



**Registered Charitable
Incorporated Organisation
Number 1163774**

ANNUAL REPORT AND ACCOUNTS

**for the year 1st October 2020 to
30th September 2021**

**AFRINSPIRE
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AFRINSPIRE

Annual Report and Financial Accounts for the Financial Year October 2020 to September 2021

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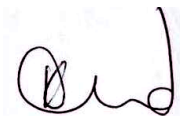
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This annual report and financial statement was approved by the Trustees on 4th December 2021 is signed on behalf of the Trustees by



Kate Gerrard
Trustee & Chair



Clara Thompson
Trustee & Secretary

INTRODUCTION

Charity Status

AFRINSPIRE was granted the status of a Charitable Incorporated Organisation by the Charity Commission of England and Wales on 30th September 2015 based on a standard Charity Commission template for a foundation model constitution which was adopted by the Trustees on 30th May 2015.

Formerly AFRINSPIRE was registered as charity number 1095001 on 11th December 2002. The Charitable Incorporated Organisation (CIO) status was introduced by the UK government under the Charity Act 2011 and offers liability protection to Trustees and is recommended for when contracts are entered into, property is owned or when staff are employed and for larger charities.

The address of the charity is 21 Abbey Street, Cambridge, CB1 2QP.

Charity Objectives

The Charity's objects as stated in the constitution adopted on the 30th May 2015 are: 'to advance education, advance the Christian religion and relieve poverty in particular but not by way of limitation in Africa.'

Scope of Operation

AFRINSPIRE's main operating area is in the East African countries of Uganda and Zambia. In financial terms 97% of activity was in Uganda and 3% in Zambia. We also have partner connections in Burundi, Tanzania and DR Congo.

AFRINSPIRE awards grants to individuals and to organisations for education at all levels up to university level. AFRINSPIRE sends goods, such as computers and books, to Africa. AFRINSPIRE supports enterprise, start-up of income generating activities and the creation of jobs in Africa. AFRINSPIRE particularly looks to support development initiatives originating in Africa and led by Africans. AFRINSPIRE aligns itself directly with grass roots initiatives and supports the changing needs of individuals, communities and organisations as they develop. AFRINSPIRE adopts a holistic and flexible approach to the advancement of people out of poverty.

Annual Accounts

A financial year of 1st October to 30th September was selected by the charity. This set of annual accounts is for the year ending 30th September 2021 which is the sixth year of the charity as a Charitable Incorporated Organisation.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value. The accounts have been prepared in accordance with: the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The income of the charity was £555,181 in 2020/2021 being a 0.9% decrease on the previous year. Expenditure was £508,278 in 2020/2021.

Reserves and restricted funds held have increased during the year from £78,396 to £125,298. This is in part due to the stop/start nature of education in Uganda with school and vocational training colleges starting terms and then being locked down due to Covid restrictions. Some funds are waiting for release when education begins again.

Banking Arrangements

AFRINSPIRE holds bank accounts in the UK and Uganda.

The UK bank accounts are at Barclays Bank Ltd, 28 Chesterton Road, Cambridge, CB4 3AZ, comprising of three current accounts and one deposit account.

The Ugandan bank account is at Standard Chartered Bank, Speke Road, Kampala, Uganda, and is a Uganda Shilling account.

The Trustees

The Trustees who served the charity in this period were:

Geoff Ding
Richard Ewers
Kate Gerrard
Felicity Knights
Dan Knights
Peter Last
Ian Sanderson
Clara Thompson
Dennis Whitfield

New Trustees are elected by the existing Trustees after search, interview and invitation by the Trustees, having due regard to the skills, knowledge and experience needed for the effective administration of the charity as laid down in Clause 10 (2) of the charity constitution.

Independent Examiner

The annual income of AFRINSPIRE is below the threshold set for an audit by the Charities Act 2011 and as such an independent examination is required.

The charity engaged Stuart Berriman of Chater Allan LLP as Independent Examiner.
Chater Allan LLP, Beech House, 4A Newmarket Rd, Cambridge, CB5 8DT

Operating Costs

Operating costs in the UK equated to 2.65% of the charity expenditure, comprising of

- Governance £2,012 which equates to 0.40%.
- Office rent and administration £2,246 equates to 0.44%.
- Insurance at £519 and bank/financial charges at £1,561 equate to 0.41%.
- Promotion/Fundraising and subscriptions £100 equates to 0.02%.
- Employee and Volunteer Costs £7,012 being 1.38% of the charity expenditure.
AFRINSPIRE employed one part-time employee for the full year.

