



CHARITY REGISTERED NUMBER:1117585

HARPENDEN SPOTLIGHT ON AFRICA

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

HARPENDEN SPOTLIGHT ON AFRICA

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|-----------------------------------|--|
| Registered Charity Number: | 1117585 |
| Chair: | Hefin Rees KC (appointed 5 December 2021) Dr Bethan Rees (resigned 5 December 2021) |
| Treasurer: | Sandra Meyer (appointed 1 December 2020) |
| Trustees: | Hefin Rees KC Dr Bethan Rees Wendy Howson Laura Bailey William Treasure Robin Bradley resigned 23 November 2021 |
| Patrons: | Lord Anthony St John of Bletso Bim Afolami MP |
| Secretary: | Sallyann Boschetti |
| Registered Office: | Annables Grange Annables Lane Harpenden Hertfordshire AL5 3PR |
| Independent Examiner: | David Talbot |
| Bankers: | HSBC 1 High Street Harpenden AL5 2RS |

HARPENDEN SPOTLIGHT ON AFRICA
FOR THE YEAR ENDED 31 MARCH 2022

CONTENTS

| | Page |
|-----------------------------------|-------------|
| Independent Examiner's report | 4 |
| Trustees' report | 5 |
| Balance sheet | 11 |
| Statement of financial activities | 12 |
| Notes to the Financial Statements | 13 |

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF HARPENDEN SPOTLIGHT ON AFRICA
FOR THE YEAR ENDED 31 MARCH 2022

I report to the Trustees on my examination of the Financial Statements of Harpenden Spotlight on Africa (the Trust) for the year ended 31 March 2022.

Responsibilities and Basis of Report

As the Trustees of the Trust, you are responsible for the preparation of the Financial Statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's Financial Statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act;
or
2. the Financial Statements do not accord with those records; or
3. the Financial Statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the Financial Statements to be reached.

.....
David Talbot
6 Grant Gardens
Harpenden
AL5 4QD

Dated:

HARPENDEN SPOTLIGHT ON AFRICA

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

Summary of Key Activities in 2021/2022

In 2021/2022, Spotlight on Africa has had its most successful year to date.

We have continued to deliver highly impactful projects in Uganda in (i) healthcare, (ii) education, (iii) WASH, and (iv) economic empowerment. We have seen excellent growth in all of our project areas, and our ability to deliver to the poorest of the poor in Africa has strengthened significantly in this financial year.

In healthcare, we have raised the money to build a Maternity Centre to safely deliver 2,000 babies a year. Uganda has sadly one of the highest Maternity Mortality Rates and Neo-Natal Mortality Rates in the world, and this facility will make a very significant difference in reducing those rates in the Mbale Region. As at the financial year end, the Maternity Centre is 50% complete and will be opened in September 2022. The new Maternity Centre will supplement the Level III Health Centre we built in 2017, which sees (free of charge) 50,000 patients every year. We also have a community health outreach programme, which in the last 2 years has immunised over 5,000 children aged under 5 years.

In education, we continue to operate a primary school for 1,000 children who would otherwise not go to school. Within that number are 150 Orphans and Vulnerable Children (the “**OVC Project**”), who are fed, cared for, and supported financially and emotionally. Our primary school was ranked the top 7th school (out of 280) in Mbale District. Our plans to build a secondary school have advanced significantly during this year. We hosted a “Ground-Breaking Ceremony”, at which over 2,000 community members attended to show their support for the project. We intend to start the construction of a new secondary school for 1,250 students later this year. We also plan to construct a new IT Centre for our primary school.

In WASH (“**Water, Sanitation, and Hygiene**”), we have provided clean water to our primary school through the motorisation of the borehole. This provides running water for use in 14 toilets, 10 showers, and 7 drinking water fountains. We have built a Boys Dormitory and a Girls Dormitory for 250 children with state-of-the-art showers and toilet facilities. We have also drilled a deep borehole for our forthcoming secondary school, which will be able to provide clean water for 1,250 children and the surrounding community. These water projects supplement the 28 deep boreholes we have previously delivered within the Mbale City Region, which has helped to eradicate cholera in the area.

