — Accounting and Reporting by Charities (SORP 2019).

ABOUT UNITED PURPOSE

United Purpose is a UK-based international development charity with a goal to end poverty, inequality and to move people beyond aid. United Purpose was founded in 1976 and was formerly known as Concern Universal.

In 2014, United Purpose merged with the Bakewell-based charity, Village Aid, allowing both organisations to come together and work in partnership to secure long-term positive change for people in Africa.

For more details see www.united-purpose.org

In 2021, United Purpose merged with the Gorta Group which trades as Self Help Africa (see below). As a result of this merger, a number of United Purpose programmes have been moved (and will continue to move) under the direct management of Self Help Africa.

In 2024, CUMO Microfinance Malawi which was part of the United Purpose group, moved under the control of Self Help Africa.

ABOUT SELF HELP AFRICA

Self Help Africa is an international development organisation headquartered in Ireland. The organisation came about as a result of a merger in 2008 between two like-minded organisations, Self Help Development International from Ireland and the UK's Harvest Help. Both organisations were initially founded in the mid-1980s in response to food security crises in sub-Saharan Africa. In July 2014, Self Help Africa merged with Gorta, Ireland's oldest established NGO and as noted above, in 2021 it merged with United Purpose. All entities operate under the umbrella of the Gorta Group which trades as Self Help Africa.

VISION, MISSION AND VALUES

This mission of United Purpose is to alleviate hunger, poverty, social inequality and the impact of climate change through community-led, market-based and enterprise-focused approaches, so that people have access to nutritious food, clean water, decent employment and incomes, while sustaining natural resources.

Our vision is for sustainable livelihoods and healthy lives for all in a changing climate.

Our values are:

- Impact - We are accountable, ambitious and committed to systemic change.
- Innovation - We are agile, creative and enterprising in an ever-changing world.
- Community - We are inclusive, honest and have integrity in our relationships.

VISION, MISSION AND VALUES (continued)

Our aim is to transition communities out of long-term poverty through work that gives them greater control over their futures and provides a better quality of life. The main focus of our work is in sub-Saharan Africa, where global hunger and poverty is most acute and we also work in Bangladesh and Brazil.

We believe that equitable economic development is key to ending poverty.

Our core areas of focus are:

- Sustainable landscapes, resilient food systems and healthy communities.
- Sustainable businesses, decent employment and thriving economies.
- Crisis response and resilience.
- System strengthening and an enabling policy environment.

OUR WORK IN 2025 - STRATEGIC REPORT

To achieve its mission and fulfil its charitable purpose, United Purpose supports the international programmes of Self Help Africa. In 2025, United Purpose implemented its own international programmes in 5 countries and also supports the strategic objectives of the group through its fundraising, programme funding and programme support work.

In 2025, Self Help Africa worked in 12 countries and implemented 87 projects.

Zambia	Mozambique	Ethiopia
Uganda	Malawi	The Gambia
Senegal	Kenya	Brazil
Nigeria	Bangladesh	Burkina Faso

The countries where United Purpose implemented programmes directly were as follows:

- Mozambique
- Senegal
- The Gambia
- Brazil
- Bangladesh

In 2023, the Trustees of United Purpose adopted the global 5 year strategy of Self Help Africa, which outlines 4 key objectives. Outlined below is our progress, in 2025, towards delivering on them across the Gorta Group.

Strategic objective 1: Sustainable landscapes, resilient food systems and healthy communities: Contribute to the equitable stewardship of ecosystems for well-functioning food and water systems, ecosystem services, human well-being and quality of life.

Strategic Objective 1: Progress in 2025

In 2025, Self Help Africa delivered 58 projects under Strategic Objective 1. Of those, 28 projects across 11 countries focused on agriculture; 20 projects across four countries focused on water, sanitation and hygiene (WASH); 8 projects across five countries focused on natural resource management; and 2 projects in two countries focused on nutrition. Key achievements in each of these thematic areas are outlined below.

OUR WORK IN 2025 - STRATEGIC REPORT (continued)

Strategic Objective 1: Progress in 2025 (continued)

a. Sustainable landscapes and natural resource management

The Gambia: In 2025, an Irish Aid-funded project advanced sustainable landscape management through mangrove restoration, promotion of energy-efficient cookstoves, and the planting of fast-growing fruit and fuelwood trees in schools and communities. Approximately 46 hectares of degraded mangrove areas were identified and restored, contributing to early signs of biodiversity recovery and improved ecosystem health. Energy-saving cookstoves and briquette production initiatives reduced pressure on mangrove resources by lowering firewood consumption among oyster processors. These interventions benefited from strong community participation and the use of locally adapted mangrove propagules. Overall, the activities strengthened community awareness and stewardship of natural resources while supporting more sustainable livelihood practices.

Uganda: With funding from the Community Foundation Ireland, Self Help Africa delivered the Growing Resilience and Eco-Enterprises (GREEN) project around Lake Bunyonyi sub-catchment. The project established six village natural resource management committees, engaging 1,107 households and 40 farmer groups, with 101 members elected based on integrity, gender balance and community commitment. Committees developed and implemented resource management plans, identifying 16 high-risk sites and driving conservation actions, including 968 water trenches and 56 check dams, restoring 218 acres of land. Governance and bylaw enforcement improved, alongside adoption of sustainable practices. Additionally, 566 farmers received agroforestry training and seedlings, restoring 135.7 hectares. Farmer field schools promoted integrated land management, enhancing soil fertility, productivity and food security while strengthening community stewardship of fragile ecosystems in the Lake Bunyonyi catchment.

b. Agriculture, Climate Adaptation

Ethiopia: In partnership with the World Food Programme, the Development Livelihoods for Desert Locust Affected Smallholders project strengthened the capacity of 376 trainers (including 71 women). These trainers cascaded knowledge about regenerative agriculture, soil moisture conservation and integrated pest management to 3,120 farmers, including 1,455 women. These farmers then proceeded to conduct demonstrations that reached a further 7,091 farmers, including 3,395 women. The project also distributed improved wheat, teff and sorghum seeds – varieties specifically selected for high yield and resistance to regional pests. This reached 3,304 households and brought 1,048 hectares under improved cultivation. Seeds were provided through an innovative revolving credit scheme. This model ensures kebele-level cooperatives maintain a seed bank for the 2026 season, fostering a self-sustaining local input market.

Senegal: Self Help Africa implemented the Waitrose Foundation Worker Voice activities across supplier farms in The Gambia and Senegal, delivering community infrastructure, safety improvements, and agricultural training in 2025. Education facilities were expanded through new classrooms and an administration block, improving learning conditions for more than 300 students from farming communities. Worker safety was enhanced through the installation of 50 solar lamps along key access roads. In addition, 60 apprentices were trained in climate-smart agriculture using local languages, who then cascaded knowledge to their communities, reaching 3,667 people. These combined efforts strengthened community wellbeing, improved local infrastructure, and promoted sustainable agricultural practices across farm-linked communities.

OUR WORK IN 2025 - STRATEGIC REPORT (continued)

Strategic Objective 1: Progress in 2025 (continued)

c. ***Livelihoods (farm-based)***

Burkina Faso: In 2025, the Austrian Development Agency-funded Cashew project advanced livelihoods by strengthening the cashew value chain and supporting producers with practical skills and productive assets. The project supported the development and sustainable management of 128 hectares of cashew orchards, helping participating households to build a more reliable, market-oriented income base. To boost on-farm performance and value chain services, Self Help Africa also provided 270 kits to support bio-based agricultural practices, nursery establishment and grafting, strengthening local capacity to improve cashew productivity and orchard management. The project trained 30 women in commercial negotiation and supported seven farmers' organisations in Sindou, Péni, Toussiana and Karangasso Sambla to formalise as cooperatives, improving their ability to engage buyers, organise collectively and access services.

d. Nutrition

Malawi: Self Help Africa's European Union-funded FOCUS biofortification project strengthened nutrition outcomes in Malawi by expanding access to biofortified crops and reinforcing delivery systems for nutrient-dense foods. The project established 40 biofortified crop demonstration plots featuring provitamin A maize, high-iron beans, orange-fleshed sweet potato and intercropping systems, achieving approximately 95 per cent germination rates. It also distributed 600 sweet potato vine bundles, 828 kg of vitamin A maize seed, and 740 kg of high-iron bean seeds to schools, community-based childcare centres, demonstration sites and selected farmers, increasing availability of micronutrient-rich foods for vulnerable households. In addition, assessments engaged 90 agro-dealers (63 male-owned, 15 female-owned, 12 company-owned), with 40 high-performing agro-dealers selected for targeted engagement to strengthen the supply and promotion of biofortified inputs.

Ethiopia: The Build a Regenerative, Inclusive, and Sustainable Food System for Transforming Rural Livelihoods in Ethiopia project strengthened household nutrition through targeted dietary diversity training, cooking demonstrations, and the promotion of nutrient-dense crops and livestock products. In total, 355 households (193 of which were female-headed) gained practical skills in balanced meal preparation using locally available foods, while 177 farmers participated in hands-on cooking demonstrations. Complementary interventions, including the distribution of orange-fleshed sweet potato to vulnerable households and poultry support to 300 women, improved access to vitamin A-rich foods and eggs, contributing to enhanced dietary diversity. Monitoring data indicated that 51 per cent of households achieved 'acceptable+' food consumption scores and 72 per cent adopted better hygiene and nutrition practices, demonstrating positive behaviour change and improved nutrition outcomes.

OUR WORK IN 2025 - STRATEGIC REPORT (continued)

Strategic Objective 1: Progress in 2025 (continued)

e. Water, Sanitation and Hygiene and access to safe drinking water

Malawi: Through its Charity: Water- and FCDO-funded projects in Malawi, Self Help Africa is strengthening a network of local area mechanics and investing in remote monitoring of water infrastructure. This improved the management of operations and maintenance by district water offices and supported verification requirements for carbon credit sales. The payment of performance-based bonuses to mechanics from the carbon revenues resulted in at least 95 per cent water point functionality, less than 48-hour repair response times and the consistent reporting of faults. The private sector continued to play a significant role in Self Help Africa's systems strengthening model, providing equipment, spares and maintenance. Almost all the equipment and spares required by the water sector were imported into Malawi. The shortage of forex has affected the viability of businesses that are dependent on imports, challenging WASH supply chains previously developed by Self Help Africa.

