

Spotlight on Africa
Trustees' Report and Financial Statements
For the year ended 31 March 2025



Charity number: 1117585

Spotlight on Africa

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Spotlight on Africa

Legal and Administrative Information

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

Spotlight on Africa

Report of the Trustees

for the year ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

The objective of Spotlight on Africa ("SoA ") is to improve the livelihoods and opportunities of those in need in Africa through the following activities:

- Improved healthcare
- Access to education
- Improved access to water, sanitation and hygiene
- Economic empowerment through relevant skills training

Spotlight on Africa has a unique model—highly efficient, community-led, and deeply impactful. In the UK, we operate entirely through volunteers. We have no paid staff or fundraisers, which allows us to direct around 95% of the funds we raise straight to Uganda. Our UK team provides strategic direction and governance, while the day-to-day work is led by an eight-member local management team in Uganda, overseen by a Ugandan supervisory board. Together, they manage a school, a health clinic, a maternity centre, 2 ITC Centres, a Design and Tailoring Centre, an extensive community health programme and a jobs and skills training program that collectively employ over 65 local staff. This structure ensures that the work is both financially efficient and locally owned—empowering the very community we aim to support.

Spotlight on Africa has transformed lives in eastern Uganda through targeted, high-impact interventions. In the slums of Mbale, we've built two primary schools serving 1,400 children, a health clinic treating 50,000 patients annually, and a maternity hospital delivering 1,250 babies safely each year. We've drilled 38 deep boreholes supplying clean water to 40,000 people, and provide vocational training in carpentry, tailoring, agriculture, hairdressing, and borehole maintenance. Our feeding programme delivers two daily meals to 1,000 children, and our newly built ITC Centres equips teachers, students, health workers, and tradespeople with essential digital skills.

We are currently building a secondary school and vocational centre to educate 1,250 more pupils in another underserved slum called Namatala.

A cornerstone of our approach is our network of 250 trained Community Health Promoters (CHPs), who provide vital hygiene and health education while linking communities to medical services. All our efforts are currently focused in and around Mbale, one of Uganda's poorest regions, where over 30% of people live on less than \$1.77/day. Many residents are internally displaced, former child soldiers, or refugees from decades of regional conflict. Through sustainable development, we offer a pathway to dignity, opportunity, and lasting change.

SoA has, to date, focused on providing grants to Spotlight on Africa Uganda Foundation ("SoA UF") Mbale, Uganda to support charitable activities and capital projects in Mbale Uganda.

SoA's grants have enabled SoA UF to deliver £1.2 million (2024 - £1.0m) of fixed assets to the community that will provide a lasting impact in the region, including:

- Maternity Centre in Mbale
- Health Centre in Bukasakya

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for the year ended 31 March 2025

- Primary school
- 2 ITC centres
- Administration building in Musoto
- Secondary school & ITC centre under construction in Namatala
- Equipment within these facilities
- Ambulances

Improved healthcare

Sadly, Uganda has one of the highest Maternity Mortality Rates and Neo-Natal Mortality Rates in the world. The SoA UF Maternity Centre makes a very significant difference in reducing those rates. Prior to opening many women could not access both pre-natal and delivery care, as the nearest hospital is too distant and they cannot afford transport.

Looking forward to 2025-26 SoA has received the funding to augment the Maternity Centre with operating theatre equipment to support more complex deliveries.

Our Level III Health Centre sees 50,000 patients each year, free of charge. Our Maternity Centre in this financial year safely delivered 1,250 babies, and in the forthcoming financial year we have plans to double this number of deliveries in light of the new functioning operating theatre that we have constructed and fully equipped. We are in discussions with the Ministry of Health in Uganda to upgrade the Health Centre to a Level IV Health Centre, as this is the only Health Centre serving a population of 50,000 people. If we achieve this Level IV Health Centre status, this will improve the sustainability of our healthcare projects, as the costs are shared with the Government of Uganda through a unique public-private partnership agreement.

The Community Health Programmes and Bukasakya Health Centre:

- Vaccinate babies & children against a range of diseases including polio and cholera
- Deworm and give vitamin A to children
- Provide anti-retroviral treatments and associated counselling
- Provide malaria tests and new malaria vaccine treatments
- Provide Ebola testing

Access to education

SoA has constructed an ICT Centre, and during the course of this financial year, commenced the construction of a second ICT Centre at our new secondary school site.

