



**Registered Charitable  
Incorporated Organisation  
Number 1163774**

# **ANNUAL REPORT AND ACCOUNTS**

**for the year 1<sup>st</sup> October 2022 to  
30<sup>th</sup> September 2023**

**AFRINSPIRE  
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# **AFRINSPIRE**

## **Annual Report and Financial Accounts for the Financial Year October 2022 to September 2023**

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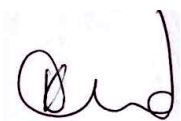
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This annual report and financial statement was approved by the Trustees on 18<sup>th</sup> November 2023 is signed on behalf of the Trustees by



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 97.64% of activity was in Uganda and 2.36% 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 2023 which is the eighth 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 £621,270 in 2022/2023 being a 11.09% increase on the previous year. Expenditure was £620,602 in 2022/2023.

Reserves and restricted funds held have changed only slightly, increasing from £86,943 to £87,611.

During this year we passed the £5million mark for money raised by Afrinspire since it's start in 2002.

## **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  
Francesca O'Hanlon  
Ian Sanderson  
Clara Thompson

There was no change to the serving trustees during the year.

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 Quay Court, Colliers Lane, Stow-cum-Quay, Cambridge, CB25 9AU.

## **Operating Costs**

Operating costs in the UK equated to 2.11% of the charity expenditure, comprising of

- Cost of generating funds £426 being 0.06% of the charity expenditure.
- Governance £259 which equates to 0.04%.
- Office rent and administration £1,846 equates to 0.30%.
- Insurance at £602 and bank/financial charges at £2,682 equate to 0.53%.
- Employee and Volunteer Costs £7,300 being 1.18% of the charity expenditure.  
AFRINSPIRE employed one part-time employee for the full year.

The remainder of the expenditure, being 97.89% 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 20 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 £3,417 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.

During the year, five trustees visited Uganda in October 2022, June, July/August and August/September 2023, connecting with people and projects which Afrinspire supports.

Monitoring and Evaluation in Uganda cost the charity £8,295 being 1.33% of the charity expenditure.

## **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 Dorset.

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 are 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.

## 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. Packing of goods for Africa is carried out in our packing room.

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

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.

Activity	% of expenditure
Education	62.29
Rural Community Development	18.53
Health & Water/Sanitation	12.51
Administration, Monitoring & Evaluation	3.45
Welfare & Poverty Reduction	2.29
Goods Shipping	0.93

We continued a regular e-bulletin to a mailing list of 1200 members which was well received and responded to.

We participated in the Big Give 2022, an annual matched fund-raising campaign held in December 2022 exceeding our matched funding target total of £36,000.

We are a member of the Centre for Global Equality, Cambridge.

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 extending the registration and license to operate to October 2025.

### Economic Situation

Our income during the year increased by 11% as compared to last year. Most of our donors have long-term interest and commitment to Africa. We have received some cancellations of standing orders as donors re-evaluated their personal finances in the UK cost of living crisis.

The economy of Uganda has been depressed since the covid pandemic and shows little sign of recovery. This has made some of the initiatives by our partners less sustainable because the population does not have enough money to spend. We have been inundated with requests for assistance.

The cost of assisting the poor has increased during the past year. Firstly, the cost of fuel has doubled in Uganda since pre-covid times. This has increased the cost of almost everything, making budgets larger.

The Ugandan government has introduced standards, regulations, and compliance in the form of registrations and licenses which are sometimes annual and have the impact of being taxation on many activities and making initiatives more expensive.

International money laundering regulations have resulted in banks introducing stricter and more regular compliance checking. What Afrinspire does has not changed financially or compliance-wise over the past 20 years, but checks are now so frequent that it places an administrative burden on the charity in providing repetitive information.

## **Goods Shipments**

We continue to bridge the digital divide by taking computers to places they have not been before.

We sent 225 computers to Africa during the year. A total of 4,035 computers have been sent to Africa since this operation began in 1998, an average rate of 168 per year.

