

The Sparkle Foundation

Report and Financial Statements

For the year ended 31st December 2021

Charity number: 1161708



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Reference and Administrative Information

Charity number

1161708

Registered office and operational address

Office 4473, PO BOX 6945, London, W1A 6US

Trustees

Trustees who served during the year and up to the date of this report were as follows:

Michelle Wisbey	
Dr Neville Prior Chair	
Mike Burton	
Stephanie Holme	
Martin Waud Treasurer	
David Towers	
Bertha Wakisa Chiudza	
Nicholas Farady	Appointed 02/02/22

Chief Executive Officer

Sarah Book

Independent Examiner

Sean Rowe - Chartered Accountant

Office K, The Dutch Barn, Old Park Farm, Ford End, CM3 1LN

Trustees' Annual Report

The trustees present their report and financial statements for the year ended 31st December 2021.

Reference and administrative information set out on page 1 and forms part of this report. The financial statements comply with current statutory requirements, the charity's governing document and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities Purpose and aims

The trustees regularly review the aims, objectives and activities of the charity. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees also report the success of each key activity and the benefits the charity has brought to the groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

The objective of The Sparkle Foundation is to provide advancement in education and health for the public benefit of vulnerable children and young adults in the Republic of Malawi. This is being achieved through continued development of their individual capabilities, competencies, skills, and understanding in subjects of educational value and the provision of food and water and sanitation facilities.

Our Vision

To create a future in which every community has an equal opportunity to live a life of health and self-sufficiency.

Our Mission

To drive positive change within the charity sector through the delivery of a sustainable and replicable best-practice community model.

Our core focus is to provide a holistic approach to self-sufficiency through four main pillars:

Sector	Target
Health	Enhance the life chances of vulnerable children by ensuring access to free outpatient services.
Nutrition	Enhance the life chances of vulnerable children by ensuring access to free nutritious meals (breakfast and lunch) and delivering a growing programme to build food security.
Education	Enhance the life chances of vulnerable children by ensuring access to quality education (pre-school, primary after school program, adult literacy)
Community	Empower target communities to take an initiative in community-driven development activities towards improved livelihood, which is intended to be achieved as a direct benefit to the target group as well as other beneficiaries of The Sparkle Foundation.

Summary in pictures

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our trustees' meetings.



What we've been up to

January

Sparkle was forced to close due to Covid-19. Staff went out to communities and did outreach programmes on hygiene and sanitation for 15,000 people and fitted handwashing facilities in 17 villages.

February

As the education programmes were still closed throughout this month, teachers went around the villages doing home schooling.

March

Our virtual Sparkle Steps challenge saw seven-year-old Ralph Rowley raise over £2,000 for Sparkle walking his dog.

April

Our medical team in Malawi supported the Ministry of Health to roll out the Covid-19 vaccine across our communities and facilitated workshops to raise awareness on the importance of being vaccinated as many were shunning it.

May

Our CEO returned to Malawi for the first time in 1.5 years since the pandemic began. She was overwhelmed with the impact we had been able to make during such a difficult period.

June

Our Sparkle Ambassador Gus Burton won the British GT 4 Championship which was aired on TV to thousands of people.

July

Students across the UK were breaking the rules at School as a fundraiser for Sparkle, to help support our girls in Malawi return back to education following the pandemic.

August

Sparkle became an official pro-bono global charity partner with legal firm Clifford Chance.

September

All of our children were provided with new official Sparkle uniforms. The first time ever for us!

October

The first UK Sparkle Gala Dinner took place raising over £90,000 for our programmes in Malawi.

November

Sparkle launched its e-commerce shop on the website and sold out of advent calendars in a week!

December

Sparkle officially registered as a charity in the UAE.

Impact of Covid-19

Sparkle was forced to close for the first six weeks of the year which meant we had to shift our education programmes to home schooling. Our health clinic became one of the busiest in the area as there was a shortage of medications in Malawi and we became a hub for disseminating information about the vaccine. Teaming up with the Ministry of Health through Matawale Health Center Sparkle helped administer hundreds of vaccines across Zomba. We played a huge role in educating people about the importance of having the vaccine, which saw a number of our older beneficiaries being vaccinated against Covid. The impact of Schools being closed in Malawi was felt across all of our communities with many girls falling pregnant or being forced into marriage, families having to relocate back to their home villages and parents losing their jobs. As a result, Sparkle had to focus on collecting research for a large part of 2021 to understand the need of the people we support and how we can shape and change our programmes to ensure they get the help they now need.

The Team

In the UK, our Founder Sarah Brook is the full time CEO and is supported by three other full-time employees in Marketing, Volunteer/Administration and Fundraising.

All of our UK salaries and administration costs were kindly covered through our ongoing corporate partnership with Cornelius Group and one other individual donor. This meant all of our additional donations went directly to the running of our programmes in Malawi.

Our Malawi operations are run entirely by our local team, and we have a Country Director and 26 Malawian staff, seven of whom hold management positions. We have a full-time nurse and a part-time clinician who manage the medical clinic and outreach programmes. We continue to work with District Health Office in Malawi (DHO) through Matawale Health Center, who support us with our medical services. In partnership with Catholic University Malawi, we also take on interns who are completing their graduate studies and in 2021 we hosted two students.

We have a Community Committee who are voluntary members of the community who support us with our projects. Over 200 people who live in our catchment area work with us voluntarily to deliver our community programmes.

In 2021 our staff body collectively took part in over 980 hours of training, which was provided through volunteers and our corporate partners. Some key highlights were:

- Our Education Team Leader gained a sponsorship to study a Diploma towards a Degree in Education at Catholic University of Malawi.
- Our management team received online GDPR training
- Two female staff successfully completed their driving training and obtained their driving licences.
- Seven of our teaching staff successfully completed their online autism training certification.

Our Volunteers and Visitors in Malawi

Due to travel restrictions and COVID-19 lockdown we had no volunteers or visitors to the Sparkle site. The only person who was able to go to Malawi was our CEO. We have used this time to review our volunteering on site package developing our supporting material and volunteer screening process.



Volunteers around the world

On average, 260 hours per month was being contributed by 110 volunteers in 7 different countries.

The number of UK hours reduced in 2021 from the previous year as people starting to return to work after the pandemic and the furlough scheme in the UK ended. However, with our registration in the UAE, we saw a huge influx of volunteers from Dubai. With the increase in available volunteer workforce, a more targeted approach in the recruitment and employment of volunteers is being implemented to ensure we continue to deliver the best possible volunteer experience offering a quality and fulfilling volunteer experience.

Project	Time (h)	Time (decimal)
Administration - Sparkle UK Team	289:32	289.53
Administration MW - Sparkle Malawi Team	91:03	91.05
Finance - Sparkle UK Team	97:42	97.70
Fundraising - Sparkle UK Team	240:35	240.58
Fundraising Activities - Sparkle Malawi Team	70:15	70.25
Grants - Sparkle UK Team	316:23	316.38
HR - Sparkle UK Team	632:41	632.68
Information Management - Sparkle UK Team	6:42	6.70
Internal Meeting - Sparkle Malawi Team	1:00	1.00
IT - Sparkle UK Team	576:23	576.38
Malawi Operations - Sparkle UK Team	4:00	4.00
Marketing - Sparkle UK Team	446:35	446.58
Marketing MW - Sparkle Malawi Team	23:42	23.70
Meetings - Sparkle UK Team	41:32	41.53
Partnerships - Sparkle UK Team	16:01	16.02
Reporting - Sparkle UK Team	303:23	303.38
Strategy - Sparkle UK Team	10:33	10.55
Volunteer Programme - Sparkle UK Team	6:22	6.37
Total (01/01/2021 - 31/12/2021)	3174:24	3,174.40

Figure 1. Split of volunteer time over 2021 – As recorded on Clockify

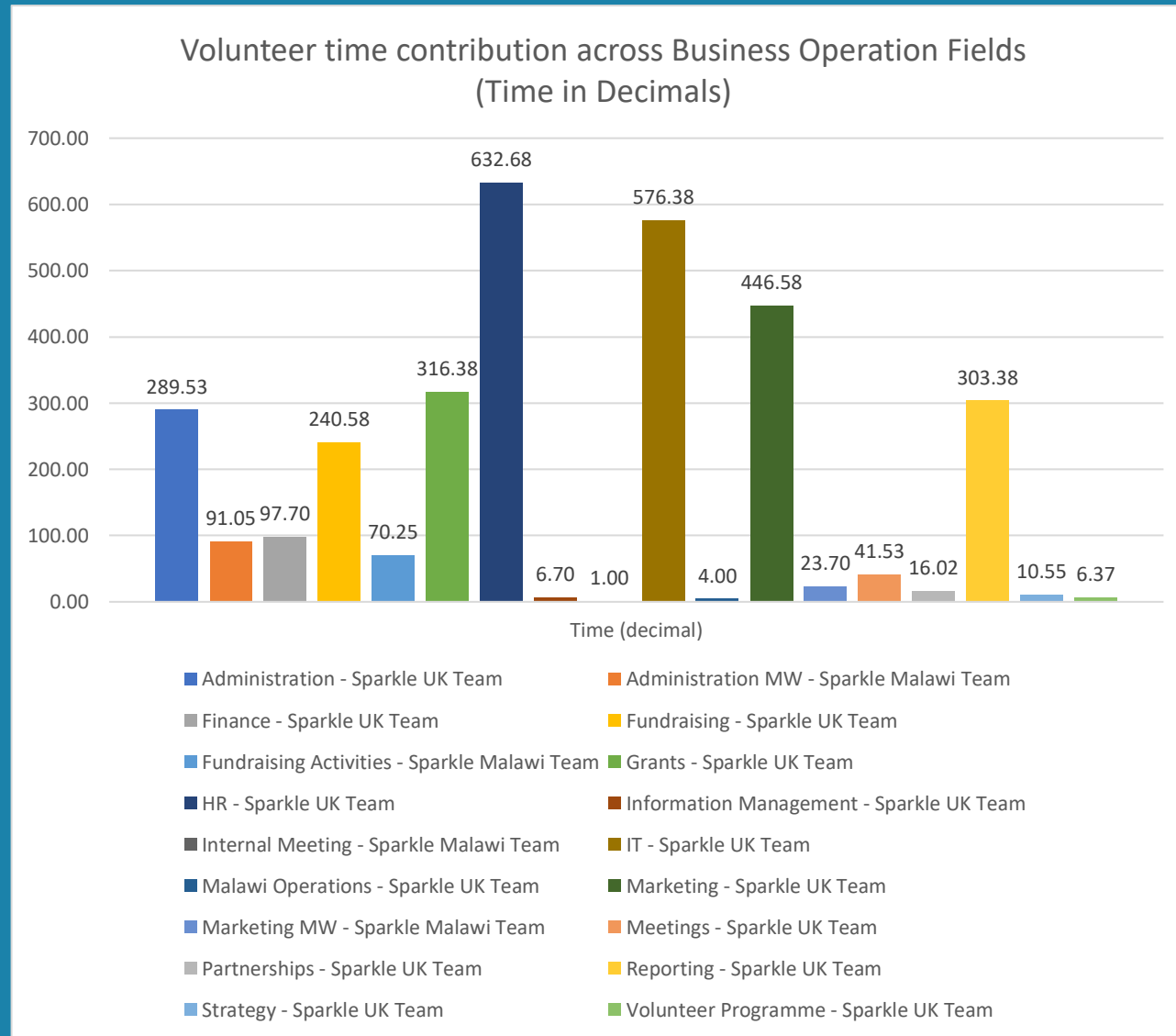


Figure 2. Split of volunteer time across Business Operations as recorded on Clockify

