

**Spotlight on Africa**  
**Trustees' Report and Financial Statements**  
**For the year ended 31 March 2024**



**Charity number: 1117585**

## **Spotlight on Africa**

### **Contents**

	<b>Page</b>
Legal and Administrative Information	<b>1</b>
Report of the Trustees	<b>2</b>
Independent Examiner's Report	<b>12</b>
Statement of Financial Activities	<b>13</b>
Balance Sheet	<b>14</b>
Cash Flow Statement	<b>15</b>
Notes to the Financial Statements	<b>16</b>

## **Spotlight on Africa**

### **Legal and Administrative Information**

<b>Charity number</b>	1117585
<b>Registered Office</b>	Annables Grange Annables Lane Harpenden AL5 3PR
<b>Trustees</b>	Hefin Rees KC Dr Bethan Rees Wendy Howson Laura Bailey William Treasure Wendy Brampton Scott Cowan Simon Taylor Nadine Kaneva Philip Lee Harvey
<b>Secretary</b>	Sallyann Boschetti
<b>Independent Examiner</b>	Roger Cox FCA Miller & Co Chartered Accountants 5 Imperial Court Laporte Way Luton LU4 8FE
<b>Bankers</b>	HSBC UK plc 1 Centenary Square Birmingham B1 1HQ
<b>Key management personnel</b>	Chair: Hefin Rees KC Treasurer: Paul Holmes

## **Spotlight on Africa**

### **Report of the Trustees**

**for the year ended 31 March 2024**

The trustees present their report and the financial statements for the year ended 31 March 2024.

### **Objectives and Activities**

The objective of Spotlight on Africa "SoA" is to improve the livelihoods and opportunities of the population of Mbale through the following activities:

- Improved healthcare with particular focus on immunization of children, maternity care and controls against malaria
- Access to education from primary school through to advanced skills in Technology
- Improved access to water, sanitation and hygiene
- Economic empowerment through relevant skills training

## Spotlight on Africa

### Report of the Trustees

for the year ended 31 March 2024

## Achievements & Performance in 2023/2024

In 2023/2024, Spotlight on Africa had another successful year.

We have continued to deliver highly impactful projects in Uganda in (i) healthcare, (ii) education, (iii) water, sanitation & hygiene ("WASH"), and (iv) economic empowerment. We have built upon the foundations established in previous years and delivered significant impact across all project areas to the poorest of the poor in Africa.

We have introduced key performance metrics in 2023-24 to measure our efficiency & effectiveness, as noted below and we are proud of our achievements.

	Direct £	%	Overhead £	Total £	Key Activity Measure	Units Achieved	Cost per Unit
<b>Operating Costs:</b>							
Maternity centre	70,787	11%	14,931	85,718	Maternal attendances	12,214	£ 7
Primary school	26,813	4%	24,717	51,530	Schoolchildren	1,000	£ 52
Orphans & VC	18,397	3%	3,880	22,277	Children supported	251	£ 89
Community Health	17,694	3%	3,732	21,426	Immunizations	17,849	£ 1
Bukasakya Health clinic	14,823	2%	3,127	17,950	Treatments	27,776	£ 1
Economic Empowerment	8,097	1%	1,708	9,805	Students graduating	120	£ 82
IT Centre	7,343	1%	1,549	8,892	Students graduating	534	£ 17
WASH, Goats, & Other	10,130	2%	2,137	12,267			
	<b>174,084</b>	<b>27%</b>	<b>55,780</b>	<b>229,864</b>			
<b>Construction Projects:</b>							
Secondary school	217,175	34%	45,808	262,983			
IT Centre	104,262	16%	21,992	126,254			
Primary school projects	7,242	1%	1,528	8,770			
Opening ceremonies	9,195	1%	1,939	11,134			
Solar panels	3,598	1%	759	4,357			
	<b>341,472</b>	<b>53%</b>	<b>72,026</b>	<b>413,498</b>			
<b>Overheads:</b>							
Administration costs	93,844	15%	(93,844)	-			
Financing costs	19,061	3%	(19,061)	-			
	<b>112,905</b>	<b>18%</b>	<b>(112,905)</b>	-			
Fundraising costs	14,901	2%	(14,901)	-			
<b>Total expenditure</b>	<b>643,362</b>	<b>100%</b>	<b>-</b>	<b>643,362</b>			

Construction projects represented just over half of total expenditure for the year.

