

The Sparkle Foundation

Report and Financial Statements
for the year ended 31st December 2023

Charity number: 1161708





Contents

1. Reference and Administrative Details.....	5
2. Trustees' Annual Report.....	6
2.1 Report Outline.....	6
2.2 The Sparkle Foundation's Vision, Mission, and Objectives.....	6
3. Looking back at 2023 - Sarah Brook, CEO and Founder, Sparkle Foundation.....	8
3.1 2023 Main Activities and Achievements.....	10
3.2 Team.....	16
3.3 International Volunteers.....	18
3.4 Our Volunteers and Visitors in Malawi.....	19
4. Core Programmes.....	21
4.1 Health.....	21
4.2 Education.....	24
4.3 Nutrition.....	28
4.4 Community.....	31
4.5 Cyclone Freddy Emergency Response.....	34
4.6 Monitoring and Evaluation (M&E).....	36
5. Fundraising.....	37
5.1 Performance of Fundraising Activities Against Objectives Set for the 2023 Financial Year.....	37
5.2 Main Achievements against Objectives Set for the 2023 Financial Year.....	38

6. Financial Review.....	39
6.1 Charity's Financial Position as the 2023 Financial Year End.....	39
6.2 Charity's Principal Source of Funds.....	40
6.3 Reserves Policy and Going Concern.....	40
6.4 Principal Risks, Uncertainties and Mitigating Actions.....	42
7. Future Plans.....	45
8. Structure, Governance and Management.....	46
8.1 Organisational Management.....	46
8.2 Appointment and Recruitment of Trustees.....	47
8.3 Pay and Remuneration.....	47
8.4 Risk Assessment and Management.....	48
9. Independent Examiner's Report to the Trustees of the Sparkle Foundation.....	50
10. Statement of Financial Activities.....	52
11. Notes to the Accounts.....	54

1. Reference and Administrative Information

Charity name:

The Sparkle Foundation

Charity number:

1161708

Registered office and operational address:

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

Chief Executive Officer

Sarah Brook

Independent Examiner

Sean Rowe - Chartered Accountant
Unit 9 Hill Farm, Ford End, CM3 1LH

Trustees

Trustees who served during the year 2023 and up to the date of this report were as follows:

Michelle Wisbey	
Dr. Neville Prior	Chair
Mike Burton	
Stephanie Holme	Resigned 03/08/2023
Martin Waud	Treasurer
David Towers	
Bertha Wakisa Chiudza	Resigned 14/12/2023
Nicholas Faraday	Appointed 02/02/2022

The Sparkle Foundation

Registered charity number: 1161708
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2. Trustees' Annual Report

2.1 Report Outline

The trustees of the Sparkle Foundation present their annual report and financial statements for the year ended 31st December 2023.

Reference and administrative information is 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.

This report examines 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 trustees have considered the guidance contained in the Charity Commission's guidance on public benefit when determining and 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, and further the charity's purposes for the public benefit.

2.2 The Sparkle Foundation's Vision, Mission, and Objectives

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, understanding in subjects of educational value and the provision of food, water, sanitation and health 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, raising awareness on healthy seeking behaviours, and strengthening community systems in addressing public health issues.
Education	Enhance the life chances of vulnerable children and individuals from marginalised backgrounds by ensuring access to quality education (pre-school, primary after school programme, adult literacy).
Nutrition	Enhance the life chances and nutritional outcomes of vulnerable children by ensuring access to free nutritious meals (breakfast and lunch) and delivering a growing programme to build food security and sustainability.
Community	Promote economic opportunities and empower target communities to take initiative in community-driven development activities to strengthen livelihoods and build resilience. These activities are intended to be achieved as a direct benefit to the target group, as well as other beneficiaries of The Sparkle Foundation.

3. Looking back at 2023: Sarah Brook, CEO and Founder, The Sparkle Foundation



As we wrap up another transformative year, I am thrilled to share with you the remarkable progress, achievements and challenges overcome by The Sparkle Foundation which have shaped, and will continue to influence, our journey in supporting children and communities in Malawi.

