



**SPOTLIGHT  
ON AFRICA**

CHARITY REGISTERED NO: 1117585

# **TRUSTEES' REPORT & FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2023



## LEGAL & ADMINISTRATIVE INFORMATION

Trustees' report and financial statement for the year ended 31 March 2023

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**Registered  
Charity No:**

1117585

**Chair:**

Hefin Rees KC

**Treasurer:**

Sandra Meyer

**Trustees:**

Hefin Rees KC  
Dr Bethan Rees  
Wendy Howson  
Laura Bailey  
William Treasure  
Wendy Bampton (*appointed 23 September 2022*)  
Scott Cowan (*appointed 23 September 2022*)  
Simon Taylor (*appointed 23 September 2022*)  
Nadine Kaneva (*appointed 7 December 2022*)  
Philip Lee Harvey (*appointed 14 January 2023*)

**Patrons:**

Lord Anthony St John of Bletso  
Bim Afolami MP  
Chief Justice of Uganda Bart Katureebe

**Secretary:**

Sallyann Boschetti

**Registered  
Office:**

Annables Grange  
Annables Lane  
Harpenden  
Hertfordshire  
AL5 3PR

**Bankers:**

HSBC  
1 High Street  
Harpenden  
AL5 2RS



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One of our Trustees, Dr Bethan Rees, greeting some of the children at our primary school in Mbale.





# INDEPENDENT EXAMINER'S REPORT

# INDEPENDENT EXAMINER'S REPORT

To the Trustees of Harpenden Spotlight on Africa for the year ended 31 March 2023

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*I report to the Trustees on my examination of the Financial Statements of Harpenden Spotlight on Africa (the Trust) for the year ended 31 March 2023.*

## Responsibilities and Basis of Report

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

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

## Independent Examiner's Statement

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

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

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

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**David Talbot**

6 Grant Gardens  
Harpenden  
AL5 4QD





# TRUSTEES' REPORT

# TRUSTEES' REPORT

for the year ended 31 March 2023

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## Summary of Key Activities in 2022/2023

In 2022/2023, Spotlight on Africa had its most successful year to date.

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

### In Healthcare

We have completed the construction of a new 43-room Maternity Centre to safely deliver 2,000 babies a year. The Opening Ceremony took place in September 2022, and was attended by 2,000 community members to show their support for this new state-of-the-art health facility which will serve the poorest of the poor. The Permanent Secretary of the Ministry of Health, Dr Diana Atwine, was the Guest of Honour at this Ceremony. Sadly, Uganda has one of the highest Maternity Mortality Rates and Neo-Natal Mortality Rates in the world, and this facility will make a very significant difference in reducing those rates in the Mbale Region. As at the financial year end, the Maternity Centre had been operating for 6 months and is the only health facility in the whole of Mbale that is open 24/7. The new Maternity Centre will supplement the Level III Health Centre we built in 2017, which sees (free of charge) 50,000 patients every year. This Health Centre will now be promoted to a Level IV Health Centre, which means that more Government support will be forthcoming to assist with its sustainability. We also have a community health outreach programme, which in the last 2 years has immunised over 5,000 children aged under 5 years. This programme is ongoing.

### Education

We continue to operate a primary school for 1,000 children who would otherwise not go to school. Within that number are 150 Orphans and Vulnerable Children (the "OVC Project"), who are fed, cared for, and supported financially and emotionally. Our primary school was ranked the top 7th school (out of 280) in Mbale District. Our plans to build a secondary school for 1,250 poor children have advanced significantly during this year. We hosted a "Ground-Breaking Ceremony" in March 2022, which over 2,000 community members attended to show their support for the project. The construction commenced in November 2022, and we have completed the Administration Centre and are 30% complete on the new 16-room Classroom Block. We have also constructed a new state-of-the-art ITC Centre for our primary school, which will also be used for training adults who would otherwise have no opportunity to learn such key skills.



# TRUSTEES' REPORT

for the year ended 31 March 2023

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## In WASH (Water, Sanitation, and Hygiene)

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

## In Economic Empowerment

Our main project this year has been the construction of a new ITC Centre. This will provide vital skills to both our students as well as adults within the community who would otherwise not be able to learn computer skills. We have also trained 60 carpenters and 60 seamstresses. We have been able to use our trained carpenters for many of our construction projects this year, including: the construction of the new Maternity Centre, and the fitting out of that Maternity Centre through tables, chairs etc; and the construction of our new ITC Centre and Administration Centre for our new Secondary School. Our Design Centre continues to be used for the training of seamstresses.