Nigeria: Self Help Africa expanded its handpump preventative maintenance service contract model in Cross River and Kano states, while increasing support to piped water schemes. It also supported the Federal Government to establish a national technical working group on rural water sustainability, providing a platform for learning and the development of policies and guidelines.

Strategic objective 2: Sustainable businesses, decent employment and thriving Economies:
Support the growth of inclusive, profitable and sustainable businesses that provide services and decent employment for communities.

Strategic Objective 2: Progress in 2025

In 2025, Self Help Africa ran 35 projects with an enterprise, SME or finance access component. Of them, seven were primarily enterprise focused. This work supported the growth of inclusive, profitable and sustainable businesses that provided services and decent employment for communities. Key achievements in 2025 are outlined below.

a. Access to finance, rural finance

Malawi: The Self Help Africa-owned microfinance bank CUMO strengthened access to finance for farmers and village savings and loan groups by providing business, agricultural and equipment loans to 23 groups, following awareness sessions and credit assessments within 27 groups. In total, MK145,660,000 (approximately €72,830) was disbursed to 437 people (302 women, 135 men). The same group also received training to build their business and financial management skills, using an interactive approach focused on practical enterprise development and improved financial practices to support more sustainable businesses.

Zambia: The EU-funded, 5.5-year ENTERPRISE Zambia Challenge Fund (EZCF) project concluded in 2025. Over the course of the programme, 34 projects were contracted with 27 companies and €15.1 million was disbursed to companies. The companies contributed an additional €22.4 million. These agri-enterprises supported more than 200,000 smallholder farmers, including 99,332 women, of whom more than 160,000 had contracts with companies (63,201 women and 97,248 men).

OUR WORK IN 2025 - STRATEGIC REPORT (continued)

Strategic Objective 2: Progress in 2025 (continued)

a. Access to finance, rural finance (continued)

The project ran for four agricultural seasons, during which companies created more than 3,113 jobs and purchased agricultural products with a value of more than €40 million from smallholder farmers. EZCF also significantly strengthened agribusiness capacity through targeted initiatives, enhancing skills in financial management, agricultural production, business development, regulatory compliance, sustainability practices, social and gender inclusion, technology adoption, procurement efficiency and grant writing.

b. SMEs, enterprise and access to markets

Brazil: With support from Electric Aid, Self Help Africa implemented a project in Paraíba, Brazil to address menstrual poverty by improving access to sanitary products, increasing income and strengthening knowledge of women's health and rights. The project reached 4,140 people, including 387 women and girls who received reusable sanitary pads and 1,385 who gained health and dignity awareness. Additionally, 65 women were supported through training, materials and funding to strengthen livelihoods. Participants reported greater income, improved health, and more confidence. The initiative also supported women-led enterprises to engage with government, creating opportunities for business growth and sustained access to menstrual products.

Uganda: The World Food Programme-funded Agriculture and Market Support project strengthened small- and medium-sized enterprises and smallholder market participation by improving links between farmers, input suppliers, financial institutions and private off-takers. In total, 1,055 farmers, including 665 women, accessed improved sesame seed under a cost-sharing model, enabling them to increase production for commercial markets. Complementary post-harvest training for 822 farmers improved product quality, storage and readiness for market, while village savings and loan association strengthening for 1,173 farmers enhanced working capital and investment capacity for enterprise growth. As a result, farmers reported improved access to both financial services (100 per cent) and quality agro-inputs (74 per cent), positioning smallholder producers and emerging rural enterprises to engage more effectively in structured markets and value chains.

Partner Africa: In 2025, Partner Africa maintained its commitment to responsible business practices across the continent, expanding its operational reach and securing ISO certification. During the year, Partner Africa conducted 908 social audits with 794 firms across 21 industries and 21 countries. Its responsible business advisory department also engaged in 24 projects across seven industries.

On 10th February 2026 an agreement was signed for the sale of the business and assets of Partner Africa to LRQA. Partner Africa will continue to operate as a distinct brand while becoming fully integrated within LRQA. Its expertise in ethical trade, social responsibility, and sustainable supply chains complements LRQA's wider service offering. The LRQA purchase agreement does not include the Partner Africa legal entity, which will be renamed Coulthard Continental.

OUR WORK IN 2025 - STRATEGIC REPORT (continued)

Strategic Objective 2: Progress in 2025 (continued)

c. Green economy, green enterprises

In response to the accelerating climate crisis, Self Help Africa's commitment to fostering a green economy and green enterprises remained central to its mitigation strategy.
In 2025, Self Help Africa continued to help small enterprises invest in the green economy as an economic and environmental imperative that drives job creation and innovation.

Zambia: In 2025, the EU-funded GreenTech4CE project advanced Zambia's circular economy by contracting 20 enterprises across four calls, including 12 medium-sized enterprises, six business development service providers, and two financial service providers. The supported medium-sized businesses were implementing green and circular innovations, such as copper component recycling and reprocessing, producing eucalyptus poles encased in recycled plastic, microbial-based plastic bio-recycling and avocado waste processing. The six business development providers were mandated to onboard and provide technical assistance to more than 800 start-ups and micro-, small- and medium-sized enterprises in the green, circular, digital and artisanal mining sectors, strengthening enterprise capacity to adopt resource-efficient and low-carbon business models. Two financial service providers were contracted to develop tailored financial products addressing the specific needs of green and circular enterprises, including barriers related to collateral, tenor and capital investment structures.

The Gambia: In 2025, the EU-funded Scaling-up Organic Fertilisers Advancing Nutrition, Innovation and the Circular Economy (S-ORGANIC) project supported on-farm and commercial organic compost production. The project constructed six compost chambers for commercial compost production at demonstration sites in 2025. Through the re-establishment of the 'buy it local' movement, 180 members (30 per region) of Marketing Federation farmer groups developed marketing plans for organic soil amendment products. Two live radio programmes were conducted in local languages to promote sustainable consumption and strengthen demand for locally produced compost. Project site visits across all six regions reached 118 people (101 women and 17 men) and demonstrated an uptake of compost production and sales, while women in Kuwonkuba generated income through compost sales to schools, supporting nutritious school gardens. An exhibition of organic fertilisers was held to showcase circular economy innovations and climate-smart agricultural practices.

d. Carbon

Kenya: The Restoring Trees and Livelihoods project, funded by the Global Evergreening Alliance, trained 2,124 people on land ownership to secure user rights and support long-term tree planting. Agreements enabled women and young people to manage trees despite most land being owned by men, with land attestation letters introduced to reduce disputes before carbon payments. In 2025, 1,024 farmers mapped 263,207 trees across community groups in Baringo. Carbon credits will be shared between communities, investor GenZero, and the Alliance. The project strengthened land governance, reduced conflict risks, and supported sustainable livelihoods through climate finance mechanisms.

OUR WORK IN 2025 - STRATEGIC REPORT (continued)

Strategic objective 3: Crisis response and resilience

Strategic Objective 3: Progress in 2025

In 2025, Self Help Africa delivered 13 projects across seven countries that comprised crisis response and resilience building activities.

a. Anticipatory action and disaster risk management

Zambia: The Irish Aid-funded PRESERVE-Kafue project strengthened anticipatory action by enhancing community early warning and preparedness systems. In collaboration with the provincial meteorological department, 50 village natural resource management committees were trained to provide weather updates to their communities and develop climate adaptation plans, which would be integrated into the district disaster management and mitigation unit's plans. Weekly weather updates were shared via SMS and WhatsApp and cascaded to 180 community groups, helping farmers make informed decisions on planting and risk management.

Bangladesh: Under the Strengthening Forecast-based Early Actions in Cyclone Prone Coastal Region in Bangladesh project, which is ECHO-funded, Self Help Africa strengthened the region's disaster preparedness. Twenty-two disaster management committees developed early warning systems, risk reduction plans, and community awareness initiatives aligned with government frameworks. More than 7,000 vulnerable households received anticipatory cash support before cyclones, reducing losses and protecting livelihoods. Shelter management committees ensured gender-responsive services during emergencies, while community organisations supported alert dissemination and volunteer mobilisation. Government departments integrated anticipatory action into planning. Overall, the project enhanced local capacity, improved early response systems, and strengthened long-term community resilience to climate-related disasters.

b. Resilience and crisis response

Zambia: The Drought Resilience to Overcome Poverty project distributed drought-tolerant crops to more than 1,400 households and established 36 demonstration plots to promote conservation agriculture and water-efficiency. Post-harvest management training reached more than 2,700 farmers through lead farmer cascading, reducing storage losses and improving household food security. In response to financial and climatic risks, 46 savings groups (830 members) received financial literacy training, with three groups successfully securing Constituency Development Fund grants to invest in irrigation, agro-dealing, and piggery businesses. Together, these measures improved household resilience to climate variability and economic shocks.

Burkina Faso: Self Help Africa responded to the humanitarian crisis in Burkina Faso with funding from Irish Aid and Enabel (Belgium development agency). Two projects – namely, the Strengthen the Resilience of Vulnerable Households Affected by Climate Change and the Security Crisis in Burkina Faso project and the Support the Creation of Sustainable Livelihoods through Training and Socio-professional Integration of Youth and Women, including IDPs, in the Centre-North Region project – are supporting internally displaced people. In 2025, these projects provided training and start-up support to participants rebuilding livelihoods and seeking economic recovery.

OUR WORK IN 2025 - STRATEGIC REPORT (continued)

Strategic Objective 3: Progress in 2025 (continued)

b. Resilience and crisis response

In total, 1,185 people participated in training, monitoring and equipment activities, with 324 people being IDPs. This reflected the programme's strong inclusion of displaced populations. The projects also reached 56 people living with disabilities, who received training on harvesting and processing of non-timber forest products, legumes and cereals, ensuring the most marginalised groups could benefit from these economic recovery initiatives.