Administration, financing & fundraising costs were 20% of total expenditure.

Financing costs refers to providing the finance to enable the Primary school to repay a loan it took out during Covid. In calculating the key performance metrics these Financing costs have been allocated solely to the Primary school. The other overheads (Administrative & Fundraising) have been allocated pro-rata to the directly incurred costs.

The opening ceremony costs within construction followed the completion of the IT centre.

## **Spotlight on Africa**

### **Report of the Trustees**

**for the year ended 31 March 2024**

#### **Operating activities**

##### **In Healthcare**

Sadly, Uganda has one of the highest Maternity Mortality Rates and Neo-Natal Mortality Rates in the world, and this facility, which is the only health facility in the whole of Mbale that is open 24/7, makes a very significant difference in reducing those rates.

In 2023-24:

- 12,214 maternal attendances from 3,606 mothers attending the clinic
- 563 safe deliveries carried out in the clinic
- 1,236 women attending family planning sessions

Looking forward to 2024-25 we will be fund-raising to augment the facility with further equipment to support more complex deliveries.

In 2023-24 our Community Health outreach programme completed 17,849 vaccinations:

- 9,065 children under 5 immunized against polio as part of the polio campaign
- 723 girls aged 10 years old immunized against
- 8,061 other children through outreaches

In 2023-24 the Bukasakya Health Centre:

- immunized 2,935 babies
- immunized 10,755
- dewormed and gave vitamin A to 5,975 children
- provided 2,772 anti retroviral treatments and associated counselling
- provided 5,339 malaria tests

##### **In Education**

Our primary school provides education for over 1,000 children who would not otherwise go to school. We supplement the fees it charges so that it is financially viable and offers a high quality of education (it ranked 7th out of 280 schools in Mbale District).

Within that number are 151 Orphans and Vulnerable Children (the "OVC Project"), who are fed, cared for, and supported financially and emotionally. In addition in 2023-24:

- 25 OVCs received Medical care
- 75 households for OVCs were visited
- 120 OVCs were provided with psychological care & support

##### **In Economic Empowerment**

In 2023-24 some 120 students were trained in carpentry

The facility was also used to train seamstressing and agricultural skills.

##### **ICT Centre**

The ICT centre opened in 2023-24 and already 534 students have graduated through our technology training programme giving them key skills and improved employment opportunities.

##### **Water, Sanitation, and Hygiene ("Wash")**

We provide clean water for use in toilets, showers, and drinking water fountains to the children at our Primary school and to the Boys' & Girls Dormitories.

## **Spotlight on Africa**

### **Report of the Trustees**

**for the year ended 31 March 2024**

We have also drilled a deep borehole for our forthcoming secondary school, which will be able to provide clean water for its 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.

### **Other**

We also facilitated a number of related charitable activities including:

- Supporting a student's medical education fees
- Supported of a "Goat" programme
- Donating to the local scout group

### **Construction Projects**

#### **Namatala Secondary School**

The construction of the secondary school is continuing. The 17-room Classroom Block and Administration Centre are complete together we expect the school to be fully operational in 2025.

#### **ICT Centre**

Construction of our state-of-the-art ITC Centre was completed in 2023-24 and is being used by both our primary school, and adults who would otherwise have no opportunity to learn such key skills. It will also be used by the secondary school students, once complete, and provide them with enhanced education and employment opportunities.

#### **Solar panels**

The schools and ICT centre already have solar panels.

In 2023-24 solar panels were added to the clinic. This is beneficial for the environment as well as providing greater security of energy supply and cost savings.

## **Structure, Governance & Management**

The charity, Spotlight on Africa ("SoA"), is based in the UK and is managed through a Board of Trustees. The trustees have a range of skills and competencies to meet the charity's needs. For example, the chair is a King's Counsel and leads on all legal matters, the trustee for Health is a doctor, the Treasurer is a chartered accountant, etc.

The trustees set the aims, objectives, and targets for SoA that includes establishing the annual budget and managing the competing demands and challenges through the year. The trustees meet at least 10 times per annum and receive regular updates on progress against their objectives and on Legal & Financial matters.

