



REPORT & ACCOUNTS

YEAR ENDED 31 AUGUST 2021

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CONTENTS

- 5 Founding Patrons’ Foreword
- 7 Message from the Chairman and CEO
- 8 Our Strategy and Work
- 10 Impact of Covid-19
- 15 Highlights for the Year
- 16 Programme Report
- 25 Spotlight on Fundraising
- 26 Future Priorities
- 28 Company Directory
- 29 Acknowledgements
- 30 Financial Report
- 32 Financial Policies
- 34 Statement of Trustees’ Responsibilities
- 35 Independent Auditor’s Report
- 38 Statement of Financial Activities
- 39 Balance Sheet
- 40 Statement of Cash Flows
- 41 Notes to the Financial Statements

All photos not demonstrating social distancing were taken prior to the Covid-19 pandemic.

OUR VISION

All children and young people in Southern Africa are empowered, healthy and resilient.

OUR MISSION

To enable vulnerable children and young people to thrive.





FOUNDING PATRONS' FOREWORD

Once again, the past year has proven to be deeply difficult for many people, and organisations such as Sentebale have faced multiple challenges.

We are grateful that the whole Sentebale team has stepped up to keep delivering exceptional support for children and young people in need across Lesotho and Botswana.

The reality is that existing inequalities have either deepened or been exacerbated during the past two years. This has created a compounding effect, as the COVID-19 and HIV pandemics are intrinsically intertwined in many ways. Parents and carers have lost their jobs; young people can't find work; children have missed out on schooling; gender-based violence has rocketed and young people tell us their mental health has deteriorated. Poverty is on the rise.

At Sentebale, our way of working has had to continuously adapt to effectively meet the most pressing and critical needs of those we serve.

Children and young people have always been at the centre of Sentebale's work; we take care to listen and support them as best we can, and their priorities shape our priorities. When we founded Sentebale, we began by helping meet basic needs and - over time - our strategy has evolved to address some of the root causes of poverty and inequality. We work with vulnerable children and young people to ensure they have access to vital health services, receive care and support, and can build skills to be more resilient and self-sufficient.

Just as we've seen in the HIV pandemic, those who are in highest need are often the least resourced, and are amongst the last to receive COVID-19 preventive care.

The global vaccine roll-out has been far too slow and far too many have been left at risk. Thankfully, vaccination rates across the Southern Africa region are picking up but as many in the HIV advocacy community have known for decades, we cannot just hope for a pandemic to disappear. It takes resources, investment, ingenuity, leadership, and access to solve a public health crisis.

Out of these difficult times we have also learnt some valuable lessons. It has shown us the potential of a new hybrid way of working, mixing face-to-face and virtual programming to help us reach many more children and young people as well as increase our capacity to provide one-to-one support. As we look ahead, we are working to best utilise technology to deliver our programmes whilst continuing to ensure young people feel safe and empowered.

In the face of adversity, we both continue to be inspired by the resilience and adaptability of Lesotho and Botswana's vibrant communities. We are proud of all that Sentebale has achieved, and our personal commitment remains as strong as ever. We believe the organisation continues to be well-positioned and ready to play its part in helping children and young people thrive.

PRINCE HARRY,
THE DUKE OF SUSSEX

PRINCE SEEISO



MESSAGE FROM OUR CHAIRMAN & CEO

We hope that you will enjoy reading this Annual Report which sets out the highlights of our achievements over our last financial year. This was the first full year of implementing our new strategy, although we were unable to deliver it in the way we had hoped.

Instead, we had to adjust our ways of working to respond to the reality of Covid-19. It was a difficult time but our teams were innovative, worked hard, and we are very grateful to them for all they have achieved.

Our Board of Trustees has once again given strong support and wise guidance – we greatly appreciate all their time and energy. Dame Nicola Brewer has recently stepped down from the Board, after many years' service, and Professor Baron Peter Piot resigned last year after his retirement and relocation to Belgium. We would like to thank them both for providing a wealth of knowledge and experience that has helped guide Sentebale over recent years.

We want to say a huge thank you to all our supporters – individuals, foundations, companies, and institutions – for their flexibility, understanding, and incredible generosity. Without you we simply wouldn't have made it through such a difficult year.

In August 2021, we were delighted to be able to run fundraising events again and we have ended the year with a significant increase in income. This means that we are in good shape, ready for the future, and actively planning how we can invest new and increased funds in our programmes in Lesotho and Botswana. There is much to do but we remain optimistic.

Finally, a special mention to all the volunteers, communities and especially the children and young people who partner with us. They are the core of Sentebale, they provide our inspiration and motivation, and we are here for them.

JOHNNY HORNBY,
CHAIRMAN

RICHARD MILLER,
CEO

OUR STRATEGY

Our new five-year strategy is being rolled out. However, due to Covid-19, we continue to review and adapt our ways of working to respond to the immediate impact of the pandemic on the communities we serve.

Sentebale's experience of working with children and young people over the last 16 years in Southern Africa has provided a deep insight into their needs and expectations. We know that the starting point for our work and any successful response must be grounded in their reality and informed by their own expressed needs, desires, and ambitions. In particular, we believe that a multi-sectoral approach to HIV that tackles both the symptoms and root causes, is critical for success and sustainability.

WHAT CHILDREN & YOUNG PEOPLE WANT

The children and young people who participate in our programmes have articulated what a good quality of life would mean for them. They say they want to feel valued, happy and hopeful about their futures. They want to feel self-confident and to be able to make informed choices about how to lead their lives.

WHO WE WORK WITH

Sentebale works with vulnerable children and young people in Southern Africa helping them to access vital health services, receive care and support, and build skills to be more resilient and self-sufficient.

Sentebale aims to reach children and young people living with or affected by HIV, especially the most vulnerable who are additionally challenged by issues of deprivation, exploitation, abuse, and/or neglect. They may also be disadvantaged or marginalised due to mental health issues, sexual and gender-based violence, alcohol or substance abuse, sexual orientation, stigma, and other challenges that affect their health and wellbeing.



OUR WORK

Sentebale's strategy focuses on four overarching objectives which provide support and awareness, enable advocacy, and promote empowerment for children and young people.

HEALTH & WELLBEING

We strengthen the social and emotional wellbeing of the most vulnerable children and young people living with, or at risk of HIV by addressing their basic mental health with psychosocial support, information sharing and providing access to youth-friendly health services.

NURTURING COMMUNITIES

We work with local and national partners to provide health and social services for children and young people in a friendly, safe environment.

YOUTH ADVOCACY

We believe young people should shape their own future and be given the opportunity to advocate for improved health, education and social protection.

EDUCATION & LIVELIHOODS

We work with young people so they are more resilient, self-confident and empowered members of their communities.

HOW & WHERE WE WORK

We work directly with communities and partners in Lesotho and Botswana and our aim is to build strong, high-quality, nationally-led programmes that are resilient and self-sufficient.

We create wider impact through sharing insights and experiences, convening and working with like-minded organisations – across the Southern Africa region – and through global advocacy. Our offices in Lesotho and Botswana lead on national programme delivery, local advocacy, communications and fundraising. Our UK office leads on global fundraising, advocacy and overall governance and support.



THE IMPACT OF COVID-19

“Since the COVID-19 outbreak, 4,996 gender-based violence cases were reported to the police.”

ANNA MOKGETHI
MINISTER OF NATIONALITY, IMMIGRATION
& GENDER AFFAIRS IN BOTSWANA,
NOVEMBER 2021

.....

“196 rape cases were recorded in Botswana by the police in January and February 2021.”

MOKGETHI
2021

CHILDREN & YOUNG PEOPLE

All around the world Covid-19 has impacted many individuals, organisations and communities leading to major socio-economic challenges, which will have repercussions for years to come. In Lesotho and Botswana, the compounding effect of two global pandemics – HIV and Covid-19 - has exacerbated the burden and suffering facing some of the most vulnerable members of society.

With Covid-19 restrictions in place for much of the reporting year, anecdotal evidence provided by Sentebale’s programme teams and schools we work with highlighted the growing inequalities facing children and young people across Lesotho and Botswana.

We have seen an increase of children dropping out of school, loss of jobs and increased poverty, a lack of food available and a decrease in adherence to antiretroviral medication. There has been a rise in teenage pregnancy rates and a high level of gender-based violence cases with people feeling disconnected from family, friends, and services. Our Let Youth Lead advocates, who have remained a pillar of support to their peers through radio shows, WhatsApp, and social media have reported a rise in anxiety and mental health issues.

HOW COVID-19 IMPACTED OUR WORK

Sentebale’s ability to deliver work in our conventional programme model – most importantly face-to-face meetings with young people and communities was stopped as Covid restrictions limited movement and social gatherings. In some programme areas, such as our camps and clubs programme for children and young people living with HIV, this led to temporary suspensions of some activities.

Innovative methods for responding to the challenges of Covid-19 were adopted so we could deliver programmes virtually, for instance, with phone calls to children, text and WhatsApp messages to young people and their carers, and increased radio programming. Where access to antiretroviral medication and PrEP was challenged with movement restrictions in place, we worked with authorities to arrange transport and travel permits so children could collect their medication.

WHAT COVID-19 HAS TAUGHT US

A ‘hybrid’ way of working is possible; mixing face-to-face and virtual programming. This can help us reach more children and young people in remote areas, reduce costs, and increase the capacity of programme staff to provide one-to-one support. At the same time, it has highlighted that some face-to-face engagement is essential, and the ‘human touch’ is vital. A fundamental factor for consideration in virtual programming, is those most in need of our support, are often the most vulnerable and therefore without access to technology and connectivity. It is in this context where we see the inequality divide magnified.

In the future, we will consider where we can better utilise technology – including digital media as well as more traditional media such as radio – to deliver our work. Our Let Youth Lead programme has notably experienced more positive changes through this period, with advocates gaining exposure to conferences virtually which may not have been possible.