The beginning of the year was a very difficult time for the organisation, and it was a privilege to successfully lead the team through unprecedented challenges. Faced with the deadliest outbreak of Cholera in Malawi's history, we introduced a range of measures which helped to effectively keep our staff, children, and community safe, including educational sessions and intensifying our on-site sanitation and hygiene measures..

Cyclone Freddy, one of the worst cyclones to have ever hit Malawi, severely affected the Sparkle Foundation's catchment area of T/A Mwambo and Zomba district. We provided much needed support through the rapid mobilisation and re-direction of our resources and operations to emergency response efforts. We successfully led on a range of actions to deliver our response, from dispatching emergency response groups across T/A Mwambo to evacuate and rescue people from their homes and shelters, to having two active Sparkle shelters, supporting over 150 people from the worst affected in the local area through the provision of medical care, food, and clothing. I am filled with immense gratitude for each and every one of you who stood by us during our most challenging moments. Your unwavering support has been the driving force behind our progress.

Across the globe, our network of changemakers have made a tangible difference. We had a record number of volunteers travel to Malawi in 2023, contributing to work across our core programmes, and spreading awareness about our mission far and wide.

Our vision has resonated with numerous partners who share our commitment to positive change. Cognita Schools, a prominent educational organisation in the UAE, played a crucial role in rebuilding our curriculum and building our teaching capacity. Our dedicated team has also worked tirelessly to make a difference to the lives of those we serve.

Despite the challenges faced in Malawi, including currency devaluation, post-Cyclone Freddy recovery, and food security concerns, we remain steadfast. As we step into 2024, I am filled with excitement. The roller coaster ride of the past year has been nothing short of amazing. Together, we will continue to sparkle and create lasting impact.

With heartfelt appreciation,



Sarah Brook, CEO and Founder,
The Sparkle Foundation

3.1 Main Activities and Achievements 2023

January



To kick off the year, The Sparkle Foundation's expansion in the UAE saw promising partnerships across diverse industries, including schools and legal teams. In Malawi, SK Football Academy joined the Sparkle Foundation for an engaging and successful football tournament bringing together over 1,000 people from the community. To top it off, our partnership with SK Football Academy is now official. SK were introduced to the Sparkle Foundation in March 2022, where our visions on community empowerment through sports aligned. Across the organisation, we commenced the reconstruction of our data capture process and implemented operations best practices to ensure seamless efficiency, accuracy, and enhanced collaboration.

February



Amidst Malawi's Cholera outbreak, The Sparkle Foundation prioritised safety, implementing enhanced sanitation measures and educational initiatives. In our ongoing mission to combat cholera, we donated chlorine to two government-owned primary schools to support the protection of children. Additionally, 135 children received cholera vaccines across at our Sparkle site, facilitated by Zomba district health office. Lastly, efforts around our health pillar were strengthened by a dermatologist's visit, made possible by a generous grant. Despite challenges, The Sparkle Foundation remained resilient and focused on community well-being.

March



In the wake of Cyclone Freddy, we shifted our usual operation focus to disaster relief, coordinating emergency aid responses and community assessments with organisations and actors on the ground to assist affected populations. Through our international emergency appeal, as well as through local, in-kind donations and volunteer efforts in Malawi, The Sparkle Foundation was able to raise a total of £14,516. We had two shelters active in Mulunguzi and at our main Sparkle site and supported those worst affected in the local area. We led on providing medical care, food, and clothing for over 150 people who were accommodated in these camps. Our Sparkle Education Early Childhood Development Center (ECD) and our Sparkle Clinic reopened and resumed operations towards the end of the month.

April



After an unexpectedly challenging month, April re-established a sense of normality in Malawi. We welcomed 2 groups of volunteers from our UAE corporate and school partners. As our education programmes were being restored, ATPI volunteers played an important role in repainting walls and organising donations. Cognita School volunteers brought a wealth of educational expertise, conducting training sessions and engaging activities, fostering professional growth, and leaving a lasting positive impact. The Sparkle Foundation's new website also went live, enabling old and new supporters of the charity to keep informed and up to date with the charity's work and how to get involved.