There are sub-committees (Fundraising, Events, Marketing & Communications, Health, Finance, ICT etc) that support the trustees and allow the work to be divided between them. SoA raises its funds through donations, events, appeals, sponsored activities and from Trust/Grant Funds. The funds raised are either for general operating costs or for a restricted or designated purpose. The UK Finance team keep the accounting records of this split. The chair performs the legal & regulatory checks according to the charity's policy.

## **Spotlight on Africa**

### **Report of the Trustees**

**for the year ended 31 March 2024**

SoA does not employ any staff and its work is performed by unpaid trustees and volunteers who also largely pay for any costs they incur. As a result 97% of all funds raised in 2023-24 were channeled through to our charitable activities in Uganda.

SoA trustees work to an agreed Trustee Code of Conduct together with policies and procedures governing Financial Control, Conflicts of Interest, Anti-Money Laundering, etc.

To achieve its charitable purposes SoA provides grants to Spotlight on Africa-Uganda Foundation ("SoA UF"), a registered international NGO in Uganda ("SoA UF") who execute the work and manage the activities in Uganda.

SoA UF has an experienced Board of Directors 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.

SoA UF employs the Management Team and staff that provide the services within Health, WASH, Economic empowerment and the ICT Centre. The operations of the primary school, including employment of its teachers, is out-sourced to a third party.

SoA UF is in direct receipt of all funds being sent by SoA to Uganda and is responsible for making all payments to staff and suppliers. The annual budget is agreed with SoA UF so that they can ensure that their salary & supplier commitments are within the agreed budget from SoA. Furthermore, in making the grants to SoA UF, SoA communicates the purpose to which the funds can be used so that restricted and designated funds are treated accordingly.

SoA UF's responsibilities include managing the projects and operating costs to the plans set by SoA and ensuring the charitable activities are delivered to a high quality and cost effectiveness.

SoA does not guarantee any liabilities of SoA UF or commitments that it makes other than for certain construction contracts where SoA may be required to guarantee SoA UF's payments under the contract. All such contractual commitments are approved by the chair, who is a Kings Counsel, and who takes independent legal advice and support, where deemed necessary.

### **Fundraising**

We are very grateful to all of our donors with whom we have work and who have continued to provide generous support in the last financial year.

We are also grateful to our patrons, trustees and others who help communicate our objectives and activities, and run events, so that we secure the funds we need.



## Spotlight on Africa

### Report of the Trustees

for the year ended 31 March 2024

## 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:

Strattons	VARO partners
Grace Sarah Charity	Hefin & Bethan Rees
Julie and Steve McConnell	Phil Lee Harvey
Topkins Pharmacy	TS Cato Charitable Trust
Will & Gillian Treasure	Allan & Nesta Ferguson Charitable Trust
Mazars	The Nick Maughan Foundation
UK Aid	The Big Give; Campaign championed by Coles-Medlock Foundation
Brian Murtagh Charitable Trust	HoK
Silman	Africa Legal
Mike Christ	

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

## Key risks & Uncertainties

The key risks & uncertainties are considered to be:

- The level of donations relative to the operating costs and capital commitments. The level of donations is uncertain and the trustees in conjunction with the management of SoA UF manage the risk to ensure that any shortfall can be managed with minimum disruption
- The Ugandan legal framework can be challenging and lead to issues and uncertainties. We are grateful for our Chair being a Kings Counsel and our patron, Bart Katureebe, Chief Justice of Uganda for providing legal oversight
- The costs of the construction projects. The projects are ambitious and we are grateful to our team in closely managing these projects to agreed budgets
- Financial risks including risks of bribery & corruption. We supplement the Ugandan financial management & controls with regular communication, site visits and control over the tender and allocation of construction contracts

## Plans for Future Periods

We have the exciting prospect for 2024-25 of:

- Completing the secondary school and bringing it into operation
- Fitting out an operating theatre at the maternity centre with the equipment required for more complicated deliveries
- Continuing to deliver our much needed activities to this region in Uganda

## Reserves

The reserves are set out in note 9 of these accounts and are principally the funds held to cover the future building costs of the Secondary school in Namatala.

## **Spotlight on Africa**

### **Report of the Trustees**

**for the year ended 31 March 2024**

## **Contingent liabilities**

SoA had commitments under construction contracts of £68,690 at 31 March 2024.

A further £82,027 was committed under contracts signed between 31 March 2024 and the date these accounts were signed.