CHALLENGES FACING CHILDREN & YOUNG PEOPLE

“We are 40 years into the fight against HIV. Both the successes and the failures have taught us that we cannot prepare for or defeat a pandemic unless we tear down inequalities, promote people-centred, rights-based approaches and work together with communities to reach everyone in need.”

MS WINNIE BYANYIMA, EXECUTIVE DIRECTOR OF UNAIDS
AND AN UNDER-SECRETARY-GENERAL OF THE UNITED NATIONS, 2021

Women and girls in sub-Saharan Africa continue to be at a higher risk of HIV infection, with gender inequality and gender-based violence at the centre of that risk.

UNAIDS, CONFRONTING INEQUALITIES REPORT, JULY 2021

In sub-Saharan Africa, adolescent girls and young women account for 25% of all new HIV infections despite representing just 10% of the population.

UNAIDS, CONFRONTING INEQUALITIES REPORT, JULY 2021

Lesotho and Botswana have the second and fourth highest prevalence rates of HIV in the world respectively.

AVERT

“In Botswana, issues of domestic violence have become more rampant for women and children due to lockdown and social distancing; for instance, statistics from Botswana police indicate that, between January and May 2020, there has been a 20 percent increase of defilement cases and 6% for rape.”

MILO, 2020

SUCCESS STORY



MY WORK AS A DREAMS MENTOR, BOTSWANA

My name is Keineetse Cana Osupile and I'm from Molalatau village in the Bobirwa District, in Botswana.

I work as a DREAMS mentor. I learnt that Sentebale would be implementing the DREAMS programme and I chose to apply because of my passions in volunteering and contributing positively to my community and my career development.

DREAMS is a movement that empowers adolescent girls and young women to be bold, healthy, and reach their goals, resulting in an empowered AIDS-free generation. In the Bobirwa District young women and girls face serious issues of high HIV and AIDS infections, gender-based violence, and unwanted and unintended pregnancy, which can lead to dropping out of school and unemployment.

The DREAMS project implements safe spaces where girls and young women benefit from mentorship and life skills education. Girls and young women learn about staying safe and healthy, get advice on financial literacy and business skills, and are linked to relevant service providers to get more assistance, especially clinical sexual reproductive health services.

The programme trained me to develop self-confidence. Before becoming a mentor, I suffered from stage fright and difficulty speaking in large crowds and gatherings. Now I am a changed person. I believe in myself and conduct public speaking sessions with full confidence, without fear. I can conduct community kgotla meetings, health talks as well as safe spaces facilitation, without thinking negatively about myself. I serve as a role model to the young women and girls I work with.

My most memorable moments, that make my day, are the team building activities where the DREAM Girls faces light up. I hear their laughter and they freely engage in conversation.

I would like to encourage my fellow peers to be focused, determined and empowered – by being active in community projects doors and opportunities can open for them.

“I would like to encourage my fellow peers to be focused, determined and empowered – by being active in community projects doors and opportunities can open for them.”

KEINEESTE
DREAMS MENTOR

SUCCESS STORY



MAMOHATO IS INITIATED ON PREP

Mamohato, a 22-year-old woman from Leribe District, Lesotho shares that her life has changed for the better since she started taking part in Sentebale's peer educator sessions. For a long time, she was afraid to raise the issue of condom use with her husband who has multiple sexual partners. However, at the sessions she learnt about her sexual health as well as reproductive rights and PrEP (pre-exposure prophylaxis) and its benefits. Through the skills learnt, she has been able to address her concerns with her husband assertively and with the support of her peer educator, she has been initiated on PrEP via her local health facility.

HIGHLIGHTS FOR THE YEAR

FINANCIAL HEADLINES

2021 secured income: £3.13m (2020: £2.39m)

2021 charitable activities expenditure: £2.53m (2020: £2.50m)

PROGRAMME HIGHLIGHTS

Peer educators delivered sexual reproductive health and rights education and life skills information to nearly 27,000 children and young people, and distributed 83,000 condoms.

Over 1,300 children and young people living with HIV in Lesotho were identified as defaulting from their medication; over 85% returned to treatment and care.

Our Let Youth Lead advocates informed over 9,500 young people aged between 10 to 24 years old of services they are entitled to access at health facilities.



STRATEGIC OBJECTIVE 1: HEALTH & WELLBEING

We strengthen the social and emotional wellbeing of the most vulnerable children and young people living with, or at risk of, HIV by addressing their basic mental health with psychosocial support, information sharing, and providing access to youth-friendly health services.

OUR OUTCOMES

During the reporting period Sentebale worked within the constraints of Covid-19 restrictions to achieve the following outcomes:

- More children and young people know their HIV status
- Children and young people have improved understanding of sexual and reproductive health and rights
- More children and young people benefitted from improved uptake of health services, treatment and retention in treatment and care
- Children and young people's lives improved through psychosocial support

ACHIEVEMENTS IN LESOTHO & BOTSWANA

In Lesotho, our peer educators worked with health professionals across multiple districts to test children and young people for HIV, including referring nearly 3,500 children and young people who tested HIV positive to health clinics to initiate treatment. Additionally, they tracked over 1,300 children and young people living with HIV identified as defaulting from their medication; over 85% returned to treatment and care.

In the absence of face-to-face clubs and camps for children and young people living with HIV, they received quarterly calls and multi-month collection and dispensing of medication was instated with health facilities, including a snack and transport reimbursement to and from health clinics.

Additionally, peer educators delivered sexual and reproductive health and rights education, and life skills information to nearly 27,000 children

and young people, and distributed 83,000 condoms.

In Botswana, under PEPFAR's flagship DREAMS programme, 370 girls aged 15 to 24 years old were referred for HIV testing; 82% of whom now know their HIV status. Those who tested positive were supported with treatment and retention in health care services through the provision of psychosocial support. Those who tested negative were put through the DREAMS layering programme aimed at empowering them with life skills to keep them HIV negative.

Throughout the reporting period, eight of our Let Youth Lead advocates received training on sexual and reproductive health and rights, and facilitated conversations with their peers on the topic. Let Youth Lead advocates developed a Covid-19 advert encouraging young people living with HIV on how to stay safe during the pandemic.

SUCCESS STORY



LEARNING TO LIVE WITH HIV

Limpho is a bright 15-year-old secondary school student from a village in the northern district of Butha-Buthe, Lesotho. She lives with her mother and younger brother, and like many young people in Lesotho was born with HIV.

As Limpho approached her teenage years, her mother tried to inform her of her HIV status. However, Limpho found it difficult to accept and for a period was unable to be enrolled on medication putting herself and others at risk.

In early 2020, Limpho took part in her first youth-led session hosted by a Sentebale peer educator where a range of topics affecting young people were discussed. Limpho told us that she felt comfortable to open up to the peer educator and talk about her HIV status. She said, "The environment and personality of the peer educator made it easier for me to approach him and open up about my status."

Subsequently, Limpho was linked with Sentebale's Network Club at St Peter's Health Centre where she continues to receive support from professionals and her peers who share similar experiences. Limpho's adherence to medication has improved and she says she is now in the position to help other young people who are struggling to accept their HIV status and as such considers herself as a change agent.

“The environment and personality of the peer educator made it easier for me to approach him and open up about my status.”

LIMPHO
STUDENT, AGED 15

STRATEGIC OBJECTIVE 2: NURTURING COMMUNITIES

We work with local and national partners to provide health and social services for children and young people in a friendly, safe environment.

OUR OUTCOMES

We believe everyone in the community has a shared responsibility to ensure children and young people grow up in a safe and nurturing environment where their needs are met. We want:

- Children and young people to access youth-friendly services offered by national and community stakeholders
- Improved and effective collaboration between local service providers ensuring greater support, protection and inclusion

ACHIEVEMENTS IN LESOTHO & BOTSWANA

In Lesotho, parental engagement sessions were carried out providing parents, caregivers, and community leaders information on youth-friendly services and how to access them, covering topics such as sexual and reproductive health and rights education, gender-based violence, and guidance on parent-child communication.

Over 1,200 caregivers were reached with messaging on gender-based violence and human rights.

In Botswana, a skills building activity was conducted in the Mabutsane district involving 32 children and 30 caregivers. The session built upon the learning at our Let Youth Lead

Advocates Mental Health Retreat, July 2021, and addressed mental health challenges which have been magnified by Covid-19, as well as stigma towards children or youth living with HIV, its impact on adherence, and poor parent-child communication leading to tensions within the families.

Let Youth Lead advocates were speakers, moderators, and facilitators of national and regional online engagements. Topics included the realities and experiences of young people and actions to be taken to address them. This opened doors for our advocates to take an advisory role on Global Fund proposals and priorities together with representation and input in other forums.

SUCCESS STORY

HEALTH CENTRE STAFF SAVE YOUNG BOY'S LIFE

Thato is a 12-year-old living with HIV from Lesotho's capital city, Maseru. He lost his mother when he was just three weeks old and has since been raised by his grandmother with limited support from his father.

Thato is a 12-year-old living with HIV from Lesotho's capital city, Maseru. He lost his mother when he was just three-weeks-old and has since been raised by his grandmother with limited support from his father. He is enrolled in Sentebale's Network Clubs and Camps programme for children living with HIV. Over the years, he has struggled with feelings of abandonment. When his father remarried, deserting him completely, Thato gave up on life and refused to take his medication.

Thato's viral load increased and his attitude during the Sentebale club meetings changed. He stopped participating in the activities, withdrew and picked fights with his fellow clubbers. His attitude and change in viral load raised concern with club leaders and healthcare workers.

"Thato came to one of the facility staff members one day to tell her that he hated his father and would stop taking his medication so that he would die. This was the last straw; this is when we decided to do a home visit," said the healthcare worker at the facility.