In economic empowerment, we have trained 60 carpenters and 60 seamstresses. We have been able to use our trained carpenters for many of our construction projects this year, including: building a Boys Dormitory, building a Girls Dormitory, constructing a new Dining Hall for our primary school, the construction of the new Maternity Centre, and the fitting out of that Maternity Centre through tables, chairs etc. Our Design Centre continues to be used for the training of seamstresses. We have also now developed plans for a new IT Centre so that adult learning can take place on the use of computers to develop IT skills to help with adult employment prospects.

How We Work

The work of Spotlight on Africa is overseen by a Board of Trustees who are supported by sub-committees (Events, Fundraising, Marketing/Communications) which are all run by volunteers in the UK. Funds are raised through donations, events, appeals, sponsored activities and from Trust/Grant Funds. Regular trustee, sub-committee, team and strategic meetings are held. The UK team are all volunteers and 95% of all funds raised are channelled towards our charitable projects in Uganda.

Spotlight on Africa works in partnership with an experienced team on the ground in Uganda called Spotlight on Africa-Uganda Foundation, a registered International NGO in Uganda. The work of the

Ugandan Board is overseen by our UK Chair, Hefin Rees KC, who has regular weekly meetings to monitor and evaluate the success of our projects in Uganda.

The Ugandan Board has a very experienced team that includes: the Chair Professor Pius Mwalye who is a retired senior lecturer and Dean of Studies at Makerere University; Mr Richard Okotel, Executive Director who has extensive experience of development work in Uganda; Dr Edith Fomum, a medical officer who is working full-time at our new Maternity Centre; Mr Michael Malomo, treasurer, who is a qualified accountant and Head of Finance at Mbale City Council; Mr Peter Ayo whose is a specialist in agriculture and who was Head of Agriculture at Mbale City Council; Mrs Lornah Wamono, secretary, who is a social worker; Mr Hefin Rees KC who leads on construction projects and provides legal advice; and Dr Bethan Rees, who leads on all our healthcare projects.

Our Main Donors / Partners

We are very grateful to all of our donors and partners with whom we have worked in the last financial year. In particular, the Nick Maughan Foundation has provided very significant support for our new Maternity Centre, and to help build our new Secondary School in Namatala. We also plan to construct a new IT Centre with generous support from the Nick Maughan Foundation.

We have also entered a partnership with a UK charity called PEAS, who build and operate secondary schools in Uganda. We intend to construct our new Secondary School in Namatala together with our partners PEAS.

We are also grateful to CAUKIN Studios, who are architects based in England, for all the amazing work they have done in partnering with us to design and build our new Maternity Centre, new Secondary School, and the new IT Centre.

Grateful Thanks to All Our Supporters

We are fully dependent on the generosity of our donors and supporters to fund our activities and the commitment of time by our many volunteers. We are particularly grateful to:

The Nick Maughan Foundation

The Amateur's Trust

The Big Give; Campaign Championed by Coles-Medlock Foundation

Brian Murtagh Charitable Trust

De Brye Charitable Trust

Dydimus Trust

EMR4DW

Grace Sarah Charity

Hefin & Bethan Rees

HoK

Julie and Steve McConnell

John Sheridan

Phil Lee Harvey

Malcom Healey

Silman

Topkins Pharmacy

TS Cato Charitable Trust

Samantha Scott

Souter Trust

The Ugandan Government

UK Aid

Will & Gillian Treasure

The people of Harpenden, St Albans, Wheathampstead, Redbourn, Welwyn and surrounding areas for supporting us at many events.

Regulatory Statement:

The Trustees present their annual report for the year ended 31 March 2022 under the Charities Act 2011, together with the Financial Statements for the year, and confirm that the latter comply with the requirements of the Act, the Trust Deed, the Charities SORP (Financial Reporting Standard for Smaller Entities ("FRSSE") 2015 and the Charities (Accounts & Reports) Regulations 2008.