## **Regulatory Statement:**

The trustees present their report along with the financial statements of the charity for the financial year ended 31st March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

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

## **Financial review**

Total income during the financial year was £474,958 (2023 £662,948) and expenditure was £643,362 (2023 £712,715), which resulted in a deficit for the year of £168,404 (2023 deficit of £49,767).

The deficit in 2023-24 reflects the timing difference between the donation income received in previous years for major projects, notably the ICT centre and Namatala Secondary school, and the costs of that construction being incurred in 2023-24.

Spotlight on Africa has been very fortunate in the continued support from The Nick Maughan Foundation ("NMF"). In this financial year, the NMF donated £131,713 (2023 £463,930) which has been used for the IT Centre Fixtures and Fittings and towards Uganda core costs. Donations of £44,666 (2023 £13,750) from other Charitable Trusts have also been received, which includes £25,000 from the Allan and Nesta Ferguson Trust and £19,879 from the Mazars Charitable Trust.

Karl Ahlberg, Mike Christ, Petris Kovisars, Rasmus Svenningson and Joel Christof donated generously towards the Namatala Secondary School construction and Uganda core costs. William Treasure's cycle ride, Janice Davidson and Varo Partners also donated generously towards various projects and operating costs of the charity.

Hefin Rees KC and Dr Bethan Rees have generously donated £66,556 within this financial year (as well as at similar levels in previous years). This has been used towards Uganda core costs, supporting a medical student, architect fees and playground materials.

Costs of Raising Funds of £14,901 represented 3% of funds raised (2022-23 £43,109 and 6%).

## **Spotlight on Africa**

### **Report of the Trustees**

**for the year ended 31 March 2024**

Expenditure on charitable activities in the year was £628,461 (2022-23 £669,606)

This expenditure on charitable activities in the year included administration and finance costs totaling £112,905 (2022-23 £81,539) of which £14,513 (2022-23 £1,138) were incurred in the UK and £98,392 in Uganda (2022-23 £80,401).

There were no costs relating to staff in the UK. The increase in UK costs was due to £11,733 for Architect fees (2022-23 £nil). The administration costs in Uganda include the finance provided to cover the costs of the staff employed by SoA UF and its operating costs.

The expenditure on Charitable activities in the year excluding administrative costs can be divided into categories as follows:

**Construction:** £341,472 (2023 £433,016) has been spent during this financial year in finishing the construction of the IT Centre together with the costs of its opening ceremony, further construction of the Namatala Secondary School, smaller projects in the primary school and expenditure on solar panels.

**Education:** £45,210 (2023 £50,344) was allocated to running the Primary School and The Orphans and Vulnerable Children Project.

The IT Centre opened in September 2023 and £7,343 was provided for its initial running costs.

**Health:**

£70,787 (2023 £39,901) was provided for operating expenses of the NMF Maternity Centre. The Mazars Charitable Trust donation has allowed the Community Health Programme to continue to flourish and £32,517 (2023 £24,342) has been used towards running the Bukasakya Health Clinic, as well as the training and mobilisation of the volunteer Community Health Promoters ("CHPs").

**Economic Empowerment**

£8,097 (2023 £5,500) was used towards carpentry equipment in this financial year and

**Other:**

£1,290 was sent to repair 3 boreholes.

£3,328 for the initial set-up of the Goat project

£3,136 sent for medical school fees

£2,376 sent for other related charitable activities

### **Investment Policy**

The Trustees maintain a conservative investment policy, with funds kept on deposit at HSBC Bank, minimizing risk and investment management costs.

## **Spotlight on Africa**

### **Report of the Trustees**

**for the year ended 31 March 2024**

### **Reserves policy**

SoA's policy is to seek to maintain reserves sufficient to cover a minimum of the forecast cash outflows for the coming three months and ideally sufficient to cover the forecast cash outflows on operating costs for the coming 6 months. There is greater flexibility on construction projects that can be advanced or deferred according to the available financial resources.

### **Going Concern**

SoA does not have significant operating costs or financial commitments other than guarantees it has provided on construction contracts for which it ensures that it only makes commitments that are covered by funds it has already received.

SoA's capability to support the activities managed by SoA UF is dependent on managing SoA UF's financial commitments against the expected level of donations. SoA UF agree a detailed budget with SoA and are paid this monthly with any budget or phasing challenges to be raised through the Finance committee to the trustees so that remedial actions, if necessary, can be taken. Equally, the services SoA UF provide are badly needed and where SoA can raise funding in excess of budget the expenditure of SoA UF can be increased accordingly. Capital expenditure, can be limited to only being committed once the specific funding has been received.