The remainder of the expenditure, being 97.35% was deployed to achieving the objectives of the charity in Africa.

Demonstration of public benefit

The beneficiaries of AFRINSPIRE are in Africa. A wide range of African partner organisations are supported in their own initiatives in development. The benefits spread across hundreds of households and entire communities as well as directly to specific individuals such as those receiving sponsorship in their education.

In setting the programme each year the Trustees have regard to both the Charity Commission published guidance on public benefit and the relief of poverty for public benefit under the Charities

Act 2011. The Trustees ensure that the programmes undertaken are in line with the charitable objects and aims. The charity is a Public Benefit Entity.

Grant Making Policy

The selection of recipients in Africa is based on the personal knowledge of the Trustees and on the advice, verification and recommendation of key partners in Africa. This network of African partners has been established through visits and peer review over the past 19 years. This enables all projects on the ground to be vetted for effectiveness, integrity, self-sustainability and potential impact to address the needs of extreme poverty and lift people out of poverty.

The charity also supports a wide variety of projects in partnership with other UK based organisations and individuals who have identified people and projects in Uganda which we verify as falling within our charity objectives. These are identified within the charity as Ufund projects and during the financial year there were approximately 100 Ufund donors.

Reserves

The charity has a reserves policy to keep a minimum unrestricted reserve of £6,000. This amount is calculated to be that required to wind up the charity over a three month period and to meet any liabilities on closure. Free reserves currently stand at £20,592 in addition to the £6,000 basic reserve.

Verification, Monitoring and Evaluation

Grants are verified by the Trustees who, for example, see receipts, letters, education enrolment and graduation certificates, and photographs of recipients. Also, when making visits to Africa, Trustees have first-hand contact with recipients, sight of projects and sight of goods in situ which have been sent from the UK. Photographic evidence is obtained, some of which is published in the AFRINSPIRE newsletter and on the charity website. Due to Covid restrictions by the UK government no trustee visited projects in Africa during the year.

UK Location

We operate from three locations in UK. We have an office and a packing room in Cambridge, and a sub-office for our part-time employee in Gloucester.

Our main office is at 26 Newmarket Road, Cambridge, CB5 8DT. We acknowledge the support of our Trustee, Dennis Whitfield, in providing our office free of charge in one of his properties. Our store and packing room is at Unit 7B, 135 The Old Maltings, Ditton Walk, Cambridge, CB8 8PY. Our second office is at "Le Gaps", Yorkley Road, Parkend, Gloucestershire, GL15 4HL.

Since the Covid-19 pandemic started all volunteers and our part time staff member have worked virtually and from home.

Staffing and Volunteers

AFRINSPIRE operates principally through the work of a range of committed volunteers. We have a full-time CEO, Ian Sanderson, working as a volunteer in an honorary capacity.

We have a part-time employed book-keeper/administrator to administer AFRINSPIRE Ufund.

We have an established small volunteer team of computer technicians who prepare computers for shipping to Africa.

We want to acknowledge the voluntary assistance of our key partner in Uganda, Nkamuhebwa Willy, of the Development Studies Centre in Mbarara.

We want to acknowledge the activity of Uganda Development Services Uganda who act as agent for the distribution of a portion of AFRINSPIRE funds.

REVIEW OF THE YEAR

Activities

Our activities included fund raising, goods shipments to Africa, grant making in the categories shown, consultancy with/to our African partners and networking with other organisations involved in Africa and development.

We continued a regular e-bulletin to a mailing list of 1400 members which was well received and responded to.

Activity	% of expenditure
Education	62
Health & Water/Sanitation	8
Welfare & Poverty Reduction	8.5
Rural Community Development	16.5
Goods Shipping	2
Job creation /Entrepreneur	0.5
Administration, M & E	2.5

We participated in the Big Give 2020, an annual matched fund-raising campaign held in December 2020 exceeding our matched funding target total of £24,000

The AFRINSPIRE Cambridge Student Society continued as a student-led society registered with the Cambridge University Students Union. The objective of the society is to raise awareness of AFRINSPIRE within the student body. However, due to the changes in student attendance in Cambridge due to Covid restrictions, this society was largely inactive during this financial year.

We were a member of the Centre for Global Equality, Cambridge, and participated in their virtual events by presenting an update on our activities. AFRINSPIRE continued to exhibit a presence and participation within Cambridge University through the Cambridge Careers Advisory Service annual careers event 'Work to Change the World' which was a virtual event this year.

