



**Registered Charitable  
Incorporated Organisation  
Number 1163774**

# **ANNUAL REPORT AND ACCOUNTS**

**for the year 1<sup>st</sup> October 2021 to  
30<sup>th</sup> September 2022**

**AFRINSPIRE  
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# **AFRINSPIRE**

## **Annual Report and Financial Accounts for the Financial Year October 2021 to September 2022**

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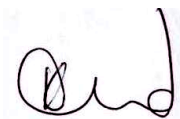
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This annual report and financial statement was approved by the Trustees on 4th December 2022 is signed on behalf of the Trustees by



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 30<sup>th</sup> September 2015 based on a standard Charity Commission template for a foundation model constitution which was adopted by the Trustees on 30<sup>th</sup> May 2015.

Formerly AFRINSPIRE was registered as charity number 1095001 on 11<sup>th</sup> 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 30<sup>th</sup> 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 98% of activity was in Uganda and 2% in Zambia.

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 1<sup>st</sup> October to 30<sup>th</sup> September was selected by the charity. This set of annual accounts is for the year ending 30<sup>th</sup> September 2022 which is the seventh 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 £559,216 in 2021/2022 being a 0.73% increase on the previous year. Expenditure was £597,571 in 2021/2022.

Reserves and restricted funds held have decreased from £125,298 to £86,943. This is in part due to the stop/start nature of education in Uganda with school and vocational training colleges restarting in 2022 after a 22 month Covid lockdown ended. Some funds were waiting for release when education began 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  
Francesca O'Hanlon

During the year one of the founding Trustees, Dennis Whitfield, retired after serving the charity for 20 years. Francesca O'Hanlon was elected as a Trustee in September 2022. Francesca had since 2018 been three times to Uganda with Afrinspire and gained an understanding of the charity from these field visits with the CEO.

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, 7 Quy Court, Colliers Lane, Stow-cum-Quy, Cambridge, CB25 9AU

## **Operating Costs**

Operating costs in the UK equated to 2.08% of the charity expenditure, comprising of

- There was no expenditure on promotion/fundraising or subscriptions.
- Governance £953 which equates to 0.16%.
- Office rent and administration £1,175 equates to 0.20%.
- Insurance at £521 and bank/financial charges at £3,075 equate to 0.53%.
- Employee and Volunteer Costs £7,126 being 1.19% of the charity expenditure.  
AFRINSPIRE employed one part-time employee for the full year.

The remainder of the expenditure, being 97.92% 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 £11,544 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, e-news and on the charity website. The covid lockdown was lifted during the year and travel to East Africa became possible again. At year end our Treasurer, Peter Last, had begun a field visit to our partner projects in Uganda.

## **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 former 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 22 Meadow Road, Charlton Marshall, Blandford Forum, Dorset, DT11 9PG.

Since the Covid-19 pandemic started all volunteers and our part time staff member have worked virtually and from home. Packing of goods in our packing room was able to restart in late 2021.

## **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 in 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 1250 members which was well received and responded to.

<b>Activity</b>	<b>% of expenditure</b>
Education	60.07
Health & Water/Sanitation	10.77
Welfare & Poverty Reduction	4.10
Rural Community Development	21.05
Goods Shipping	1.72
Job creation /Entrepreneur	0.21
Administration, M & E	2.08

We participated in the Big Give 2021, an annual matched fund-raising campaign held in December 2021 exceeding our matched funding target total of £24,000

The AFRINSPIRE Cambridge Student Society became inactive during the Covid lockdown and has not restarted.

We are a member of the Centre for Global Equality, Cambridge. AFRINSPIRE continued to network with a selection of societies and parts of Cambridge University. We took part in the Cambridge University Careers Advisory Service annual careers event 'Work to Change the World' which was a virtual event this year.

We are a member of the Uganda Church Association, a UK registered charity supporting the Anglican Church of Uganda.

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 covid lockdown in Uganda was lifted at the start of 2022 with the reopening of schools and other educational colleges. Afrinspire was able to release funds which were waiting to assist this restart.

The Afrinspire office in Cambridge could not be made Covid-safe. Even though it could now be used by volunteers it has not yet been reopened. The pattern of hosting student and graduate volunteers has not restarted.

The covid pandemic led to the economic collapse of Uganda with rampant inflation. Many requests have been received simply for food to keep people alive. We are set up to be a long-term sustainable development charity and not as an humanitarian aid charity. Our resources are insufficient to meet the many requests, but we have helped in some schools and communities to a limited extent.