## How We Work

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

Spotlight on Africa works in partnership with an experienced team on the ground in Uganda called Spotlight on Africa-Uganda Foundation, a registered international NGO in Uganda. The work of the Ugandan Board is overseen by our UK Chair, Hefin Rees KC, who has regular weekly meetings to monitor and evaluate the success of our projects in Uganda.

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



# TRUSTEES' REPORT

for the year ended 31 March 2023

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## Our Main Donors / Partners

We are very grateful to all of our donors and partners with whom we have worked in the last financial year. In particular, the Nick Maughan Foundation has provided very significant support for our new Maternity Centre, ITC Centre, and our new Secondary School in Namatala.

We have also entered a partnership with a UK charity called PEAS, which builds and operates secondary schools in Uganda. We intend to construct our new Secondary School in Namatala and will then enter into a management agreement with our partners PEAS who will help operate the school.

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

## Grateful Thanks to All Our Supporters

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

- |  |   |
|--|---|
| ■ The Nick Maughan Foundation          | ■ Strattons                               |
| ■ UK Aid                               | ■ VARO partners                           |
| ■ The Big Give; Campaign               | ■ Grace Sarah Charity                     |
| Championed by Coles-Medlock Foundation | ■ Hefin & Bethan Rees                     |
| ■ Brian Murtagh Charitable Trust       | ■ Julie and Steve McConnell               |
| ■ HoK                                  | ■ Phil Lee Harvey                         |
| ■ Silman                               | ■ Topkins Pharmacy                        |
| ■ Africa Legal                         | ■ TS Cato Charitable Trust                |
| ■ The people of Harpenden, St Albans,  | ■ Will & Gillian Treasure                 |
| Wheathampstead, Redbourn, Welwyn and   | ■ Allan & Nesta Ferguson Charitable Trust |
| surrounding areas for supporting us at | ■ Mazars                                  |
| many events.                           |   |