The Sparkle Foundation

Registered charity number: 1161708
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May



May marked the celebration of the Sparkle Foundation's 8th year as a registered non-profit, highlighting its impactful journey across the UK, Malawi, and the UAE. A significant milestone in Malawi was providing laptops to our Sparkle teachers, allowing them to attend their first Microsoft Teams call- a testament to our growth and international collaboration. Sparkle's Youth Group visited Operation Smile, a charity supporting individuals with cleft lips and palates at their Camp Shelter. During their visit, they performed a theatre production titled 'Disability Is Not Inability,' along with songs, dances, and cheerful entertainment, highlighting their ability to contribute to causes like Operation Smile's. In the UAE, 7 community events were held as part of the Sparkle Steps fundraising campaign, including Sparkle's first ever padel tournament, with over 60 players taking part. In the UK, the Felsted School Follies dedicated their House Feast fundraising event to The Sparkle Foundation. Fundraising from this event enabled 114 children to be given 2 s a day, access to free medication and the Sparkle education programme for 1 month.

June



The Sparkle Foundation teamed up with Lee Ryan, Adidas Runners Captain in the UAE, for an extraordinary challenge: 40 marathons in 40 days, covering 1684 kilometres. Lee not only achieved this remarkable feat, but also raised £6615.96, supporting 207 children in Malawi with meals, medication, and education for a month. In Malawi, as part of the Government of Malawi's supplementary immunisation campaign, 82 children received immunisation treatments at the Sparkle Foundation's clinic — a combination of Polio, Measles-Rubella, Typhoid, and Vitamin A vaccines and treatments.

July



SK Football Academy made its fourth trip to Malawi from the UAE to continue strengthening our football programme in Zomba while ensuring its sustainability. Led by SK Football Academy's Managing Partner Ben McBride and The Sparkle Foundation's sports coordinator Daniel Mwakasoko, the initiative focused on providing regular football activities and forming competitive teams. We hosted our third football tournament, which drew 18 teams and 500 attendees, showing a significant improvement in football standards and the positive impact of the programme. In addition to the excitement of the tournament, we held a celebration for 54 children, who successfully graduated from the Sparkle Nursery Programme across its two sites.

August



Some members of the UAE team visited the team in the UK, uniting to strategise for the year and formulate operational plans. The collaborative effort proved to be a fruitful opportunity to exchange ideas and enhance organisational cohesion. The UK and UAE also focused on the organisation of upcoming fundraising events. Simultaneously, in Malawi we announced the launch of 2 new programmes: the Mental Health Programme, a new project under our health pillar to support the needs of the community, and the Cervical Cancer Screening Initiative in our Sparkle Clinic in Malawi, to support with curbing the alarming mortality rates associated with undiagnosed and untreated cases amongst women in Malawi. Our Back-to-School campaign also kicked off, emphasising the transformative power of learning.

September



The Sparkle 7s Charity Rugby Tournament at Felsted School in Essex, England took place and proved to be an extraordinary day filled with laughter and purpose, surpassing expectations, as it raised an astonishing £10,000 for The Sparkle Foundation. With the support of dedicated volunteers from Cornelius, generous sponsors at the Felsted School, the event was bigger and better than ever. Volunteers played a pivotal role, managing tasks such as working in the bar, registering teams, and ensuring the event's smooth operations through seamless execution of our collaborative vision.

October



The Sparkle Ball in the UK was a resounding success, with over 250 enthusiastic attendees who made it a night to remember. Together, The Sparkle Foundation fundraised an impressive £63,000, with every penny playing a vital role in creating brighter futures in Malawi. The event was a true celebration of generosity and community spirit, showcasing the incredible impact that comes from united efforts. In Malawi, volunteers from Cognita Schools provided teachers with strategies to make lessons even more engaging and enriching for our children. They also began to work with our Education Officer to refine our curriculum and have continued to offer their support to us on these ventures after returning to the UAE. Volunteers from Cornelius provided coaching sessions to our team focused on leadership, the development of our IT strategy, and site improvements.