## **Economic Situation**

During the financial year, the drop in value of the Pound Sterling against the Uganda Shilling and Zambian Kwacha has meant that we can achieve less in Africa with the money we have.

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. But towards the end of the year, we began to receive some cancellations of standing orders as donors re-evaluated their personal finances in the UK cost of living crisis. The impact of this is expected to be seen in the coming year. This could result in a reduction of the grants we make to Africa.

## **Goods Shipments**

We despatched goods shipments during the year to Africa comprised of 148 computers. Recipients were in Zambia and Uganda. 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. 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.

The cost to AFRINSPIRE of storing, handling, preparing, and packaging these goods and shipping them to Africa amounted to £10,268 being 1.71% of expenditure. A total of 148 computers were shipped to Africa during the financial year. The cost of placing a computer in the heart of Africa was £71 per computer. We have the capacity to ship 200 computers but were limited due to the slowdown in computer donations caused by the covid outbreak. A total of 3,754 computers have been sent to Africa since this operation began in 1998, an average rate of 156 per year.

We have continued to support computer training centres in remote rural areas. In Isingeri, Kamuli and Buyende in Uganda we have funded the installation of solar power to allow them to operate when the national electricity grid cannot provide power. This is a significant step in the light of increasing energy charges throughout the world.

## **AFRINSPIRE Ufund**

The AFRINSPIRE Ufund programme continued with 100 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 an 8.12% increase in Ufund income during the year, increasing from £378,641 in 2020/21 to £409,389 in 2021/2022.

## 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 Isingiro 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 at Buyende has been further enhanced and strengthened in its operation.

- 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 into 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. In particular a school in Yei has re-started and one in Lajora, Terekeka, north of Juba.
- 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 140 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, constructed mainly with funding from Cambridge University students, has been completed with a third classroom block. 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.
- Zambia – Computers have been supplied to forty 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. In particular there has been well construction and well repairs on the Lunga island and swamp are adjacent to Lake Bangweulu. A programme of constructing latrine slabs for household has been on-going to improve hygiene in the new villages for people displaced by floods on Lake Bangweulu.
- 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. We typically use £100 to £200 to create a permanent job for a young person in Africa. The conferences were set to restart in person just as the financial year ended.
- 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 76,000 people in Uganda and Zambia with clean water supplies at a cost of £1.09 per person.

- Education – 60% 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**

Further information about AFRINSPIRE can be found at our website [www.afrinspire.org.uk](http://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 2022.

### **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**

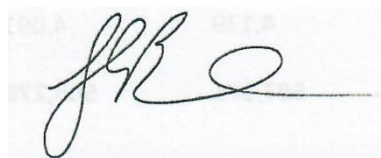
Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants and the The Institute of Chartered Accountants 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  
7 Quay Court  
Colliers Lane  
Stow-cum-Quay  
Cambridge  
CB25 9AU

Date: 28<sup>th</sup> January 2023

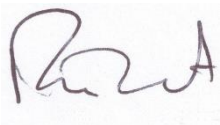
**STATEMENT OF FINANCIAL ACTIVITY AND INCOME AND EXPENSE ACCOUNT**  
**For the year ending 30 September 2022**

			<b>This year 2021/2022</b>	<b>Previous year 2020/2021</b>
	Unrestricted funds	Restricted funds		Total
<b>INCOME</b>				
Donations	16,283	485,264	501,547	499,174
Interest	11		11	3
Tax refunds	17,213	39,900	57,113	55,809
Sale of goods	550		550	200
Exchange difference	(5)		(5)	(5)
<b>TOTAL INCOME</b>	<b>34,052</b>	<b>525,164</b>	<b>559,216</b>	<b>555,181</b>
<b>EXPENDITURE</b>				
<b>Cost of generating funds</b>				
Fund raising and publicity			0	100
<b>Charitable Expenditure</b>				
<b>Costs in furtherance of charitable objectives</b>				
AFRINSPIRE General	30,660	131,669	162,329	142,734
AFRINSPIRE Ufund		422,802	422,802	352,095
<b>Management and Administration</b>				
Staff costs	7,126		7,126	7,012
Office/Admin Expenses	1,175		1,175	2,246
<b>Costs to meet regulatory requirements</b>				
Insurance, bank charges, governance	4,139		4,139	4,091
<b>TOTAL EXPENDITURE</b>	<b>43,100</b>	<b>554,471</b>	<b>597,571</b>	<b>508,278</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(9,048)</b>	<b>(29,307)</b>	<b>(38,355)</b>	<b>46,902</b>
Balance of funds brought forward at 1 <sup>st</sup> October 2021	26,592	98,706	125,298	78,396
Balance of funds carried forward at 30th September 2022	17,544	69,399	<b>86,943</b>	<b>125,298</b>