Strategic objective 4: System strengthening and an enabling policy environment: Embed our approach in policy influencing, system strengthening, social accountability and the localisation agenda.

Strategic Objective 4: Progress in 2025

In 2025, Self Help Africa supported system strengthening and fostered an enabling policy environment across all country programmes.

a. Legal, policy and institutional engagement

Burkina Faso: In partnership with local authorities, Self Help Africa trained administrative authorities and technical services in the Koulsé region on national biodiversity priorities. This included the conservation and sustainable use of biological resources, as well as Burkina Faso's National Strategy and Action Plan for Biological Diversity (2025-2030) and its contribution to the Kunming-Montreal Global Biodiversity Framework. The training also covered how to integrate biodiversity protection into local development policies, plans and programmes. Following the training, stakeholders expressed a willingness to systematically integrate biodiversity conservation into any local development policies and plans.

Kenya: As part of the Teagasc-led Kenya Dairy Production Systems project, the multi-institutional engagement led by Self Help Africa and the Kenya Agricultural and Livestock Research Organization directly addressed long-standing fragmentation in dairy data systems, aligning government agencies, research institutions and breeding bodies around common standards. The cooperative-led service delivery supported by the project was a viable institutional model, informing policy discourse on farmer aggregation, extension delivery and climate-resilient livestock development.

Nigeria: Through the FCDO-funded WASH Systems 4 Health programme, Self Help Africa strengthened policy, governance and accountability in Nigeria's WASH sector at national and subnational levels. Nationally, it supported the Clean Nigeria Campaign strategy, Compact 2.0, and the establishment of a rural water sustainability technical working group. WASH policies in Kano and Cross River States were updated to reflect sustainability, climate resilience and inclusive service delivery. The organisation also supported sanitation legislation, including an Open Defecation Prohibition Bill. These efforts enhanced regulatory frameworks, institutional coordination, and sector financing – positioning both states to improve service delivery, enforce standards and progress toward universal access to sustainable WASH services.

OUR WORK IN 2025 - STRATEGIC REPORT (continued)

Strategic Objective 4: Progress in 2025 (continued)

b. Social accountability

Mozambique: Across social accountability initiatives in Niassa Province, two projects – the UN Capital Development Fund sponsored Boosting Equitable Development through Citizens Participation and Social Accountability in Niassa and the GOTAS project, funded by the Swiss Agency for Development and Cooperation – worked to strengthen citizen participation and transparency in local governance.

Under the UN Capital Development Fund project, four public hearings were held in Lichinga and Lago districts, as well as in the municipalities of Mandimba and Lichinga, engaging 390 citizens (244 men and 146 women). The project also supported the sharing of information on local issues with government institutions to help inform and improve municipal administrative policies and procedures, reaching 360 people. Complementing this work, the GOTAS project supported district development observatories to share information with communities about district development plans and community WASH plans, enabling communities to actively participate in water and sanitation decision-making processes and contribute to national-level dialogue and policy influence. A supervisory committee meeting was also held to support the oversight and accountability of project implementation.

Malawi: The Irish Aid-funded Sustainable Production, Economic Growth, Accountability and Resilience project in Malawi systematically strengthened citizens' capacity to engage with duty bearers and demand improved service delivery through structured social accountability tools. Building on this progress, in 2025, 35 citizen forum members from Chongoni, Diamphwi and Nkundi were trained in public expenditure tracking, community scorecards, and social audits. These tools enhanced community capacity to track public resource allocation, monitor project implementation and hold service providers accountable for performance and transparency. Additionally, assessments on clean cookstove profitability informed advocacy efforts with the National Cook Stove Steering Committee to revise recommended prices and support healthier margins for fledgling businesses. These were complemented by interface meetings between citizens and duty bearers, which discussed poor leadership in livestock groups and the mismanagement of grain banks. Concrete improvements followed. Makankhula Grain Bank recovered MK1,500,000 (approximately €735) of the MK2,550,000 (approximately €1,250) loaned out, Chiothera community successfully facilitated the passing on of three goats, and grain bank structures were strengthened and revitalized.

c. Community-led programming, partnerships and capacity building

In 2025, Self Help Africa transformed its partnerships processes in line with its localisation commitments and the principles outlined in its Community-led Programming Position Paper. This has included an overhaul of the organisation's partnership guide and all associated components – including partner mapping, risk assessments, due diligence and capacity strengthening – to enable more accessible and inclusive evidence generation, co-creation and collaboration. It has also significantly streamlined the partnership development process to reduce administrative duplication and enabled long-term, agenda-based partnerships with civil society as well as local government, community organisations and private sector entities.

OUR WORK IN 2025 - STRATEGIC REPORT (continued)

Strategic Objective 4: Progress in 2025 (continued)

c. Community-led programming, partnerships and capacity building (continued)

Burkina Faso: The project to sustainably improve the performance of small farms in the cashew sector of the Hauts-Bassins region of Burkina Faso was officially launched in 2025 with key stakeholders in the cashew sector and served as a showcase for Self Help Africa's strategic positioning and partnership strengthening. The organisation contributed to the functioning of several consultation frameworks in the Koulsé region, including meetings of the WASH Cluster, the Regional Task Force, the Koulsé Regional Committee for the Coordination of Agricultural Sector Policies, and the General Assembly of the Regional Food Security Council.

Nigeria: In the Rural Women's Empowerment project, rural women shaped value-chain selection, enterprise models and implementation strategies, strengthening local leadership, confidence and collective agency. Similarly, the Fragile SAN project worked through trusted traditional institutions and internally displaced artisans, embedding ownership while applying conflict-sensitive approaches that prioritised dignity, safety and sustainability in fragile contexts. In addition, structured partnerships under the Youth in Work project expanded access to markets, finance, innovation challenges and post-harvest technologies for young people across Kano State.

LOCALISATION

In 2025, Self Help Africa continued to integrate locally-led development into all phases of its programming. The Self Help Africa Localisation Policy was published in early 2025. The organisation then expanded its on-granting to local partners and enacted reviews of its programme management process, partnerships approach and accountability mechanisms to ensure they supported its localisation commitments.

Locally-led implementation

Self Help Africa remained committed to increasing project delivery by local partners. By strengthening their systems and accountability, the organisation sought to ensure development support was led by those closest to the challenges. To support this, in 2025, Self Help Africa provided €9.1m in funding to local partners.

Agenda-based partnerships

To better enable long-term and objective driven partnerships, Self Help Africa developed, tested and rolled out a new partnership guide in 2025. This stakeholder driven tool included new resources for partner mapping and classification, which broadened the scope of partnership to better accommodate private sector entities and support long-term development of savings groups, cooperatives, and other enterprise-focused structures across individual projects. It also introduced a new approach to capacity strengthening centred on complementarity, long-term growth and independence for SHA's diverse partners.

LOCALISATION (continued)

Grassroots accountability

In 2025, Self Help Africa introduced a new community feedback response mechanism, significantly broadening the accessibility of feedback structures for communities Self Help Africa works with. The mechanism creates rigorous documentation and accountability frameworks that seek to improve programme quality and encourage co-creation. The mechanism is part of the organisation's system strengthening approach, enabling local structures to own feedback processes and reinforce the organisation's accountability.

Enabling systems

Self Help Africa's programme management guide was revised in 2025, informed by an organisation-wide consultation process on localisation objectives and country-specific value propositions. The guide was designed to systematically achieve Self Help Africa's localisation commitments and encourage the organisation to remain agile, adaptive and efficient in a rapidly changing sector.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Legal Structure

United Purpose is a charitable Company Limited by Guarantee, with registration number 1278887 and charity number 272465, renamed from Concern Universal in November 2016. It was incorporated on 27 September 1976 and established under a memorandum and articles of association (subsequently updated by special resolution in November 2003, October 2019 and August 2021), which set out the objects and powers of the charitable company.

On 5 August 2021, United Purpose merged with Gorta, a like-minded organisation head-quartered in Ireland that trades as Self Help Africa. Gorta is registered in Ireland; its company registration number is 28228, its charity number is 20008895 and its registered address is 4th floor, Joyce's Court, 38 Talbot street, Dublin 1, DO1 C861.

United Purpose is a wholly owned subsidiary of Gorta (t/a Self Help Africa).

b. Subsidiaries and related organisations

Village Aid, charity number 1067322, was a subsidiary of United Purpose until 17 April 2025. The primary objective of Village Aid is the relief of poverty among persons in African rural communities. This objective is primarily achieved by supporting sustainable livelihoods for rural farmers and improving their resilience to the impacts of climate change. The main activity of the charity is to raise funds in support of the shared mission of Village Aid, United Purpose and the wider Self Help Africa Group.

Following approval by the members at the charity's AGM on 17 April 2025, responsibility for the control and management of Village Aid was transferred to Self Help Africa UK (Company No. 02226352). Village Aid continues to operate as a separate legal entity

Country offices - In 2025, United Purpose operated country offices in Bangladesh, Brazil, Mozambique, Senegal and The Gambia.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

b. Subsidiaries and related organisations (continued)

Self Help Africa was forced to make difficult decisions. By the end of the year, we had closed operations in The Gambia and Senegal. In addition to this, we continued a process that was already underway to transition our operations in both Brazil and Bangladesh to local ownership.

c. Governance

United Purpose is governed by a Board of Trustees, who are responsible for setting the strategy of the organisation and its governance.

The Trustees delegate responsibility for the day-to-day running of the charity to the CEO of Self Help Africa, who reports directly to the Trustees and manages the execution of the strategy as directed by the Trustees. The CEO is assisted by a Senior Leadership Team of Self Help Africa, comprising of those who have responsibility for programmes, external affairs, governance, strategy, finance and operations across the group. All Trustees give their time voluntarily and receive no benefits from the charity. The minimum number of Trustees is 3.

A conflict-of-interest policy is in place that requires Trustees to disclose and manage actual or potential conflicts of interests and/or or relationships that may give rise to a perception of a conflict of interest.