A meeting was scheduled with Thato's grandmother and father. During the meeting the facility staff explained the importance of supporting Thato not just physically but emotionally as well. They emphasised the importance of his father's presence in his life. They stated that the situation at home really affected Thato and if it did not change, he would fall ill as he had stopped taking his medication.

Since the meeting, Thato's father has been present in his life and his wellbeing has improved with him taking his treatment, feeling happier, and participating in club activities.

“

Thato sometimes comes by the facility to tell us that he is getting immense support from his father and that things have changed for the better since the meeting.”

HEALTHCARE
WORKER

“ It takes a village to raise a child.”

AFRICAN PROVERB

STRATEGIC OBJECTIVE 3: YOUTH ADVOCACY

We believe young people should shape their own future and be given the opportunity to advocate for improved health, education and social protection.

OUR OUTCOMES

- Young people understand their rights and responsibilities in line with practices and policies that affect them
- Young people are successfully motivating peers and others in their communities to become advocates for themselves and their communities
- Young people's lifestyle, behaviour, and rights are improved through the design and implementation of sound and relevant policies from a national level

ACHIEVEMENTS IN LESOTHO & BOTSWANA

In Lesotho, peer educators delivered human rights and gender-based violence information to over 4,000 adolescents and young people. Referrals were made for those requiring additional support as a result of sexual and gender-based violence.

Our Let Youth Lead advocates informed over 9,500 young people aged between 10 to 24 years old of services they are entitled to access at health facilities. They used a social accountability tool to assess the quality of services received at the facilities by young people.

In Botswana, Let Youth Lead advocates have participated in platforms where they were able to directly influence policy decisions. Notably, they were actively engaged in the national consultation process and development of a National Strategic Framework for

Youth Empowerment and Engagement; the process was coordinated by The First Lady of Botswana in her capacity as the UNAIDS Special Ambassador. They also participated in the virtual AIDS 2020 conference, regional meetings by UN agencies, contributions to the Global Fund and PEPFAR in-country processes and regional and national meetings with fellow community-based organisations.

Media platforms such as our Radio Positive Show on DUMA FM and our local Facebook page have been beneficial in amplifying the voices of young people. One of our advocates received the Citizen Journalism Award for their work on our Radio Positive.

SUCCESS STORY

A YEAR IN REVIEW FOR SENTEBALE'S LET YOUTH LEAD PROGRAMME IN BOTSWANA BY BOTLHE JULIET MOOKETSI

The Covid-19 pandemic disrupted our normal work as Let Youth Lead Advocates for another year. School outreach had to be completely stopped and we were not able to do as many community outreaches as we would have liked.

However, the year was not a complete loss we were able to still host our weekly Radio Positive show on DUMA FM, hosted by two of our lovely advocates Bakang Garebatho and Sekgabo Seselamarumo. The hour-long show focuses on youth and HIV, and aims to strike a balance between fun discussions and talking about health, HIV and other issues such as Covid-19 which affect young people.

Feedback from the radio station has been great and showed that the conversations are very much needed amongst our generation. Young people are listening and hearing the importance of knowing and accepting their HIV status. Parents and caregivers have got in touch asking important questions which help deal with the issue of parent-child communication.

Through weekly mental health checks via our WhatsApp group, it is clear the pandemic has led to a rise in mental health issues for many young people. In line with government guidance, a Mental Health Retreat was held in July 2021 for advocates to come together and receive professional support and guidance from our partner organization, Botswana Network for Mental Health. During the retreat, there was information and discussion on all mental health issues together with signs to look out for and help available.

Feedback showed this retreat brought a refreshing and much needed rest and emotional support. Some of our advocates have begun counselling and therapy through Botswana Network for Mental Health and through a private therapist. Their learning has been shared with the Mabutsane community through a skills-building workshop and via input from the First Lady's, Youth Empowerment and Engagement Strategic Framework, and our Radio Positive show.

While this year was difficult, we are grateful to Sentebale and the Let Youth Lead Programme for being the light for many of us through such a dark time. We are ready to grow and hopeful that 2022 will be a better year for us as advocates.



“While this year was difficult, we are grateful to Sentebale and the Let Youth Lead Programme for being the light for many of us through such a dark time.”

SENTEBALE LET YOUTH
LEAD ADVOCATE

STRATEGIC OBJECTIVE 4: EDUCATION & LIVELIHOODS

We work with young people so that they are more resilient, self-confident, and empowered members of their communities.

OUR OUTCOMES

- Young people benefit from improved opportunities to complete formal education and/or learn new life skills
- Young people are more able to economically support themselves within their communities
- Young people find new, innovative ways to work towards sustainable economic well-being for themselves and within their communities

ACHIEVEMENTS IN LESOTHO & BOTSWANA

In Lesotho, we delivered secondary school bursaries and education subsidies to 223 young people and linked many to the Ministry of Social Development's Scholarship Programme where they will continue to receive funding for their education.

Peer educators ran Worth Groups to 613 adolescent girls and young women where 64 new businesses were

established. Peer educators and our partners worked with households to improve food insecurity by developing skills and cost-effective methods to grow and maintain vegetables across three districts in Lesotho.

As part of the DREAMS programme, DREAMS mentors ran safe space sessions to over 370 girls and young women aged between 20 to 24 years.

WORTH is a micro-banking programme which empowers women to lift themselves and each other out of poverty.

Worth's model brings women and older girls together in groups of 20 to 25 to save money, access credit, and start their own businesses.

Once the groups are set up, they also become a platform for women to talk about other issues that affect them including those around health and human rights.

“DREAMS is a movement that empowers adolescent girls and young women to be bold, healthy, and reach their goals, leading to an empowered AIDS-free generation.”

KEINEETSE CANA OSUPILE
DREAMS MENTOR

SUCCESS STORY

MEET THOBO, DREAMS GIRL, BOTSWANA

My name is Thobo Mothuti, I am an enthusiastic and diligent Motswapong lady aged 23 years from Bobirwa District in Botswana.

I am a shareholder at Tholef investment Pty Ltd presently and in possession of a Junior Certificate Education (Form 3). I am currently also engaged as a volunteer at the Government's Tirelo Sechaba (National Service) programme in Borotsi Primary School in Bobonong.

There are several challenges that us adolescent girls and young women face, such as lack of funds to start up our dream business ideas, peer pressure, alcohol, and drug abuse to mention a few. Fortunately for us in the Bobirwa District, DREAMS has provided us with an opportunity to better tackle those challenges. Safe spaces are very impactful as we (DREAM Girls) can interact, share our experience and ideas in a free environment without fear of being judged or ridiculed.

Through safe spaces and my mentors support, I have acquired a lot of survival skills including building my self-confidence. Before joining Sentebale's DREAMS programme, I was an extremely shy girl, unable to share my problems or voice out my opinions, but with time, I noticed my confidence dramatically improving. Currently, I feel my confidence and self-esteem is at its best, both during safe spaces, at work and elsewhere.

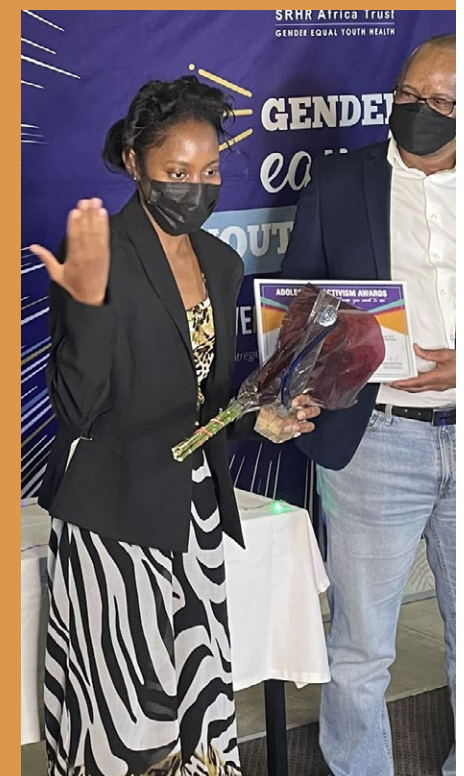
We have also been given sessions on money management, including the importance of budgeting as well as saving. These skills now help me to manage my funds efficiently by drawing up a spending plan before the actual spending happens, something I wasn't accustomed to before.

With the way things are going, I am very positive that my life is indeed on the best track, and I am not sceptical about my future anymore as I spend wisely, budget, and save.

My favourite thing to do during safe spaces is to socialise and gain knowledge from others. I would like to advise other adolescent girls and young women to attend safe spaces, open-up during sessions, and never to give up in life regardless of the situation they are facing.

“I would like to advise other adolescent girls and young women to attend safe spaces, open-up during sessions and never to give up in life regardless of the situation they are facing.”

THOBO
DREAMS GIRL





SENTEBALE ISPS HANDA POLO CUP

Our annual Sentebale ISPS Handa Polo Cup was finally able to return in August 2021, in a reduced version, hosted at the beautiful Aspen Valley Polo Club. The match and a dinner for donors the night before were hugely successful. This flagship event has now been running for over 10 years in different locations across the globe and has raised nearly £8 million to date.

THE DUKE OF SUSSEX'S DONATION TO SENTEBALE

At the time of the Polo Cup, Prince Harry generously committed to donating US \$1.5million to Sentebale, enabling us to continue operating at full scale and providing critical services to at-risk youth in Southern Africa. The donation has subsequently been received by Sentebale and will be included in next year's Report and Accounts.

“

Our refocussed mission at Sentebale is about addressing the most-immediate needs of vulnerable children in Southern Africa, helping them access vital health services, receive necessary care, and build skills to be more resilient and self-sufficient in the future.