SoA are in regular dialogue with its main donors and are satisfied that the expected level of fundraising together with the reserves held will be sufficient to enable its charitable activities in to operate as a going concern at least for the next 12 months from the date the Financial Statements are signed.

## **Spotlight on Africa**

### **Report of the Trustees**

**for the year ended 31 March 2024**

### **Statement of trustees' 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).

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 charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the 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 and the Charity (Accounts and Reports) Regulations 2008.

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.

Signed on behalf of the Board of Trustees by:



**Paul Holmes**

**Honorary Treasurer**

**Date 15th January 2025**

## Spotlight on Africa

### Independent Examiner's Report to the Trustees on the Unaudited Financial Statements of Spotlight on Africa

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 set out on pages 13 to 23.

#### 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 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 the 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 Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts as 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 a 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.



Roger Cox FCA  
Miller & Co  
Chartered Accountants  
5 Imperial Court  
Laporte Way  
Luton, LU4 8FE

Date 15 January 2025

## Spotlight on Africa

### Statement of Financial Activities for the year ended 31 March 2024

	Notes	Unrestricted funds		Restricted funds	Total 2024	Total 2023
		General £	Designated £	£	£	£
<b>Income</b>						
Donations and legacies	2	221,959	49,500	199,697	471,156	662,740
Charitable activities	3	-	-	3,606	3,606	-
Other		196	-	-	196	208
<b>Total income</b>		<b>222,155</b>	<b>49,500</b>	<b>203,303</b>	<b>474,958</b>	<b>662,948</b>
<b>Expenditure</b>						
Raising funds	4	13,777	-	1,124	14,901	43,109
Charitable activities	5	204,503	37,689	386,269	628,461	669,606
<b>Total expenditure</b>		<b>218,280</b>	<b>37,689</b>	<b>387,393</b>	<b>643,362</b>	<b>712,715</b>
<b>Net income/(expenditure) before transfers</b>		<b>3,875</b>	<b>11,811</b>	<b>(184,090)</b>	<b>(168,404)</b>	<b>(49,767)</b>
Transfers between funds		-	-	-	-	-
<b>Net movement in funds</b>		<b>3,875</b>	<b>11,811</b>	<b>(184,090)</b>	<b>(168,404)</b>	<b>(49,767)</b>
Total funds brought forward		74,101	-	289,125	363,226	412,993
<b>Total funds carried forward</b>		<b>77,976</b>	<b>11,811</b>	<b>105,035</b>	<b>194,822</b>	<b>363,226</b>

## Spotlight on Africa

### Balance Sheet

as at 31 March 2024

	Notes	£	2024 £	£	2023 £
<b>Current assets</b>					
Debtors	6	5,043		24,816	
Cash at bank and in hand		189,399		341,213	
Prepaid expenditure	6	2,000		2,000	
		<u>196,442</u>		<u>368,029</u>	
<b>Creditors: amounts falling due within one year</b>	7	<u>(1,620)</u>		<u>(4,803)</u>	
Net current assets			194,822		363,226
<b>Net assets</b>			<u>194,822</u>		<u>363,226</u>
<b>Funds</b>	8				
Restricted funds	9		105,035		289,125
Unrestricted funds	10		89,787		74,101
<b>Total funds</b>			<u>194,822</u>		<u>363,226</u>

The financial statements were approved by the trustees on 15th January 2025 and signed on its behalf by



Paul Holmes

Honorary Treasurer



## Spotlight on Africa

### Cash Flow Statement at 31 March 2024

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net cash from operating activities	12	(151,814)	(68,727)
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(151,814)</u>	<u>(68,727)</u>
<b>Cash and cash equivalents at 1 April</b>		<u>341,213</u>	<u>409,940</u>
<b>Cash and cash equivalents at 31 March</b>		<u>189,399</u>	<u>341,213</u>

## **Spotlight on Africa**

### **Notes to the Financial Statements for the year ended 31 March 2024**

#### **1. Summary of significant accounting policies**

##### **(a) General information and basis of preparation**

Spotlight on Africa is a charity registered in England. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are described in the Trustees Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.]