We were a member of the Uganda Church Association, a UK registered charity supporting the Anglican Church of Uganda. We continued collaborating to create the Uganda Networks web-site which our volunteers migrated from an Endis to a WIX platform and launched the new website in March 2021.

A local Ugandan NGO, named AFRINSPIRE was registered in Uganda in December 2018 by a group of our partners. It has registration number MIA/NB/2018/010/1479. It is a separate legal entity to the UK registered charity. This registration is part of a process of compliance with the Uganda NGO Act of 2016 and other Ugandan financial regulatory bodies and it allows Afrinspire to hold a bank account in Uganda and to continue to operate in issuing grants to our partners. A re-registration process was carried out in 2020 which extends this registration and license to operate until October 2025.

COVID Pandemic

The charity has continued its adaption to the Covid pandemic.

Visits to Africa have not been possible. The advice of the UK Foreign Office continues to be observed. Apart from travel rules, it is not considered safe to execute visits which predominantly involve meetings and convening gatherings in communities

The Afrinspire office cannot be made Covid-safe. Volunteers continued to work at home and to interact virtually on-line.

The Coronavirus Food Appeal for 'Food for now, food for this year and food for the future' was repeated and re-launched twice during the year. Demand for food support for survival increased from our partners in Africa due to Covid lockdowns, restricted travel and economic collapse.. The focus has been on survival and re-starting although our main purpose is in long term sustainable development.

Our income during the year did not change significantly as compared to last year. Most of our donors have long-term interest and commitment to Africa.

The Trustees monitored the impact of the Covid pandemic on our charity at their regular Trustee meetings.

Goods Shipments

We despatched goods shipments during the year, comprised of 220 computers, books and training resources to Africa. Recipients were in Zambia, Uganda, Congo and Burundi. The principal recipients are Training Resource Centres, Schools, Vocational Training Centres and a variety of NGO's and CBO's. Some equipment is used for job creation and self-employment. Many individuals, companies and schools in Cambridge UK have donated computers, books and other goods. We acknowledge our long-standing association with the UK charity Tools With A Mission for organising the shipping of containers to Africa, with whom we operate as a preferred third-party.

We have worked to assist start-up computer training centres in remote rural areas in Isingero and Buyende in Uganda and Karusi Province in Burundi.

AFRINSPIRE Ufund

The AFRINSPIRE Ufund programme continued with 95 donors making donations through AFRINSPIRE Ufund. Through Ufund, AFRINSPIRE partners with individuals and organisations in the UK who support the charity objectives by donating restricted funds for specific projects in Uganda. These projects are donor requested, and once the Trustees are satisfied that the project falls within the charitable objectives of AFRINSPIRE, the donor's funds are collected and batched, usually monthly, for transfer to the bank account of Uganda Development Services in Uganda. The UDS office in Kampala then ensures and evidences the correct distribution of funds within Uganda. This activity constitutes a part of the incoming and outgoing resources shown in the financial statement. AFRINSPIRE liaises with UDS on a continual basis regarding this significant funds distribution.

There was a 0.08% increase in Ufund income during the year, increasing from £375,516 in 2019/20 to £378,641 in 2020/2021, not regarded as a significant change.

Partners and Projects

Some of the partners and projects supported are

- The Development Study Centre in Mbarara, Uganda – providing capacity building and training. This was created by the Agency for Integrated Development and Training Services. We have funded delegates on training courses in enterprise, project management, financial book-keeping, climate change, and organisational development and strategy. We have supported this centre in equipping the library, internet room and computer training facilities. This Centre was registered by the Ugandan government as a further education college in December 2014. This centre was used as a parent centre when setting up a new satellite computer centre in Rugaaga Sub-county in Isingero District which started in April 2019 and continues to the present time.
- Uganda Development Services, which operates a knowledge centre in the town of Kamuli to serve the town and surrounding districts. The key activities are:
 - Literacy promotion and access to resources to assist academic learning at primary, secondary and tertiary level.
 - Training in computer skills, to improve employability and access to resources.
 - Instruction in agricultural skills and techniques to improve income.
 - Training in the construction of household technologies to improve health including the building of smokeless ovens and water tanks for rain water harvesting.

Specific activities include:

- A library and information resource unit, including a study area for students accessible until 9.00 pm.
- A pilot scheme to improve literacy levels in primary schools.
- E-learning resources for science O levels.
- Agricultural information dissemination and training for farming groups.
- The running of a basic computer skills training unit using in-house facilities
- Provision of an internet café.
- IT training for the deaf to reduce isolation.
- The adoption and building of smokeless ovens within the rural communities to improve health through reduced exposure to toxic fumes, and to minimise collection time and use of wood as a fuel.
- The building of water tanks, water jars and protection of springs.