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit.

HARPENDEN SPOTLIGHT ON AFRICA

REPORT OF THE TRUSTEES (Continued)

FOR THE YEAR ENDED 31 MARCH 2022

Financial review

Total income during the financial year was £696,876 (2021 £215,435) and expenditure was £415,616 (2021 £145,081), which resulted in a surplus for the year of £281,260 (2021 surplus of £70,354). This surplus has, post year- end been reduced through the continued funding of the construction costs of the Maternity Centre.

Spotlight on Africa has been very fortunate in gaining support from The Nick Maughan Foundation (“NMF”). In this financial year, the NMF has donated £388,000, which has been used towards completing the Maternity Centre and the Girls Dormitory and allocated towards running the Maternity Centre, and the construction of the new Secondary School.

Donations of £45,750 (2021 £9,600) from other Charitable Trusts have also been received, which includes £20,000 from the Brian Murtagh Charitable Trust, £10,000 from the Amateur’s Trust, £10,000 from The Souter Trust, £5,000 from The DeBrye Charitable Trust and £750 from the TS Cato Charitable Trust. We also had a successful Big Give Charity event in December 2021 raising £9,540 for our Orphan and Vulnerable Children. Funding from the Brian Murtagh Charitable Trust, The DeBrye Charitable Trust, Didymus Trust, and TS Cato Charitable Trust donations have all been used towards supporting our OVC Project. The Souter Trust and Amateur’s Trust was also used towards the construction of the Maternity Centre. The Buchanan Programme & Samantha Scott, Malcom Healy and Mr John Sheridan have also donated generously towards the construction and equipment of the Maternity Centre.

Hefin Rees KC and Dr Bethan Rees have generously donated £66,035 within this financial year (as well as at similar levels in previous years). This has been used largely towards the construction of the Maternity Centre, as well as Uganda core costs, and sponsored school fees for the most vulnerable of children.

Total support costs were £8,878 (2021 £1,214). In the current year there was no costs relating to staff as all fundraising and events are performed by volunteers. Governance costs were £1,372 (2021 £465).

Donations made to charitable activities in Uganda were £405,366 (2021 £143,402). Core costs in Uganda totalled £81,297 (2021 £59,877). The balance of expenditure can be broken down between our four main categories as follows:

- **Construction** £219,680 has been spent during this financial year in the construction, fit out, equipment costs and running costs of the Maternity Centre. £2,270 has been used to finish the Eco House on the Namatala land for the use of the caretaker for our new Secondary School.
- **Education** £39,925 (2021 £12,198), which was allocated to The Orphans and Vulnerable Children Project as well as school maintenance. University Sponsorship totalled £1,084 (2021 £2,948). The loan from Balloon Ventures (used to construct the Boys Dormitory) was part-repaid in the sum of £14,322 and painting costs for all buildings within our primary school totalled £7,500.
- **Health** The UK Aid grant has allowed the Commuity Health Programme to flourish, £26,304 has been used towards running the Health Clinic, as well as the training and mobilisation of the volunteer Community Health Promoters (“CHPs”). This includes training new CHPs and further training on immunization to support the Health Clinic’s immunisation outreach programme. Equipment totalling £3,697 has been purchased. Some additional land was

purchased for the purposes of constructing Doctors and Nurses Accommodation at the cost of £6,522 (including land registration fees).

- **Economic Empowerment** £2,646 was used towards Carpentry Equipment in this financial year

Investment Policy

The Trustees maintain a conservative investment policy, with funds kept on deposit at HSBC Bank, minimising risk and investment management costs. Whilst the bank account this year enjoyed a healthy balance this was mainly made up of funds which were committed to the Maternity Centre construction. With an average cash balance during the year of less than £150,000 it is not deemed appropriate to seek additional return by taking additional risk and incurring fund management costs.