Health

The Sparkle on site clinic remained to be the major program, actively running during the lockdown open from 8am to 4pm on Mondays, Wednesdays, and Fridays. With nurses from Matawale providing OPD services to the Sparkle primary beneficiaries and the community at large. Following the recruitment of a full-time health officer in July, the arrangement between Sparkle and part time nurses from Matawale ended, enabling Sparkle to self-sustain its own medical practices. Since July the clinic was open five days a week, which saw us on average treating 20 cases daily. This increase in medical supplies had an impact on our budget but due to the success of the Sparkle Ball in the UK, we were able to meet the requirements. Several cases had to be referred to Zomba Central Hospital, due to the nature of the treatment required. The Malawi Poisons Board visited Sparkle and conducted an assessment and made several recommendations which the organisation implemented to ensure they could acquire the certification by the start of 2022. Our health outreach programmes impacted more people than ever before, with every village in our catchment area provided with access to a nurse at least once in the year.

Following from the 2020 partnership with the EN Foundation delivering our Cardiac Assessment project, five cases were identified for further investigation. This year all cases have been referred to specialists at Mwaiwathu Private Hospital and Queen Elizabeth Central Hospital respectively. All patients were assessed, and no further tests were required. The beneficiaries included four children and one staff member.

There has been an increasing demand on the Sparkle ambulance service with 79 trips being made enabling timely further medical attention which otherwise could have led to risk to loss of life, limb or eyesight. For example, one of our children had been scalded with hot water at home, which would have resulted in life changing injuries, if it were not for the Sparkle Ambulance service.

In partnership with Afropads Sparkle distributed sanitary pads to female youth in our community and started a pilot study to look at the best long-term solution to support girls during their menstruation.

Month	Number of clinic visits	Number of cases referred	Number of cases treated	Males	Females	Total Number of cases treated age <5	Beneficiaries	Community
Jan	28	0	22	9	13	0	7	15
Feb	48	0	47	13	34	3	8	39
Mar	178	0	175	62	113	10	18	157
Apr	144	0	143	59	84	20	26	117
May	104	0	102	43	58	22	13	89
Jun	16	10	16	8	7	1	0	16
Jul	354	23	351	115	231	71	26	325
Aug	280	11	275	114	161	97	14	261
Sep	292	15	290	99	188	77	22	268
Oct	278	5	271	85	183	88	14	257
Nov	671	0	663	220	437	240	34	629
Dec	300	0	299	98	199	96	4	295



Figure3. Overview of Clinic Data

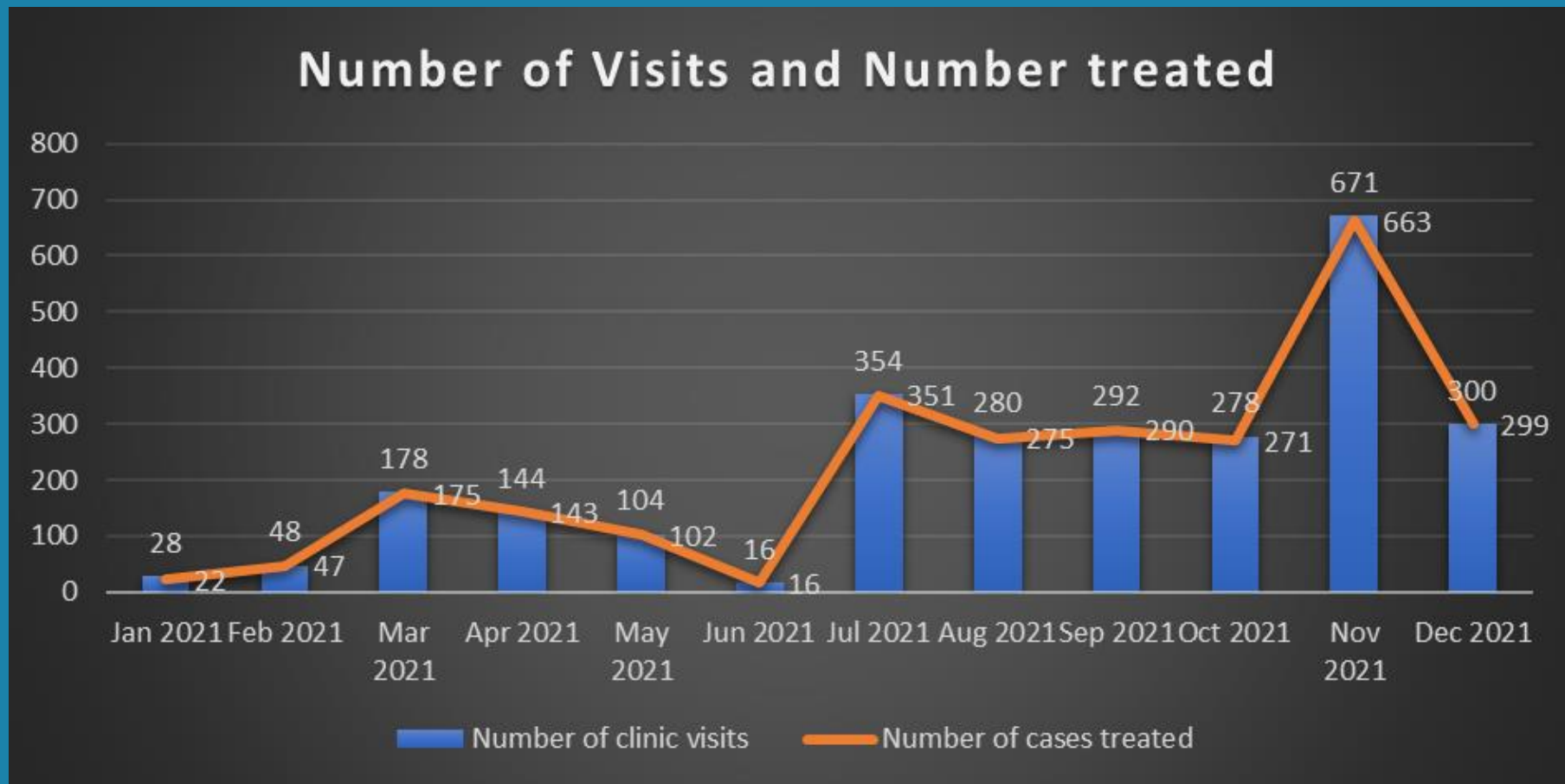


Figure 4. Number of visits and Number of people treated at Sparkle clinic in 2021

Nutrition

With Sparkle providing emergency food packages during the pandemic to all of our children, we were delighted that when our school gates reopened there had been no change in the nutrition status of any of our beneficiaries. This was verified through our growth monitoring assessment consisting of MUAC, height and weight measurements. When research was conducted by our team in our communities across the different households we support, we discovered that over 50% of parents had lost their income due to Covid-19. As a result, they were no longer able to support their children with basic necessities, such as food and most admitted that the only meals their children would be receiving daily would now be at Sparkle. Taking immediate action, the organisation decided that it would no longer just feed the most vulnerable children and our nutrition programme was expanded to all of our beneficiaries. Collectively 30,232 meals were provided to both pre-school and primary children. Out of these meals, 10,640 were breakfast meals for the preschool children and 19,594 was the total for lunch meals both for pre-school and primary school children. Mary's Meals continued to distribute packages of Likuni Phala directly to beneficiaries from Q1 to Q3, which meant Sparkle provided additional breakfast during this period. The number of meals served was considerably down for 2021 due to six weeks of closure of our site at the beginning of the year and a number of children not returning back to Sparkle programmes after relocating during the pandemic. By Q4 our attendance had resumed as normal and with growth plans anticipated for 2022, we expect the number of meals provided to continue to rise.

With new children registering at Sparkle in the new school year (September 2021), several children were identified as malnourished. They were put onto a special programme which saw their parents trained to ensure they were providing the right food at home; snacks were given throughout the day whilst at Sparkle and full assessments were provided by our medical clinic to monitor their MUAC, height and weight on a fortnightly basis.

Sparkle partnered with UAE based charity Gulf for Good who pledged their commitment to support Sparkle with a farm in 2021 to help the charity become food secure by 2030. In preparation for the farm and in light of the expansion of the feeding programme, Sparkle had to construct a new larger kitchen on site to deal with the number of children we were now feeding. This started in Q4 and will be complete by Q1 2022. With limited space available, a decision was made to build the kitchen where the current vegetable garden was, as this would ultimately move to the new farm when ready. Unfortunately, due to the pandemic, the funds for the farm were not released and therefore Sparkle's agriculture programme had to be put on hold.

Waste Management continues to be a challenge in our community and during Q2 Sparkle launched an initiative which saw all of our left-over food be repurposed into animal feed to support our local farmers.