The financial statements are prepared on a going concern basis under the historical cost convention. 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 presented unless otherwise stated.

##### **(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

## Spotlight on Africa

### Notes to the Financial Statements for the year ended 31 March 2024

#### (c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Investment income is recognised when receivable.

No amount is included in the financial statements for volunteer time in line with the SORP.

#### (d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

## 2. Donations and legacies

	Unrestricted funds		Restricted funds	Total 2024	Total 2023
	General	Designated			
	£	£	£	£	£
Donations	218,209	49,500	158,781	426,490	648,990
Trusts and Grants	3,750	-	40,916	44,666	13,750
For the year ended 31 March 2024	<u>221,959</u>	<u>49,500</u>	<u>199,697</u>	<u>471,156</u>	
For the year ended 31 March 2023	<u>240,526</u>	<u>-</u>	<u>422,214</u>		<u>662,740</u>

Included in Trust and Grants income for 2024 is a refund of £213 of a Government Grant received in 2023. The refund was due to an underspend because of exchange rate fluctuations. Included in donations for 2023 is the £11,811 Government Grant from FCDO for HSOA to implement and run a community outreach immunisation and health education programme and Maternal delivery clinic services.

## Spotlight on Africa

### Notes to the Financial Statements for the year ended 31 March 2024

#### 3. Income from Charitable Activities

	Unrestricted funds		Restricted funds	Total 2024	Total 2023
	General	Designated			
	£	£	£	£	£
Income from events	-	-	3,606	3,606	-
For the year ended 31 March 2024	-	-	3,606	3,606	-
For the year ended 31 March 2023	-	-	-	-	-

#### 4. Expenditure on Raising Funds

	Unrestricted funds		Restricted funds	Total 2024	Total 2023
	General	Designated			
	£	£	£	£	£
Just Giving and other fees	658	-	7	665	216
Bank Fees	99	-	-	99	64
Expenditure on Fundraising	11,592	-	-	11,592	33,082
Filming	-	-	-	-	3,520
Travel	1,428	-	-	1,428	1,042
Sponsored events	-	-	-	-	5,185
Event costs	-	-	1,117	1,117	-
For the year ended 31 March 2024	13,777	-	1,124	14,901	-
For the year ended 31 March 2023	43,109	-	-	-	43,109

## Spotlight on Africa

### Notes to the Financial Statements for the year ended 31 March 2024

#### 5. Expenditure on charitable activities

	Unrestricted funds		Restricted	Total	Total
	General	Designated	funds	2024	2023
	£	£	£	£	£
Maternity Centre	22,631	-	48,156	70,787	39,901
Musoto Christian School	26,813	-	-	26,813	32,344
Orphans & Vulnerable Children Project	7,266	-	11,131	18,397	18,000
Community Health Projects	-	-	17,694	17,694	18,342
Bukasakya Health Centre	14,823	-	-	14,823	6,000
Economic Empowerment	8,097	-	-	8,097	5,500
IT Centre	4,323	-	3,020	7,343	-
WASH, Goat project & other	1,290	-	8,840	10,130	-
Secondary School Construction	6,985	37,689	172,501	217,175	128,881
Maternity Centre Construction	-	-	-	-	192,070
IT Centre Construction	23,369	-	80,893	104,262	57,801
Primary School Projects	2,531	-	4,711	7,242	54,264
Opening Ceremonies	-	-	9,195	9,195	-
Solar panels	3,598	-	-	3,598	-
Flood relief	-	-	-	-	20,000
Fencing	-	-	-	-	14,964
SoA Uganda Central Administration	76,981	-	-	76,981	72,673
Audit and Accounting fees Uganda	2,350	-	-	2,350	1,082
UK Architect Fees	-	-	11,733	11,733	-
UK Insurance	352	-	-	352	215
UK Accounting Software	607	-	-	607	263
UK Printing, Stationary & General costs	201	-	-	201	660
UK Audit fees	1,620	-	-	1,620	-
Financing costs	666	-	18,395	19,061	6,646
For the year ended 31 March 2024	204,503	37,689	386,269	628,461	
For the year ended 31 March 2023	142,440	-	527,166		669,606

## Spotlight on Africa

### Notes to the Financial Statements for the year ended 31 March 2024

#### 6. Debtors and Prepaid Expenditure

	Total 2024 £	Total 2023 £
Gift Aid due to 31 March 2024	5,043	24,816
Prepaid expenditure (in respect of the June 2020 Annual Ball)	2,000	2,000