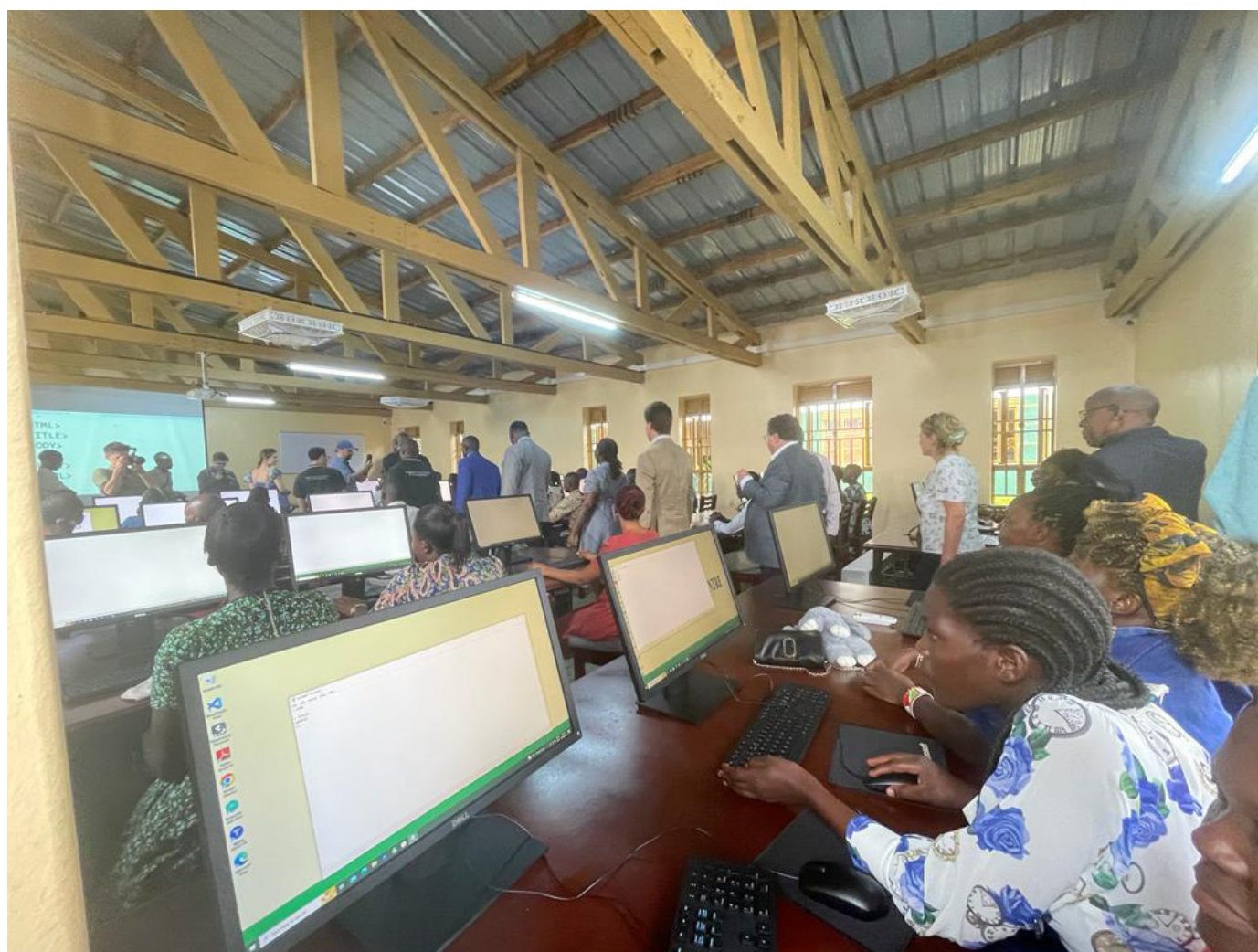
# TRUSTEES' REPORT

for the year ended 31 March 2023

## Regulatory Statement:

The Trustees present their annual report for the year ended 31 March 2023 under the Charities Act 2011, together with the Financial Statements for the year, and confirm that the latter comply with the requirements of the Act, the Trust Deed, the Charities SORP Financial Reporting Standard for Smaller Entities ("FRSSE") 2015 and the Charities (Accounts & Reports) Regulations 2008.

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



Opening workshop at our new IT Centre.



# TRUSTEES' REPORT

for the year ended 31 March 2023

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## Financial review

Total income during the financial year was £662,948 (2022 £696,876) and expenditure was £712,715 (2022 £415,616), which resulted in a deficit for the year of £49,767 (2022 surplus of £281,260). The large surplus in 2022 has funded the small deficit in 2023. This was a timing difference and as such planned for, as it reflected financial donations received in the previous financial year for large construction projects (such as the Secondary School and the ITC Centre) which were delivered within this financial year.

Spotlight on Africa has been very fortunate in gaining support from The Nick Maughan Foundation ("NMF"). In this financial year, the NMF donated £370,000, which has been used towards completing the Girls' Dormitory, construction of the ITC Centre and two of the buildings at the new Secondary School. A portion has also been used towards running the Maternity Centre and general operations in Uganda.

Donations of £13,750 (2022 £45,750) from other Charitable Trusts have also been received, which includes £10,000 from the Brian Murtagh Charitable Trust and £3,750 from the Coles Meadlock Charitable Trust (this was the match-funding for the Big Give). We had a successful Big Give Charity event in December 2022 raising £16,968 for our Orphan and Vulnerable Children Project. Funding from the Brian Murtagh Charitable Trust has also been used towards supporting our OVC Project. William Treasure, Julie McConnell and the Sarah Grace Charity also donated generously towards various projects and running costs of the charity.

Hefin Rees KC and Dr Bethan Rees have generously donated £67,150 within this financial year (as well as at similar levels in previous years). This has largely been used towards the construction of the Maternity Centre, as well as Uganda core costs, and sponsored school fees for the most vulnerable children.

Total UK support costs were £43,108 (2022 £8,878). The large increase in cost was due to fundraising consultancy which totalled £33,081. In the current year there were no costs relating to staff. UK Governance costs were £1,138 (2022 £1,327).

# TRUSTEES' REPORT

for the year ended 31 March 2023

Donations made to charitable activities in Uganda were £668,468 (2022 £405,366). Core costs in Uganda totalled £96,673 (2022 £81,297). The balance of expenditure can be broken down between our four main categories as follows:

- **Construction:** £433,016 (2022 £221,950) has been spent during this financial year in finishing the construction of the Maternity Centre, completing The Girls Dormitory starting the IT Centre and the Secondary School at Namatala.
- **Education:** £32,344 (2022 £39,925), was allocated to The Orphans and Vulnerable Children Project as well as school maintenance. The loan from Balloon Ventures (used to construct the Boys' Dormitory) was part-repaid in the sum of £6,646.
- **Health The UK Aid grant** has allowed the Community Health Programme to flourish; £18,342 has been used towards running the Health Clinic, as well as the training and mobilisation of the volunteer Community Health Promoters ("CHPs"). £20,000 was also sent to help with flood relief providing fresh water and essentials to the affected community. £39,901 was allocated for operating expenses of the NMF Maternity Centre.
- **Economic Empowerment:** £3,000 was used towards carpentry equipment in this financial year and £2,500 for sewing machines.