The Sentebale Polo Cup is critical to securing the funds needed to advance this important mission, and I'm thrilled to be able to support Sentebale, both in person and financially through a separate charitable donation to meet this immediate need.

This is one of several donations I plan to make to charitable organisations and I'm grateful to be able to give back in this way for the children and communities who gravely need it.”

THE DUKE OF SUSSEX
CO-FOUNDING PATRON OF SENTEBALE

SPOTLIGHT ON FUNDRAISING

FUNDRAISING OVERVIEW

Our fundraising has three main sources – events income; individual and major donors, including trusts, foundations, and corporates; and institutional funding which is primarily raised directly in Lesotho and Botswana. Our events-based fundraising was hard hit by Covid-19 and we were unable to run any events for over 18 months. Thankfully our supporters and sponsors were flexible with their funding, allowing us to use funds ahead of events taking place and making significant additional donations. After a difficult period, we are grateful to all our generous supporters who enabled us to end the year in a much stronger position than we started, with increased income compared to 2020.

FOUNDATION & CORPORATE SUPPORT

We continued to receive generous support from several foundations and businesses. This includes:

Gary D. Magness Family Foundation and The Marshall Foundation

who gave us vital programme funding that enabled us to continue meeting immediate needs of children and young people in Southern Africa during the uncertainty of Covid-19.

The Anglo-American Group

continued their support of our work in Botswana completing an 3 year programme of funding.

ISPS Handa, U.S. Polo Assn., and Royal Salute continued their generous support of the Polo Cup.

INSTITUTIONAL FUNDING

Institutional funding is vital to strong programme delivery, and we were delighted to secure two new significant contracts last year.

In Botswana, we started the first year of the DREAMS programme with funding from USAID's PEPFAR programme.

In Lesotho, we began a new programme with the Elizabeth Glaser Paediatric AIDS Foundation (EGPAF) with funding from Centers for Disease Control and Prevention (CDC), and continue to receive funding from UNICEF in Lesotho and Diamonds Do Good in Botswana.

ONE MILLION METRES ROWING CHALLENGE

Adam Bidwell, a long-standing supporter of Sentebale, together with a group of close friends rowed an incredible one million metres on an indoor rowing machine in 22hrs raising vital funds for our work in Lesotho.

FUTURE PRIORITIES

Our main priority in 2022 is to move ahead with delivering the Sentebale strategy. Since its launch in 2020 we have been held back from fully implementing the strategy due to Covid-19.

This Annual Report has described how Covid-19 has forced us to adapt our approach – either by working in new, innovative ways or, where we have sadly had to cutback due to limitations of finance or an inability to be able to effectively meet and work with children and young people.

In the year ahead we will continue to proceed cautiously; taking account of all that we have learnt since our inception and especially the changes over the last two years. We are very aware the Covid-19 pandemic forms a large part of the context within which we work.

OVER THE NEXT YEAR WE WILL:

- Review our 'clubs and camps' programme within a forward-looking context to consider what are the best ways to enable young people affected by HIV to live happy, hopeful lives.
- Strengthen our programme development and monitoring and evaluation capacity.
- Invest in technology that will improve programme delivery and our ability to monitor impact. We hope this will improve our ability to provide up-to-date health advice to community health workers and reach out cost-effectively to young people.
- Review our approach to programmes focussed on young people generating income. This will take into account and build on our learning from the Worth, SILC, and keyhole garden programmes in Lesotho and the DREAMS and Let Youth Lead programmes in Botswana.
- Consider new programmes in response to the impact of Covid-19, especially those that build on our existing expertise in psychosocial support and can help tackle the rise in mental health issues. There are also the challenges of worsening gender-based violence and teenage pregnancies cases.
- Aim to broaden our funding base with new institutionally funded programmes and develop inroads for a new fundraising strategy seeking new major donors.

Covid-19 has changed the landscape and reality for so many and we will need to continue to adapt, change, and respond to the needs expressed by children and young people in Lesotho and Botswana.

We now have the opportunity to reimagine and develop our programmes whilst laying the foundations for a strong and sustainable future for Sentebale and the communities we serve.



COMPANY DIRECTORY

BOARD OF TRUSTEES

Johnny Hornby (Chairman)

Tim Boucher

Dame Nicola Brewer
resigned January 2022

The Rt Hon The Baroness
Chalker of Wallasey

Dr Tsitsi Chawatama

Mark Dyer, MVO

James Marshall,
appointed February 2021

Professor Baron Peter Piot,
resigned July 2021

Damian West

CHIEF EXECUTIVE

Richard Miller

COMPANY SECRETARY

Richard Miller

REGISTERED OFFICE

17 Gresse Street,
6 Evelyn Yard Entrance,
London W1T 1QL

PRINCIPAL ADDRESSES

17 Gresse Street,
6 Evelyn Yard Entrance,
London W1T 1QL

Lhaseng, Ha Ramame,
Thaba-Bosiu, Lesotho

Ground Floor, Morojwa Mews
(East), CBD, Gaborone,
Botswana

COMPANY NUMBER

05747857

CHARITY NUMBER

1113544

AUDITOR

Buzzacott LLP,
130 Wood Street,
London EC2V 6DL

BANKERS

HSBC Private Bank
(UK) Limited,
78 St James's Street,
London SW1A 1JB

Starling Bank Limited,
3rd Floor,
2 Finsbury Avenue
London EC2M 2PP, UK

Standard Bank Lesotho,
1st Floor Bank Building,
Kingsway Road,
Maseru, Lesotho

Stanbic Bank Botswana,
Fairgrounds Holdings,
Gaborone, Botswana

SOLICITORS

Bates Wells,
10 Queen Street Place,
London EC4R 1BE

ACKNOWLEDGEMENTS

Adam Biwell

Anglo American
Group Foundation

Babuseng & Masawbi
Attorneys at Law

BB Alert Security
Guards (PTY) LTD

Botswana Ministry of
Health and Wellness

Botswana National
AIDS and Health
Promotion Agency
(NAHPA)

Carole and Anthony
Bamford

Catholic Relief
Services Lesotho

Charles and Jenny
Ponsonby

Christiern Dart

Diamonds Do Good
(New York)

Dr. Robyn Moncrief
and Mr. Alex Gellman

Drying Little Tears

Duma FM

EGPAF Lesotho

Fidelity Charitable

Gary D. Magness
Family Foundation

Global Fund

Henry Whitford

Her Voice Fund

Investec Bank Plc

ISPS Handa

Jim Gordon

Keele University

Kevin and Rebecca
Schmeits Family
Charitable Trust

Lesotho Ministry
of Education and
Training

Lesotho Ministry
of Health

Lesotho Ministry of
Social Development

Marc and Melissa
Ganzi

Mrs Matshediso
Matome (Pharmacist-
Counsellor)

Nacho Figueras

Pact Lesotho

PEPFAR

Pragnell

Project Cargo
Network

RISE

Robert and Lexie
Potamkin

Royal Salute

Sixt Northern Ireland

Standard Lesotho
Bank

Steve and
Melissa Cox

The & Partnership

The Estate of Mrs
Elizabeth Gilbert

The George Cadbury
Fund

The Hilderbrand
Foundation

The IG Group

The James and
Deborah Burrows
Foundation

The Marshall
Foundation

The Sir Philip
Oppenheimer
Foundation

The Steiner Family
Foundation

The Walton
Foundation

TIB Insurance
Brokers

Toyota Plc

UNICEF

Universal Freight
Organisation

US Polo Assn.

Vikram Kumar

**And a special
mention to all
the volunteers,
communities,
and especially,
the children
and young
people who
partner with us.**



FINANCIAL REPORT

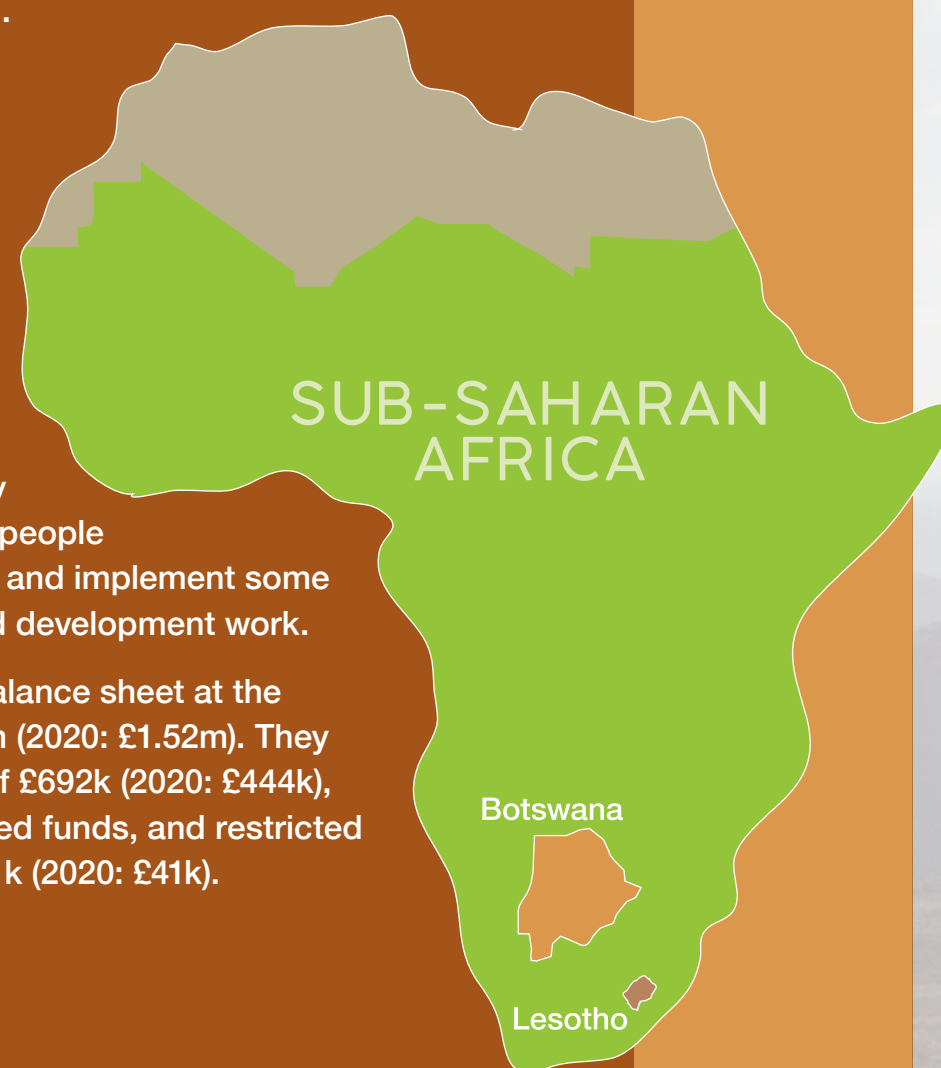
During the year, Sentebale secured income of £3.13m, compared with £2.39m the previous year.