SoA finances a grant to the Musoto Christian School that provides primary school education to about 1,000 children who would otherwise not go to school, and potentially face illiteracy, hunger, malnutrition, child labour and early marriage. These children are vulnerable to abuse and would be trapped in poverty without our school and other projects. An Orphan and Vulnerable Child programme ensures that the most vulnerable children are lifted up and supported. The grant supplements the fees the school charges so that it is financially viable and offers a high quality of education

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for the year ended 31 March 2025

SoA supports 150 Orphans and Vulnerable Children (the “OVC Project”), who are fed, cared for, and supported financially and emotionally. This support includes paying school fees, medical care, household visits and psychological care & support

SoA also provides an Information and Communications Technology Centre that provides a Technology training programme that expands the range of career opportunities available to local students. In total, our first ICT Centre has taught and graduated 800 adults with essential ICT skills to help them find employment in the digital economy.

SoA is funding the building of a Secondary Education facility in Namatala. The 17-room Classroom Block is currently under construction and the Administration Centre, Kitchen, ITC Centre and Security Gatehouse are complete. Building dormitories and fitting out the building will continue through 2025-26. We expect the school to be fully operational in 2026-27.

SoA also pays the fees of a medical student and of another student's education.

Improved access to water, sanitation and hygiene

The charity provides clean water for use in toilets, showers, and drinking water fountains to the children at our Primary School and to the Boys' & Girls Dormitories.

SoA has also drilled a deep borehole for our forthcoming Secondary School, which will be able to provide clean water for its and the surrounding community and has also funded deep boreholes across the Mbale City Region, to help eradicate cholera in the area.

In total, we have so far drilled 38 deep boreholes and have plans to deliver a further 6 boreholes over the next 6 months.

Economic empowerment through relevant skills training

The local economy has been badly hit by the loss of many young adults to conflict or AIDS, leaving households headed by widows, grandparents, or children themselves. The existing economy is composed mainly of subsistence agriculture or the dangerous distilling of Waragi, a local moonshine. Distillation takes place in oil drums over open fires, creating toxic fumes and residue and carrying a constant risk of explosion.

Graduates from our economic empowerment programmes can then earn enough money for food, basic mud-brick hut housing and schooling for their children, transforming their lives.

SoA has been able to open a Design and Tailoring Centre to train tailors (seamstresses) and carpenters in skills that give them the opportunity to earn a living and to better themselves. Upon graduation the students are then provided with the basic tools from which they can use these skills to find employment. Our trained carpenters work on the fit-out of our construction projects, including a Boys Dormitory, Girls Dormitory, a Dining Hall for our primary school, and the Maternity Centre. Our seamstresses make the school uniforms for our primary school children.

SoA UF also provide skills training through a goat project, (whereby we provide nanny goats that are then bred and used to provide milk and meat), training in fish, chicken and agricultural farming, horticulture and crafts

The local community does not have local access to banks and SoA UF provide saving schemes and safe storage of their savings.

The schools, ITC centres and Bukasakya Health Centre have solar panels. This is beneficial for the environment as well as providing greater security of energy supply and cost savings.

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Report of the Trustees

for the year ended 31 March 2025

Achievements & Performance in 2024/2025

Operating Results and Financial Review

The operating results for the year are shown on page 14 and summarized below:

Description	Year ended 31 March 2025 £	Year ended 31 March 2024 £
Income	513,330	474,958
Expenditure	(584,138)	(643,362)
Net movement in funds	(70,808)	(168,404)

Achievements during the year

SoA funds the activities of SoA UF and its achievements are noted in the table below. The Trustees of SoA give special thanks to the donors who enabled them and the staff who delivered them.

Maternity Centre

The Community Health Promoters have succeeded in sensitising mothers to sleep under their mosquito nets and repair them where necessary. This has resulted in healthier mothers and thus fewer antenatal admissions, fewer required treatments and an increase in the number of safe deliveries achieved that continues to increase. This will increase further in the financial year 2025-26 with the arrival of the operating theatre equipment for more complicated births.

Community Health and Bukasakya Health Clinic

Following a case of Ebola in the community, the Community Health service conducted 28,000 Ebola sensitization tests to help ensure the outbreak did not spread.

In 2024-25 SoA UF has increased the level of polio vaccinations as part of a national campaign. In 2023-24 there was a national Measles campaign that SoA UF participated in and increased the number of vaccinations given in that year. SoA UF have also provided nutritional campaigns to address diet issues in the community

Education

SoA UF continues to provide a significant grant to the school and is working with it on a plan to make it fully sustainable and thereby increase attendance.