Graduation ceremony for our first ICT graduates from our new IT Centre.



# TRUSTEES' REPORT

for the year ended 31 March 2023

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## Investment Policy

The Trustees maintain a conservative investment policy, with funds kept on deposit at HSBC Bank, minimising risk and investment management costs. Whilst the bank account this year enjoyed a healthy balance this was mainly made up of funds which were committed to the Namatala School construction project. The cash balance remained high this year. This being so, we are investigating re-opening a savings account so that restricted funds are separated from general funds used for operating expenses.

## Reserves Policy

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

The Trustees are confident that the Charity will be able to operate as a going concern at least for the next 12 months from the date the Financial Statements are signed. SOA-UF is given a monthly allowance. The budget is then based on what will be received. From time to time there are small unexpected costs which have been covered by the charity.

The allowance is agreed at the beginning of the financial year and there is no deviation unless there are exceptional circumstances. As regards payments to Uganda beyond 31 March 2024, we are hoping with the help of our generous sponsors and increased fundraising this will remain stable however this is continuously and conservatively monitored.

The 2023/24 Budget for operating expenditure has been agreed and will be strictly adhered to.

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

# TRUSTEES' REPORT

for the year ended 31 March 2023

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## Accounting and Reporting Responsibilities

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

The law applicable to charities in England and Wales requires The Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

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

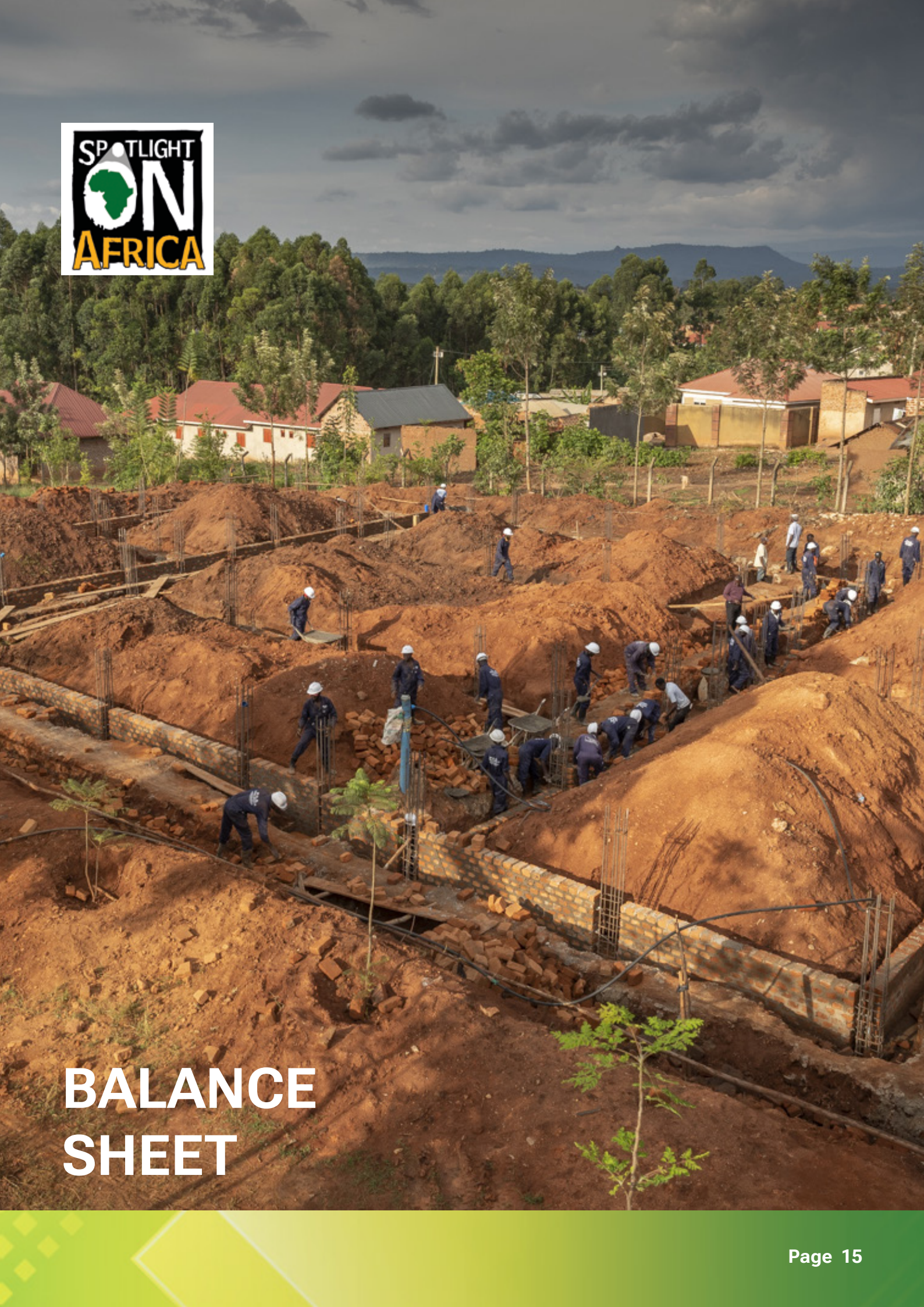
Approved by the Trustees on 23 October 2022 and signed on their behalf by:

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**Sandra Meyer**

Honorary Treasurer





# BALANCE SHEET



# BALANCE SHEET

for the year ended 31 March 2023

	Note	£	2023	£	2023	£	2022	£	2022
<b>Current assets</b>									
Debtors	2		24,816				1,053		
Bank Accounts									
General			52,088				15,863		
Restricted			289,125				394,077		
Prepaid expenditure	2		2,000				2,000		
<b>Net current assets</b>			368,029				412,993		
<b>Current liabilities</b>									
Creditors			4,803						
<b>Total assets less current liabilities</b>					363,226				412,993
<b>Net assets</b>					<b>£363,226</b>				<b>£412,993</b>
<b>Represented by Unrestricted funds</b>									
General Fund					74,101				18,916
<b>Designated Restricted funds</b>									
Construction Namatala School			191,677				125,000		
Construction IT Centre			27,199						
Opex NM Maternity Centre			46,395				193,366		
Opex Orphans & Vulnerable Children			6,885				15,711		
Opex Community Health Programme			16,969				60,000		
<b>Total Unrestricted funds</b>					289,125				394,007
<b>Total funds</b>					<b>£363,226</b>				<b>£412,993</b>

These financial statements have been prepared in accordance with the special provisions relating to the small companies' regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015). Approved by the trustees on 13 November 2023 and signed on their behalf.

**Sandra Meyer**, Honorary Treasurer

The annexed notes form part of these Financial Statements



# STATEMENT OF FINANCIAL ACTIVITIES



# STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2023

	Note	Restricted Funds	£	Unrestricted Funds	£	Total Funds 2023	£	Total Funds 2022	£
<b>Income &amp; endowments from:</b>									
Donations and Legacies	4	422,214		240,526		662,740		696,416	
Other Income	4	-		208		208		460	
<b>Total Income</b>		<b>422,214</b>		<b>240,734</b>		<b>662,948</b>		<b>696,876</b>	
<b>Expenditure on:</b>									
Raising Funds	5	-		43,109		43,109		8,878	
Charitable activities	6	527,166		141,302		668,468		405,366	
Governance costs	7	-		1,138		1,138		1,372	
<b>Total Expenditure</b>		<b>527,166</b>		<b>185,549</b>		<b>712,715</b>		<b>415,616</b>	
<b>Net movement in funds</b>		<b>(104,952)</b>		<b>55,185</b>		<b>(49,767)</b>		<b>281,260</b>	
<b>Total funds brought forward</b>		<b>394,077</b>		<b>18,916</b>		<b>412,993</b>		<b>131,733</b>	
<b>Total funds carried forward</b>		<b>£289,125</b>		<b>£74,101</b>		<b>£363,226</b>		<b>£412,993</b>	
<b>Represented by Unrestricted</b>									
General Fund				74,101		74,101		18,916	
<b>Restricted</b>									
Construction Namatala School		191,677				191,677		125,000	
Construction IT Centre		27,199				27,199		0	
Opex NM Maternity Centre		46,395				46,395		193,366	
Opex Orphans & Vulnerable Children		6,885				6,885		15,711	
Opex Community Health Programme		16,969				16,969		60,000	
<b>Total funds</b>						<b>£363,226</b>		<b>£412,993</b>	