As previously noted, United Purpose is part of the wider Self Help Africa global organisation. The activities of United Purpose are carried out in association with Self Help Africa. Both companies have aligned their objectives under a consolidated strategic plan and management team. The Trustees of United Purpose subscribe and contribute to the group strategic plan. The strategic plan for the overall group is approved both by the Group Board and by the United Purpose Board of Trustees.

New Trustees are appointed by ordinary resolution of its sole member, Self Help Africa, in accordance with the Memorandum and Articles of Association. Training is given to new Trustees in relation to their role and responsibilities as a director and in relation to the strategy and objectives of United Purpose and the broader group.

The Trustees met on 5 occasions in 2025. The record of attendance by each Trustee is as follows:

Trustee	Attendance
Mary Robinson	5/5
Dervla Owens	2/5
Hadi Husani	2/5
Geoff Meagher	4/5

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

c. Governance (continued)

In support of governing matters relevant to the Board, the Group Board has established the following committees. Trustees from United Purpose sit on each of these committees.

- Audit, Finance and Risk Committee (Dervla Owens)
- Programmes Review Committee (Hadi Husani)
- Governance and Nominations Committee (Geoff Meagher)
- People and Culture Committee (Mary Robinson)
- Fundraising Committee (Hadi Husani)

Remuneration of key management personnel is delegated to the People and Culture Committee of Self Help Africa.

United Purposes books of account are located Suite 1, Old Grammar School House, School Gardens, Shrewsbury, SY1 2AJ, United Kingdom.

d. Fundraising declarations

United Purpose complies with the regulatory standards for fundraising in the UK, including guidance published by the Charity Commission. United Purpose is registered with the Fundraising Regulator and is committed to the Fundraising Promise, compliance with the Fundraising Preference Service and adherence to the Fundraising Regulator's Code of Practice. United Purpose is not aware of any instances of non-compliance with the Fundraising Regulator's Code of Practice in 2025.

e. Staff and Volunteers

The organisation acknowledges with gratitude the work of its staff and that of its volunteers in 2025. The major achievements during the year are due to the dedication of all of these people.

United Purpose is an equal opportunities employer. The aim of its equal opportunities policy is to ensure that all people receive equality of opportunity regardless of gender, race, religion, disability, nationality, marital/family status or sexual orientation.

OBJECTIVES AND ACTIVITIES FOR PUBLIC BENEFIT

The main purpose of the organisation, as set out in its vision statement, is for sustainable livelihoods and healthy lives for all in a changing climate. United Purpose fulfils its charitable duties through a focus on the following core activities:

1. Contributing to sustainable landscapes, resilient food systems and healthy communities. This work includes supporting families and communities to sustainably increase and diversify food production on their smallholding and ensuring they have the means for a nutritious diet.
2. Supporting the growth of inclusive, profitable and sustainable businesses that can provide services and decent employment for communities. This work includes linking small scale farmers, cooperatives and producer groups to the market.

OBJECTIVES AND ACTIVITIES FOR PUBLIC BENEFIT (continued)

3. Preparing for and responding to both long-term and sudden onset crises in communities where we have a presence and seeking to improve resilience.
4. Strengthening systems and cultivating an enabling policy environment, to maximize the potential success of these focus areas.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

The benefits of these activities are monitored through the implementation and evaluation of all programmes, which can include surveys and interviews with programme participants. All programmes have baseline data and output/outcome indicators against which results are measured.

As a recognised development and humanitarian organisation, United Purpose and Self Help Africa work with other non-governmental organisations (NGOs), donors, governments and stakeholders across the countries we work in, as well as globally. We are an active member of the UN cluster system as well as other global groups, including the ECHO Humanitarian Watch Group, the Dóchas Humanitarian Working Group, the Irish Emergency Alliance and the Core Humanitarian Standard Alliance.

Programme participants are primarily people living in extreme poverty in Africa. There can be a risk of harm to staff, partners and programme participants in some of the countries where United Purpose and Self Help Africa delivers programmes, in particular areas impacted by conflict or natural disasters. Trustees are satisfied that United Purpose and Self Help Africa have the appropriate policies and procedures in place to minimize, manage and mitigate risks to ensure that programme benefits outweigh any potential risks related to those involved with our work. There is no private benefit flowing from any of the charity's purposes.

ACHIEVEMENTS AND PERFORMANCE

To achieve its mission and fulfil its charitable purpose, United Purpose implements programmes in 5 countries and also supports the international programmes of the Self Help Africa.

Overview of operating context for 2025:

Building on the challenges of 2024, our programme countries navigated complex operational environments throughout 2025, shaped by severe climate shocks, political transitions, and ongoing insecurity. In Mozambique, early 2025 was marked by catastrophic flooding across central and southern river basins triggering a national red alert, a situation compounded by escalating security concerns from the Cabo Delgado insurgency and post-election unrest. Bangladesh operated within a major political transition under an interim administration, alongside persistent food insecurity driven by cumulative climate disasters and funding strains on the Rohingya refugee response. In West Africa, The Gambia and Senegal navigated structural economic shifts; while macroeconomic indicators and inflation showed signs of easing, both countries remained highly exposed to climate variability, food import dependence, and rural vulnerability.

ACHIEVEMENTS AND PERFORMANCE (continued)

Programme highlights in 2025

The key achievements and performance of United Purpose, during 2025, are included in the section on *Our Work in 2025- Strategic Report*. Some key points of note relating to United Purpose programmes include:

- **Mozambique:** Key programme highlights include the Action on Poverty-funded *Strengthening potato and orange-fleshed sweet potato value chains for improved food security and incomes in Sin Southern Africa* project. The initiative supported 133 inmates preparing for societal reintegration by providing technical assistance, production training, and essential seeds and vines (for potatoes, maize, beans, and vegetables) to build sustainable agricultural livelihoods upon release. Additionally, in the Matutuine district, 23 individuals (21 women and 2 men, including 4 people with disabilities) completed training on disability rights and social inclusion to foster greater district-level integration for Persons Living with Disabilities.

- **Senegal:** Key programme highlights include the continuation of the Global Response Fund Waitrose Foundation project funded by the Waitrose Foundation. Key project highlights include Climate Smart Agriculture trainings for 60 community "relais" trainers, as well as the establishment of a Revolving Loans Facility that issued 42 loans to 200 members. Additionally, the initiative has successfully advanced community infrastructure across partner farms by constructing school classrooms, implementing solar street lighting, improving water and sanitation access, and funding local healthcare facilities and supplies

- **The Gambia**: Key programme highlights include the *Integrated Climate Adaptation and Community Resilience Building'* project, funded by Irish Aid via Self Help Africa. In its final year, the project advanced local infrastructure, livelihoods, and environmental sustainability across 18 target communities. The project built community capacity through trainings on gender mainstreaming, women's empowerment, and improved oyster extraction and processing, while leading engagement sessions across all 18 communities to plan for project completion. Additionally, implementing partners drove environmental resilience by restoring degraded mangrove ecosystems, planting fast-growing trees for sustainable fuelwood and income, distributing vegetable seeds, and establishing waste recycling points.

- **Brazil:** A key programme activity in Brazil in 2025 was the *Urban Agriculture and Food Security in João Pessoa* project which is a small-scale urban agriculture project being implemented in the greater João Pessoa region. Reaching 196 direct and 784 indirect beneficiaries across eight communities, the project successfully established nine vegetable gardens and four chicken coops while delivering practical training in agroecology, organic pesticides, water management, composting, and environmental stewardship. The initiative also conducted workshops on nutrition, food storage, hygiene, and zero-waste cooking practices.

ACHIEVEMENTS AND PERFORMANCE (continued)

Programme highlights in 2025 (continued)

- **Bangladesh**: A key programme highlight in Bangladesh in 2025 was the Coca Cola Foundation-funded *Growing Together: Women's Economic Growth through integrated Agroecological Farming Systems* project. The project delivered a comprehensive, community-led programme across Gopalganj and Jamalpur in 2025, advancing climate-smart agriculture, women's economic empowerment, rural finance, and primary healthcare. It strengthened sustainable farming livelihoods for 3,600 producers across 180 groups, established two native poultry hatcheries with a combined monthly capacity of 10,000 chicks, and directly supported 2,240 poultry producers, achieving a 40–50% increase in production and a 30% average boost in household income.

FINANCIAL REVIEW

The financial review for the year is set out in the Consolidated Statement of Financial Activities on page 31.

In 2025, income decreased by 23% to £3.8m (2024: £4.9m), expenditure decreased by 60% to £3.4m (2024: £8.4m) resulting in a net income for the year of £0.4m (2024: net deficit for the year of £3.5m).

Income

Overall income in 2025 decreased to £3.8m (2024: £4.9m). Donations and legacy income fell to £0.09m (2024: £0.13m) while income from charitable activities fell to £3.6m (2024: £4.7m). The fall in income is primarily due to the closure of country programmes during the year and slow down of activities in Bangladesh. Income from our carbon sales (in other income) increased in 2025 to £0.07m (2024: £0.02m).

Expenditure

Overall expenditure in 2025 decreased to £3.4m (2024: £8.4m). Expenditure on raising funds decreased by £7k because of certain costs being moved to Self Help Africa. Similar to the fall in income, the fall in expenditure on charitable activities of £2.9m is primarily due to the closure of country programmes during the year and reduced portfolio for Bangladesh due to delays in local registration process. Other expenditure relates to the transfer of net assets from Village Aid in 2025, from UP Malawi and UP Nigeria to Self Help Africa at the start of 2024, and from CUMO to Self Help Africa as at 31 October 2024.

Net movement in funds

At the end of 2025, the net movement in funds was an increase of £0.4m (2024: deficit of £3.5m). During 2025, a transfer of funds of £0.46m (2024: negative position of £1.9m) from restricted to unrestricted took place to align restricted funds to the amounts due to donors as shown in page 49. This movement has reduced the deficit on unrestricted funds to £1.4m (2024: deficit of £2.1m) and decreased our restricted funds to a £0.3m (2024: £0.6m).