Orphans & Vulnerable Children

We continue to provide support to 150 OVC children, and have plans to increase this number if funding can be obtained.

Economic Empowerment

There was a significant increase in activities within Economic Empowerment that were enabled through additional fundraising by SoA for these purposes. In addition to expanding the number of students in existing courses in Seamstressing, Agriculture and Carpentry, new courses in horticulture and hairdressing were added. The goat project provides important income for widows.

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ITC Centre

The 2023-24 comparative for graduations was unusually high due to special, fully subsidized short courses offered by SoA UF for CHPs, community leaders, and students from MCS. These were part of a one-time targeted investment initiative. In contrast, the 2024-25 numbers reflect routine enrolment and graduation cycles under regular programme operation.

Water, Sanitation & Hygiene

In 2024-25 SoA UF provided 2 new boreholes for the community within this financial year and have been assured funding from SoA for a further 10 boreholes in the financial year 2025-26. Once those additional boreholes are delivered, we will have drilled 45 water boreholes.

Charitable activities	Key Activity Measure	2024-25 Units Achieved	2023-24 Units Achieved
Maternity Centre	Antenatal attendances	6,058	12,214
	Postnatal attendances	1,552	1,108
	Admissions to the clinic	1,014	3,606
	Safe deliveries achieved	877	563
	Women attending Family planning	1,671	1,236
	Treatments given	16,879	18,711
	Referrals (OPD,NMF,CHP)	481	259
	Early infant diagnostics	11	9
	TB & HIV treatments	23	5
	People with disability	29	50
Community Health	Ebola sensitization tests	28,000	-
	Children immunized against polio	12,970	9,065
	Vaccinations given	4,232	17,849
	Mosquito nets provided	2,640	-
	Cholera tests	47	-
	Promoting Preventative Health	3,015	2,687
	Health data tracking	600	450
	Nutrition campaigns	6420	-
	Integrated community case mgt	1,056	760
	Community engagement meetings	150	62
Bukasakya Health Clinic	Babies immunized	5,292	2,935
	Children & adults immunized	16,239	10,755
	Children de-wormed	5,640	5,975
	HIV & other treatments	5,897	2,772
	Malaria tests	5,228	5,339
Education	Primary school attendance	651	1,000
Orphans & VC	OVC & VC Children primary	140	251
	OVC& VC in Further Education	60	37
Economic Empowerment	Students graduating in carpentry, seamstressing, agriculture & hairdressing	124	120
	Widows supported with goats	31	-
IT Centre	Students graduated or pending from ICT training programme	218	534
Water, Sanitation & Hygiene	New boreholes	2	-
	Boreholes maintained by SoA UF	3	2

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for the year ended 31 March 2025

Construction Projects

Namatala Secondary School

The construction of the secondary school is continuing. The 17-room Classroom Block is 50% complete and the Administration Centre, Kitchen, Security Gatehouse are fully completed. We commenced the construction during this financial year of a second ICT Centre. Building dormitories and fitting out the building will continue through 2025-26, and the school is expected to be fully operational in 2026-27, subject to the necessary fundraising for this construction and potentially support for operating costs thereafter.

ICT Centre

Construction of an ICT Centre for secondary school students and adults in the area has received significant funding in 2024-25 and is expected to be completed by December 2025 and operational in 2026.

Structure, Governance & Management

The charity, Spotlight on Africa ("SoA"), is based in the UK and is managed through a Board of Trustees.

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.

The trustees have a range of skills and competencies to meet the charity's needs. For example, the Chairman is a King's Counsel and leads on all legal matters, construction issues and issues of governance, and the trustee for Health is a doctor, the Treasurer is a chartered accountant, etc.

The trustees set the aims, objectives, and targets for SoA. They also work with the Board of SoA UF to establish SoA UF's annual budget and work closely with them to monitor how the grants are being spent against the purposes to which they were provided and support it in managing the challenges through the year. Several SoA trustees follow this up with site visits during the year.

The trustees in the UK meet at least 10 times per annum and receive regular updates on progress against their objectives and on Legal & Financial matters.

The monthly and Annual Financial Statements of both SoA and SoA UF are produced by SoA using its accounting system and taking input from SoA UF.

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.

SoA does not employ any staff in the UK and its work is performed by unpaid trustees and volunteers who also largely pay for any costs they incur. As a result 93% (2024 – 97%) of all funds raised by SoA in 2024-25 were channeled through to SoA UF to directly support our charitable activities in Uganda.