Education

Sparkle runs three notable education programmes targeting different age ranges.

In Q1 and Q2 these were all severely impacted due to School closures and change in circumstances for many of our beneficiaries. When we were able to open, we had to do so at 50% capacity which meant we had to change our entire weekly schedule around to ensure we saw all of our beneficiaries at least twice a week. Naturally this impacted our attendance throughout the year and only by Q4 when most of the restrictions had been lifted, did we resume to our usual 80% attendance.

Teenage girls were the demographic mostly impacted by the lockdown in Malawi with many falling pregnant, being sent into child marriage, or never returning back to School when it eventually reopened. To combat this Sparkle added a series of educational awareness workshops to our core education programmes and offered a support network for girls and women who were risk or had experienced such challenges. This was done through the youth group and impacted 500+ people.

To mitigate the gaps caused by the reduced hours of Schooling over the past two years the Ministry of Education proposed a new school calendar starting from September 1st 2021, which would see a condensed timetable for students across four rather than three terms. There was no direct impact to the Sparkle education programmes and as normal we carried out vulnerability assessments in our community at the start of the new school year and registered 59 new pre-school children (32 Girls and 27 Boys) and 22 primary new children (10 Boys & 12 Girls).

1. Pre-Primary Early Childhood Development (ECD) Programme

In Malawi, only 48% of children under five access any form of early childhood development learning. Running from 7am to 12pm daily, Sparkle continues to offer the only free Montessori based nursery school in the region. We have partnered with different Montessori Centres across the UK, who deliver free online training to all of our staff, as and when the need arises.

With SEN not being a priority area in Malawi due to limited resources, the education team embarked on Autism training which saw seven teachers get equipped with knowledge and skills on how to identify children with autism. All teachers completed their eight-week training and were certified with Open Learn University in the UK.

Sparkle supports a number of children with a range of mental and physical disabilities. Varying from autism, cerebral palsy, blindness and deafness to medical related issues such as HIV and TB. These children fall into the high-risk category and therefore during the school closures, and throughout the year sparkle made extra provisions to complete home visits to safeguard their development and ensure they were getting the extra care and support they needed. Special classes were added to their school programme when they returned, and our teachers worked hand in hand to deliver a package that creates an atmosphere for our children to succeed and thrive.

In 2021, 34 pre-children graduated and transitioned from our pre-school to primary after they met the development milestones outlined in their curriculum. The children were well prepared and unlike those that were not in the Sparkle preschool they were able to do things independently.

2. Primary after school Programme

Supporting children from 6 through to 14, this programme provides additional learning opportunities for primary aged children in accordance with the national curriculum. When children eventually returned to Sparkle, it was apparent that many of the students had fallen behind with their learning, with some even forgetting the basics of reading and writing. Our education department also identified that as children had been out of the classroom for some time and had experienced more neglect and trauma than usual during the lockdown, there was an urgent need for social and emotional support to enable the children to resume their learning. Our programme was adapted accordingly and working hand in hand with the community and health departments, additional programmes were run alongside the curriculum including life skills training, sport, art and dance. Further research, including a needs assessment and several baseline surveys were conducted by our M and E team throughout the year to identify the impact the pandemic has had on primary aged children and what solutions, if any can Sparkle implement to get students back on track. The results from this research concluded that not only would additional classes be needed for the next three years, but some form of mental health programme should be launched to support all of our beneficiaries, who have experienced a number of challenges since Covid began.

Additionally due to the pressure on Schools during the pandemic, our two main local Primary Schools were unable to provide Sparkle with the level of information we had requested on our students. This naturally had an impact on the reporting we were usually able to do on each of our children. However, we hope to strengthen these relationships with the government schools in the new year and provide support where necessary to help them overcome the backlog of administration faced post pandemic.

3. Adult Literacy Program

With many parents losing their jobs in the pandemic, community members were no longer able to spare as much time to come to Sparkle to upskill themselves. Understandably they had to prioritise searching for paid work. This had a huge impact on our programme and the number of adults attending these classes greatly reduced. In Q4 we launched a campaign to kick-start this programme again, which had a positive outcome, and the number of people attending returned to pre-covid levels.

Aside of our three core programmes, the department also offers a series of community education programmes, across the 17 villages we support, which vary from term to term. From the start of the year, we ran tailoring lessons, hygiene and sanitation workshops, counselling, computer training, COVID-19 preventative measures, advocacy seminars and a variety of other extra curriculum activities which involved various members of the community.

Community Empowerment

Community engagement is at the core of what we do at Sparkle. We work with a number of key stakeholders in our traditional authority, including village chiefs, community committees and community groups who all share our interest in community development, poverty reduction, and improvement of livelihoods.

1. Community Committee

With many households relocating during the pandemic due to loss of jobs, Q1 saw Sparkle readvertise for community committee members to ensure each village who we support was represented accordingly. This was achieved and we had 17 committee members attend our monthly meetings which were held to share updates of on-going activities and challenges faced within the institution. Unfortunately, 2021 brought more challenges than ever for our community and each village within our catchment area was impacted differently. With a high number of deaths across the community, a rise in prostitution and alcoholism, Sparkle worked hand in hand with the community committee for possible interventions. The community committee continued to be the link and supported Sparkle with follow ups and check ins in our children's households. The committee also engaged parents and guardians on taking ownership and making any contributions they could to Sparkle. From the time we re-opened the children's parents and guardians stepped in to support with meal preparations Monday to Friday for the entire year, as well as contributing maize which was used for our feeding program to help support the organisation with the rising cost of food.

2. Women's Group

The Women's Group was established to empower women and provide them with life sustaining skills, as well as capacity building to facilitate behaviour change in areas such as communication and income generating activities. The programme imparts knowledge on pressing health issues which are affecting the community and then uses the women as a tool for society enlightenment on identified issues. Due to the pandemic, the group dismantled, and we spent the first half of the year reaching out to these women to understand what had happened in their homes since Covid 19 and what ways we could get them back involved in the programme.

Once we had the list of women who wanted to re-join established, Q3 and Q4 focused on researching how best to implement the women's group focused interventions such as Village Savings and Loans (VSL) and entrepreneurship training to empower these ladies with income generating activities. We wanted to ensure our programme met the needs of the women, post pandemic. With most of them at risk of Gender Based Violence from their intimate partners and the majority of them opting to stay in abusive situations as they were not empowered enough to stand on their own two feet, we had to do full assessments with our community facilitators and nurse to understand exactly how Sparkle can change their circumstances. During the

house-to-house assessments, counselling and support was offered by our team as we strengthen the relationships between the organisation and these women. As a result, we had over 75 women sign up for the programme.

3. Youth Group

Approximately 42% of girls in Malawi get pregnant or get married before the age of 18. Most of end up dropping out of school. This was even worse during the height of the Covid-19 pandemic. However, the Sparkle youth group continued to operate and focused its interventions on issues of sexual and reproductive health, self-awareness, psycho-social support as well as computer trainings and sports sessions.

We also conducted a baseline study to determine what the needs of the youths were and how best our programming could respond to the rising need for maximum impact. We learnt that most of the youth needed distractions from the increased pressure both from peers and from home and that sports and computer trainings would be key. This led to us to establishing football and netball teams which participated in local tournaments.



Governance and Strategy

We had planned to open a satellite ECD centre in another village by October 2020, however due to COVID restrictions this has been put on hold. This was further delayed due to continued restrictions for the first half of 2021. However, by the end of Q2, Sparkle started working on the partnership agreement with Passion Centre for Children, with a view to opening a joint ECD centre in January 2022. From Q3 onwards, building work began at the new site to renovate the original house into a fit for purpose nursery School. Six months' worth of construction was required to ensure it met the Sparkle standards. A recruitment drive for teachers was initiated and a vulnerability assessment was carried out in the new villages to register children who would be eligible for the programme.

Throughout this process all of our policies and procedures were updated and signed off by the UK and Malawi board. Our standard operating procedures were documented, and Sparkle now has a handbook for replication which will be used moving forward as part of our growth plans. Our three-year strategy, which has been worked on by the entire team for the last two years, was also presented to the board by the CEO and was signed off for implementation. This will see Sparkle replicate its model in at least four other areas in Malawi and move to another country.



David's story

A child in the community was brought to the attention of Sparkle, after his mother had told one of the community committee members that at age 4 her son was unable to communicate. Sparkle visited David at his house to complete a vulnerability assessment and understand his needs. On examination it was clear David was not at the expected developmental stage in verbal communication for his age and it was agreed that he would attend the Sparkle Pre-School group.

Special measures were put in place where our teachers would use sign language to communicate with him, however it quickly became evident that this would not be enough if he was ever to progress into Primary School.

Sparkle arranged for him to have a medical assessment, and this was done at Queen Elizabeth Central Hospital (QECH) in Blantyre by audiology department specialists. We were able to secure hearing aids for him and enrolled him with a speech and language therapist which will be conducted over a period of three to six months depending on how fast he will be able to respond. It was an amazing moment for us at Sparkle to see David's reaction when he heard noise for the first time! With the hearing aids now being used regularly, his engagement with others has improved drastically as he can now hear them and respond with a few words. He is smiling more than ever before and is even putting his hand up in the classroom when the teacher asks a question. We expect this only to improve as the sessions continue.

Fundraising and Marketing

With Covid-19 forcing us to shift our attention to digital marketing, we decided to recruit a full-time marketer who could focus on the online side of the business while the world started to open up again. This heavily paid off as we were able to expand our reach across all of our social media platforms, increase our donor data base and give our fundraiser the opportunity to just focus on income generation.

Sparkle had previously only held small scale events but in 2021 we decided to host two major fundraisers for the first time – The Sparkle Steps Challenge and The Sparkle Ball. Both were a huge success and generated 48% of our total income for the year.

With our Fundraising Officer focusing on income generation, we decided to start exploring different grant opportunities and migrate our CRM system from Salesforce to Beacon – which is more charity friendly. With Schools across the UK and Europe heavily impacted by the pandemic, we saw a reduction in our income from School partners, however this was compensated by an increase in individual donors, with mostly our long-term donors increasing their annual contributions. We also started new income streams in merchandise and restructured our child sponsorship programme. Both of which proved successful.