UDS has also continued to create awareness and to demonstrate how information and communication technologies can work for development through workshops and training sessions.

During the past year a new satellite computer training centre has been established in Buyende

- South Sudanese refugees in Northern Uganda, via the Sani-Tayi Self Help Project. We have funded education scholarships for 45 children ranging from primary to tertiary education. Since the mass exodus of refugees from the new South Sudan in refugee camps in Northern Uganda, we have funded the start-up of 7 nursery/primary schools in the refugee settlements and supported women's groups and a youth group for creating livelihoods in the camps. We have supported farmers with tools and livestock. During this year some links have been re-established with schools previously set up in the New South Sudan.
- Disabled people in South West Uganda. We have funded an organisation called People with Disabilities in Development, who engage in a rural outreach programme to the disabled. We support blind students at Hornby High School by providing special equipment for the blind and sponsoring school fees for several of the neediest pupils being mostly orphans.
- A community based women's functional adult literacy programme of the Baptist Union of Uganda. AFRINSPIRE, since 2006, has funded the start of 120 women's literacy groups in twelve areas of Uganda. Sixty groups are still operating in Masindi, Buwenge, Kamuli, Manafwa, Kiryandongo, Gulu, Busia, Paya, Mayenze, Isingero, Sironko and Mbale. 2,500 learners and their households benefit.
- Assisting re-settlement in Kiryandongo Refugee Settlement of internally displaced people displaced by landslides in Bududa, and Congolese and Sudanese refugees arriving in the settlement. This is through literacy groups, construction of a nursery school and sustainable agricultural training.
- Assisting the development of the Batwa (pygmies) at Kashasha, Murambo and Makanga on the Uganda/Rwanda border area, through our partner organisation AFRUDA – The Association for Rural Development in Africa. We have provided families with school materials and hoes and rented land for the Batwa to farm.
- Supporting a community development organisation, called MIDPRO, based in the community of Lukongwe in Mbale District. We have continued to co-fund with the local population the construction of water tanks and protecting springs. This helps people gain access to safe water with the consequent improvements in hygiene and health. A school at Mutuwa is also being constructed mainly with funding from Cambridge University students. A MIDPRO Vocational Training College has been constructed and we are supporting the training of teenage girls at this VTC.

- We have supported networking among IT technicians from the organisations to which we have supplied computers through our goods shipping operation. We have sponsored training, technical workshops and encouraged interaction on technical matters.
- Women's Empowerment. We have established partnerships with several women's self-help groups and funded some small enterprises among members of these groups. Two of these groups, the Women's Advocacy Network and War Victims Network in Gulu comprising of widows who have returned from abduction by the Lord's Resistance Army.
- Tanzania – Training workshops have been carried out, led by two of our Ugandan partners in Dar Es Salaam for the 'Let God be You' organisation, training youth.
- Zambia – Computers have been supplied to thirty five schools and training organisations around the country.
- Zambia – A programme of shallow well construction and shallow well repair began in September 2020 in the Samfya area with the objective of training a local team of young men to carry out such work as an on-going activity. This activity has grown significantly during this year.
- Burundi – we continued to support one partner who is an IT Technician with his initiatives in Gitega and Karuzi province in training young people in IT.
- AFRINSPIRE Young Entrepreneurs – Since 2013 we have run an annual conference for the age group of 18-30 years old particularly to identify the issues facing young Africans today. This has become a significant movement of support to young people through networking them together and funding various projects to generate work and job-creation among young people. We have so far deployed £25,000 to support 38 young entrepreneurs who have created 125 jobs which support 610 beneficiaries. During the past year we have provided grants to five new enterprises. We typically use £100 to £200 to create a permanent job for a young person in Africa.
- AFRINSPIRE supports a construction programme of protecting water springs, constructing water harvesting tanks and the digging of shallow wells in the Busia, Manafwa and Mbale districts of Uganda through local teams. We have now provided 68,000 people in Uganda and Zambia with clean water supplies at a cost of £1.23 per person.
- Education – 63% of AFRINSPIRE expenditure is for student sponsorship, school construction and knowledge-sharing conferences and resource centres, vocational training centres, women's literacy training in response to the expressed need for education which is only partially publicly funded in Africa.