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Report of the Trustees

for the year ended 31 March 2025

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.

SoA UF has an experienced Board of Directors and employs the Management Team and staff that provide the services within Health, Education, 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 that operates the school, albeit under the very close supervision of SoA-UF.

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. 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 King's 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 worked 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.

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:

- Apex Foundation
- The Nick Maughan Foundation
- Nadine Kaneva
- Mike & Leslie Christ
- Hefin & Bethan Rees
- Mazars Charitable Trust
- Chesterton Foundation
- Coles-Medlock Foundation
- Souter Trust
- Lord and Lady Popat
- Karl Ahlberg
- Dr Adrian Fox

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

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Report of the Trustees

for the year ended 31 March 2025

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 King's Counsel and our patron, The Honourable Bart Katureebe, Emeritus Chief Justice of Uganda for providing legal oversight.
- The costs of the construction projects. The projects are ambitious and we are grateful to our experienced team in closely managing these projects to agreed budgets
- Financial risks including risks of bribery & corruption. We rigorously apply our policies to avoid any bribery or 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 2025-26 of:

- Fitting out an operating theatre at the Maternity Centre with the equipment required for more complicated deliveries. We have received a pledge to pay for this equipment and we hope that this will be fully operational by the end of 2025.
- Completing the Secondary School & ICT centre in Namatala and bringing them into operation in 2026-27
- 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.

Contingent liabilities

SoA had commitments under construction contracts of £80,251 as at 31 March 2025.

No further contracts were signed between 31 March 2025 and the date these accounts were signed.

Regulatory Statement:

The Trustees present their annual report along with the financial statements of the charity for the financial year ended 31st March 2025. 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.

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Report of the Trustees

for the year ended 31 March 2025

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 £513,330 (2024 £474,958) and expenditure was £584,138 (2024 £643,362), which resulted in a deficit for the year of £70,808 (2024 deficit of £168,404). The deficit in 2024-25 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 2024-25.

Spotlight on Africa has been very fortunate in the continued support from The Nick Maughan Foundation ("NMF"). In this financial year, the NMF donated £137,581 (2024 £131,713) which has been used for the Namatala School construction and towards Uganda core costs.

Donations of £68,379 (2024 £44,666) from other Charitable Trusts have also been received, which includes £20,000 from the Chesterton Foundation, £19,879 from the Mazars Charitable Trust, £15,000 from the Coles-Medlock Foundation and £8,000 from The Souter Trust.

Mike & Leslie Christ donated generously towards the Namatala Secondary School construction and Uganda core costs.

Janice Davidson, D Williams, the Boschetti family and Goldman Sachs also donated generously towards various projects and operating costs of the charity.

£110,000 was raised from the Apex Ball.

Hefin Rees KC and Dr Bethan Rees have generously donated £31,180 within this financial year. This has been used towards Uganda core costs, supporting a medical student, financing and travel costs for volunteers to visit Uganda (who would otherwise not have been able to afford to visit).

Costs of Raising Funds of £35,354 represented 7% of funds raised (2023-24 £14,901 and 3%).

Expenditure on charitable activities in the year was £548,784 (2023-24 £628,461).

This expenditure on charitable activities in the year included administration costs for the Ugandan Team that we employ totaling £81,662 (2023-24 £93,844) of which £3,534 (2023-24 £14,513) were incurred in the UK and £78,128 in Uganda (2023-24 £79,331).

There were no costs relating to staff in the UK. 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 balance of expenditure on Charitable activities in the year excluding administrative costs can be divided into categories as follows:

Construction: £214,734 (2024 £334,230) has been spent during this financial year in further construction of the Namatala Secondary School. It also includes £10,535 on land titles.

Education: £47,027 (2024 £71,513), was allocated to running the Primary School and The Orphans and Vulnerable Children Project.

The first ITC Centre opened in September 2023 and £27,633 (2024 £7,343) was provided for its running costs.

Health: £74,744 (2024 £70,787) was provided for operating expenses of the NMF Maternity Centre.

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Report of the Trustees

for the year ended 31 March 2025

The Mazars Charitable Trust donation has allowed the Community Health Programme to continue to flourish and £34,694 (2024 £32,517) 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

£40,984 (2024 £11,425) was used towards tailoring, carpentry, goats, Afripads, hairdressing and horticulture projects in this financial year.

Other:

£2,167 for Ebola testing

£12,763 for Boreholes

£12,376 for other related charitable activities

Investment Policy

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

Reserves policy

SoA's policy is 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 that are ring-fenced.