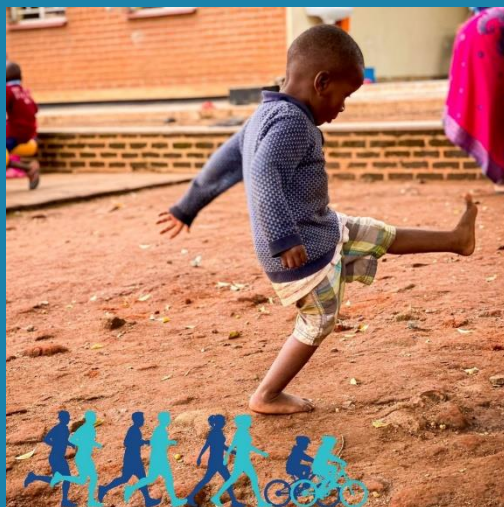
Investing in a fundraising and marketing officer paid off because it reduced the operational capacity of the CEO and gave Sparkle more resource to increase its supporter base, which enabled the income of the charity to increase in 2021 by £100K.

Following the partnership with Clifford Chance, Sparkle was provided with the funds to register the organisation in the UAE. This was a strategic decision made for a number of reasons. 1. Sparkle has huge growth plans and having a wider network of donors will ensure maximum success. 2. 40% of small charities were expected to close by the end of 2021 due to the pandemic and donor fatigue in the UK. However, with only 100 charities registered in the UAE, the demand of people wanting to donate and help, currently outweighs the supply, putting Sparkle in a strong position to generate any lost income experienced from UK donors.

Additional contribution made by partners and volunteers

Our partnerships with different companies continued throughout 2021, with both Cornelius and Clifford Chance providing pro-bono support for any of our overheads to reduce our administration costs. Our partnership with Clifford Chance was upscaled in August 2021, where we became their official pro-bono global partner which gave us access to all of their employees across the world to support with volunteering. As a result, Sparkle saw an increase in the number of hours provided across both companies by staff members for 2021, which equated to £82,050 worth of pro-bono support. Please note for reporting purposes this is reflected in the accounts as expenditure, however it was provided to us through time.

Partnerships also continue in Malawi with 50% of our food costs covered by local donors from businesses in Blantyre and 25% of our medications provided by local pharmacies. Mary's Meals continue to support our nursery programme with breakfast daily.



Main achievements during the period

The highlights being: -

1. Successfully holding our first Sparkle Ball which sold out and generated £90,000 for the charity
2. Supporting the Malawi health services to roll out vaccinations across the country
3. Sparkle becoming the smallest charity to partner officially with leading law firm Clifford Chance
4. Sparkle's three-year growth strategy being signed off and starting to be implemented
5. Offering our services to more children even during a pandemic
6. Sparkle carrying out needs assessments across all of our community understanding the impact of Covid-19 and being a thought leader across Zomba for how programmes need to be amended to ensure they meet the new needs of the people.
7. Recruiting staff members in the UK and Malawi to ensure we have a full team who can deliver our strategy
8. Continuing to have all of our administration costs and UK salaries covered by corporate and individual donors so that 100% of our donation can go to our programmes.
9. Agreeing partnership for our second site and setting the template for future expansion
10. Registering as a charity under International Humanitarian City in the UAE which will open up new opportunities for the organisation in the Middle East.
11. Sparkle reviewing all of its internal standard operating procedures and policies to ensure maximum delivery.

Achievements against objectives set for the 2021 financial year and performance of fundraising activities against objectives set

Our 2021 income exceeded our budget due to the Sparkle Ball in the UK going ahead in Q4 which raised 90K. It should be noted that to comply with the UK accounting principles, costs for the ball were included in the UK expenditure for the year, which were more than covered by the income received from this event.

Our expenditure in Malawi increased as we expanded our team and recruited more employees to run our outreach programmes. Additionally with the impact of Covid-19 the cost of living also increased, which impacted our expenditure. For the first time we incurred costs relating to the establishment of the UAE Sparkle Charity Registration which were covered by Clifford Chance in a restricted donation.

Financial review

Result for the year

This is the third year the Charity's income has exceeded the £250,000 threshold and therefore this is the third year the charity has prepared its financial statements in accordance with the Charity SORP.

The summary of results for the year are shown in the Statement of Financial Activities. The charity received income in the year totalling **£388K** (2020: £288K), **including pro-bono services** with a value of **£82K**. The majority of the £82K was from our corporate partners Clifford Chance, who volunteered with legal, governance, HR, leadership, marketing, and admin support.

The charity incurred expenditure totalling **£338K** (2020: £236K) which resulted in a net increase in funds for the year of £50K (2020: increase of £52K). It should be noted that as the CEO is paid in the UK, her salary is attributed to UK expenditure, however she spends at least three months a year overseeing the team in Malawi.

At the year end, the charity had net funds totalling £312K (2020: £262K). This amount is high for three reasons.

1. The expenditure in Malawi for Q4 was reduced by £80K because we had planned to open our second site. However, this was delayed due to the pandemic and will now open in Q1 of 2022.
2. We were unsure if the Sparkle events would take place because of UK lockdowns and restrictions and therefore wanted to air on the side of caution. Had this been the case, 48% of our income would not have been obtained and we would have been using up some of our reserves. Fortunately, the ball was a success and now these funds can be pushed forwards to 2022 so that we can implement our growth strategy.

3. Due to fundraising regulations in the UAE, it can take up to 18 months before donations from Dubai are able to be released into our account. We therefore had to make the necessary provisions to ensure we could support our operations in the UAE for 2022 whilst we wait for the funds to reach our account.

The charity continues to hold at least six months of operating expenses in reserve.

Charity's principle source of funds

Corporate and School partnerships and individual donors.

Reserves policy and going concern

All charities are required to consider how much they need to hold in reserves. The level of reserves will vary depending on the scale and nature of the charity's activities.

The trustees carry out a risk-based analysis in arriving at the level of reserves needed to protect against these unforeseen events. This risk-based analysis looks at the amount of reserves that would be needed if there were a significant fall in income and in light of the continued volatility of the Malawian Kwacha, the charity aims to keep at least six months running costs in reserve at any point in time. The reserves totalled £312K as at 31 December 2021.

The trustees have reviewed the circumstances of The Sparkle Foundation and its company under the control of this charity, in Malawi, and consider that adequate resources continue to be available to fund the activities of the charity and its company in Malawi for the foreseeable future. The trustees are of the view that The Sparkle Foundation is a going concern.

Principal risks and uncertainties

The principal risks and uncertainties facing the charity are as follows:

1. COVID-19 (Medical)

With a shortage of drugs in the country and the cost of living over 25% higher, communities have become dependent on the Sparkle clinic as the only centre offering free medication. We have gone from having 20 patients a day to 80, which has put a huge strain on our budget. Additionally, the cost of fuel has increased dramatically due to a fuel crisis across sub-Saharan Africa, meaning the running of our ambulance service is extremely difficult, as well as expensive. Sparkle is currently having to rely on the running of just one vehicle across both sites, which is directly impacting our programmes.

2. COVID-19 (Nutrition)

With the funding for our farm still not received from our charity partner and our new kitchen now in the place of our vegetable garden, all of our food is having to be purchased from the market. Food costs have risen by 30% this year and are continuing to increase. As Sparkle is now feeding more children than ever, this has put huge pressure on our financials, with our nutrition programme now our most expensive out of our four pillars by 40%. To add to this 90% of Malawi's fertiliser came from the Ukraine and with the current crisis, it is anticipated that by the end of 2022, Malawi, along with other countries in sub-Saharan Africa will face a food shortage. We are currently assessing alternative options as an interim measure while we wait for our farm to be purchased.

3. Covid-19 (Education)

With Schools struggling to recover since the pandemic and many students falling behind, there has been more children than ever in the classrooms. Unfortunately, local government schools are no longer able to house the number of pupils who require education and therefore they have introduced a split timetable. Primary children will now go to School either in the mornings or afternoons. This will impact our Primary after school programme as now 50% of our children will not be able to attend each, week. Due to limited space on our two sites, and our ECD centre running in the morning, we will be unable to have Primary aged children in the morning and therefore they will no longer be able to attend Sparkle classes. We are working with our partners to see what other options may be available.

4. Covid-19 (Community)

Many community members are still trying to get over the impact Covid-19 has had on their businesses, as well as their emotional and psychological wellbeing. We have seen a huge rise in the community in alcoholism and prostitution, as people have become desperate. The demand for our community programmes is now higher than ever, which in turn will put added pressure on our budget.

5. Current economic climate

With a 25.5% inflation rate in Malawi, we have had to increase our staff salaries accordingly. The exchange rate from the UK pound to the Kwacha does not reflect the inflation rate and therefore our overall running costs are now almost 20% higher than previous years. With our new site now up and running and our three-year growth strategy underway, our fundraising target has almost doubled from the previous year. To implement this growth, we are going to require more staff members, which ultimately will cost us more money. With the UK energy crisis, a global recession looming and a reduction in charitable giving worldwide, we are increasingly aware that we are having to look at best case and worst-case scenario when it comes to our finances and will have to hold quarterly financial meetings to monitor our progress.

6. Staff Recruitment

With rising costs of living, employees around the world are now needing higher salaries to support themselves and their families. As a charity we rely on public money, and therefore if donors are no longer able to be as generous due to their own personal circumstances, we will not be able to raise as much money as normal. Therefore, we can only offer middle of the range salaries and as a result we may not be able to attract the best talent for Sparkle. It also means that retaining staff will be a challenge as many will be likely to move if another opportunity presents itself for a higher wage.

7. Non-compliance with fundraising, data and other regulations

The Sparkle Foundation, as with other charities, is subject to an ever-increasing number of regulations. To add to this, our new charity registration in the UAE, also brings with it another set of regulations. Non-compliance could result in fines or reputational damage, which threatens the future of the charity. To mitigate against this the Chair and the C.E.O. have completed a Board Assurance Framework, which will assure the board that there is good compliance across the organisation.