FINANCIAL REVIEW (continued)

Reserves

The Trustees have established a policy whereby unrestricted funds not committed nor invested in tangible fixed assets ('the free reserves') should be kept to a minimum for operational purposes, so that excess funds can be made available to fund the wider work of the Self Help Africa Group.

The Reserves Policy will be implemented alongside other governance and financial policies of United Purpose and is intended to support the goals and strategies contained in these related policies and in strategic and operational plans.

The target amount of unrestricted reserves (excluding designated reserves) is £10k. At the end of 2025, the restricted reserves of the organisation were £0.3m (2024: £0.6m), unrestricted reserves were at deficit of £1.4m (2025: deficit of £2.1m). The restructuring plan referenced in *Future Plans* will address this issue.

Going concern

As outlined in the *Future Plans* section, United Purpose underwent a major restructure in 2025. Head office costs were reduced and streamlined. All country programmes will either close or move under Self Help Africa by the end of 2026.

The Trustees fully recognise their responsibility to assess the going concern basis of the charity and based on these restructuring plans, have a reasonable expectation that United Purpose will be able to operate within the level of its resources for a period of at least 12 months.

The deficit in unrestricted reserves is not funded by restricted reserves, rather it is funded by the Gorta Group not calling in the amounts owed to it. The Gorta Group will not request repayment of amounts owed to it unless there are sufficient funds in place to meet the company liabilities as they fall due.

The Board of Gorta t/a Self Help Africa has confirmed this in writing to United Purpose and outlined that it is prepared to support United Purpose and to make funds available for a period of not less than 12 months from the date of approval of the Financial Statements to enable it to meet debts as they fall due.

Therefore, the Trustees continue to adopt the going concern basis in preparing the annual Financial Statements. The Trustees believe that there is no material uncertainty about United Purpose's ability to continue as a going concern.

PRINCIPAL RISKS AND UNCERTAINITIES

Risk Management

United Purpose operates in an ever-changing context, both in the UK charity sector and in fragile geographies with local communities.

Managing risks effectively is central to the achievement of our strategic goals and is overseen by the global Board and the Board of United Purpose.

PRINCIPAL RISKS AND UNCERTAINITIES (continued)

Risk Management (continued)

A formal risk management process and internal control framework is in place to ensure the proactive and consistent management of risks, both to reduce the negative impact of risk and maximise strategic opportunities. An overall risk register for the group is approved by the group Board and then adopted by the Trustees of United Purpose.

The top 6 principal risks and uncertainties for 2025 are as follows:

1. **Sustainable finance:** This is the risk of reduced income due to challenges in securing diverse institutional and public funding, shifts in donor trends, economic pressures, and a difficult fundraising environment. Failure to manage these financial pressures could lead to reduced programme delivery, organisational contraction, and an inability to deliver on our mission and strategic plan.

   The main controls include robust financial systems, qualified finance staff across HQ and country offices, finance involvement in donor proposals, and a diversified fundraising portfolio supported by teams in Ireland, the US, and the UK, alongside structured proposal-development processes. Governance measures—such as the Reserves Policy, management accounts, Board-level budget approval, the cost-recovery policy, and AFRC oversight—provide additional financial stability and assurance.

2. **Fraud and Corruption:** This is the risk of material fraud by employees, partners, or contractors, which could divert critical funds from programme activities, harm participants, and damage SHA's reputation and stakeholder relationships. This risk is heightened by fragile operating environments, weaknesses in partner systems, non-adherence to policies, gaps in monitoring and internal controls, delayed reporting of suspected fraud, and inadequate supervision due to staffing or capacity constraints.

   The main controls in place to manage this risk include a comprehensive suite of anti-fraud policies and procedures, Anti-Terrorist and Sanctions Checking Policy, Whistleblowing Policy, Code of Conduct, Procurement and Logistics Policy, Complaints Policy, and Conflict of Interest Policy. These are supported by a formal investigation process, an investigation committee for all complaints, and an Internal Audit function. Oversight by the AFRC provides an additional layer of governance and assurance.

3. **Programme Quality and Impact** This is a risk that SHA faces a risk of programme management failures or an inability to demonstrate impact, which could reduce institutional funding and ultimately limit programme delivery, participant reach, and organisational credibility. This risk is driven by unmet community needs, weak or inconsistent monitoring systems, staffing gaps, economic and environmental pressures, partner underperformance, and poorly designed or rushed projects.

PRINCIPAL RISKS AND UNCERTAINITIES (continued)

Risk Management (continued)

The main controls in place to manage this risk strong programme design processes—such as the Go/No-Go procedure, alignment with Country Strategic Plans, and support from the Programme Funding team—alongside technical guidance, templates, and oversight from advisors, coordinators, and Regional Directors to ensure quality implementation. Ongoing programme reviews, monitoring and evaluation systems, Complaints and Response Mechanisms, and the use of forecasting and early-warning systems further strengthen programme quality and risk management.

4. **Security & Staff Safety:** This is the risk that external events or internal weaknesses could lead to serious harm to SHA staff such as injury, illness, kidnap, or trauma and disrupt programme delivery during periods of political unrest or security incidents. This risk is driven by unstable operating environments, increasing government hostility, inadequate or outdated security procedures, staff non-compliance with guidance, and natural disasters including pandemics.

   The main controls include comprehensive safety and security policies, SOPs, guidelines, welcome packs, fleet and driving rules, incident reporting (including near-misses), and mandatory security training and briefings for staff. These are reinforced by a crisis management team and plan, ensuring structured oversight and preparedness across all country offices.

5. **Safeguarding:** This is the risk that SHA fails to protect programme participants, staff, partners, contractors, and others from harm caused through contact with the organisation, including misconduct, weak safeguarding systems, or delayed reporting. This risk is heightened by power imbalances, increased vulnerability due to displacement, and the possibility that partner safeguarding structures may be less robust, particularly in localisation contexts.

   The main controls in place to manage this risk include a comprehensive Safeguarding Policy and Code of Conduct, supported by global and local safeguarding structures, safe-hiring practices, mandatory training, multiple reporting channels (including anonymous options), and committees that respond to concerns. These are reinforced by senior leadership oversight, Board-level focal points, CFRM working groups, and established investigation and disciplinary procedures with survivor-support pathways in place.

6. **Information Security & Data Protection**: This is the risk that SHA faces a risk of data protection or information security breaches that could result in loss of data or system access, financial or legal consequences, reputational damage, operational disruption, and reduced stakeholder trust, especially as cyberattacks become more sophisticated and INGOs are increasingly targeted. This risk is driven by human error, technical vulnerabilities such as weak or outdated systems, and deliberate cyberattacks including phishing, malware, ransomware, and denial-of-service attempts.

PRINCIPAL RISKS AND UNCERTAINITIES (continued)

Risk Management (continued)

The main controls in place to manage this risk include the use of secure cloud-based systems, strict role-based access controls, multi-factor authentication, disaster-recovery planning, and centrally monitored security software across all devices. These are reinforced by monthly user-awareness campaigns, regular phishing simulations, and policies governing email and internet use to strengthen staff vigilance and reduce vulnerability to cyber threats

Internal Audit Function

The groups internal audit function has developed an Internal Audit Framework with a standardised approach to audit, along with standard reporting tools and programmes. The internal audits focus on the organisations internal control environment and incorporate a risk-based approach to internal audit planning.

Safeguarding

In 2025, Self Help Africa demonstrated a steadfast commitment to safeguarding by embedding rigorous safeguarding standards across its global operations and partnerships. We further strengthened our organisational culture through the launch of the 'Safeguarding in the Employment Cycle Pack' and the rollout of new 'Safeguarding Response Procedures'. Our dedication to community-led accountability saw the development of a comprehensive Community Feedback and Response Mechanism (CFRM) toolkit, alongside visual-heavy awareness-raising posters designed for diverse linguistic contexts.

Additionally, we expanded our impact through the localisation agenda by providing specialised safeguarding training to over 30 partner agencies, ensuring that the safety and dignity of the people we serve remains at the heart of our mission.

Overall, the organisation upheld a survivor centred and zero-tolerance approach, ensuring funder and stakeholder transparency while continuously improving safeguarding mechanisms based on learnings from cases.

FUTURE PLANS

Due to significant changes and challenges to the global funding environment, during 2025, the global organisation underwent a major restructuring which involved reducing the number of programme countries to eight by the end of 2025. For United Purpose, country programmes in The Gambia and Senegal were closed in 2025. The winding up activities are expected to commence in 2026 after filling the 2025 audited accounts. In addition, United Purpose Mozambique is yet to move under the direct control of Self Help Africa as one provincial registration is remaining Organisations are required to register in each province they are operating in.

FUTURE PLANS (continued)

As noted previously, plans to localise our country programmes in Brazil were implemented in full by the end of 2025 while for Bangladesh the localisation process is in progress. In April 2025, the members and Directors of United Purpose approved the transfer of its subsidiary, Village Aid, to Self Help Africa (UK).

In line with these decisions, the number of employees, across the global support offices, was reduced. This resulted in a significant reduction in the income and expenditure of United Purpose in future years.

This difficult restructure was required to reduce the global organisations cost base, thereby securing its future financial sustainability.

While this restructure is happening our country programmes remain focused on the implementation of the strategic plan. The plan outlines a commitment to localisation, and community led and market-based approaches which we will continue to support and develop during 2026.

United Purpose remains committed to continue its work in collaboration with the Self Help Africa group.

OTHER

Political donations

No political donations were made during the year (2024 – £nil).

Health and safety

United Purpose is committed to managing and conducting its work activities in such a way as to ensure - so far as is reasonably practicable - the safety, health and welfare at work of its employees and volunteers. United Purpose management continuously monitors compliance in line with legislative requirements.

Post balance sheet events

As outlined in Future Plans, the United Purpose Bangladesh and Mozambique will cease at the end of 2026, with United Purpose Mozambique moving to Self Help Africa.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of S418 of the Companies Act 2006.