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.

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Report of the Trustees

for the year ended 31 March 2025

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

Trustee & Honourable Treasurer

6 November 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 2025 set out on pages 13 to 22.

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 by 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

17 December 2025

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Statement of Financial Activities for the year ended 31 March 2025

	Notes	Unrestricted funds		Restricted funds	Total 2025	Total 2024
		General £	Designated £	£	£	£
Income						
Donations and legacies	2	292,741	-	207,356	500,097	471,156
Charitable activities	3	10,260	-	2,973	13,233	3,606
Other		-	-	-	-	196
Total income		303,001	-	210,329	513,330	474,958
Expenditure						
Raising funds	4	32,540	-	2,814	35,354	14,901
Charitable activities	5	275,915	11,811	261,058	548,784	628,461
Total expenditure		308,455	11,811	263,872	584,138	643,362
Net income/(expenditure) before transfers		(5,454)	(11,811)	(53,543)	(70,808)	(168,404)
Transfers between funds		-	-	-	-	-
Net movement in funds		(5,454)	(11,811)	(53,543)	(70,808)	(168,404)
Total funds brought forward		77,976	11,811	105,035	194,822	363,226
Total funds carried forward		72,522	-	51,492	124,014	194,822

The accounting policies and notes set out on pages 17 to 23 are an integral part of the financial statements.

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Balance Sheet as at 31 March 2025

	Notes	£	2025 £	£	2024 £
Current assets					
Debtors	6	3,254		5,043	
Cash at bank and in hand		131,387		189,399	
Prepaid expenditure	6	2,000		2,000	
		<u>136,641</u>		<u>196,442</u>	
Creditors: amounts falling due within one year	7	<u>(12,627)</u>		<u>(1,620)</u>	
Net current assets			124,014		194,822
Net assets			<u>124,014</u>		<u>194,822</u>
Funds	8				
Restricted funds	9		51,492		105,035
Unrestricted funds	10		<u>72,522</u>		<u>89,787</u>
Total funds			<u>124,014</u>		<u>194,822</u>

The accounting policies and notes set out on pages 17 to 23 are an integral part of the financial statements. The financial statements were approved by the trustees on 6 November 2025 and signed on its behalf by

P. Holmes

Paul Holmes
Trustee & Honourable Treasurer

Spotlight on Africa

Cash Flow Statement at 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash from operating activities	12	(58,012)	(151,814)
Change in cash and cash equivalents in the reporting period		<u>(58,012)</u>	<u>(151,814)</u>
Cash and cash equivalents at 1 April		<u>189,399</u>	<u>341,213</u>
Cash and cash equivalents at 31 March		<u>131,387</u>	<u>189,399</u>

The accounting policies and notes set out on pages 17 to 23 are an integral part of the financial statements.

Spotlight on Africa

Notes to the Financial Statements for the year ended 31 March 2025

1. Summary of significant accounting policies

(a) General information and basis of preparation

Spotlight on Africa is an unincorporated charity registered in England.

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.

(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.

Spotlight on Africa

Notes to the Financial Statements for the year ended 31 March 2025

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 General	Designate d	Restricted funds	Total 2025	Total 2024
	£	£	£	£	£
Donations	277,146	-	154,572	431,718	426,490
Trusts and Grants	15,595	-	52,784	68,379	44,666
For the year ended 31 March 2025	292,741	-	207,356	500,097	
For the year ended 31 March 2024	221,959	49,500	199,697		471,156

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.

3. Income from Charitable Activities

	Unrestricted funds General	Designate d	Restricted funds	Total 2025	Total 2024
	£	£	£	£	£
Income from events	10,260	-	2,973	13,233	3,606
For the year ended 31 March 2025	10,260	-	2,973	13,233	
For the year ended 31 March 2024	-	-	3,606		3,606

4. Expenditure on Raising Funds

	Unrestricted funds General	Designate d	Restricted funds	Total 2025	Total 2024
	£	£	£	£	£
Just Giving and other fees	488	-	-	488	665
Bank Fees	131	-	-	131	99
Expenditure on Fundraising	-	-	-	-	11,592
Travel	1,921	-	2,250	4,171	1,428
Event costs	30,000	-	564	30,564	1,117
For the year ended 31 March 2025	32,540	-	2,814	35,354	
For the year ended 31 March 2024	13,777	-	1,124		14,901