Reserves Policy

It is our policy to maintain reserves of a minimum of three months' budgeted cash outflows. In view of the great need for our projects, the Trustees do not anticipate building significant reserves of cash, as in the event of unexpected increases in funds received it will be possible to bring forward items from the 5 year plan that had previously been allocated to ensuing financial years. Conversely, the modular nature of our major project plans and the relatively low ongoing support commitment mean that, if funds raised fall short of expectations, the timetable can be managed to avoid having to cancel or abandon activities already in operation.

The Trustees are confident that the Charity will be able to operate as a going concern at least for the next 12 months from the date the Financial Statements are signed. SOA-UF is given a monthly allowance. The budget is then based on what will be received. The exchange rate GBP to UGX has dropped this year meaning that less funds have been deployed. This will be a consideration in future budgets. From time to time there are small unexpected costs which have been covered by HSOA.

The allowance is constantly monitored to ensure that HSoA will be able to continue with the commitment for the next twelve months. As regards payments to Uganda beyond 31 March 2023, we are hoping with the help of our generous sponsors and increased fundraising this will remain stable however this is continuously and conservatively monitored.

The 2022/23 Budget for operating expenditure will only be agreed to the extent HSOA's forecasted income for 2022/23 will be sufficient to meet budgeted expenditure in Uganda. To the extent it is not, the agreed Budget will be reduced to ensure it can be met out of expected resources in HSoA.

As regards capital expenditure, since these are typically only allowed once specific grants have been received for the purpose, the Trustees believe that all capital projects can be funded as and when agreed.

HARPENDEN SPOTLIGHT ON AFRICA

REPORT OF THE TRUSTEES (Continued)

FOR THE YEAR ENDED 31 MARCH 2022

Accounting and Reporting Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the Financial Statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Charities SORP (FRSSE) 2015 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 5 December 2022 and signed on their behalf by:

.....

Sandra Meyer
Honorary Treasurer

HARPENDEN SPOTLIGHT ON AFRICA

BALANCE SHEET

AT 31 MARCH 2022

| | Note | 2022 | 2021 |
|--|------|----------|----------|
| | | £ | £ |
| Current assets | | | |
| Debtors | 2 | 1,053 | 35,281 |
| Bank Accounts | | 409,940 | 94,452 |
| Prepaid expenditure | 2 | 2,000 | 2,000 |
| | | <hr/> | <hr/> |
| Net current assets | | 412,993 | 131,733 |
| | | <hr/> | <hr/> |
| Total assets less current liabilities | | 412,993 | 131,733 |
| | | <hr/> | <hr/> |
| Net assets | | £412,993 | £131,733 |
| | | <hr/> | <hr/> |
| Capital funds | | | |
| Unrestricted funds | | 18,916 | 86,336 |
| Restricted funds | 3 | 394,077 | 45,397 |
| | | <hr/> | <hr/> |
| Total funds | | £412,993 | £131,733 |
| | | <hr/> | <hr/> |

These financial statements have been prepared in accordance with the special provisions relating to the small companies' regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015). Approved by the trustees on 28 November 2022 and signed on their behalf.