Future plans

The charity plans to continue with the same activities as at present and continue to extend its frontier towards the abject poor with partners and programmes where it considers that significant change can occur in a cost-effective manner.

Website

A new website was launched in September 2018 and has been enhanced during the past year. Further information about AFRINSPIRE can be found at our website www.afrinspire.org.uk

Independent Examiner's Report to the Trustees of AFRINSPIRE

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 September 2021.

Responsibilities and basis of report

As the charity's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity accounts carried out under section 145 of the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants and the The Institute of Chartered Accountants in England and Wales.

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 charity as required by section 130 of the Act;
- or
2. The accounts do not accord with the records
- or
3. The accounts 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 accounts to be reached.

Signed

Stuart Berriman BFP FCCA FCA
Chater Allan LLP
Beech House
4A Newmarket Rd,
Cambridge
CB5 8DT

Date:

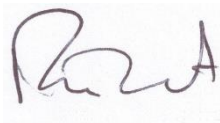
STATEMENT OF FINANCIAL ACTIVITY AND INCOME AND EXPENSE ACCOUNT
For the year ending 30 September 2021

			This year 2020/2021	Previous year 2019/2020
	Unrestricted funds	Restricted funds		Total
INCOME				
Donations	37,849	461,325	499,174	503,043
Interest	3		3	26
Tax refunds	16,787	39,022	55,809	56,881
Sale of goods	200		200	387
Exchange difference	(5)		(5)	(2)
TOTAL INCOME	54,834	500,347	555,181	560,335
EXPENDITURE				
Cost of generating funds				
Fund raising and publicity	100		100	428
Charitable Expenditure				
Costs in furtherance of charitable objectives				
AFRINSPIRE General	31,633	111,100	142,734	159,957
AFRINSPIRE Ufund		352,095	352,095	350,895
Management and Administration				
Staff costs	7,012		7,012	7,029
Volunteer costs	0		0	72
Office/Admin Expenses	2,246		2,246	5,552
Costs to meet regulatory requirements				
Insurance, bank charges, governance	4,091		4,091	5,694
TOTAL EXPENDITURE	45,083	463,196	508,278	529,627
NET INCOME/(EXPENDITURE)	9,751	37,151	46,902	30,708
 Balance of funds brought forward at 1 st October 2020	 16,841	 61,555	 78,396	 47,687
 Balance of funds carried forward at 30th September 2021	 26,592	 98,706	 125,298	 78,396

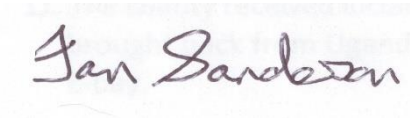
BALANCE SHEET
as at 30 September 2021

			2020/2021	Previous year 2019/2020
	Unrestricted funds	Restricted funds		
Assets/Liabilities				
Cash in Bank	25,923	90,368	116,291	75,648
Debtors (HMRC)	669	8,338	9,007	2,748
	26,592	98,706	125,298	78,396
Reserves				
Brought forward	16,841	61,555	78,396	47,687
Surplus/(Deficit)	9,751	37,151	46,902	30,708
Carried forward	26,592	98,706	125,298	78,396

Signed



Peter Last
Treasurer



Ian Sanderson
CEO

Dated: 2 December 2021

CASH FLOW STATEMENT

as at 30 September 2021

	Notes	£	2021	£	2020	£
Cash flows from operating activities	A					
Net cash provided by/(used in) operating activities				40,640		32,326
Cash flows from investing activities						
Interest Received		3			26	
Net cash provided by/(used in) investing activities				3		26
Change in cash and cash equivalents in the reporting period	B			<u>40,643</u>		<u>32,352</u>
Cash and cash equivalents at the beginning of the reporting period				75,648		43,296
Cash and cash equivalents at the end of the reporting period				<u>116,291</u>		<u>75,648</u>

Notes

A RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income for the reporting period (as per the SOFA)	46,902	30,708
Interest Receivable	(3)	(26)
Decrease/(increase) in debtors	(6,259)	1,644
Increase/(decrease) in creditors	0	0
Net cash provided by (used in) operating activities	<u>40,640</u>	<u>32,326</u>

B ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021	CASH FLOW	2020
	£	£	£
Cash at bank and in hand	116,291	40,643	75,648