Of the total income in the financial year £1.90m was unrestricted (2020: £1.46m) and £1.24m was restricted to current programmes (2020: £931k). Included in the total income is £314k of gifts in kind (2020: £85k).

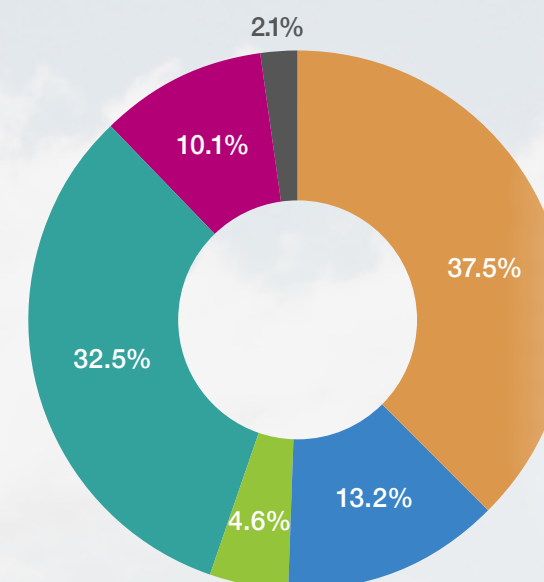
The total expenditure in the year was £3.03m (2020: £2.83m). Fundraising costs accounted for £496k (2020: £335k), an increase of £161k. This increase was primarily due to an increase in gifts in kind expenditure incurred by our event sponsors at the Sentebale Polo Cup held in August 2021.

The amount spent on charitable activities was £2.53m (2020: £2.50m). Covid-19 restrictions on movement and gatherings in Lesotho and Botswana remained in place for most of the year. This impacted our ability to bring together young people across our programmes and implement some of our community-based development work.

The net assets on the balance sheet at the year-end totalled £1.62m (2020: £1.52m). They included free reserves of £692k (2020: £444k), being general unrestricted funds, and restricted programme funds of £61k (2020: £41k).

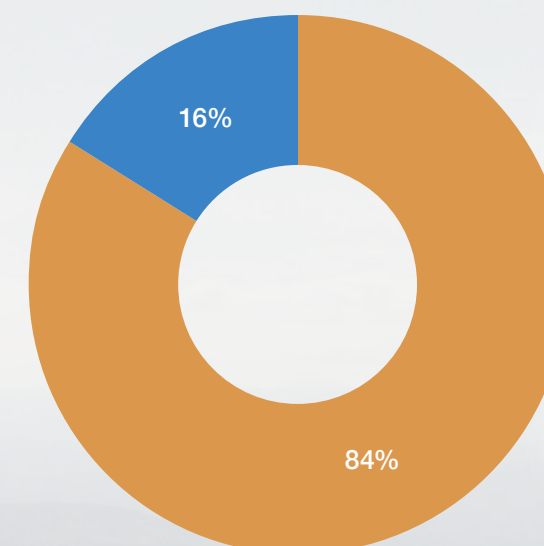


FINANCE AT A GLANCE



INCOME

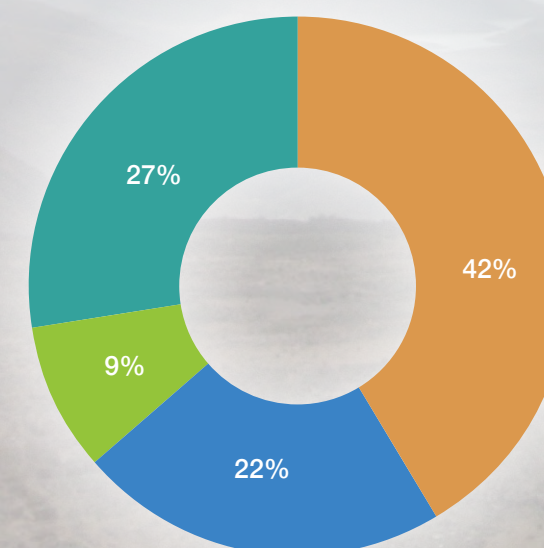
- Event Income
- Trusts & Foundations
- Corporate Donors
- Institutional Funding
- Gifts in Kind
- Other



EXPENDITURE

- Charitable activities
- Fundraising costs*

*49% of fundraising costs includes gifts in kind from sponsors at the August 2021 Sentebale Polo Cup (2020: £0)



CHARITABLE ACTIVITIES

- Health & Wellbeing
- Nurturing Communities
- Youth Advocacy
- Education & Livelihoods

Financial Policies

INVESTMENT POLICY

Where appropriate, surplus cash funds are held in fixed term investment accounts to maximise the revenues on these funds, while ensuring they are available when required.

RESERVES POLICY AND GOING CONCERN

The reserves policy and going concern status are kept under regular review and these are matters of high priority for the Trustees, especially given the impact of the Covid-19 Pandemic.

The Trustees reaffirmed the reserves policy to hold free reserves equal to one quarter of forecasted unrestricted expenditure. Based on the estimated expenditure from unrestricted funds for the forthcoming year, the target level of free reserves has increased to £500k. The level of free reserves at the balance sheet date, being unrestricted general funds excluding tangible fixed assets, was £692k (2020: £444k). We are satisfied with the current reserves level above £500k as programme spending is expected to increase in the next year.

GOING CONCERN STATUS

The Covid-19 pandemic caused considerable disruption to fundraising events in this financial year but the combined effect of delivering major events in the US in August, reducing our cost base, and scaling down unrestricted programmes, was that we were able to create a surplus and therefore increase our unrestricted reserves during the financial year. In addition, our Co-Founding Patron pledged a major donation. This has subsequently been received in the 2021-22 financial year and will be shown in next year's accounts. At the time of writing, a further successful fundraising event has been delivered and while the Trustees recognise that the Covid-19 pandemic may present further challenges to staging events in the next financial year, these recent events provide a solid financial platform for the coming 12 months and beyond, and so Sentebale's accounts have been prepared on a going concern basis.

GRANTS POLICY

The Trustees apply all funds available for charitable purposes to the pursuit of ensuring the successful delivery of the charity's objectives. Partner disbursements are approved based on the nature of the project and the needs of the children and young people, together with the effectiveness of the grant in achieving the objectives of the charity.

FUNDRAISING POLICY

Sentebale's fundraising activities adhere to the following principles:

- Fundraising activities carried out by Sentebale will comply with all relevant laws.
- Sentebale commits to transparency and accountability in its fundraising communications.
- All funds raised through restricted fundraising activities will be spent in line with donor agreements.
- In all cases, funds will be spent in accordance with the organisation's mission and purpose.
- All personal information collected by Sentebale will be treated as confidential and will not be shared with third parties without the direct permission of the individual.
- Sentebale does not engage in telephone or door-to-door fundraising.
- Fundraising activities should not be undertaken if they may be detrimental to the good name or community standing of Sentebale.
- Financial contributions will only be accepted from companies, organisations and individuals the Board of Trustees considers ethical.
- Sentebale is registered with and abides by the Fundraising Regulator's code of conduct.
- Sentebale requires from staff, and any fundraising partners, the highest standards of ethics when requesting funds. This includes the protection of the public, with particular emphasis on children and vulnerable adults, from unreasonable intrusion on privacy or pressure to give. All fundraising activities and partnerships are overseen by the Director of Fundraising. Any complaints relating to fundraising standards should be sent to info@sentebale.org and will be reviewed by the Director of Fundraising. There have been no complaints in connection with fundraising.

KEY MANAGEMENT PERSONNEL

Key management personnel are:

- The Trustees
- Chief Executive Officer (CEO)
- Chief Operating Officer and Director of Fundraising
- Country Director (Lesotho)
- Country Director (Botswana)

The CEO's remuneration is set and agreed by the Board of Trustees. The CEO proposes the remuneration levels of the other executive key management personnel, which is approved by the Board of Trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Sentebale does not have share capital and is a company limited by guarantee. The company is constituted by its Memorandum and Articles of Association (dated 3 April 2006), as amended by special resolution (dated 25 December 2008). Operations in Lesotho are carried out by what, under Lesotho law, is a tax-exempt Branch Office of a Foreign Company. Operations in Botswana are carried out under Botswana law as a tax-exempt charitable trust.

SENTEBALE'S BOARD OF TRUSTEES

The Board of Trustees governs the organisation in line with its Articles of Association, vision, mission, values, and provides overall policy direction. The Board is responsible for compliance with the legal and statutory requirements of a UK charity. The Chairman leads the Board of Trustees, and the day-to-day management of the charity is delegated to the Chief Executive who is also Secretary and is responsible for all legal filings.

During the year, James Marshall was appointed as a Trustee and Professor Peter Piot resigned as a Trustee.