8. Grant Funding

Due to the pandemic causing many charities to eat into their reserves, grant funders are now favouring those charities who have less than three months reserves in their account. Sparkle is not in this position as our growth plans were delayed and the fluctuation of the kwacha meant we were never able to go below six months, as an internal policy. With huge inflation in Malawi, and us planning on expanding our sites, we need to increase our income streams away from just corporates and individual donors and we were hoping to win a few grants to enable us to replicate our model across Africa. With less and less grants now available for charities like Sparkle, and many dictating how money should be spent over a short time frame, it is becoming extremely difficult for us to secure any significant grant funding that aligns with our programmes and values of long-term sustainable impact.

Plans for the future

Education	<ul style="list-style-type: none"> • To develop our SEN support at Sparkle across all education programmes • To improve the English-speaking levels of all children attending Sparkle • To find a solution to the change in schedule for our Primary aged children • To increase the amount of sport played in the curriculum • To ensure those girls who dropped out of School are given opportunities to either go back to School or join one of our community groups • To increase the number of arts and crafts sessions done for all age groups
Community	<ul style="list-style-type: none"> • Open our second ECD Centre • Identify an area for our third ECD centre • Launch a village saving loan scheme for our Women's Group • Get all of our community programmes back to maximum capacity • Develop interventions in line with baseline studies conducted of the need for the youth • To revamp the Adult Literacy Education to reach out to more beneficiaries
Health	<ul style="list-style-type: none"> • Acquire the Malawi Poisons Board Certificate which will allow us to purchase other medication which will enable the clinic treat more cases. • To deliver a mental health programme • To increase our outreach clinics • To support more villages with our ambulance services • To deliver a family planning program • To work with other medical charities and partners to support with running costs of our clinic
Nutrition	<ul style="list-style-type: none"> • Purchase the land for our farm • Establish partnerships with food suppliers to reduce the monthly costs of the feeding programme • To deliver more environmental awareness campaigns regarding deforestation, waste management and recycling
HR	<ul style="list-style-type: none"> • Get all of our managers driving • Recruit a Programmes Manager for Malawi • Recruit Communications Officer for Malawi • Recruit Community Officer for Malawi • Recruit an Operations Director for the UK team • Employ staff for the UAE team • Expand our training offerings to all staff
Fundraising and Operations	<ul style="list-style-type: none"> • To get all of our contacts onto a CRM system • To improve the efficiency of all of our back-office processes • To increase the number of fundraising income streams both locally and internationally • To hold a fundraising event in the UAE

Structure, governance and management

Structure

The charity is a Charitable Incorporated Organisation. The charity's model constitution was adopted on the 18 May 2015.

Appointment of trustees

When vacancies occur, trustees are recruited using a widespread recruitment campaign or in response to an approach by an interested party. They are interviewed by the chair, or at least one other trustee and the C.E.O. If suitable, having the right breadth of skills and experience, they will attend a board meeting and will then join the board if they and the rest of the board agree.

Trustee Induction and Training

New trustees are supplied with a comprehensive induction pack and meetings with the C.E.O. and the chair before their arrival.

Chair

Trustees elect a chair from the current serving trustees. The term of office for each position is two years Mr Neville Prior was unanimously selected as the chair in 2020, and he is the current chair.

Governance

Through the support of our legal partners Clifford Chance and by working hand in hand with our Malawian NGO board, we updated all of our policies, to reflect any changes in government laws both in Malawi, UAE and the UK, and also to ensure any potential risks were mitigated and accounted for in our policies. Several of our trustees will be travelling out to Malawi for 2022 to carry out internal audits.

Related Parties and relationships with other organisations

None of the trustees receive remuneration or other benefits from their work with the charity. The Sparkle Foundation requires trustees and senior managers to declare any interests that they may have outside of the charity. Transactions and contractual relationships with related parties must be disclosed. On the 11 January 2018, the charity set up a new company, limited by guarantee, in Malawi, under their Companies Act, No. 15 of 2013. The name of the company is The Sparkle Foundation Malawi. Some of the Trustees are members of this company and this company is under the control of this charity. Setting up this company in Malawi was necessary to comply with local legislation. All transactions undertaken in Malawi are recorded within the accounts of that company. This has meant that these accounts for The Sparkle Foundation in the UK show transactions undertaken by this charity and do not include the transactions undertaken in Malawi. Transfers are made monthly from the UK to Malawi and are therefore shown as charitable donations in this company's accounts and are shown as income in the accounts for the company in Malawi, which it then utilises for the objectives of this charity.

Remuneration policy for key management personnel

The board of The Sparkle Foundation considers the pay and terms and conditions of the key management personnel. Pay is benchmarked by individual posts against roles in similar organisations through an external benchmarking process.

The trustees' annual report, which includes the trustees report, has been approved by the trustees on 28/10/22 and signed on their behalf by:

Neville Prior

Chair



Martin Waud

Treasurer





www.sparklemalawi.org



The Sparkle Foundation Malawi



@the.sparkle.foundation



@SparkleMalawi

The Sparkle Foundation
Office 44733, PO Box 6945, London, W1A 6US
Registered charity no. 1161708

The Sparkle Foundation		Charity No	1161708		
		Company No			
Annual accounts for the period					
Period start date	01/01/2021	To	Period end date	12/31/2021	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	242,021	-	-	242,021	256,325
Charitable activities	S02	124,229	-	-	124,229	-
Other trading activities	S03	18,045	-	-	18,045	31,706
Investments	S04	-	-	-	-	1
Separate material item of income	S05	4,000	-	-	4,000	-
Other	S06	-	-	-	-	-
Total	S07	388,295	-	-	388,295	288,032
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	42,774	2,765	-	45,539	10,048
Charitable activities	S09	211,518	-	-	211,518	159,167
Separate material expense item	S10					
Other	S11	81,543	-	-	81,543	67,290
Total	S12	335,835	2,765	-	338,600	236,505
Net income/(expenditure) before tax for the reporting period						
Tax payable	S13	52,460	-	-	49,695	51,527
	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)						
Net gains/(losses) on investments	S15	52,460	-	-	49,695	51,527
	S16	-	-	-	-	-
Net income/(expenditure)	S17	52,460	-	-	49,695	51,527
Extraordinary items	S18	-	-	-	-	-
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	52,460	-	-	49,695	51,527
Reconciliation of funds:						
Total funds brought forward	S23	252,762	10,000	-	262,762	211,235
Total funds carried forward	S24	305,222	7,235	-	312,457	262,762

Section B**Balance sheet**

		Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03
Fixed assets					
Intangible assets	(Note 15)	B01	-	-	-
Tangible assets	(Note 14)	B02	2,681	-	-
Heritage assets	(Note 16)	B03	-	-	-
Investments	(Note 17)	B04	-	-	-
Total fixed assets		B05	2,681	-	-
Current assets					
Stocks	(Note 18)	B06	-	-	-
Debtors	(Note 19)	B07	6,782	-	-
Investments	(Note 17.4)	B08	-	-	-
Cash at bank and in hand	(Note 24)	B09	300,761	7,235	-
Total current assets		B10	307,543	7,235	-
Creditors: amounts falling due within one year					
	(Note 20)	B11	5,000	-	-
Net current assets/(liabilities)		B12	302,543	7,235	-
Total assets less current liabilities		B13	305,224	7,235	-
Creditors: amounts falling due after one year					
	(Note 20)	B14	-	-	-
Provisions for liabilities		B15	-	-	-
Total net assets or liabilities		B16	305,224	7,235	-
Funds of the Charity					
Endowment funds	(Note 27)	B17	-		
Restricted income funds	(Note 27)	B18		7,235	
Unrestricted funds		B19	305,224		-
Revaluation reserve		B20			
Fair value reserve		B21			
Total funds		B22	305,224	7,235	-



The company was entitled to exemption from audit under s477 of the Companies small companies.

The members have not required the company to obtain an audit in accordance w Companies Act 2006.


The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	
Neville Prior	
Martin Waud	

Signature of director authenticating accounts being sent to Companies House

Signature	
Sarah Brook	
	



Total this year £ F04	Total last year £ F05
-	-
2,681	1,551
-	-
-	-
2,681	1,551

-	-
6,782	8,606
-	-
307,996	252,605
314,778	261,211

5,000	-
-------	---

309,778	261,211
---------	---------

312,459	262,762
---------	---------

-	-
-	-

312,459	262,762
---------	---------

-	-
7,235	-
305,224	-
-	-
312,459	-

; Act 2006 relating to

ith section 476 of the

ments of the Companies

to small companies

	Date of approval dd/mm/yyyy
	10/28/2022
	10/28/2022

	Date dd/mm/yyyy
	10/28/2022

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention and at fair value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

☒

the Statement of Recommended Practice (SORP) for Charities, issued by the Charity Commission for England and Wales, in the UK and Republic of Ireland (FRS 102).

- and with*

☐

the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

- and with the Charities Act 2011.

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

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that may cast doubt on the charity's ability to continue as a going concern, please disclose them, and state whether the charity is applying the going concern basis of accounting "in doubt", "not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

The charity has sufficient funds during a charitable activity COVID-19 on the charity is a

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policy note { }.

Yes*

☐

* -Tick as appropriate

No*

☒

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;

(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and

(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the repo

Yes*

☐

* -Tick as appropriate

No*

☒

Please disclose:

(i) the nature of any changes;

(ii) the effect of the change on income and expense or assets and liabilities for the current period; and

(iii) where practicable, the effect of the change in one or more future periods.

1.5 Material prior year errors

No material prior year error have been identified in the reporti

Yes*

☐

* -Tick as appropriate

No*

☒

Please disclose:

(i) the nature of the prior period error;

(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and

(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.

accounts

convention with items recognised at cost or transaction accounts.

practice: Accounting and Reporting by Charities
in accordance with the Financial Reporting Standard applicable
(FRS 102) issued on 16 July 2014

applicable in the United Kingdom and Republic of



**conditions that cast significant doubt on the
provide the following details or state "Not**

*s sufficient reserves and has continued to generate
and since the year end, to enable it to meet its
activities for the foreseeable future, despite the impact of
the global economy. Therefore the Trustees believe
a going concern.*

have been made to the accounting policies adopted in

--

--

rting period (3.46 FRS102 SORP).