Breakdown of balance held in Afrinspire as at 30/9/2021

Purpose		Source of funds	
<u>Unrestricted – Afrinspire General</u>			
6,000	Basic Charity Reserve	Donations	
20,592	Free Reserves	Donations	
26,592		TOTAL UNRESTRICTED	26,592
<u>Restricted – Afrinspire General</u>			
2,020	Water springs and wells	Wilmslow Wells & SMOAT	
8,506	FAL & Community Development	Big Give 2020	
2,365	Mama Janes & Tumaini Children's Care Centre	Several donors for gradual release	
6,061	UDS Projects	Various donors to UDS	
559	Nametsi Memorial Nursery School, School Meals	Herrod Foundation	
902	Student Sponsorship	Various donors	
908	People with disabilities	Seba Trust	
156	Women in Gulu	Various donors	
21,477	Sub-total Restricted for non-Ufund donors		21,477
<u>Restricted – Afrinspire Ufund – Ufund donor balances</u>			
77,229	Education, health, rural poverty alleviation/welfare and community development	Ufund donor balances as at 30/9/2021	
	Sub-total Restricted for Ufund donors		77,229
		TOTAL RESTRICTED	98,706
125,298	TOTAL of unrestricted and restricted as at 30/9/2021		125,298

Notes to the Accounts

1. **Donated Goods:** Computers and other training equipment are donated to AFRINSPIRE by businesses, schools and other charities at a point when they are written down with zero book value. These goods are not for re-sale. It is not considered that any value can reliably be placed upon these goods. They are donated free of charge for beneficiaries in Africa.
It is considered impractical to assess the value of donated goods at the time of receipt and the costs involved in undertaking any valuation outweigh the benefit to users of the accounts and to the charity of having this financial information.
The cost to AFRINSPIRE of storing, handling, preparing and packaging these goods and shipping them to Africa amounted to £10,357 being 2.04% of expenditure. A total of 220 computers were shipped to Africa during the financial year. The cost of placing a computer in the heart of Africa was £47 per computer.
2. **Trustees Remuneration:** No Trustees received remuneration or benefits during the financial year. Five trustee meetings were carried out at no cost on Zoom during the Covid-19 pandemic.
3. **Staff Costs:** The charity had one part-time employee for 12 months of the year. The employee does not belong to a pension scheme so there are no pension costs and there are no employee benefits. The cost to the charity for salary, tax and national insurance was £7,012
4. **Volunteers:** General volunteers carried out all the activities and functions of the charity. There were zero volunteer expenses.
5. The charity holds no investments.
6. The charity has no subsidiaries, associates or joint ventures.
7. The charity received no legacies during the year and has no endowment funds.
8. The charity is using equipment which has been donated and is fully written down to zero book value.
9. The charity received no government grants and has no contracts to deliver services. It has no contract income as defined in SORP Clause 5.3
10. All 'non-exchange income' is recorded as specified in the SORP clauses 5.5 to 5.12
11. The charity received income £50 from the sale of African Crafts brought back from Uganda and £150 from supporters selling their own items on E-bay.
12. A financial service fee of £780 for accountants to independently examine our accounts was incurred during the year. No fees were incurred on tax services or other financial advisory services during this financial year.
13. There were no related party transactions. The total aggregate amount of donations without conditions from Trustees amounted to £20,284.
14. The charity has not made any ex-gratia payments.

15. The nature of grants made by AFRINSPIRE is that more than half of the money distributed is for educational sponsorship where individuals benefit and where donors specifically sponsor individual students. All grants are small and distributed among many community groups as the nature of AFRINSPIRE's work is to identify and support small scale initiatives in education and development at a grass-roots level in East Africa. Grants are not considered to be material in the context of institutional grants. Disclosure of individual recipients and recipient institutions could result in serious prejudice and for that reason the information is not disclosed in detail but only in general under activity headings.

i. Education and Training	£313,722
ii. Health, Water & Sanitation	£42,256
iii. Poverty alleviation/Welfare	£43,166
iv. Community Rural Development	£83,700
v. Goods Shipping to Africa	£10,357
vi. Job Creation	£1,628

16. There are no material uncertainties about the charity's ability to continue as a going concern. Analysis of the impact of Covid-19 on Afrinspire showed a decrease of income of 0.9% in the year; a decrease which does not adversely affect our operating. We have noticed some cancellation of regular donations but balanced by new donors or increased giving as our existing donors give extra to help African partners facing the Covid situation and food crisis in Africa. We do not rely on money collections from the UK public or on charity shops/trade for income and our donors are specifically interested in Africa. Our assessment is that we will remain a going concern based on our committed donor base. The Trustees continue to monitor the impact of COVID-19 on Afrinspire.

17. Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value. The accounts have been prepared in accordance with: the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.