Trustees serve initially for two terms of three years each. They may serve further three-year terms subject to approval from the Board.

The Trustees are unpaid, and details of the Trustees' expenses are disclosed in Note 6 to the accounts. Indemnity insurance for the Trustees was provided during the period at a cost of £930 (2020: £907).

POLICY AND PROCEDURES FOR THE INDUCTION AND TRAINING OF TRUSTEES

Prospective Trustees may be selected through a combination of appeals to the charity's own networks and approaches via recognised experts, followed by a formal application and approval by all Trustees. Trustees will receive an induction and any training deemed necessary by the Chairman and candidate at the appointment stage. From time-to-time Trustees may receive briefings as charity governance regulations are updated.

MANAGING RISK

Sentebale works with vulnerable children and young adults which brings a high level of responsibility for their safeguarding and welfare. We have an active risk management process in place to ensure appropriate steps are taken to manage and mitigate risk across the organisation.

The Trustees have identified and reviewed the major risks to which the charity is exposed and have established a risk assessment procedure to identify

and anticipate these risks and to consider further risks which may arise. The Trustees believe that implementation of agreed actions and procedures have significantly reduced the probability and impact of these risks to an acceptable level.

THE MOST SIGNIFICANT RISKS IN THIS REPORTING PERIOD WERE:

1. Potential breaches in safeguarding best practice could put our beneficiaries and staff at risk and impact our ability to deliver programmes due to loss of reputation.

During the year, Managers have received safeguarding training so that they can cascade this to staff teams and a new training scheme is in development for roll-out to all field staff and volunteers. Trustees have received safeguarding training and we have an up-to-date suite of policies and procedures to protect the children and young people we work with from exploitation, abuse, and harm.

2. The presence of Covid-19, continues to pose a risk to our ability to continue the trajectory of positive change in young people's lives. Restrictions on movement and gatherings have and may continue to put children and young people at risk as household income is affected and tensions in disadvantaged households are exacerbated. More directly, a high percentage of the population in Lesotho and Botswana remains unvaccinated and therefore vulnerable to current and emerging variants. We continue to focus on maintaining contact with as many children as possible, through virtual methods. We also continue to promote adherence to antiretroviral treatments and are addressing vaccine hesitancy through our youth advocacy programmes.

3. We have recently been awarded a number of contracts in Botswana and Lesotho which provide restricted funding. Our ability to spend the funds as per the donor requirements is key so that we do not risk losing this funding. We continue to improve our financial systems and controls as we build back to the level of programming that we were delivering before the pandemic.

Statement of Trustees' responsibilities

The Trustees (who are also directors of Sentebale for the purposes of company law) are responsible for preparing the Trustees' Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period.

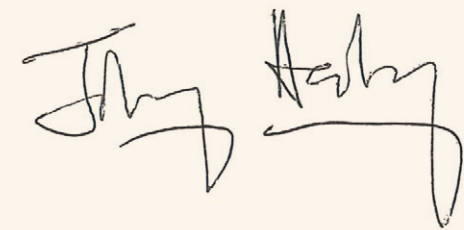
In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.
- Keep proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charitable company and hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the trustees confirms that:

- So far as the trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware.
- He/she has taken all of the steps that they ought to have taken as a trustee in order to make himself/ herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information. This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006. 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. This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

BY ORDER OF THE BOARD



JOHNNY HORNBY
CHAIRMAN, BOARD OF TRUSTEES
22 FEBRUARY 2022

Independent auditor's report to the members of Sentebale

OPINION

We have audited the financial statements of Sentebale (the 'charitable company') for the year ended 31 August 2021 which comprise the statement of financial activities, the balance sheet, and statement of cash flows, the principal accounting policies and notes to the financial statements. The financial reporting framework that has been applied in their preparation is in keeping with the 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 our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 August 2021 and of its income and expenditure for the year then ended.
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.
- 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's 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 the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the 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. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

OPINIONS 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.
- The Trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charitable company and its environment obtained during the audit, we have not identified material misstatements in the Trustees' report. We have nothing to report in respect of the following

**Independent auditor's report
to the members of Sentebale**
(CONTINUED)

matters in relation to which the 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.
- The financial statements are not in agreement with the accounting records and returns.
- Certain disclosures of Trustees' remuneration specified by law are not made.
- We have not received all the information and explanations we require for our audit.
- The Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the Trustees 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. In preparing the financial statements, the Trustees are responsible for assessing the 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 charitable company or to cease operations, or have no realistic alternative but to do so.

**AUDITOR'S 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 auditor's 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.

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.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- We identified the laws and regulations applicable to the charity through discussions with management and representatives of those charged with governance and from our knowledge and experience of the sector in which the charity operate.
- We focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the activities of the charity. These included but were not limited to the Companies Act 2006, the Charities Act 2011, the Charities SORP, anti-bribery, employment, safeguarding principles. We considered the impact of the international nature of the charity's operations on its compliance with laws and regulations.
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and those responsible for legal and compliance procedures.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management and representatives of those charged with governance as to where they considered there was susceptibility to fraud.
- Making enquiries of management and representatives of those charged with governance as to any knowledge of actual, suspected and alleged fraud.

**Independent auditor's report
to the members of Sentebale**
(CONTINUED)

- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships.
- Identified and tested journal entries, in particular any journal entries posted with unusual characteristics.
- Tested the authorisation of expenditure.
- Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation.
- Reading the minutes of meetings of Trustees.
- Enquiring of management and representatives of those charged with governance as to actual and potential litigation and claims.
- Enquiring of auditors of overseas components as to actual and potential non-compliance with significant laws and regulations.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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 auditor's 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



EDWARD FINCH, SENIOR STATUTORY AUDITOR
FOR AND ON BEHALF OF BUZZACOTT LLP,
STATUTORY AUDITOR
130 WOOD STREET, LONDON EC2V 6DL
3 MARCH 2022

Statement of financial activities for the year ended 31 August 2021

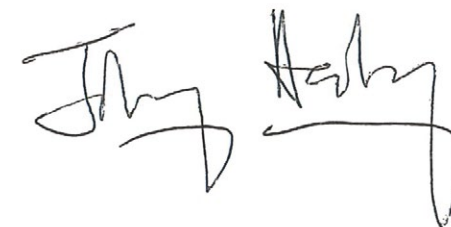
		Unrestricted Funds	Restricted Funds	Total Funds 31 Aug 2021	Total Funds 31 Aug 2020
	Notes	General £000	Programmes £000	£000	£000
Income from:					
Events		1,145	27	1,172	530
Donations and legacies					
General Donations		31	-	31	318
Corporate Donors		14	130	144	352
Trusts & Foundations		349	64	413	465
Institutional Funding		-	1,017	1,017	627
Legacies		10	-	10	-
UK Govt Job Retention Scheme		5	-	5	14
Gifts in Kind		314	-	314	85
Investments		21	-	21	-
		744	1,211	1,955	1,861
Total income		1,889	1,238	3,127	2,391
Expenditure on raising funds	2	496	-	496	335
Charitable activities:	3				
Health & Wellbeing		460	581	1,041	1,091
Nurturing Communities		271	296	567	500
Youth Advocacy		115	119	233	262
Education & Livelihoods		497	191	689	645
Total charitable activities		1,343	1,187	2,530	2,498
Total expenditure		1,839	1,187	3,026	2,833
Surplus/(deficit) of income over expenditure before investment gains and transfers between funds	4	50	51	101	(442)
Unrealised investment gains		6	-	6	-
Transfer between funds		31	(31)	-	-
Net movement in funds		87	20	107	(442)
Reconciliation of funds					
Total funds brought forward on 1 September 2020		1,474	41	1,515	1,957
Total funds carried forward on 31 August 2021		1,561	61	1,622	1,515

All amounts relate to continuing activities of the charity.

Balance sheet as at 31 August 2021

	Notes	Total Funds 31 Aug 2021 £000	Total Funds 31 Aug 2020 £000
Fixed assets			
Tangible assets	10	869	1,030
Investments	11	26	
Current assets			
Debtors	12	153	132
Cash at bank and in hand		1,031	768
		1,184	900
Creditors: amounts falling due within one year	13	(457)	(414)
Net current assets		727	485
Net assets		1,622	1,515
Funds			
Unrestricted funds	15		
General funds		692	444
Designated fund: Lesotho Mamohato Centre		627	772
Designated fund: Botswana Children's Camp		211	206
Designated fund: Other tangible fixed assets		31	52
Restricted funds	16		
Programmes		61	41
Total funds		1,622	1,515

BY ORDER OF THE BOARD



JOHNNY HORNBY
CHAIRMAN, BOARD OF TRUSTEES
22 FEBRUARY 2022

Statement of cash flows: year to 31 August 2021

	2021 Total Funds £000	2020 Total Funds £000
Cash flows from operating activities		
Net cash provided by (used in) operating activities	281	(39)
Cash flow from investing activities		
Purchase of property, plant, and equipment	(23)	(54)
Net cash provided by (used in) investing activities	(32)	(92)
Change in cash and cash equivalents in the reporting period	249	(131)
Cash and cash equivalents at the beginning of the reporting period	768	839
Change in cash and cash equivalents due to exchange rate movements	14	61
Cash and cash equivalents at the end of the reporting period	1,031	768
Net movement in funds for the reporting period (as per the statement of financial activities)	107	(442)
Adjustments for:		
Depreciation charges	191	234
Dividends, interest, and rents from investments	(15)	-
Exchange rate movements	(24)	(15)
Increase in debtors	(21)	128
Increase in creditors	43	26
Net cash provided by (used in) operating activities	281	(39)
Cash in hand	1,031	768
Total cash and cash equivalents	1,031	768

The charity has no loans or debt instruments. There is therefore no difference between the movement in cash and cash equivalents and the movement in net debt.