.....
Sandra Meyer, Honorary Treasurer

The annexed notes form part of these Financial Statements

HARPENDEN SPOTLIGHT ON AFRICA

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

| | Note | Restricted Funds £ | Unrest'd Funds £ | Total Funds 2022 £ | Total Funds 2021 £ |
|--|------|--------------------------|------------------------|-----------------------------|-----------------------------|
| Incoming resources | | | | | |
| Incoming Resources from generated funds: | | | | | |
| Voluntary income | 4 | 580,776 | 115,640 | 696,416 | 136,123 |
| Activities to generate funds | 4 | - | 460 | 460 | 79,289 |
| Interest received | | - | - | - | 23 |
| | | <u>580,776</u> | <u>116,100</u> | <u>696,876</u> | <u>215,435</u> |
| Total incoming resources | | <u>580,776</u> | <u>116,100</u> | <u>696,876</u> | <u>215,435</u> |
| Resources expended | | | | | |
| Costs of generating funds | 5 | - | 8,878 | 8,878 | 1,214 |
| Charitable activities | 6 | 232,096 | 173,270 | 405,366 | 143,402 |
| Governance costs | 7 | - | 1,372 | 1,372 | 465 |
| | | <u>232,096</u> | <u>183,520</u> | <u>415,616</u> | <u>145,081</u> |
| Total resources expended | | <u>232,096</u> | <u>183,520</u> | <u>415,616</u> | <u>145,081</u> |
| Net movement in funds | | <u>348,680</u> | <u>(67,420)</u> | <u>281,260</u> | <u>70,354</u> |
| Total funds brought forward | | <u>45,397</u> | <u>86,336</u> | <u>131,733</u> | <u>61,379</u> |
| Total funds carried forward | | <u>£394,077</u> | <u>£18,916</u> | <u>£412,993</u> | <u>£131,733</u> |

Details of Incoming resources and resources used are given in the Notes to the Financial Statements.

| | 2022 | | 2021 | |
|-------------------------------------|----------------|-----------------|---------------|-----------------|
| | £ | £ | £ | £ |
| Total Funds | | | | |
| Balance B/fwd | 131,733 | | 61,379 | |
| Surplus/(Deficit) for the year | <u>281,260</u> | | <u>70,354</u> | |
| | | 412,993 | | 131,733 |
| Total funds at 31 March 2022 | | <u>£412,993</u> | | <u>£131,733</u> |

HARPENDEN SPOTLIGHT ON AFRICA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1. **Accounting policies**

The Financial Statements have been prepared in accordance with the Charities SORP Financial Reporting Standard for Smaller Entities ("FRSSE") 2015 and the Charities (Accounts & Reports) Regulations the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The Financial Statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these Financial Statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Incoming Resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

2. **Debtors and prepayments**

Amounts falling due within one year:

| | 2022 £ | 2021 £ |
|---|-----------|-----------|
| Prepaid Expenditure (in respect of the June 2020 Annual Ball) | £2,000 | £2,000 |
| Gift Aid due to 31 March 2022 | £1,053 | £35,281 |

3. **Restricted Funds**

| | |
|--------------------------------------|-----------------|
| Balance at 31 March 2021 | £45,397 |
| Voluntary Income (note 4) | £580,776 |
| Expenditure on Charitable activities | (£232,096) |
| Balance at 31 March 2021 | <u>£394,077</u> |

The Restricted fund balance can be split into Maternity centre £100,000, Maternity equipment £40,000 Maternity staff accomodation and land £53,000 Secondary School £125,000, Heath Clinic £60,000 and OVC £15,711.

HARPENDEN SPOTLIGHT ON AFRICA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

4. **Incoming resources**

| | Restricted Funds 2022 £ | Unrest'd Funds 2022 £ | Total Funds 2022 £ | Total Funds 2021 £ |
|---|--|--|---------------------------------------|---------------------------------------|
| Voluntary Income | | | | |
| IR - generated funds - Voluntary income | 535,026 | 116,100 | 651,126 | 148,760 |
| Donations and Grants | 45,750 | - | 45,750 | 66,675 |
| | <u>£580,776</u> | <u>£116,100</u> | <u>£696,876</u> | <u>£215,435</u> |

| | Restricted Funds 2022 £ | Unrest'd Funds 2022 £ | Total Funds 2022 £ | Total Funds 2021 £ |
|-----------------------------------|--|--|---------------------------------------|---------------------------------------|
| Voluntary Income | | | | |
| IR - generated funds - activities | - | 460 | 460 | 11,795 |