--

ng period (3.47 FRS102 SORP).

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Note 2

Accounting policies

This standard list of accounting policies has been applied. If a different or additional policy has been adopted then this should be disclosed.

2.1 RECONCILIATION WITH PREVIOUS GENERAL PRACTICE

Please provide a description of the nature of each change in accounting policy

--

Reconciliation of funds per previous GAAP to funds determined

	Start of period	End of period
	£	£
Fund balances as previously stated		
Adjustments:		

Fund balance as restated

--

Reconciliation of net income/(net expenditure) per previous period to FRS 102

	End of period
	£
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as restated

--

*ed by the charity except for those deleted. Where a
s is detailed in the box below.*

GENERALLY ACCEPTED ACCOUNTING

--

etermined under FRS 102

ious GAAP to net income/(net expenditure) under

Section C

Note 2

2.2 INCOME

Recognition of income

Accounting policies

These are included in the Stat

- the charity becomes ent
- it is more likely than not
- the monetary value can

Offsetting

There has been no offsetting r
required or permitted by the F

Grants and donations

Grants and donations are only
criteria are met (5.10 to 5.12

In the case of performance re
that the charity has provided
only occurs when the perform

Legacies

Legacies are included in the S
grant of probate, the executor
estate and any conditions att
charity or have been met.

Government grants

The charity has received gove

Tax reclaims on donations and gifts

Gift Aid receivable is included
Any Gift Aid amount recover
treated as an addition to the s
terms of the appeal have spe

Contractual income and performance related grants

This is only included in the So
services or met the performar

Donated goods

Donated goods are measured
exchanged) unless impractica

The cost of any stock of goods
the fair value of those gifts at
receipt. In the reporting perio
as an expense at the carrying

Donated goods for resale are
expected proceeds from sale
from other trading activities

	from other trading activities' value sheet. On its sale the value of activities' and the proceeds from activities'.
	Goods donated for on-going use and included in the SoFA as in
	Gifts in kind for use by the charity when receivable.
Donated services and facilities	Donated services and facilities gift to the charity provided the
	Donated services and facilities with an equivalent amount recorded in the SOFA.
Support costs	The charity has incurred expenses
Volunteer help	The value of any voluntary help in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts and be measured reliably.
Income from membership subscriptions	Membership subscriptions received Legacies.
	Membership subscriptions where benefits are recognised as income from charitable activities
Settlement of insurance claims	Insurance claims are only included if criteria are met (5.10 to 5.12 in the SoFA.
Investment gains and losses	This includes any realised or unrealised any gain or loss resulting from the year.

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where there is a constructive obligation commensurate with the obligation can be measured reliably.
Governance and support costs	Support costs have been allocated to Governance costs comprise all costs of compliance with regulation and

	Support costs include central categories on a basis consist floor areas, or per capita, staf
Grants with performance conditions	Where the charity gives a gra service or output to be provid recipient of the grant has prov
Grants payable without performance conditions	Where there are no conditions realistically avoid the commiti recognised.
Redundancy cost	The charity made no redunda
Deferred income	No material item of deferred i
Creditors	The charity has creditors whic discounts
Provisions for liabilities	A liability is measured on reco measured at the best estimat reporting date
Basic financial instruments	The charity accounts for basic paragraph 10.7 FRS102 SORP. 11.19, FRS102 SORP.

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they c They are valued at cost. The depreciation rates and m
Intangible fixed assets	The charity has intangible fixe physical substance but are ide or legal rights. The amortisat They are valued at cost.
Heritage assets	The charity has heritage asse scientific, technological, geop maintained principally for thei rates and methods used as di. They are valued at cost.
Investments	Fixed asset investments in qu valued at initially at cost and end. The same treatment is a measured reliably in which ca

	Investments held for resale or maturity date of less than 1 y
Stocks and work in progress	<p>Stocks held for sale as part of net realisable value.</p> <p>Goods or services provided as value based on the service po</p> <p>Work in progress is valued at contract.</p>
Debtors	Debtors (including trade debt at settlement amount after ar Subsequently, they are meas received.
Current asset investments	<p>The charity has investments v cash equivalents with a matur and cash equivalents with a n rather than to meet short-terr</p> <p>They are valued at fair value r</p>

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

--

ement of Financial Activities (SoFA) when:
 itled to the resources;
 that the trustees will receive the resources;
 be measured with sufficient reliability.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

of assets and liabilities, or income and expenses, unless
 FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

r included in the SoFA when the general income recognition
 FRS102 SORP).

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

lated grants, income must only be recognised to the extent
 the specified goods or services as entitlement to the grant
 ance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IOFA when receipt is probable, that is, when there has been
 s have established that there are sufficient assets in the
 ached to the legacy are either within the control of the

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

ernment grants in the reporting period

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

in income when there is a valid declaration from the donor.
 d on a donation is considered to be part of that gift and is
 same fund as the initial donation unless the donor or the
 cified otherwise.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

FA once the charity has provided the related goods or
 nce related conditions.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

at fair value (the amount for which the asset could be
 l to do so.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

s donated for distribution to beneficiaries is deemed to be
 the time of their receipt and they are recognised on
 d in which the stocks are distributed, they are recognised
 amount of the stocks at distribution.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

measured at fair value on initial recognition, which is the
 less the expected costs of sale, and recognised in 'Income
 with the compensation stock recognised in the balance

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

		✓
--	--	---

se by the charity are recognised as tangible fixed assets
coming resources when receivable.

Yes* No* N/a*

		✓
--	--	---

arity are included in the SoFA as income from donations

Yes* No* N/a*

		✓
--	--	---

s are included in the SOFA when received at the value of the
e value of the gift can be measured reliably.

Yes* No* N/a*

✓		
---	--	--

s that are consumed immediately are recognised as income
cognised as an expense under the appropriate heading in

Yes*

✓		
---	--	--

nditure on support costs.

Yes* No* N/a*

✓		
---	--	--

lp received is not included in the accounts but is described

Yes* No* N/a*

✓		
---	--	--

ts when receipt is probable and the amount receivable can

Yes* No* N/a*

		✓
--	--	---

eived in the nature of a gift are recognised in Donations and

Yes* No* N/a*

✓		
---	--	--

ich gives a member the right to buy services or other
ome earned from the provision of goods and services as
ies.

Yes* No* N/a*

		✓
--	--	---

uded in the SoFA when the general income recognition
FRS102 SORP) and are included as an item of other income

Yes* No* N/a*

		✓
--	--	---

Unrealised gains or losses on the sale of investments and
revaluing investments to market value at the end of the

N/a*

		✓
--	--	---

re it is more likely than not that there is a legal or
itting the charity to pay out resources and the amount of
ed with reasonable certainty.

Yes* No* N/a*

✓		
---	--	--

ated between governance costs and other support.

ll costs involving public accountability of the charity and its
id good practice.

Yes* No* N/a*

✓		
---	--	--

functions and have been allocated to activity cost
 nt with the use of resources, eg allocating property costs by
 f costs by the time spent and other costs by their usage.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

nt with conditions for its payment being a specific level of
 ed, such grants are only recognised in the SoFA once the
 ided the specified service or output.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

s attaching to the grant that enables the donor charity to
 ment, a liability for the full funding obligation must be

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

ncy payments during the reporting period.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

ncome has been included in the accounts.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

h are measured at settlement amounts less any trade

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

ognition at its historical cost and then subsequently
 e of the amount required to settle the obligation at the

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

: financial instruments on initial recognition as per
 . Subsequent measurement is as per paragraphs 11.17 to

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

an be used for more than one year, and cost at least

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

ethods used are disclosed in note 14.

ed assets, that is, non-monetary assets that do not have
 entifiable and are controlled by the charity through custody
 ion rates and methods used are disclosed in note 15.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

ts, that is, non-monetary assets with historic, artistic,
 hysical or environmental qualities that are held and
 ir contribution to knowledge and culture. The depreciation
 sclosed in note 16.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

oted shares, traded bonds and similar investments are
 subsequently at fair value (their market value) at the year
 applied to unlisted investments unless fair value cannot be
 se it is measured at cost less impairment.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

pending their sale and cash and cash equivalents with a maturity date less than one year are treated as current asset investments

Yes*	No*	N/a*
		✓

non-charitable trade are measured at the lower of cost or

Yes*	No*	N/a*
		✓

part of a charitable activity are measured at net realisable value less any foreseeable loss that is likely to occur on the disposal of the items of stock.

Yes*	No*	N/a*
		✓

cost less any foreseeable loss that is likely to occur on the disposal of the items of stock.

Yes*	No*	N/a*
		✓

debtors and loans receivable) are measured on initial recognition at the cash or other consideration expected to be received, less any trade discounts or amount advanced by the charity.

Yes*	No*	N/a*
✓		

which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash commitments as they fall due.

Yes*	No*	N/a*
		✓

except where they qualify as basic financial instruments.

Yes*	No*	N/a*
		✓

--

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	152,017	-	-	152,017	172,879
	Gift Aid	7,954	-	-	7,954	3,006
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	8,390
	Donated goods, facilities and services	82,050	-	-	82,050	72,050
	Other	-	-	-	-	-
Total		242,021	-	-	242,021	256,325
Charitable activities:	Fundraising - Sparkle Ball	124,229	-	-	124,229	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		124,229	-	-	124,229	-
Other trading activities:	Fundraising	15,441	-	-	15,441	31,706
	Merchandise	2,604	-	-	2,604	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		18,045	-	-	18,045	31,706
Income from investments:	Interest income	-	-	-	-	1
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	1
Separate material item of income	Grant	4,000	-	-	4,000	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		4,000	-	-	4,000	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-

TOTAL INCOME	388,295	-	-	388,295	288,032
---------------------	----------------	----------	----------	----------------	----------------

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Note 4

Analysis of receipts of government grants

	Description
Government grant 1	
Government grant 2	
Government grant 3	
Other	

	Description
Government grant 1	
Government grant 2	
Government grant 3	
Other	

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

This year

--

Please give details of other forms of government assistance from which the charity has directly benefited.