# NOTES TO THE FINANCIAL STATEMENTS

# NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

## 1. Accounting Policies

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

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

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

### Incoming Resources

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

### Resources Expended

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

## 2. Debtors and Prepayments

Amounts falling due within one year:	2023 £	2022 £
Prepaid Expenditure (in respect of the June 2020 Annual Ball)	£2,000	£2,000
Gift Aid due to 31 March 2023	£24,816	£1,053

## 3. Restricted Funds

Balance at 31 March 2022	£394,077
Voluntary Income (note 4)	£422,214
Expenditure on Charitable activities	(£527,166)
Balance at 31 March 2023	£289,125



# NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

## 4. Incoming Resources

	Restricted Funds £	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Voluntary Income</b>				
IR - Generated funds	408,464	240,526	648,990	651,126
Donations and Grants	13,750	-	13,750	45,750
<b>Total Amount</b>	<b>£422,214</b>	<b>£240,526</b>	<b>£662,740</b>	<b>£696,876</b>
IR - generated funds - activities	-	208	208	460

The gross restricted funds of £422,214 received during the year were designated to support:

Supporting:	£
IT Centre	6,000
Community Health Promoters	69,537
CHP Programme UK Aid	7,245
Balloon Ventures	22,293
Flood Relief	2,000
Maternity Centre Operating Costs	30,000
OVC Project	8,000
Secondary School	258,814
Sewing Machines	12,000
<b>Total Amount</b>	<b>£580,776</b>

# NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

## 5. Cost of Generating Funds

Projects:	2023 £	2022 £
Just Giving Fees	216	216
Bank fees	64	22
Expenditure on Fundraising	33,081	6,633
Filming	3,519	-
Travel	1,042	-
Sponsored Events	5,185	2,007
<b>Total Amount:</b>	<b>£43,108</b>	<b>£8,878</b>

## 6. Governance Costs

Items:	2023 £	2022 £
Accounting software / Membership fees	263	847
General costs	80	-
Insurance	215	372
Printing postage & stationery	580	-
Training course	-	198
<b>Total Amount</b>	<b>£1,138</b>	<b>£1,327</b>

## 7. Capital Commitments Update

As at 31 March 2023, the charity was committed to supporting SOA-UF core costs, OVC, MCS The CHP programme and the Maternity Centre operating costs and the Health Clinic The agreed combined budget was UGX 82,809,785 (approx. £18,600) per month. The new Secondary School construction is ongoing and will proceed in stages as and when funds are available. The ITC centre has almost been completed as at the year end.

# NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

## 8. Charitable Activities

Activities:	Restricted 2023 £	Unrestricted 2022 £	Total 2023 £	Total 2022 £
SOA Uganda Support	-	96,673	96,673	81,297
Musoto Christian School	23,761	8,583	32,344	39,925
Namatala Project	128,881	-	128,881	-
Community Health Projects	18,342	-	18,342	30,001
Construction Maternity Centre	192,070	-	192,070	219,680
Maternity Operating Expenses	39,901	-	39,901	-
MCS 10th Anniversary Projects	-	-	-	7,500
Travel costs	-	-	-	120
Carpentry costs	3000	-	3000	2,646
Balloon Ventures	6,646	-	6,646	14,322
Construction Eco House	-	-	-	2,270
University Sponsorship	-	-	-	1,084
Construction IT Centre	57,801	-	57,801	-
Drainage	-	-	-	-
Construction Girls Dorm	54,264	-	54,264	-
Clinic Land	-	-	-	6,521
Economic Development	2,500	-	2,500	-
Fencing	-	14,964	14,964	-
Flood Relief	-	20,000	20,000	-
Audit and Accounting fees	-	1,082	1,082	-
<b>Total Amount:</b>	<b>£527,166</b>	<b>£141,302</b>	<b>£668,468</b>	<b>£405,366</b>

The total amount of £668,468 represents the total payments made during the year by the Charity to SOA-UF. The analysis above shows how those funds have been deployed in Uganda by SOA-UF. Of the total spend of £668,468, £527,166 has been spent out of restricted funds received (see note 4) and restricted funds held (see note 3).

These transactions are designated as related party transactions in view of Hefin Rees KC, the Chairman of Trustees, also being a board member of SOA-UF. Having Hefin sit on both boards fills our Trustees and sponsors with the confidence that all financial responsibilities are adhered to.





NICK MAUGHAN  
MATERNITY CENTRE