November



In light of a significant 44% devaluation of the Malawian currency, the Kwacha, The Sparkle Foundation continued to support efforts to uplift women through women-led entrepreneurship, in the form of our Women's Business Development Training, and our Village Savings and Loan Scheme (VSL) initiative, involving 75 active members. These collaborative efforts played an important role, and continue to be significant, in enabling women to support each other's businesses by creating a communal safety net in the face of economic challenges from the devaluation. The UAE team also moved and settled into a new office space, donated by, and centrally located at the Garden Concept on Sheikh Zayed Road, Dubai, marking the start of an exciting chapter in our journey.

December



December was busy as ever with a range of rewarding events. The Sparkle Summer Football Tournament held in Malawi, in partnership with SK Football Academy UAE, brought together 30 teams of boys and girls. They competed in five different categories, showcasing talent and camaraderie. The Sparkle Gala by EMIR at the Burj Khalifa, Dubai, attended by 420 guests, raised a remarkable £214,019.14. And to close the year with festive joy, the annual Sparkle Malawi Christmas party sponsored by the City Lights Church in the UAE featured community performances and gifts, commemorating the month as one of unity, generosity, and celebration.

3.2 The Team

In 2023, The Sparkle Foundation relocated its main operating hub to the UAE, in response to challenges faced in the UK charity sector and the rising cost of living. We expanded our operational team to include a Marketing Coordinator, Executive Assistant to the CEO, Fundraising and Partnerships Officer, and an Admin Officer. This move was facilitated by an opportunity to register under Dubai Humanitarian (formerly International Humanitarian City-IHC), with a view to broadening our donor base and expanding our model across Africa. Our CEO, Sarah Brook, was granted a UAE Golden Visa in recognition of her humanitarian efforts, further solidifying our presence in the region. Additionally, a generous donation of office space for the charity in Dubai by the Garden Concept significantly enhanced our operational capabilities. This strategic decision aligns with our mission to extend our impact and foster sustainable growth.

This has been the first year with an Operations Director within the organisation, who has come from Sandhurst and enabled the CEO to further concentrate on fundraising and strategy. This role, essential for optimising efficiency and enhancing strategic execution, has enabled the charity to streamline its processes and improve its Standard Operating Procedures and service delivery. By overseeing The Sparkle Foundation's day-to-day operations and coordinating various departments, the Operations Director has ensured that resources were used effectively, reducing inefficiencies and increasing productivity.

The leadership of our Operations Director has also fostered a culture of accountability and continuous improvement, leading to more successful projects and a higher rate of achieving the charity's mission. Additionally, this position has facilitated better communication and collaboration amongst staff.

Our Operations Director spent at least six months of her time in Malawi training the team based there. We will be delivering these training plans as we replicate across Africa in future. Overall, the introduction of an Operations Director was a pivotal step in amplifying The Sparkle Foundation's impact and longevity.

The Sparkle Foundation continues to refine its setup and plans to conduct another review in 2024. This investment in the team has bolstered the organisation's fundraising efforts and overall growth.



3.3 International Volunteers

In 2023, our team of international volunteers grew exponentially, with over 200 volunteers globally supporting The Sparkle Foundation. Collectively, volunteers contributed an average of 203 hours per month, an increase of 33% from the previous year.

The dedication of these volunteers in hours is also reflective of the remarkable impact they made on Sparkle in 2023. The highest 2 areas of contribution from volunteers were IT and Fundraising. Our long-term IT volunteer enabled us to create visual Dashboards at no cost, and support from volunteers in fundraising made it possible for The Sparkle Foundation to host the largest fundraising event in the UAE for the Middle East and Africa.