This year

--

(cont)

This year
£

	-
	-
	-
	-
Total	-

Last year
£

	-
	-
	-
	-
Total	-

Last year

--

Last year

--

Note 5

Donated goods, facilities and services

Seconded staff
Use of property
Other

This year

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

The charity has accounted for the value of services provided free of charge, based on what the charity would expect to pay for these services received and included these services as a donation and an expense. The total value of these services amounted to £82,050.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

None

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Please see details provided in the Trustees Report.

(cont)

This year
£

Last year
£

-	-
-	-
-	-
-	-

Last year

The charity has accounted for the value of services provided free of charge, based on what the charity would expect to pay for these services received and included these services as a donation and an expense. The total value of these services amounted to £72,050.

None

Please see details provided in the Trustees Report.

Section C **Notes to the accounts** (cont)

Note 6 **Expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	1,011	-	-	1,011	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	35,965	-	-	35,965	760	-	-	760
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	4,290	-	-	4,290	9,288	-	-	9,288
Start up costs incurred in generating new source of future income	-	2,765	-	2,765	-	-	-	-
Database development costs	1,507	-	-	1,507	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	42,773	2,765	-	45,538	10,048	-	-	10,048
Expenditure on charitable activities:								
Donations to The Sparkle Foundation Limited in Malawi	98,500	-	-	98,500	90,427	-	-	90,427
Supplies	-	-	-	-	482	-	-	482
UK Expenses:								
Travelling expenses	3,841	-	-	3,841	620	-	-	620
Staff Salaries, NI, Pension	97,259	-	-	97,259	59,960	-	-	59,960
Subscriptions and sundry	4,357	-	-	4,357	494	-	-	494
Printing and stationery	-	-	-	-	121	-	-	121
Training	-	-	-	-	211	-	-	211
Insurance	4,913	-	-	4,913	4,826	-	-	4,826
Exchange rate variance	-	-	-	-	586	-	-	586
Telephone	722	-	-	722	416	-	-	416
Depreciation and FA disposal	1,926	-	-	1,926	1,024	-	-	1,024
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	211,518	-	-	211,518	159,167	-	-	159,167
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Trustee and Staff recruitment	395	-	-	395	450	-	-	450
Legal & Professional	80,794	-	-	80,794	66,212	-	-	66,212
Rent	-	-	-	-	312	-	-	312
Bank Charge	354	-	-	354	316	-	-	316
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	81,543	-	-	81,543	67,290	-	-	67,290
TOTAL EXPENDITURE	335,834	2,765	-	338,599	236,505	-	-	236,505

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Funds utilised in Malawi	98,500	-	-	98,500	90,909	-	-	90,909
Funds incurred in UK for charitable activities	113,018	-	-	113,018	68,258	-	-	68,258
Other	-	-	-	-	-	-	-	-
Total	211,518	-	-	211,518	159,167	-	-	159,167

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Funds transferred from UK to Malawi in GBP. Accounts drawn up monthly in MWK. Translated end of each month at spot rate.

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Section C**Notes to the accounts****Note 7 Extraordinary items**

Please explain the nature of each extraordinary item occurring in the period

	Description
Extraordinary item 1	
Extraordinary item 2	
Extraordinary item 3	
Extraordinary item 4	
Total extraordinary items	

(cont)

!

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

Section C **Notes to the accounts**

Note 8 **Funds received as agent**

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total		-

Section C**Notes to the accounts****Note 9 Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3
	£	£	£	£
Governance	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Other	-	-	-	-
Total	-	-	-	-

Last year

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £
Governance	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Other	-	-	-	-
Total	-	-	-	-

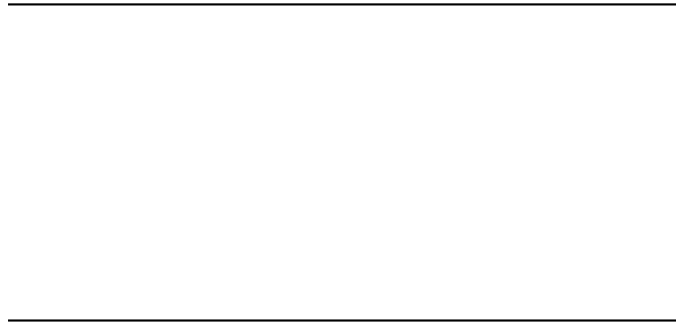
Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

--



Grand total	Basis of allocation
£	(Describe method)
-	
-	
-	
-	
-	
-	

Grand total	Basis of allocation
£	(Describe method)
-	
-	
-	
-	
-	
-	



Section C**Notes to the accounts****Note 10****Details of certain types of expenditure****Note 10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner



This year £	Last year £
1,050	1,050
-	-
-	-
-	-

Section C**Notes to the accounts****Note 11** **Paid employees**

Please complete this note if the charity has any employees (transactions with Trustees Note 28)

11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year
£
91,939
3,498
1,822
-
97,259

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of
	This year
£60,000 to £69,999	-
£70,000 to £79,999	-
£80,000 to £89,999	-
£90,000 to £99,999	-
£100,000 to £109,999	-

Please provide the total amount paid to key management

This year
£
57,329

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number
Fundraising	-
Charitable Activities	-
Governance	-
Other	-
Total	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year £
-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

This year
£
-

The nature of the payment (cash, asset etc.)

--

The extent of redundancy funding at the balance sheet date

This year
£
-

Please state the accounting policy for any redundancy or termination payments

--

(c)

ees dealt with in

Last year £
56,241
2,614
1,105
-
59,960

--

--

cluding employer
no such

--

employees
Last year
-
-
-
-
-

Last year £
49,143

Last year Number
-
-
-
-

Last year £
-

Last year
£
-

--

Last year
£
-

--

Section C**Notes to the accounts**

Note 12 **Defined contribution pension scheme or defined benefit accounted for as a defined contribution scheme.**

12.1 *Please complete this note if a defined contribution pension scheme is operate*

Amount of contributions recognised in the SOFA as an expense

This year
£
1,822

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

Unrestricted

12.2 *Please complete this section where the charity participates in a defined benefit is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity this year and last year, if different

12.3 *Please complete this section where the charity participates in a multi-employer pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

--

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

(cont)

t scheme

d.

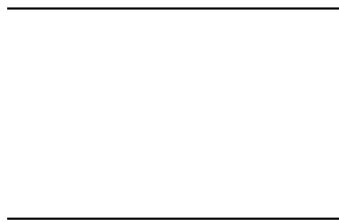
Last year
£
1,105

Unrestricted

it pension plan but

r defined benefit

--



Section C**Notes to the accounts****Note 13****Grantmaking**

Please complete this note if the charity made any grants or donations which are part of the charitable activities undertaken.

This year:**13.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals
Activity or project 1	-	-
Activity or project 2	-	-
Activity or project 3	-	-
Activity or project 4	-	-
Total	NIL	NIL

Please enter "Nil" if the charity does not identify and/or allocate support to any particular institutions or individuals.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Names of institution	Purpose of grant
The Sparkle Foundation Limited by Guarantee in Malawi	To transfer funds to The Sparkle Foundation Limited by Guarantee in Malawi, a company under the control of this charity, to enable it to achieve the charity's objectives

--	--

Total grants to institutions in reporting period

Other unanalysed grants

TOTAL GRANTS PAID

Last year:**13.3 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals
Activity or project 1	-	-
Activity or project 2	-	-
Activity or project 3	-	-
Activity or project 4	-	-
Total	NIL	NIL

Please enter "Nil" if the charity does not identify and/or allocate support

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Names of institution	Purpose
The Sparkle Foundation Limited by Guarantee in Malawi	To transfer funds to The Sparkle Foundation Limited by Guarantee in Malawi, a company under the control of this charity, to enable the charity to achieve its objectives

Total grants to institutions in reporting period

Other unanalysed grants

TOTAL GRANTS PAID

(cont)

high in aggregate form a material

Support costs	Total
£	£
-	-
-	-
-	-
-	-
NIL	NIL

t costs.

Yes	

pose	Total amount of grants paid £
The Sparkle y Guarantee in under the control of e it to carry out the	98,500
	-
	-
	-
	-
	-
	-
	-
	-

	-
	98,500
	-
	98,500

Support costs £	Total £
-	-
-	-
-	-
-	-
NIL	NIL

t costs.

Yes	

pose	Total amount of grants paid £
The Sparkle y Guarantee in nder the control of e it to carry out the	90,909
	-
	-
	-
	-
	-
	-
	-
	-
	-
	90,909
	-
	90,909

Note 14**Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles
	£	£	£
At the beginning of the year	-	-	-
Additions	-	-	-
Revaluations	-	-	-
Disposals	-	-	-
Transfers *	-	-	-
At end of the year	-	-	-

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB
** Rate			

At beginning of the year	-	-	-
Disposals	-	-	-
Depreciation	-	-	-
Impairment	-	-	-
Transfers*	-	-	-
At end of the year	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-
Net book value at the end of the year	-	-	-

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

**** The "transfers" row is for movements between fixed asset categories.***

***** Please indicate the method of depreciation by deleting the method not applicable (SL***

(cont)

Fixtures, fittings and equipment	Total
£	£
4,092	4,092
3,056	3,056
-	-
- 558	- 558
-	-
6,590	6,590

Straight Line	SL or RB
25%	

2,541	2,541
- 280	- 280
1,648	1,648
-	-
-	-
3,909	3,909

1,551	1,551
2,681	2,681

--

--

This year

Last year

-	-

This year	Last year
£	£
-	-
-	-

= straight line; RB = reducing balance). Also

Section C

Notes to the accounts

Note 15

Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

***Policies for the recognition of any
capital development***

--

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	La

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of years); for reducing balance, what is the percentage annual deduction.