Recipients this year were in Zambia, Uganda, Kenya and Zimbabwe. 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 £5,745 being 0.93% of expenditure. The cost of placing a computer in the heart of Africa was £25 per computer.

## **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 8.37% increase in Ufund income during the year, increasing from £409,389 in 2021/2022 to £443,664 in 2022/2023.

## **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. During the year, we provided a solar energy system and solar security lighting for this Centre.

- 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 rainwater harvesting.

Specific activities include:

- A library and information resource unit, including a study area for students accessible until 9.00pm.
- 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.
- Construction of water tanks and water jars.

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

During the past year, several hands-on training sessions in how to make smokeless ovens were held at the Buyende Centre with the purpose of spreading this knowledge around the Afrinspire partners in other regions of Uganda.

- 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 in 2016, 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 we have supported the re-establishing of schools in New South Sudan in Yei and Lajora, Terekeka, North of Juba. We have provided food to some schools and communities in the refugee settlements where rations from the World Food Programme have been reduced.
- 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 150 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. Matuwa Primary School, constructed mainly with funding from Cambridge University students, has continued successfully with good results obtained by the first Primary Seven leavers. A MIDPRO Vocational Training College has been constructed and we are supporting the training of teenage girls at this VTC.
- Computer Centres. We have continued to support computer training centres in remote rural areas. In Isingero, 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. However, it is slow to see these centres become self-sustaining due to them being amongst poor populations who cannot afford to pay for training or services. We remain in a position of providing ad-hoc additional support in the form of replacement equipment or small allowances to those who run the centres.
- 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 comprise 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 – Water and sanitation. 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 continued during this year. There has been well construction and well repairs on the Lunga island and the swamp adjacent to Lake Bangweulu. A programme of constructing latrine slabs for households has been on-going to improve hygiene.
- Zambia – Chibondo School – Chibondo is a new settlement for displaced people from the Lake Bangweulu region. The community constructed a temporary school building out of straw. During the year we have supported the construction of 3 more permanent classrooms and latrines for the school.
- 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. During this financial year, four conferences were held restarting in-person conferences at the time of visits by UK trustees.
- 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 85,000 people in Uganda and Zambia with clean water supplies at a cost of £1.09 per person.
- Education – 62% 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 2023.

### **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: 23 January 2024

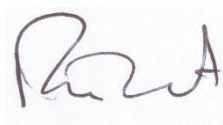
**STATEMENT OF FINANCIAL ACTIVITY AND INCOME AND EXPENSE ACCOUNT**  
**For the year ending 30 September 2023**

			<b>This year 2022/2023</b>	<b>Previous year 2021/2022</b>
	Unrestricted funds	Restricted funds		Total
<b>INCOME</b>				
Donations	18,977	538,251	557,228	501,547
Interest	261		261	11
Tax refunds	16,329	47,378	63,707	57,113
Sale of goods	90		90	550
Exchange difference	(16)		(16)	(5)
<b>TOTAL INCOME</b>	<b>35,641</b>	<b>585,629</b>	<b>621,270</b>	<b>559,216</b>
<b>EXPENDITURE</b>				
<b>Cost of generating funds</b>				
Fund raising and publicity	426		426	0
<b>Charitable Expenditure</b>				
<b>Costs in furtherance of charitable objectives</b>				
AFRINSPIRE General	30,653	134,538	165,191	162,329
AFRINSPIRE Ufund		442,296	442,296	422,802
<b>Management and Administration</b>				
Staff costs	7,300		7,300	7,126
Office/Admin Expenses	1,846		1,846	1,175
<b>Costs to meet regulatory requirements</b>				
Insurance, bank charges, governance	3,543		3,543	4,139
<b>TOTAL EXPENDITURE</b>	<b>43,768</b>	<b>576,834</b>	<b>620,602</b>	<b>597,571</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(8,127)</b>	<b>8,795</b>	<b>668</b>	<b>(38,355)</b>
Balance of funds brought forward at 1 <sup>st</sup> October 2022	17,544	69,399	86,943	125,298
Balance of funds carried forward at 30th September 2023	<b>9,417</b>	<b>78,194</b>	<b>87,611</b>	<b>86,943</b>