Auditors

The auditors, RBK Audit UK Limited, have indicated their willingness to continue in office**.**

Signed on behalf of the Board of Trustees:



Mary Robinson
Chair

Date: 09 September 2026

UNITED PURPOSE

TRUSTEES' RESPONSIBILITY STATEMENT

The Trustees (who are also Directors of United Purpose for the purposes of company law) are responsible for preparing the Trustees' report and the Financial Statements in accordance with applicable law and regulations.

Company Law requires the Trustees to prepare Financial Statements for each financial year. Under that law, the Trustees have elected to prepare the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law, the Trustees must not approve the Financial Statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the net income or expenditure of the charitable company for that period. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed subject to any material departures disclosed and explained in the Financial Statements; and
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the Financial Statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charitable Company and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of Financial Statements may differ from legislation in other jurisdictions.

On behalf of the Board of Trustees:



Mary Robinson
Chair

Date: 09 September 2026

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF UNITED PURPOSE FOR THE YEAR ENDED 31 DECEMBER 2025

Opinion

We have audited the Financial Statements of United Purpose (the 'parent charitable company') and its subsidiaries ('the group') for the year ended 31 December 2025 which comprise the consolidated Statement of Financial Activities, the group and parent charitable company Balance Sheets, the consolidated Statement of Cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice). In applying that framework the Trustees have elected to have regard to the Statement of Recommended Practice applicable to Charities (SORP).

In our opinion the Financial Statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 December 2025 and of the group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) 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 group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the Financial Statements in the United Kingdom, including the Financial Reporting Council's (the 'FRC') Ethical Standard, 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 Trustees' 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 United Purpose'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 Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees' Annual Report, including the Strategic Report other than the group Financial Statements and our auditors' report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the group Financial Statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the group Financial Statements or our knowledge obtained in the course of 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 this gives rise to a material misstatement in the group Financial Statements themselves. 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 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the Financial Statements are prepared is consistent with the Financial Statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements.

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the Financial Statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibility statement, the Trustees (who are also the Directors of the charitable company for the purposes of company law) 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 Trustees determine is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of Trustees (continued)

In preparing the Financial Statements, the Trustees are responsible for assessing the group's and the parent charitable 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 Trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have 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 (UK) 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 Financial Statements.

A further description of our responsibilities for the audit of the Financial Statements is located on the FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We considered the nature of the group's and the parent charitable company's industry and its control environment, and reviewed the group and the parent charitable company's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management, internal audit and Directors about their own identification and assessment of the risks of irregularities, including those that are specific to the group and the parent charitable company's business sector.

We obtained an understanding of the legal and regulatory frameworks that the group operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the Financial Statements. These included UK Companies Act 2006, Charities Act 2011, pensions legislation and tax legislation; and
- do not have a direct effect on the Financial Statements compliance with which may be fundamental to the group's ability to operate or to avoid a material penalty. These included UK employment law and the Data Protection Act 2018.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the Financial Statements.

Extent to which the audit was considered capable of detecting irregularities including fraud (continued)

As a result of performing the above, we identified the greatest potential for fraud in the following areas, and our specific procedures performed to address it are described below:

Completeness, accuracy and occurrence of income:

- we assessed the design and determined the implementation of the key controls over income recognition process; and
- performed substantive procedures on a sample basis to assess appropriate of income recognition.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the Financial Statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatements due to fraud;
- enquiring of management and the group audit finance & risk committee concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations in this charitable company; and
- reading minutes of meetings of those charged with governance and reviewing internal audit reports.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Michelle Obonoghue

_____

Michelle O'Donoghue (Senior Statutory Auditor)
RBK Audit UK Limited
Chartered Accountants & Registered Auditor
RBK House
Irishtown
Athlone
Co. Westmeath

Date: 9 September 2026

UNITED PURPOSE

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

	Notes	**2025 Restricted Funds £**	**2025 Unrestricted Funds £**	**2025 CUMO £**	**2025 Total £**	2024 Restricted Funds £	2024 Unrestricted Funds £	2024 CUMO £	2024 Total £
INCOME FROM:									
Donations and legacies	2	**22,143**	**72,345**	**-**	**94,488**	-	130,014	-	130,014
Charitable activities	3	**3,217,880**	**389,672**	**-**	**3,607,552**	3,052,987	328,208	1,352,919	4,734,114
Other income	4	**71,126**	**3,873**	**-**	**74,999**	10,702	9,620	-	20,322
Total		**3,311,149**	**465,890**	**-**	**3,777,039**	3,063,689	467,842	1,352,919	4,884,450
EXPENDITURE ON:									
Raising funds	5a	**-**	**8,264**	**-**	**8,264**	-	15,447	-	15,447
Charitable activities	5a	**3,171,250**	**207,100**	**-**	**3,378,350**	4,093,968	1,173,762	1,047,179	6,314,909
Other - transfer of net assets	6	**-**	**11,954**	**-**	**11,954**	791,502	(358,824)	1,663,802	2,096,480
Total		**3,171,250**	**227,318**	**-**	**3,398,568**	4,885,470	830,385	2,710,981	8,426,836
Net outgoing resources before transfers		**139,899**	**238,572**	**-**	**378,471**	(1,821,782)	(362,543)	(1,358,062)	(3,542,386)
Transfers between funds		**(460,775)**	**460,775**	**-**	**-**	1,889,641	(1,889,641)	-	-
Net movement in funds	17	**(320,876)**	**699,347**	**-**	**378,471**	67,860	(2,252,184)	(1,358,062)	(3,542,386)
Funds at the start of the period		**587,840**	**(2,077,256)**	**-**	**(1,489,416)**	519,980	174,928	1,358,062	2,052,970
Funds at the end of the perio	17	**266,964**	**(1,377,909)**	**-**	**(1,110,945)**	587,840	(2,077,256)	-	(1,489,416)

There are no other recognised gains or losses other than those listed above and the net movement in funds for the financial year. All income and expenditure derive from continuing activities.

On behalf of the Board:



Mary Robinson
Chair

Date: 09 September 2026

UNITED PURPOSE

CONSOLIDATED BALANCE SHEET
AS AT 31 DECEMBER 2025

	Notes	GROUP 2025 £	GROUP 2024 £	CHARITY 2025 £	CHARITY 2024 £
FIXED ASSETS					
Tangible assets	11	**56,292**	73,233	**56,292**	73,235
CURRENT ASSETS					
Debtors & prepayments	12	**67,317**	129,836	**67,317**	129,354
Cash at bank and in hand	13	**984,123**	962,510	**984,123**	869,819
Total current assets		**1,051,440**	1,092,346	**1,051,440**	999,173
LIABILITIES					
Creditors: Amounts due within one year	14	**(2,218,677)**	(2,654,995)	**(2,218,677)**	(2,573,776)
Net current assets		**(1,167,237)**	(1,562,649)	**(1,167,237)**	(1,574,603)
Total assets less current liabilities		**(1,110,945)**	(1,489,416)	**(1,110,945)**	(1,501,368)
NET ASSETS	17	**(1,110,945)**	(1,489,416)	**(1,110,945)**	(1,501,368)
FUNDS OF THE CHARITY					
Restricted funds		**266,964**	587,840	**266,964**	587,840
Unrestricted funds		**(1,377,909)**	(2,077,256)	**(1,377,909)**	(2,089,208)
CHARITY FUNDS	17	**(1,110,945)**	(1,489,416)	**(1,110,945)**	(1,501,368)

On behalf of Board:



Mary Robinson
Chair

Date: 09 September 2026

UNITED PURPOSE

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

	2025	**2025**	2024	2024
	£	**£**	£	£
Net outgoing resources	**378,471**		(3,542,386)	
Depreciation	**14,641**		81,688	
Loss on disposal of fixed assets	**1,272**		374	
FX on fixed assets	**2,861**		344,417	
(Increase)/decrease in debtors	**62,519**		3,494,959	
Increase/(decrease) in creditors	**(436,318)**		(2,272,746)	
Net cash (used in) / provided by operating activities		**23,446**		(1,893,694)
Cash flows from investing activities:				
Purchase of fixed assets	**(1,833)**		(123,184)	
Net cash provided by / (used in) investing activities		**(1,833)**		(123,184)
Change in cash and cash equivalents in the period		**21,613**		(2,016,878)
Cash and cash equivalents at the beginning of the period		**962,510**		2,979,388
Cash and cash equivalents at the end of the period		**984,123**		962,510

1. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the group Financial Statements of United Purpose ('the Charity') and its subsidiaries (collectively 'the Group').

a) Statutory information

United Purpose is a charitable Company Limited by Guarantee and is incorporated in the United Kingdom. The registered office address is Suite 1, Old Grammar School House, School Gardens, Shrewsbury, SY1 2AJ United Kingdom.

On 5 August 2021, United Purpose merged with Gorta, a like-minded organisation head-quartered in Ireland that trades as Self Help Africa. Gorta is registered in Ireland; its company registration number is 28228, its charity number is 20008895 and its registered address is 4th floor, Joyce's Court, 38 Talbot street, Dublin 1, DO1 C861.

b) Basis of preparation

The Financial Statements have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with FRS102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011, and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

These Financial Statements consolidate the results of the charitable company and its wholly owned subsidiaries on a line-by-line basis. During 2025, its subsidiary was Village Aid Ltd (to the 31st of March 2025) and (of which United Purpose is a controlling member). Transactions and balances between the charitable company and its subsidiary have been eliminated from the consolidated Financial Statements. Balances between the companies are disclosed in the notes of the charitable company's balance sheet. A separate Statement of Financial Activities, or Income and Expenditure Account, for the charitable company itself is not presented because the charitable company has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

The Company has taken advantage of the exemption available to it under paragraph 1.12(b) of FRS 102 not to present its own cash flows statement.

c) Public benefit entity

The Charity and its subsidiaries meet the definition of a public benefit entity under FRS 102.