Spotlight on Africa

Notes to the Financial Statements for the year ended 31 March 2025

5. Expenditure on charitable activities

	Unrestricted funds		Restricted funds	Total 2025	Total 2024
	General	Designated			
	£	£	£	£	£
Maternity Centre	73,369	-	1,375	74,744	70,787
Musoto Christian School	26,845	-	2,500	29,345	53,116
Orphans & Vulnerable Children Project	111	-	17,571	17,682	18,397
Community Health Projects	267	-	17,457	17,724	17,694
Bukasakya Health Centre	966	-	16,004	16,970	14,823
Economic Empowerment	29,608	-	11,376	40,984	11,425
IT Centre	23,667	-	3,966	27,633	7,343
WASH & other	9,265	-	15,874	25,139	6,802
Secondary School Construction	29,445	11,811	173,478	214,734	217,175
IT Centre Construction	-	-	-	-	104,262
Opening Ceremonies	-	-	-	-	9,195
Solar panels	-	-	-	-	3,598
Ebola	2,167	-	-	2,167	-
SoA Uganda Foundation Administration	72,666	-	782	73,448	76,981
Audit and Accounting fees Uganda	4,680	-	-	4,680	2,350
UK Architect Fees	-	-	675	675	11,733
UK Insurance	377	-	-	377	352
UK Accounting Software	308	-	-	308	607
UK Printing, Stationary & General costs	474	-	-	474	201
UK Independent Examiners fees	1,700	-	-	1,700	1,620
For the year ended 31 March 2025	275,915	11,811	261,058	548,784	
For the year ended 31 March 2024	204,503	37,689	386,269		628,461

Out of the total expenditure on charitable activities in the year, grants paid totalled £545,250 (2024 £613,948). These grants were made to Spotlight on Africa-Uganda Foundation.

Spotlight on Africa

Notes to the Financial Statements for the year ended 31 March 2025

6. Debtors and Prepaid Expenditure

	Total 2025 £	Total 2024 £
Gift Aid due to 31 March 2025	3,254	5,043
Prepaid expenditure (in respect of the June 2020 Annual Ball)	2,000	2,000

7. Creditors: amounts falling due within one year

	Total 2025 £	Total 2024 £
Accruals	12,627	1,620

8. Analysis of net assets between funds

	Unrestricted funds		Total	Restricted funds
	General	Designated		
	£	£	£	£
Fund balances as at 31 March 2025 as represented by:				
Current assets	85,149	-	85,149	51,492
Current liabilities	(12,627)	-	(12,627)	-
	72,522	-	72,522	51,492

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	-	89,787	105,035

Spotlight on Africa

Notes to the Financial Statements for the year ended 31 March 2025

9. Restricted funds

The movements on restricted funds during 2024/25 were as follows:

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Construction Namatala School	78,675	131,805	(174,935)	35,545
Opex Maternity Centre	-	1,375	(1,375)	-
Opex Orphans & Vulnerable Children	2,890	24,467	(17,571)	9,786
Opex Community Health Programme	18,941	14,909	(33,850)	-
Events Committee	4,529	8,871	(12,051)	1,349
Other	-	28,902	(24,090)	4,812
	<u>105,035</u>	<u>210,329</u>	<u>(263,872)</u>	<u>51,492</u>

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)	-
	<u>289,125</u>	<u>203,303</u>	<u>(387,393)</u>	<u>105,035</u>

Purposes of restricted funds

Construction Namatala School are funds donated for this capital project. 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 2025

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 2024/25 were as follows:

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Designated:				
Construction Namatala School	11,811	-	(11,811)	-
General:				
General undesignated funds	77,976	303,001	(308,455)	72,522
Total unrestricted funds	89,787	303,002	(320,266)	72,522

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

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

Spotlight on Africa

Notes to the Financial Statements for the year ended 31 March 2025

11. Related party transactions

Donations received from trustees totalled £31,180. The total payments made during the year by the Charity to SOA-UF amount to £545,250 (2024 £613,948). 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 legal and 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 £4,171 (prior year £1,428).

12. Cash flows from operating activities

	2025 £	2024 £
Reconciliation of net income/(expenditure):		
Net income (as per statement of financial activities)	(70,808)	(168,404)
Adjustments for:		
Decrease/(Increase) in debtors	1,789	19,773
(Decrease)/Increase in creditors	11,007	(3,183)
Net cash from operating activities	(58,012)	(151,814)

13. Capital Commitments update

As at 31 March 2025, 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. £22,000) 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 £80,251 at 31 March 2025.

No further contracts were signed between 31 March 2025 and the date these accounts were signed.