(cont)

st year

*ne; RB = reducing
f the asset (in*

Note 16 Heritage assets*Please complete this note if the charity has heritage assets***16.1 General disclosures for all charities holding heritage assets****(i) Explain the nature and scale of heritage assets held.****(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.**

This year

16.2 Cost or valuation

At beginning of the year

Additions

Disposals

Revaluations

Transfers *

At end of the year

Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

16.3 Depreciation and impairments****Basis****** Rate**

At beginning of the year

Disposals

Depreciation

Impairment

Transfers*

At end of year

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

16.4 Net book value

Net book value at the beginning of the year

Net book value at the end of the year

-	-	-
-	-	-

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

This

16.7 Analysis of heritage assets by class or group distinguishing those at cost

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

This year

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

16.9 Five year summary of heritage assets transactions

	2015	2014	2013
	£	£	£
Purchases			
Group A	-	-	-
Group B	-	-	-
Group C	-		
Other	-		
Donations			
Group A	-	-	-
Group B	-	-	-
Group C	-	-	-
Other	-	-	-
Total additions	-	-	-
Charge for impairment			
Group A	-	-	-
Group B	-	-	-
Group C	-	-	-
Other	-	-	-
Total charge for impairment	-	-	-
Disposals			
Group A - carrying amount	-	-	-
Group B - carrying amount	-	-	-
Group C	-	-	-
Other	-	-	-
Total disposals	-	-	-

(cont)

Last year

Heritage asset 4 £	Total £
-	-
-	-
-	-
-	-
-	-
-	-

		Straight Line ("SL") or Reducing Balance ("RB")

-	-
-	-
-	-
-	-
-	-
-	-

-	-
-	-

--

--

year	Last year

and those at valuation

At valuation Group A £	At cost Group B £	Total £
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

e sheet)

Last year

Section C**Notes to the accounts****Note 17 Investment assets**

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments
Carrying (fair) value at beginning of period	-	-	-	-
Add: additions to investments during period*	-	-	-	-
Less: disposals at carrying value	-	-	-	-
Less: impairments	-	-	-	-
Add: Reversal of impairments	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-

***Please specify additions resulting from acquisitions through business combinations, if any.**

--

Please note that Fair Value in this context is the amount for which an asset could be sold between knowledgeable and willing parties in an arm's length transaction. For traded securities the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. Where there is no market price on a traded market, it is the trustees' or valuers' best estimate.

17.2 Please provide a breakdown of investments shown above agreeing with B04 differentiating between those held at fair value and those held at cost less impairment

This year:

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Fair value at year end
£
-
-
-
-
-

Total	-
Grand total (Fair value at year end+Cost less impairment)	
Last year:	
Analysis of investments	
	Fair value at year end
	£
Cash or cash equivalents	-
Listed investments	-
Investment properties	-
Social investments	-
Other investments	-
Total	-
Grand total (Fair value at year end+Cost less impairment)	

17.3 If your charity holds investment properties, please complete the following

	This year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity	
(ii) Name or independent valuer, if applicable, and relevant qualifications	
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds	
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements	

17.4 Please provide a breakdown of current asset investments, if applicable,

Analysis of current asset investments	This year
	£
Cash or cash equivalents	-
Listed investments	-
Investment properties	-

Social investments

Other investments

Total

-
-
-

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

This year

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description
Total

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description
Total

Terms and conditions eg interest rate, security provided

This year

Value of any concessionary loans which have been committed but not taken up at the reporting date

--

Amounts payable within 1 year

--

Amounts payable after more than 1 year

--

Amounts receivable within 1 year

--

Amounts receivable after more than 1 year

--

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

This year

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

--

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

--

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

--

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

--

(cont)

Other	Total
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

--

***exchanged between
; the fair value is the
valent. For other assets
: estimate of fair value.***

**the balance sheet row
is impairment.**

Cost less impairment
£
-
-
-
-
-

-
-

Cost less impairment
£
-
-
-
-
-
-
-
-

g note:

Last year

agreeing with the

Last year
£
-
-
-

-
-
-

	Last year

	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-

	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
	-	-

Last year

Last year

Section C**Notes to the accounts****Note 18 Stocks**

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed by activities.

	Stock		Donated goods	
	For distribution	For resale	For distribution	For resale
	£	£	£	£
Charitable activities:				
<i>Opening</i>	-	-	-	-
<i>Added in period</i>	-	-	-	-
<i>Expensed in period</i>	-	-	-	-
<i>Impaired</i>	-	-	-	-
<i>Closing</i>	-	-	-	-
Other trading activities:				
<i>Opening</i>	-	-	-	-
<i>Added in period</i>	-	-	-	-
<i>Expensed in period</i>	-	-	-	-
<i>Impaired</i>	-	-	-	-
<i>Closing</i>	-	-	-	-
Other:				
<i>Opening</i>	-	-	-	-
<i>Added in period</i>	-	-	-	-
<i>Expensed in period</i>	-	-	-	-
<i>Impaired</i>	-	-	-	-
<i>Closing</i>	-	-	-	-
Total this year	-	-	-	-
Total previous year	-	-	-	-

This year	Last
-----------	------

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

£	:

(con

tween

Work in progress
£
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
year

£

Section C**Notes to the accounts****Note 19 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors**Trade debtors****Prepayments and accrued income****Other debtors**

This year £
5,782
1,000
-
Total 6,782

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors at reporting date)**Trade debtors****Prepayments and accrued income****Other debtors**

This year £
-
-
-
Total -

(cont)

Last year £
7,006
1,600
-
8,606

porting

bove)

Last year £
-
-
-
-

Section C**Notes to the accounts****Note 20 Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

Accruals for grants payable

Bank loans and overdrafts

Trade creditors

Payments received on account for contracts or performance-related grants

Accruals and deferred income

Taxation and social security

Other creditors

Total

Amounts falling due within one year		Amounts falling due more than one year
This year £	Last year £	This year £
-	-	-
-	-	-
-	-	-
-	-	-
5,000	-	-
-	-	-
-	-	-
5,000	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £
-
-
-
-

(cont)

**ing due after
one year**

**Last year
£**

-

-

-

-

-

-

-

-

year

**Last year
£**

-

-

-

-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period

Amounts added in current period

Amounts charged against the provision in the current period

Unused amounts reversed during the period

Balance at the end of the reporting period

This year
£

-

-

-

-

-

21.2 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

This year

Last

This year

Last

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

--	--

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

--	--

(cont)

5. A

nd

Last year £
-
-
-
-
-

year

year

Note 22 Other disclosures for debtors, creditors and other basic financial instrur

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

This year	

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.

--	--

cont)

nents

Last year

[illegible]

Note 23 Contingent liabilities and contingent assets**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section where existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

This year	Last

(cont)

unless the

:

:

n their

:

:

year

Section C**Notes to the accounts****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £
-
-
307,996
-
307,996

(cont)

Last year £
-
-
252,605
-
252,605

Section C**Notes to the accounts****Note 25 Fair value of assets and liabilities****This year**


25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

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25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

--	--

(cont)

[illegible]

Section C**Notes to the accounts****Note 26****Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) have occurred during the reporting period but before the accounts are authorised which relate to conditions that existed at the end of the reporting period.

Please provide details of the nature of the event

This year

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

(cont)

***urred after the end of the
arose after the end of***

Last year

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Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
U.A.E. registration	R	Funds have been received to enable the charity to set up a registration in the U.A.E.	10000	-	2765	-	-	7,235
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			10,000	-	2,765	-	-	H22

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
<input type="checkbox"/>	<input checked="" type="checkbox"/>

<p><i>If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).</i></p>	
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Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			-	-	-	-	-	-

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Note 27

Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is con income, legal power for its conversion
Between unrestricted and restricted funds	
Between endowment and restricted funds	
Between endowment and unrestricted funds	

Last year

	Reason for transfer and where endowment is con income, legal power for its conversion
Between unrestricted and restricted funds	
Between endowment and restricted funds	
Between endowment and unrestricted funds	

27.4 Designated funds

This year

Planned use	Purpose of the designation

Last year

Planned use	Purpose of the designation



verted to	Amount
	-
	-
	-
	-

verted to	Amount
	-
	-
	-
	-

	Amount
	-
	-
	-
	-
	-
	-

	Amount
	-
	-

	-
	-
	-
	-

Note 28**Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses) details of such transactions should be provided in this note. If there are no transactions to report, enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits in connection with their employment with their charity or a related entity (True or False)

If the charity has paid trustees remuneration or benefits, please give details of the amounts paid for, any remuneration or other benefits paid to a trustee by the charity or any institution in the period.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid	
		Remuneration	Pension contribution
		£	£
		-	-
		-	-
		-	-
		-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

Last year

None of the trustees have been paid any remuneration or received any other benefits in connection with their employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give details of, for, any remuneration or other benefits paid to a trustee by the charity or any institution.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid	
		Remuneration	Pension contribution
		£	£
		-	-
		-	-
		-	-
		-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions are given in this note. If there are no transactions to report, please enter "True" in the box below. If there are no transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This
Travel	
Subsistence	
Accommodation	
Other (please specify):	
TOTAL	

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in material interest, including where funds have been held as agent for related parties. If no transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end
			£	£
			-	-
			-	-
			-	-
			-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end
			£	£
			-	-
			-	-
			-	-
			-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

ties
enses explained in guidance notes)
tions to report, please enter

ts from an

the amount of, and legal authority
ution or company connected with

aid or benefit value		
Redundancy (including loss of office)/ex gratia	Other	TOTAL
£	£	£
-	-	-
-	-	-
-	-	-
-	-	-

ts from an

*the amount of, and legal authority
ution or company connected with*

aid or benefit value		
Redundancy (including loss of office)/ex gratia	Other	TOTAL
	£	£
-	-	-
-	-	-
-	-	-
-	-	-

*ransactions should be provided in
ow. If there are transactions to*

--

year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-

--	--

which a related party has a
s. If there are no such

e)

--

Provision for bad debts at period end	Amounts written off during reporting period
£	£
-	-
-	-
-	-
-	-

--

--

e)

--

Provision for bad debts at period end	Amounts written off during reporting period
£	£
-	-
-	-
-	-
-	-

--

--

Note 29	Additional Disclosures The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.
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Independent examiner's report to the trustees of The Sparkle Foundation

I report to the trustees on my examination of the financial statements of The Sparkle Foundation ('the charity') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet and related notes. This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity, 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 charity'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. An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit go beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair' view, and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of England and Wales, which is one of the listed bodies. 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 financial statements do not accord with those records; or
- 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.

Sean Rowe ACA



28/10/22

Member of ICAEW, Office K, The Dutch Barn, Old Park Farm, Ford End CM3 1LN.