The gross restricted funds of £580,776 received during the year were designated to support: -

| | |
|--|------------------------|
| | £ |
| MCS 10 th Anniversary Project | 6,000 |
| Health Clinic & Community Health Promotors | 69,537 |
| Car SOA UF | 7,245 |
| CHP Programme UK Aid | 22,293 |
| Fundraising costs | 2,000 |
| Girls Dormitory | 30,000 |
| Land Registration for Secondary School / Health Clinic | 8,000 |
| Maternity Centre construction costs | 258,814 |
| MCS Painting | 12,000 |
| OVC Project | 38,787 |
| Secondary School | 125,000 |
| University/School Fees | 1,100 |
| | <u>£580,776</u> |

HARPENDEN SPOTLIGHT ON AFRICA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

5. Costs of generating funds

| | 2022 | 2021 |
|----------------------------|---------------|---------------|
| | £ | £ |
| Just Giving Fees | 216 | 216 |
| Bank fees | 22 | - |
| Expenditure on Fundraising | 6,633 | 998 |
| Sponsored Events | 2,007 | - |
| | <u>£8,878</u> | <u>£1,214</u> |

| 6. Charitable activities | Restricted | Unrestricted | Total | |
|---|-----------------|-----------------|-----------------|-----------------|
| | 2022 | 2022 | 2022 | 2021 |
| | £ | £ | £ | £ |
| SoA Uganda Support | - | 81,297 | 81,297 | 59,877 |
| Musoto Christian School | - | 39,925 | 39,925 | 12,198 |
| Namatala Project | - | - | - | 10,538 |
| Community Health Projects | - | 30,001 | 30,001 | 6,895 |
| Construction Maternity Centre | 219,680 | - | 219,680 | - |
| MCS 10 th Anniversary Projects | 7,500 | - | 7,500 | - |
| Travel costs | - | 120 | 120 | - |
| Carpentry costs | 2,646 | - | 2,646 | - |
| Balloon Ventures | - | 14,322 | 14,322 | - |
| Construction Eco House | 2,270 | - | 2,270 | - |
| University Sponsorship | - | 1,084 | 1,084 | 2,948 |
| Covid Support | - | - | - | 1,000 |
| Drainage | - | - | - | 1,578 |
| Construction Dining hall and shower block | - | - | - | 48,368 |
| Clinic Land | - | 6,521 | 6,521 | - |
| | <u>£232,096</u> | <u>£173,270</u> | <u>£405,366</u> | <u>£143,402</u> |

The total amount of £405,366 represents the total payments made during the year by the Charity to SOA-UF. The analysis above shows how those funds have been deployed in Uganda by SOA-UF. Of the total spend of £405,366, £232,096 has been spent out of restricted funds received (see note 4).

These transactions are designated as related party transactions in view of Hefin Rees KC, the Chairman of Trustees, also being a board member of SOA-UF. Having Hefin sit on both boards fills our Trustees and sponsors with the confidence that all financial responsibilities are adhered to. In addition, most Trustees who have served during the year have made personal donations to HSoA in the year to 31 March 2022.

HARPENDEN SPOTLIGHT ON AFRICA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

7. Governance costs

| | 2022 | 2021 |
|---------------------------------------|---------------|---------------|
| | £ | £ |
| Printing, Postage & Stationary | | |
| Accounting software / Membership fees | - | 301 |
| Insurance | 847 | 234 |
| Training course | 327 | 718 |
| | 198 | - |
| | <u>£1,372</u> | <u>£1,253</u> |

8. Capital Commitments

As at 31 March 2022, the charity was committed to supporting SOA-UF core costs, and the agreed budget was £8,000 per month. Payments for construction of the Maternity Centre has been completed, extra works and equipment were also generously funded by the Nick Maughan Foundation, Samantha Scott and Hefin Rees KC. The new Secondary School is still in its planning phase as at this year end. Once capital costs are determined, HSoA will agree their capital commitment in conjunction with their partner PEAS, but as at 31 March 2022 there was no capital commitment assigned yet, with construction due to commence in December 2022. The financial year 2022/2023 will reflect the capital commitments to the new Secondary School Project in due course.