1. ACCOUNTING POLICIES (continued)

d) Going concern

The Trustees have prepared the accounts on a going concern basis. In reaching the decision the Trustees have undertaken an assessment of the financial risks that United Purpose faces. This assessment has included a review of financial forecasts for the current financial year.

The Gorta Group t/a Self Help Africa (Self Help Africa) will make funds available to United Purpose for a period of not less than twelve months from the date of approval of the Financial Statements to enable it to meet debts as they fall due.

Self Help Africa is prepared to support United Purpose to this level and beyond should the need arise. The Financial Statements do not contain any adjustments which may be necessary if the going concern basis is no longer appropriate.

e) Income

Income in the statement of financial activities is recognised only when the Group is legally entitled to the income, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the Group.

Donations and legacies

This income (which consists of monetary donations from the public, legacies and events together with related Gift Aid income) is recognised in the period in which the Group is entitled to the resource, when receipt is probable and when the amount can be measured with sufficient reliability. In the case of monetary donations from the public this income is recognised when the donations are received, with legacies it is when it is probable that it will be received (i.e. where there is a grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached are within the control of the entity), whereas with Gift Aid income it is when all legislative requirements have been met and the amounts can be measured with reasonable certainty.

Government and other grants

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

1. ACCOUNTING POLICIES (continued)

e) Income (continued)

Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the Group has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the Group of the item is probable and that economic benefit can be measured reliably.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the Group which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Other income

Other income includes bank interest and sale of carbon credits. Interest income is recognised in the period in which it becomes receivable. The sale of carbon credits continues to contribute to the ongoing costs of the carbon projects. If excess funds are available, they are reinvested into the projects and general funds of the charity.

f) Fund accounting

United Purpose maintains various types of funds as follows:

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or funds which have been raised by the charity for particular purposes. Such purposes are within the overall aims of the organisation.

Unrestricted Funds represent amounts which are expendable at the discretion of the Trustees in furtherance of the overall objectives of the Group The Trustees have established policy whereby unrestricted funds not committed nor invested in tangible fixed assets ('the free reserves') should be kept to a minimum for operational purposes, so that excess funds can be made available to fund the wider work of the Gorta Group t/a Self Help Africa.

g) Expenditure

Resources expended are analysed between costs of charitable activities and costs of raising funds. The costs of each activity are separately accumulated, disclosed and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefit is required in settlement, and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred. Grants to partner organisations are included in the Statement of Financial Activities based on the expenditure incurred by partners during the year.

1. ACCOUNTING POLICIES (continued)

g) Expenditure (continued)

Charitable activities

Expenditure on charitable activities includes the cost of livelihoods, health & wellbeing, exploitation and conflict and environmental work undertaken to further the purposes of the Group and their associated support costs. All costs of charitable activities are recognised on an accruals basis.

Raising funds

Costs of raising funds comprise of fundraising costs that include the costs of advertising, producing publications, printing and mailing fundraising material and staff costs. All costs of raising funds are recognised on an accruals basis.

Other

Other expenditure includes all expenditure that is neither related to raising funds nor part of expenditure on charitable activities. The transfer of the net assets is comprised of the value of the net assets of the subsidiary and branches transferred to Self Help Africa, at the date of their transfer.

Support and governance costs

Governance costs are the costs associated with the governance arrangements of the Group. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

Support costs comprise of costs incurred to support the Group's activities which cannot be attributed directly to one activity.

Support and governance costs are re-allocated to each of the activities on the following basis, which is an estimate, based on staff time, of the amount attributable to each activity.

- Livelihoods: 42%
- Health and Wellbeing: 37%
- Exploitation and Conflict: 10%
- Environment: 12%

h) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

i) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Assets which cost less than £2,000 are not capitalised. Items procured under project funding are expensed in the statement of financial activities in the year of purchase.

1. ACCOUNTING POLICIES (continued)

i) Tangible fixed assets (continued)

Depreciation is calculated to write off the original cost of the tangible fixed assets, less estimated residual value, over their expected useful lives, on a straight line basis at the following annual rates:

United Purpose

- Office furniture and equipment - 20%
- ICT Equipment - 33.3%
- Vehicles - 33.3%
- Drilling rig – 33%
- Land & Building - 5%
- Capitalised development costs - 33%

Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank in hand is comprised of cash on deposit at banks requiring less than 3 months' notice of withdrawal.

l) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

1. ACCOUNTING POLICIES (continued)

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

n) Pensions

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable under the scheme by the charity to the fund. The charity has no liability under the scheme other than for the payment of those contributions.

o) Transactions in foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the statement of financial activities.

p) Taxation

The charity is granted exemption from corporation tax as all its income arises from or is applied for charitable purposes.

q) Contingent assets

Carbon units, known as Verified Emission Reduction Units (VERs), represent an asset of value to United Purpose and are tradeable. The value of these units is subject to market volatility which is outside of the organisation's control. United Purpose recognises the value of verified but unsold carbon units as a contingent asset.

Sale of VERs which are contracted are recorded as assets directly in the balance sheet. Income received from the sale of carbon units is used to contribute to the charity's work.

2. INCOME FROM DONATIONS AND LEGACIES

	2025 Restricted £	**2025 Unrestricted £**	**Total 2025 £**	2024 Restricted £	2024 Unrestricted £	Total 2024 £
Regular Giving	**22,143**	**72,345**	**94,488**	-	130,014	130,014
Total	**22,143**	**72,345**	**94,488**	-	130,014	130,014

3. INCOME FROM CHARITABLE ACTIVITIES

	2025 Restricted £	**2025 Unrestricted £**	**Total 2025 £**	2024 Restricted £	2024 Unrestricted £	Total 2024 £
UNDP	**665,632**	**-**	**665,632**	280,668	-	280,668
World Food Programme	**511,798**	**-**	**511,798**	-	-	-
Global Affairs Canada	**430,015**	**-**	**430,015**	512,964	-	512,964
Irish Aid	**242,894**	**-**	**242,894**	194,312	-	194,312
European Commission	**223,854**	**-**	**223,854**	499,127	-	499,127
UNCDF	**214,110**	**-**	**214,110**	220,556	-	220,556
Waitrose Foundation	**182,322**	**-**	**182,322**	147,642	-	147,642
Coca Cola	**101,574**	**-**	**101,574**	269,188	-	269,188
Waterloo Foundation	**62,288**	**-**	**62,288**	-	-	-
IOM	**51,554**	**-**	**51,554**	216,465	-	216,465
WWP	**33,267**	**-**	**33,267**	-	-	-
Indirect cost recovery	**-**	**123,023**	**123,023**	-	194,443	194,443
Embassy of Sweden	**-**	**-**	**-**	505,390	-	505,390
IUCN	**-**	**-**	**-**	156,716	-	156,716
Other	**498,572**	**266,649**	**765,221**	49,959	133,765	183,724
Subtotal	**3,217,880**	**389,672**	**3,607,552**	3,052,987	328,208	3,381,195
CUMO	**-**	**-**	**-**	-	1,352,919	1,352,919
Total	**3,217,880**	**389,672**	**3,607,552**	3,052,987	1,681,127	4,734,114

4. OTHER INCOME

	2025 Restricted £	2025 Unrestricted £	Total 2025 £	2024 Restricted £	2024 Unrestricted £	Total 2024 £
Carbon credits	**71,126**	**-**	**71,126**	10,702	-	10,702
Others	**-**	**3,873**	**3,873**	-	9,620	9,620
Total	**71,126**	**3,873**	**74,999**	10,702	9,620	20,322

5. EXPENDITURE

5(a). TOTAL RESOURCES EXPENDED

	CHARITABLE ACTIVITIES									
	Livelihoods £	Health and Wellbeing £	Exploitation and Conflict £	Environment £	Support £	Governance £	Total Charitable Activities £	Total Costs of Raising Funds £	Total 2025 £	Total 2024 £
Staff costs (Note 8)	**507,807**	**449,480**	**115,786**	**144,020**	**239,059**	**1,187**	**1,457,339**	**6,415**	**1,463,754**	1,932,296
Office costs	**274,960**	**243,377**	**62,694**	**77,982**	**128,999**	**-**	**788,012**	**1,849**	**789,861**	643,289
Transport	**42,665**	**37,764**	**9,728**	**12,100**	**-**	**-**	**102,257**	**-**	**102,257**	173,168
Equipment (not capitalised)	**14**	**12**	**3**	**4**	**-**	**-**	**33**	**-**	**33**	-
Grants payable to partners (Note 5b)	**278,989**	-	-	**87,971**	**-**	**-**	**366,960**	**-**	**366,960**	408,711
Other project activities	**151,054**	**380,647**	**98,054**	**33,994**	**-**	**-**	**663,749**	**-**	**663,749**	3,172,892
Total resources expended	**1,255,489**	**1,111,280**	**286,265**	**356,071**	**368,058**	**1,187**	**3,378,350**	**8,264**	**3,386,614**	6,330,356
Support costs	**153,565**	**135,926**	**35,014**	**43,553**	**(368,058)**	**-**	**-**	**-**	**-**	-
Governance costs	**495**	**438**	**113**	**140**	**-**	**(1,187)**	**-**	**-**	**-**	-
Total 2025	**1,409,549**	**1,247,644**	**321,392**	**399,764**	**-**	**-**	**3,378,350**	**8,264**	**3,386,614**	
Total 2024	3,423,279	1,423,593	432,928	1,035,109	-	-	6,314,909	15,447		6,330,356

5(b). GRANTS PAYABLE TO PARTNERS

	Livelihoods £	Health and Wellbeing £	Exploitation and Conflict £	Environment £	Total 2025 £	Total 2024 £
The Gambia and Senegal	**261,269**	-	-	**87,971**	**349,240**	112,953
Bangladesh	**14,858**	-	-	-	**14,858**	295,758
Brazil	**2,862**	-	-	-	**2,862**	
Total 2025	**278,989**	-	-	**87,971**	**366,960**	
Total 2024	178,741	229,970	-	-		408,711

5(c). ANALYSIS OF GRANTS PAID IN EXCESS OF £50,000

	2025 £	2024 £
WasteAid – Gambia	**58,738**	-
Le Partenariat – Senegal	**128,446**	-
Humane Society International – Bangladesh	**-**	162,442
Grants under £50,000	**179,776**	246,269
Total	**366,960**	408,711

6. OTHER – TRANSFER OF NET ASSETS

	2025 Restricted £	2025 Unrestricted £	Total 2025 £	Total 2024 £
Malawi	-	-	-	492,024
Nigeria	-	-	-	(59,346)
CUMO	-	-	-	1,663,802
Village Aid	-	**11,954**	**11,954**	-
Total	-	**11,954**	**11,954**	2,096,480

On 31 March 2025, Village Aid transferred their registration to Self Help Africa UK. The net assets of Village Aid on the 31 March 2025 were treated as gifts in kind transfer in the Financial Statements of the Charity. There was no consideration exchanged between the Charity and Self Help Africa UK for the transfer of Village Aid to Self Help Africa UK.