**BALANCE SHEET**  
as at 30 September 2023

			2022/2023	Previous year 2021/2022
	Unrestricted funds	Restricted funds		
<b>Assets/Liabilities</b>				
Cash in Bank			82,233	84,363
Debtors (HMRC)			5,378	2,580
			<b>87,611</b>	<b>86,943</b>
<b>Reserves</b>				
Brought forward	17,544	69,399	86,943	125,298
Surplus/(Deficit)	(8,127)	8,794	668	(38,355)
Carried forward	<b>9,417</b>	<b>78,194</b>	<b>87,611</b>	<b>86,943</b>

Signed



Peter Last  
Treasurer



Ian Sanderson  
CEO

Dated: 18 November 2023

## CASH FLOW STATEMENT

as at 30 September 2023

	Notes	2023		2022	
		£	£	£	£
<b>Cash flows from operating activities</b>	<b>A</b>				
Net cash provided by/(used in) operating activities			(2,391)		(31,917)
<b>Cash flows from investing activities</b>					
Interest Received		261		11	
<b>Net cash provided by/(used in) investing activities</b>			261		11
<b>Change in cash and cash equivalents in the reporting period</b>	<b>B</b>		(2,130)		(31,928)
<b>Cash and cash equivalents at the beginning of the reporting period</b>			84,363		116,291
<b>Cash and cash equivalents at the end of the reporting period</b>			82,233		84,363

### Notes

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

	2023	2022
	£	£
Net income for the reporting period (as per the SOFA)	668	(38,355)
Interest Receivable	(261)	(11)
Increase/(decrease) in debtors	(2,798)	6,427
Net cash provided by (used in) operating activities	(2,391)	(31,917)

#### B ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023	CASH FLOW	2022
	£	£	£
Cash at bank and in hand	82,233	(2,130)	84,363

## Breakdown of balance held in Afrinspire at 30<sup>th</sup> September 2023

Purpose	Source of funds	
<u>Unrestricted – Afrinspire General</u>		
6,000 Basic Charity Reserve	Donations	
3,417 Free Reserves	Donations	
<b>9,417</b>	<b>TOTAL UNRESTRICTED</b>	<b>9,417</b>
<u>Restricted – Afrinspire General</u>		
5,738 FAL & Community Development	Big Give 2022	
42 Mama Janes & Tumaini Children’s Care Centre	Several donors	
2,250 Zambia Water projects	Radley Trust	
3,473 UDS Projects	Various donors to UDS	
1,400 Kitgum Diocese Health Centre	Total Giving GS-S challenge	
107 Student Sponsorship	LBL for Mbale girls	
<b>13,010</b>	<b>Sub-total Restricted for non-Ufund donors</b>	<b>13,010</b>
<u>Restricted – Afrinspire Ufund – Ufund donor balances</u>		
<b>65,184</b> Education, health, rural poverty alleviation/welfare and community development	Ufund donor balances as at 30/9/2023	
	<b>Sub-total Restricted for Ufund donors</b>	<b>65,184</b>
	<b>TOTAL RESTRICTED</b>	<b>78,194</b>
<b>TOTAL of unrestricted and restricted as at 30<sup>th</sup> September 2023</b>		<b>87,611</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 £7,300.
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 £10 from the sale of African Crafts brought back from Uganda and £80 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 £22,283.
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	£386,571
ii. Community Rural Development	£115,024
iii. Health, Water & Sanitation	£77,649
iv. Poverty Alleviation/Welfare	£14,197
v. Goods Shipping to Africa	£5,745
vi. Operating, Monitoring and Evaluation	£21,416
TOTAL	£620,602

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

## 20. Comparatives for the Statement of financial activities

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

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