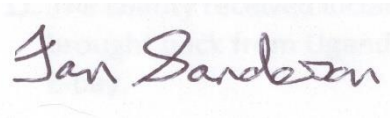
**BALANCE SHEET**  
as at 30 September 2022

			2021/2022	Previous year 2020/2021
	Unrestricted funds	Restricted funds		
<b>Assets/Liabilities</b>				
Cash in Bank			84,363	116,291
Debtors (HMRC)			2,580	9,007
			<b>86,943</b>	<b>125,298</b>
<b>Reserves</b>				
Brought forward	26,592	98,706	125,298	78,396
Surplus/(Deficit)	(9,048)	(29,307)	(38,355)	46,902
Carried forward	<b>17,544</b>	<b>69,399</b>	<b>86,943</b>	<b>125,298</b>

Signed



Peter Last  
Treasurer



Ian Sanderson  
CEO

Dated: 25 November 2022

## CASH FLOW STATEMENT

as at 30 September 2022

	Notes	2022	2021
		£	£
<b>Cash flows from operating activities</b>	<b>A</b>		
Net cash provided by/(used in) operating activities		(31,917)	40,640
<b>Cash flows from investing activities</b>			
Interest Received	11	3	
<b>Net cash provided by/(used in) investing activities</b>		11	3
<b>Change in cash and cash equivalents</b>	<b>B</b>	<u>(31,928)</u>	<u>40,643</u>
<b>in the reporting period</b>			
<b>Cash and cash equivalents at the beginning</b>		116,291	75,648
<b>of the reporting period</b>			
<b>Cash and cash equivalents at the end</b>		<u>84,363</u>	<u>116,291</u>
<b>of the reporting period</b>			

### Notes

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

	2022	2021
	£	£
Net income for the reporting period (as per the SOFA)	(38,355)	46,902
Interest Receivable	(11)	(3)
Increase/(decrease) in debtors	6,427	(6,259)
Increase/(decrease) in creditors	0	0
Net cash provided by (used in) operating activities	<u>(31,917)</u>	<u>40,640</u>

#### B ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022	CASH FLOW	2021
	£	£	£
Cash at bank and in hand	84,363	(31,928)	116,291

## Breakdown of balance held in Afrinspire as at 30<sup>th</sup> September 2022

Purpose		Source of funds	
<u>Unrestricted – Afrinspire General</u>			
6,000	Basic Charity Reserve	Donations	
11,544	Free Reserves	Donations	
<b>17,544</b>		<b>TOTAL UNRESTRICTED</b>	<b>17,544</b>
<u>Restricted – Afrinspire General</u>			
2,432	FAL & Community Development	Big Give 2021	
965	Mama Janes & Tumaini Children's Care Centre	Several donors for gradual release	
1,882	UDS Projects	Various donors to UDS	
305	Student Sponsorship	Donor for Sharon Matuka	
<b>5,584</b>	<b>Sub-total Restricted for non-Ufund donors</b>		<b>5,584</b>
<u>Restricted – Afrinspire Ufund – Ufund donor balances</u>			
<b>63,815</b>	Education, health, rural poverty alleviation/welfare and community development	Ufund donor balances as at 30/9/2022	
	<b>Sub-total Restricted for Ufund donors</b>		<b>63,815</b>
		<b>TOTAL RESTRICTED</b>	<b>69,399</b>
<b>86,943</b>	<b>TOTAL of unrestricted and restricted as at 30<sup>th</sup> September 2022</b>		<b>86,943</b>

## 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.
2. **Trustees Remuneration:** No Trustees received remuneration or benefits during the financial year. Four Trustee meetings were carried out at no cost on Zoom.
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 £7,126.
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 £150 from the sale of African Crafts brought back from Uganda and £400 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 £25,755.
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	£358,900
ii. Community Rural Development	£125,780
iii. Health, Water & Sanitation	£64,351
iv. Poverty alleviation/Welfare	£24,482
v. Goods Shipping to Africa	£10,268
vi. Job Creation	£1,258

16. There are no material uncertainties about the charity's ability to continue as a going concern.

During the financial year 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. 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.

17. Our assessment is that we will remain a going concern based on our committed donor base.

18. 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 Charities Act 2011.

## 19. Comparatives for the Statement of financial activities

For the year ending 30 September 2021

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

## 20. Public Benefit

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