On 1 January 2024, UP Nigeria and UP Malawi ceased to exist and the net assets of the two entities were transferred to Self Help Africa Ireland. There was no consideration exchanged between the Charity and Self Help Africa Ireland for the value of these net assets.

On the 31 October 2024, CUMO transferred to Self Help Africa Ireland. CUMO's income and expenditure for 10 months are recognised in the Financial Statements of the Charity. On 1 November 2024, CUMO's net assets as at 1 January 2024, along with the surplus generated for the 10 months, were transferred to Self Help Africa Ireland. No consideration was exchanged between the Charity and Self Help Africa Ireland for the transfer of these net assets.

7. NET OUTGOING RESOURCES FOR THE YEAR

This is stated after charging:	2025 £	2024 £
Depreciation	**14,641**	81,688
Trustees' indemnity insurance	**6,489**	6,586
Trustees' expenses	**-**	-
Loss on disposal	**1,272**	374
Auditors' remuneration:		
• UK group accounts audit fee	**21,884**	41,343
Operating lease rentals:		
• Property	**111,689**	183,193

8. STAFF COSTS

	UK and International £	Overseas £	2025 £	2024 £
Salaries and wages	**227,915**	**1,217,093**	**1,445,008**	1,895,708
Social security costs	**10,451**	**-**	**10,451**	23,564
Pension contributions	**8,295**	**-**	**8,295**	13,024
Total 2025	**246,661**	**1,217,093**	**1,463,754**	
Total 2024	**502,120**	**1,430,176**		1,932,296

No employees received emoluments, as defined for taxation purposes greater than £60,000 in the current or prior year.

United Purpose is managed by the same senior management team as Gorta t/a Self Help Africa. The total remuneration for key management personnel has been borne by the Group.

During the financial year, no Trustees received any remuneration or benefit in kind (2024: £Nil). During the financial year, no Trustees were reimbursed for travel expenses during the period (2024: £Nil).

9. STAFF NUMBERS

	UK and International No.	Overseas No.	2025 No.	2024 No.
Charity				
Operations	**2**	**92**	**94**	95
Subsidiary (CUMO)				
Operations	**-**	**-**	**-**	215
Total Group Employees	**2**	**92**	**94**	310

10. TAXATION

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

11. TANGIBLE FIXED ASSETS

GROUP & CHARITY:	Land & Buildings £	Office furniture & equipment £	Vehicles £	**Total £**
COST				
At 1 January 2025	126,526	238,203	406,496	**771,225**
Additions in year	-	1,833	-	**1,833**
Disposals in year	-	(2,768)	-	**(2,768)**
FX on consolidation	-	(6,510)	(5,904)	**(12,414)**
At 31 December 2025	**126,526**	**230,758**	**400,592**	**757,876**
DEPRECIATION				
At 1 January 2025	99,145	211,930	386,917	**697,992**
Charge for the year	4,412	2,706	7,523	**14,641**
Elimination on disposal	-	(1,496)	-	**(1,496)**
FX on consolidation	-	(4,939)	(4,614)	**(9,553)**
At 31 December 2025	**103,557**	**208,201**	**389,826**	**701,584**
NET BOOK VALUE				
At 31 December 2025	**22,969**	**22,557**	**10,766**	**56,292**
At 31 December 2024	27,381	26,273	19,579	73,233

12. DEBTORS & PREPAYMENTS

	Group		Charity	
	2025	2024	**2025**	2024
	£	£	**£**	£
Trade debtors	**1,793**	3,895	**1,793**	3,415
Amounts due from donors	**-**	75,099	**-**	75,099
Prepayments	**10,357**	9,845	**10,357**	9,845
Other debtors	**55,167**	40,997	**55,167**	40,995
Total	**67,317**	129,836	**67,317**	129,354

13. CASH AT BANK AND IN HAND

	Group		Charity	
	2025	2024	**2025**	2024
	£	£	**£**	£
General accounts in the UK	**149,979**	147,798	**149,979**	55,107
Countries of operation	**834,144**	814,712	**834,144**	814,712
Total	**984,123**	962,510	**984,123**	869,819

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2025	2024	**2025**	2024
	£	£	**£**	£
Amounts due to Self Help Africa	**1,929,307**	2,268,225	**1,929,307**	2,269,673
Accruals	**35,129**	97,367	**35,129**	97,367
Trade creditors	**-**	160,513	**-**	160,513
Sundry creditors	**254,241**	128,890	**254,241**	46,223
Total	**2,218,677**	2,654,995	**2,218,677**	2,573,776

Accruals include insurance premiums that were previously included in the creditors as a single line item.
Amounts due to Self Help Africa will be written off over a period of 5 years.

15. OPERATING LEASE COMMITMENTS

The charitable company had total commitments under operating leases expiring as follows:

Property:

	Group		Charity	
	2025	2024	**2025**	2024
	£	£	**£**	£
0 - 1 year	**35,757**	69,641	**35,757**	64,789
1 - 2 years	**3,284**	16,024	**3,284**	16,024
2 - 5 years	**-**	-	**-**	-
Total	**39,041**	85,665	**39,041**	80,813

16. MOVEMENTS IN FUNDS

Group and charity

	At 1 January 2025 £	Income and gains £	Expenditure and losses £	Transfers £	At 31 December 2025 £	At 31 December 2024 £
Restricted funds:						
Total restricted funds	**587,840**	**3,311,149**	**(3,171,250)**	**(460,775)**	**266,964**	587,840
Unrestricted funds:						
General funds:						
Charity	**(558,393)**	**465,890**	**(215,364)**	**-**	**(307,867)**	(558,393)
Village Aid	**11,954**	**-**	**(11,954)**	**-**	**-**	11,954
Gifts in kind	**358,824**	**-**	**-**	**-**	**358,824**	358,824
Transfer between funds	**(1,889,641)**	**-**	**-**	**460,775**	**(1,428,866)**	(1,889,641)
Subtotal	**(2,077,256)**				**(1,377,909)**	(2,077,256)
Total unrestricted funds	**(2,077,256)**	**465,890**	**(227,318)**	**460,775**	**(1,377,909)**	(2,077,256)
Total funds	**(1,489,416)**	**3,777,039**	**(3,398,568)**	**-**	**(1,110,945)**	(1,489,416)

The funds carried forward at 31st of December are:

a. Restricted funds

These are funds which are to be used in accordance with specific restrictions imposed by donors or funds which have been raised by the charity for particular purposes. Such purposes are within the overall aims of the organisation.

b. Unrestricted Funds

General funds – these funds represent amounts which are expendable at the discretion of the Trustees in furtherance of the overall objectives of the Group.

16. MOVEMENTS IN FUNDS (continued)

In 2025, a transfer of funds of £0.46m (2024: £1.9m from unrestricted to restricted) from restricted to unrestricted took place to align restricted funds to the amounts due to donors.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

GROUP:	**Restricted funds £**	**CUMO £**	**General funds £**	**2025 Total Funds £**	2024 Total Funds £
Tangible fixed assets	**-**	**-**	**56,292**	**56,292**	73,233
Current assets	**266,964**	**-**	**784,476**	**1,051,440**	1,092,346
Current liabilities	**-**	**-**	**(2,218,677)**	**(2,218,677)**	(2,654,995)
Long term liabilities	**-**	**-**	**-**	**-**	-
Net assets at 31 December 2025	**266,964**	**-**	**(1,377,909)**	**(1,110,945)**	
Net assets at 31 December 2024	587,840	-	(2,077,256)		(1,489,416)

18. SUBSIDIARY UNDERTAKINGS

Village Aid

The charity was the controlling member of Village Aid, a UK charitable company limited by guarantee (company no. 03446625, charity no. 1067322) up to 31 March 2025.

On 31 March 2025, Village Aid transferred their registration to Self Help Africa UK. The net assets of Village Aid on the 31 March 2025 were treated as gifts in kind transfer in the Financial Statements of the Charity. There was no consideration exchanged between the Charity and Self Help Africa UK for the transfer of Village Aid to Self Help Africa UK.

19. CAPITAL COMMITMENTS

At 31 December 2025, there were no capital commitments (31 December 2024: Nil).

20. RELATED PARTY TRANSACTIONS

In order to achieve its mission, United Purpose supports the international programmes of the Gorta Group (t/a Self Help Africa). Self Help Africa is a charitable company registered in the Republic of Ireland and the results of United Purpose are consolidated into the Financial Statements of Self Help Africa. Copies of the group Financial Statements may be obtained from the charity's website www.selfhelpafrica.org

At the end of 2025, the intercompany balance between United Purpose and Self Help Africa was £1,929,307, (2024: £2,268,225), see Note 14.

21. CONTINGENT ASSETS

The unsold carbon credit units held at 31 December 2025 are 27,697 related to UP Gambia. Units sold after December 2025 are 1,001 with a per unit of €10.50.

22. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

23. POST BALANCE SHEET EVENTS

United Purpose Bangladesh and Mozambique will cease at the end of 2026, with United Purpose Mozambique moving to Self Help Africa.

24. APPROVAL OF THE ACCOUNTS

The Financial Statements were approved by the Board on the 9 September 2026**.**