Notes to the financial statements for the year ended 31 August 2021

1. PRINCIPAL ACCOUNTING POLICIES

A. Basis of accounting

These financial statements have been prepared for the year to 31 August 2021. The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements are presented in sterling and are rounded to the nearest thousand.

B. Critical accounting estimates and areas of judgement

Preparation of the financial statements requires the Trustees to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include:

- Estimating the useful economic lives attributed to tangible fixed assets used to determine the annual depreciation charge.
- The allocation of office overheads and governance costs between charitable expenditure categories.
- Estimates in respect of accrued expenditure.
- Estimates on legacies and whether recognition criteria have been met.

Critical accounting estimates and areas of judgement in relation to events connected to the Covid-19 pandemic include:

1. An assessment was carried out into the degree of confidence applied to projected fundraising activities planned for the coming 12-month period.
2. There remains a significant dependency on

income from fundraising events. However, this has been re-balanced in the year with income from major donors and adapted events formats in the expectation that some events can take place within the next financial year.

3. An assessment was carried out into the unrestricted cash reserves, the operating costs of the charity (and the extent to which these could be revised downwards if necessary), and the related assumptions around the rate of depletion of these reserves.

The cash position going in to the 2021/22 financial year is considered sufficient to cover existing cost base.

C. Assessment of Going Concern

The Covid-19 pandemic caused considerable disruption to fundraising events in this financial year, but the combined effect of delivering major events in the US in August, reducing our cost base, and scaling down unrestricted programmes, was that we were able to achieve a surplus and therefore increase our unrestricted reserves during the financial year. In addition, our Co-Patron pledged a major donation, of USD1.5m which has subsequently been received in the 2021-22 financial year and will be shown in next year's accounts. At the time of writing this report a further successful fundraising event has been delivered and while the Trustees recognise that the Covid-19 pandemic may present further challenges to staging events in the next financial year, these recent events provide a solid financial platform for the coming 12 months and beyond.

The Trustees, therefore, believe it is appropriate for the charity to continue to prepare the financial statements on a going concern basis. In reaching this conclusion, the Trustees have considered the critical estimates outlined at section B above.

D. Income recognition

Income is accounted for when receivable. Donations are recognised either when there is a contract for receipt and Sentebale considers that any outstanding conditions under the contract have been met, or when Sentebale has become entitled to a future payment and its amount can be ascertained with reasonable probability. Funds received in one accounting period for expenditure that must take place in subsequent accounting

periods are not accounted for as income but are carried forward in creditors as deferred income.

Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the amount can be reasonably estimated, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity.

Entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured or estimated reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income from institutional funders 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. Income for funds requested in advance are deferred to the extent that it relates to specific future periods either via explicit or implicit time conditions within the grant agreement.

Event income includes receipts from fundraising events as well as any insurance receipts if events are cancelled. The income is recognised when a commitment has been made or paid and the event has taken place.

Donated services are recognised as income at the value that the charity would have paid to otherwise obtain the resources concerned.

E. Expenditure recognition

Expenditure is accounted for on an accruals basis. Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure

includes any attributable VAT which cannot be recovered.

F. Expenditure allocation

Expenditure is analysed in the statement of financial activities in accordance with the purposes for which the funds are applied. Where expenditure does not fall clearly into one category of purpose, it is allocated to the appropriate headings on a reasonable percentage basis. The basis of allocation is determined on the approximate proportion of costs applicable to each category based on time spent on each activity. Expenditure on raising funds includes fundraising and event costs, including gifts in kind allocated from events partners, as well as marketing, PR, and website development. Costs of charitable activities represent staff costs, Sentebale programme costs, partner disbursements, support and other direct costs associated with undertaking the activities and objects of the charity. Governance costs of the charity, which are included within support costs, comprise those costs relating to strategic rather than day-to-day management of Sentebale's activities. This includes such items as audit costs, legal advice, and meeting constitutional and statutory requirements.

G. Partner disbursements

Financial support to partners is recognised in the statement of financial activities when approved by the Trustees as part of the budget process and a Memorandum of Understanding has been signed with the partner. The charity monitors the grants according to agreed budgets and payments are issued according to the agreed payment schedule.

H. Foreign exchange

During the period, the reported income and expenditure for Lesotho and Botswana was translated at the monthly average rates of exchange. Any adjustments are made for balance sheet items at the prevailing rate of exchange. The rate applied on 31 August 2021 for Lesotho was £1 = 19.98 Maloti (2020: £1 = 22.65 Maloti) and for Botswana was £1 = 15.40 Botswana Pula (2020: £1 = 15.44 Botswana Pula). The average exchange rate in 2021 for Lesotho was £1 = 20.42 Maloti (2020: £1 = 20.78) and Botswana £1 = 15.06 (2020: £1 = 14.54 Botswana Pula).

I. Leased assets

Rentals payable under operating leases, where all of the substantial risks and reward of ownership remain with the lessor, are charged to the statement of financial activities over the period of the lease term.

J. Tangible fixed assets

Tangible fixed assets are stated at historical cost less depreciation and applicable impairment. Depreciation is provided on all tangible fixed assets at rates calculated to write each asset to its estimated residual value evenly over its expected useful life, as follows:

- Overseas property, land & Buildings: 20% reducing balance basis.
- Fixtures and fittings: 5 years on a straight-line basis.
- Computer equipment: 3 years on a straight-line basis.
- Motor vehicles: 5 years on a straight-line basis.
- Assets under construction: depreciation is not provided until the asset is brought into use.

Investments for which there is a quoted market value are valued at the bid-price ruling at the balance sheet date with appropriate adjustments made for given liquidity. Other investments are valued at their realisable market value.

Investment income is recognised on a receivable basis and the amounts can be measured reliably. Dividends are recognised once the dividend has been declared and notification has been received that the dividends are due.

Investments are initially shown in the financial statements at fair market value on the date of purchase or receipt.

Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying values or their purchase value if acquired subsequent to the first day of the financial year.

Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

K. Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

L. Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year are disclosed as short-term deposits.

M. Creditors

Creditors are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

N. Restricted funds

These funds can only be used for purposes as specified by the donor and are listed in note 15.

O. Unrestricted funds

These designations have been made as such assets are vital to the charity being able to carry out its charitable work and the value invested in the assets cannot, therefore, be realised to meet future expenditure or contingencies. Fixed assets funded by restricted funds are initially capitalized within restricted funds, with a transfer being made from restricted to the other tangible fixed assets fund once these assets are substantially complete or all restricted funding has been utilised.

**Notes to the financial statements
for the year ended 31 August 2021**
(CONTINUED)

2. EXPENDITURE ON RAISING FUNDS

	Total Funds 31 Aug 2021	Total Funds 31 Aug 2020
	£000	£000
Events	457	299
Support costs	39	36
Cost of generating funds	496	335

The increase in cost of events is due to gifts in kind expenditure of £224k incurred by our event sponsors at the Sentebale Polo Cup held in August 2021 (2020: £0).

The above support costs include governance costs of £6k (2020: £5k)

3. CHARITABLE ACTIVITIES

Charitable activity	Programme costs	Grant funding activities	Total country costs	Programme support costs	Total August 2021
	£000	£000	£000	£000	£000
Health & Wellbeing	949	-	949	92	1,041
Nurturing Communities	492	-	492	75	567
Youth Advocacy	201	-	201	32	233
Education & Livelihoods	600	-	600	89	689
Total Charitable Activities	2,242	-	2,242	288	2,530

The above support costs include governance costs of £16k (2020: £13k) and foreign exchange losses of £18k (2020: losses of £5k).

CHARITABLE ACTIVITIES (2019/2020)

Charitable activitiy	Programme costs	Grant funding activities	Total country costs	Support costs	Total August 2020
	£000	£000	£000	£000	£000
Health & Wellbeing	970	-	970	121	1,091
Nurturing Communities	392	53	445	55	500
Youth Advocacy	231	-	231	31	262
Education & Livelihoods	570	-	570	75	645
Total 31 Aug 2020	2,163	53	2,216	282	2,498

During the year ended 31 August 2021 the charity reviewed the basis of presentation of its programme areas. Our programme areas are now analysed based on our strategic objectives approved by Trustees during 2020. The comparatives have been reanalysed for consistency.

**Notes to the financial statements
for the year ended 31 August 2021**
(CONTINUED)

4. NET INCOME

	2021	2020
	£000	£000
This is stated after charging		
Auditors Remuneration:		
Audit fee to financial statement - CY	20	19
Audit fee to financial statement - PY	5	14
Audit fees to other auditors	4	21
Depreciation	191	234
Operating Lease Charges	21	36

5. PARTNER DISBURSEMENTS

	No of grants 2021	31 Aug 21	No of grants 2020	31 Aug 20
		£000		£000
Nurturing Communities	3	17	6	53
Education and livelihoods (school bursaries)	52	36	122	52
Total partner disbursements	226	53	128	105

School bursaries cover tuition, boarding and exam fees, transport fares, living allowance, stationery, uniform, and hygiene packs.

**Notes to the financial statements
for the year ended 31 August 2021**
(CONTINUED)

6. STAFF HEAD COUNT & STAFF COSTS

	2021	2020
The average weekly number of persons employed by the charity expressed on a full-time equivalent basis was:		
Programme	98	60
Fundraising	3	2
Other	3	2
	104	64
Lesotho based	66	49
Botswana based	32	8
London based	6	7
	104	64

The increase in Lesotho and Botswana staff numbers are due to fixed term staffing requirements for the delivery of programmes.

	31 Aug 21 £000	31 Aug 20 £000
Staff costs comprised (UK, Lesotho and Botswana)		
Wages and Salaries	969	849
Social Security	27	28
Other pension costs	44	64
	1,040	941

Underlying annual salary increases were 5% in Lesotho and Botswana.