#### 7. Creditors: amounts falling due within one year

	Total 2024 £	Total 2023 £
Accruals	1,620	4,803

#### 8. Analysis of net assets between funds

	Unrestricted funds		Total	Restricted funds
	General £	Designated £	£	£
Fund balances as at 31 March 2024 as represented by:				
Current assets	79,596	11,811	91,407	105,035
Current liabilities	(1,620)	-	(1,620)	-
	77,976	11,811	89,787	105,035

Fund balances as at 31 March 2023 as represented by:

Current assets	78,904	-	78,904	289,125
Current liabilities	(4,803)	-	(4,803)	-
	74,101	-	74,101	289,125

## Spotlight on Africa

### Notes to the Financial Statements for the year ended 31 March 2024

#### 9. Restricted funds

The movements on restricted funds during 2023/24 were as follows:

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Construction Namatala School	191,677	59,500	(172,502)	78,675
Construction IT Centre	27,199	-	(27,199)	-
IT Centre Fixtures & Fittings	-	56,713	(56,713)	-
Opex Maternity Centre	46,395	1,761	(48,156)	-
Opex Orphans & Vulnerable Children	6,885	7,136	(11,131)	2,890
Opex Community Health Programme	16,969	19,666	(17,694)	18,941
Events Committee	-	10,806	(6,277)	4,529
Other	-	47,721	(47,721)	-
	289,125	203,303	(387,393)	105,035

#### Purposes of restricted funds

Construction Namatala School/IT Centre/Fixtures & Fittings are funds donated for these capital projects. Opex Maternity Centre/Orphans & Vulnerable Children/Community Health Programme are funds donated for these specific ongoing projects. Events Committee are funds raised from our events for specific projects. Other is for amounts donated for specific items which are passed directly to SoA UF.

## Spotlight on Africa

### Notes to the Financial Statements for the year ended 31 March 2024

#### 10. Unrestricted funds

The unrestricted funds of the charity include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

The movements on unrestricted funds during 2023/24 were as follows:

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
<b>Designated:</b>				
Construction Namatala School	-	49,500	(37,689)	11,811
<b>General:</b>				
General undesignated funds	74,101	222,155	(218,280)	77,976
<b>Total unrestricted funds</b>	<b>74,101</b>	<b>271,655</b>	<b>(255,969)</b>	<b>89,787</b>

The movements on unrestricted funds during 2022/23 were as follows:

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
<b>Designated:</b>				
Construction Namatala School	-	-	-	-
<b>General:</b>				
General undesignated funds	18,916	240,734	(185,549)	74,101
<b>Total unrestricted funds</b>	<b>18,916</b>	<b>240,734</b>	<b>(185,549)</b>	<b>74,101</b>



## Spotlight on Africa

### Notes to the Financial Statements for the year ended 31 March 2024

#### 11. Related party transactions

The total payments made during the year by the Charity to SOA-UF amount to £613,948 (2023 £668,468). The analysis in note 5 shows how those funds have been deployed in Uganda by SOA-UF. 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.

None of the Trustees have been paid any remuneration or received any other benefits from an employment with the Charity or a related entity. One Trustee was reimbursed for travel expenses of £1,428 (prior year £1,042).

#### 12. Cash flows from operating activities

	2024 £	2023 £
<b>Reconciliation of net income/(expenditure):</b>		
Net income (as per statement of financial activities)	(168,404)	(49,767)
Adjustments for:		
Decrease/(Increase) in debtors	19,773	(23,763)
(Decrease)/Increase in creditors	(3,183)	4,803
<b>Net cash from operating activities</b>	<b>(151,814)</b>	<b>(68,727)</b>

#### 13. Capital Commitments update

As at 31 March 2024, the charity was committed to supporting SOA-UF core costs, OVC, MCS, The CHP programme, the Maternity Centre operating costs, the Health Clinic and the IT Centre. The agreed combined budget was UGX 100,000,000 (approx. £21,700) per month. The new Secondary School construction is ongoing and will proceed in stages as and when funds are available.

SoA had commitments under construction contracts of £68,690 at 31 March 2024.

A further £82,027 was committed under contracts signed between 31 March 2024 and the date these accounts were signed.