	2021 No	2020 No
Number of employees who received emoluments over £60,000 during the year:		
£70,001 – £80,000	1	1
£110,001 – £120,000	1	1

The pension contributions for the two employees earning more than £60,000 in the year amounted to £5,693 (2020: £17,518).

With the agreement of staff, we reduced pension contributions for a time period with the intention of reviewing affordability at a later date. This has now been reviewed and will be re-paid in the next financial year.

The earnings of the four remunerated key management personnel as described in the Trustees Report, including employer’s pension contributions and national insurance contributions, was £290,634 (2020: £313,522).

**Notes to the financial statements
for the year ended 31 August 2021**
(CONTINUED)

7. TRUSTEES

Members of the Board of Trustees receive no remuneration for their services.
During the year, there were no donations received from Trustees (2020: £51,500 from one trustee and his spouse) and no expenses paid to Trustees (2020: £858 relating to one trustee).
Indemnity insurance including cover for the Trustees was provided in the period at a cost of £930 (2020: £907).

8. TAXATION

Sentebale is a registered charity and therefore is not liable to income tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.
The company is also recognized as a registered charity in Lesotho and as such, for taxation purposes, is entitled to exemption from Lesotho taxation.

**Notes to the financial statements
for the year ended 31 August 2021**
(CONTINUED)

9. COMPARATIVE INFORMATION

	Unrestricted Funds	Restricted Funds	Total Funds 31 Aug 2020
	General	Programmes	
	£000	£000	£000
Income from Events			
Events	504	26	530
	504	26	530
Donations and legacies			
General donations	247	71	318
Corporate donors	251	101	352
Trusts & Foundations	359	106	465
Institutional Funding	-	627	627
UK Govt Job Retention Scheme	14	-	14
Gifts in Kind	85	-	85
	956	905	1,861
Total income	1,460	931	2,391
Expenditure on raising funds	335	-	335
Charitable activities:			
Health & Wellbeing	531	559	1,090
Nurturing Communities	251	249	500
Youth Advocacy	252	11	263
Education & Livelihoods	574	71	645
Total charitable activities	1,608	890	2,498
Total expenditure	1,943	890	2,833
Surplus/(deficit) of income over expenditure	(483)	41	(442)
Transfer between funds	232	(232)	-
Net movement in funds	(251)	(191)	(442)
Reconciliation of funds			
Total funds brought forward on 1 September 2019	1,725	232	1,957
Total funds carried forward on 31 August 2020	1,474	41	1,515

During the year ended 31 August 2021 the charity reviewed the basis of presentation of its programme areas. Our programme areas are now analysed based on our strategic objectives approved by Trustees during 2020. The charitable activities for 2020 have been reanalysed to match this year's categories.

**Notes to the financial statements
for the year ended 31 August 2021**
(CONTINUED)

10. TANGIBLE FIXED ASSETS

	Property, Land & Buildings £000	Motor Vehicles £000	Fixtures, Fittings and Equipment £000	Assets under Construction £000	Total £000
Cost or Valuation					
Brought forward cost Aug 2020	2,215	118	200	206	2,739
Additions	10	6	4	3	23
Re-designations	214	-	-	(214)	-
Foreign exchange movements	(3)	14	14	5	30
Balance carried forward	2,436	138	218	-	2,792
Depreciation					
Balance brought forward 1 September 2020	1,444	88	176	-	1,708
Charge for the period	155	18	18	-	191
Foreign exchange gain/loss	-	11	13	-	24
Balance carried forward	1,599	117	207	-	1,923
Net book value					
Brought forward 1 September	771	30	23	206	1,030
Carried forward 31 August 2021	838	20	11	-	869

Property, land, and buildings represents the Mamohoto Children's Centre in Lesotho and the Botswana Children's camp. Construction of the Botswana Children's Camp was completed during the year, resulting in transfer from assets under construction to property, land, and buildings.

11. INVESTMENTS

	31 Aug 21 £000	31 Aug 20 £000
Donation of shares received in the year	20	-
Dividends and interest earned	1	-
Unrealised gains at end of the year	5	-
	26	-

Investments relate to listed shares in Crystal Amber Fund Limited. These shares were gifted to the charity during the year.

**Notes to the financial statements
for the year ended 31 August 2021**
(CONTINUED)

12. DEBTORS

	31 Aug 21 £000	31 Aug 20 £000
Other debtors	26	111
Prepayments	127	21
	153	132

13. CREDITORS

	31 Aug 21 £000	31 Aug 20 £000
Amounts falling due within one year:		
Trade creditors	65	14
Other creditors	75	40
Accruals	134	132
Deferred income	183	228
	457	414

Deferred income comprises of:

	31 Aug 2020 Brought forward £000	Received £000	Released £000	31 Aug 2021 Carried forward £000
Project funds	56	1,086	1,037	105
Event donations	172	242	336	78
	228	1,328	1,373	183

Deferred project funds represent restricted funds from institutional donors for future periods.
Deferred donations, represent funds received for future events.

14. MEMBERS LIABILITY

The charity does not have share capital and is limited by guarantee. In the event of the charity being wound up, the maximum amount each member is liable to contribute is £1. There were seven members on 31 August 2021.

**Notes to the financial statements
for the year ended 31 August 2021**
(CONTINUED)

15. UNRESTRICTED FUNDS

	Balance 31 Aug 2020 £000	Income £000	Expenditure £000	Transfers £000	Balance 31 Aug 2021 £000
General funds	444	1,865	1,648	31	692
Designated funds:					
Lesotho: Mamohato Children's Centre	772	10	155	-	627
Botswana: Children's Camp	206	6		-	211
Other tangible fixed assets	52	14	36	-	31
Unrestricted funds	1,474	1,895	1,839	31	1,561

General funds represent all unrestricted income received and used to undertake the work of the charity.

16. RESTRICTED FUNDS: PROGRAMMES

	Balance 31 Aug 2020 £000	Income £000	Expenditure £000	Transfers £000	Balance 31 Aug 2021 £000
Health & Wellbeing	41	650	581	(31)	79
Nurturing Communities	-	282	296	-	(14)
Youth Advocacy	-	133	119	-	14
Education & Livelihoods	-	173	191	-	(18)
Restricted funds	41	1,238	1,187	(31)	61

Restricted funds relate to income received for specific projects and held at the year end.

RESTRICTED FUNDS: Comparative information

	Balance 31 Aug 2019 £000	Income £000	Expenditure £000	Transfers £000	Balance 31 Aug 2020 £000
Health & Wellbeing	232	601	560	(232)	41
Nurturing Communities	-	249	249	-	-
Youth Advocacy	-	11	11	-	-
Education & Livelihoods	-	71	71	-	-
Restricted funds	232	932	891	(232)	41

During the year ended 31 August 2021 the charity reviewed the basis of presentation of its programme areas. Our programme areas are now analysed based on our strategic objectives approved by Trustees during 2020. The comparatives have been reanalysed for consistency.

**Notes to the financial statements
for the year ended 31 August 2021**
(CONTINUED)

17. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds		Restricted Funds	Total
	General	Designated funds	Programmes	
	£000	£000	£000	£000
Fixed assets				
Tangible assets	-	869	-	869
Investments	26	-	-	26
Current assets				
Debtors	153	-	-	153
Cash at bank and in hand	875	-	156	1,031
Creditors: amounts falling due within one year	(361)	-	(95)	(456)
Net current assets	692	-	61	754
Net assets	692	869	61	1,622

18. OPERATING LEASE COMMITMENTS

On 31 August 2021 the total of the charity's future minimum lease payments under non-cancellable operating leases was as follows:

	2021 £000	2020 £000
Amounts due in one year	21	20
	21	20

19. CAPITAL COMMITMENTS

On 31 August 2021, the charity did not have any capital commitments (2020: £15,000).

Prior year capital commitments were for the construction of the Botswana Children's Camp. Construction was complete during 2021, and there are no future capital commitments relating to the Children's camp.

**Notes to the financial statements
for the year ended 31 August 2021**
(CONTINUED)

20. RELATED PARTY TRANSACTIONS

The charity transacted with the following organisations which are considered related parties:

- American Friends of Sentebale (AFoS): AFoS furthers its mission primarily through support of Sentebale UK. The Board of Directors of AFoS consists of four directors, two of whom are also Trustees of Sentebale. In addition, the President of the Foundation is also the Chief Executive of Sentebale.
- The & Partnership: One trustee of Sentebale is the Global CEO and Chairman of The & Partnership.
- The Marshall Foundation: One trustee of Sentebale is a Director of the Marshall Foundation. The Marshall Foundation are a longstanding donor to Sentebale. The donations disclosed below relate only to those received since the Director was appointed as a trustee of Sentebale..

Transactions with these entities during the current and prior year were:

	2021 £000	2020 £000
The & Partnership		
Gifts in Kind	85	85
Donations	60	72
Storage fees re-imbursed to The & Partnership	1	-
AFoS		
Donations	853	248
Payments made on behalf of Sentebale	4	-

The Marshall Foundation

Donations	54	-
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Gifts in Kind from The & Partnership relates to office premises provided at £nil rent. Donations from The & Partnership relate to amounts received via and in connection with fundraising events.

Other transactions with Trustees are disclosed in note 7.

21. CONTINGENT ASSETS – LEGACY INCOME

During the year ended 31 August 2021 the charity was notified of a significant legacy. The administration of the estate has proved complicated and, whilst the charity is entitled to the legacy, probate was still due to be granted as at the year end. The executors are waiting for information on administration and other fees in order to finalise the estate accounts.

REPORT & ACCOUNTS

YEAR ENDED 31 AUGUST 2021

Sentebale, 17 Gresse Street, 6 Evelyn Yard Entrance, London W1T 1QL

Company number 05747857 Charity number 1113544

sentebale.org