Volunteer hours were at their highest in October and November, in the lead up to the UAE Sparkle Gala, when volunteers from across the UAE came to the Sparkle office to support during the preparations, particularly with respect to reaching out to potential sponsors and auction item donors. Volunteer hours were also above average throughout July and August, reflecting 2 summer internship students which The Sparkle Foundation hosted to support with media and marketing to focus on the advertising our UK Rugby Sparkle 7s fundraising tournament in September 2023.



The Sparkle Foundation

Registered charity number: 1161708
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3.4 Our Volunteers and Visitors in Malawi

We had a record number of volunteers visiting Malawi in 2023, with a total of 47 individuals visiting the site, travelling from 6 different countries. This included 10 corporate volunteer trips, including Cognita Schools, ATPi, SK, Clifford Chance, Clyde & Co, and Create Group, as well as 5 groups of long-term Sparkle supporters. Volunteers have supported The Sparkle Foundation across a range of areas in Malawi:

- 1) Teacher Mentorship:** In partnership with Cognita Schools, we established this programme this year, with 2 trips including 4 teachers travelling to from Dubai to Malawi to develop the relationship with their mentees and deliver continuous professional development (CPD) sessions, with a focus on classroom structure and organisation, and teaching phonics.
- 2) IT Training:** Upskilling of our staff, particularly the teachers, in key basic IT skills, promoting their personal development and productivity. Areas of development included Microsoft proficiency across Excel, Word, and PowerPoint.
- 3) HR Support:** Skills development of our HR Manager and the creation of the Employee Handbook.
- 4) Financial Training:** Enhancing our accounting processes and helping to streamline our bookkeeping processes.
- 5) Photography and Videography:** Capturing content and skills transfer to our Communications Officer, including teaching him how to use a drone

Volunteer trips throughout 2023 resulted in the valuable transfer of a range of skills to our Sparkle Malawi team. They also importantly brought the work that The Sparkle Foundation does to life to those who volunteer internationally. This meant volunteers returned to their home countries with enhanced enthusiasm to commit time to supporting Sparkle, and to spread the word about the charity's mission and vision.



4. Core Programmes

4.1 Health

The Sparkle Foundation's health programme has played a key role in providing essential health services to communities in Malawi, despite facing numerous challenges, particularly amid a Cholera outbreak and in the aftermath of Cyclone Freddy. All 17 Sparkle impact villages (est. 15,000+ people) were provided with and maintained comprehensive medical support. This was achieved through a combination of on-site services, targeted outreach initiatives and preventive measures. At present, the Sparkle clinic remains the only non-governmental free medical clinic in the area that we operate in, and our team continues to provide services to ensure the health needs of the community at large are addressed.

Throughout the year, our health programme achieved significant outcomes, laying the foundation for improved healthcare within the community:

- All beneficiaries have had access to our clinic, receiving free treatment within a reasonable walking distance in their own community. In 2023, the clinic facilitated 9,219 visits and treated 11,597 conditions.
- Our Sparkle clinic has been able to prescribe crucial medication that was not available at other health centres due to drug shortages.
- There were no deaths among our direct beneficiaries. This achievement speaks volumes about the impact of our healthcare interventions.

- In our ongoing mission to combat Cholera, we successfully introduced a range of measures:
 - Our Health Officer held educational sessions to educate our primary school children, parents, staff and guardians on preventive measures, and guidelines for action.
 - We intensified our sanitation and hygiene measures by carrying out a full disinfection of the site regularly, in addition to our regular daily cleaning routines.
 - 135 children received Cholera vaccines at our Sparkle site, facilitated by Zomba district health office, under Ministry of Health..
 - We donated 100kg of chlorine to local Primary Schools, which was used to clean the facilities and kill parasites, viruses, and bacteria in water.
- The Sparkle Foundation was visited by a dermatologist, made possible by a generous grant, who provided expert medical advice and assessments for skin diseases and conditions affecting our children and community to reduce the amount of these cases in our catchment area.
- At Sparkle, 82 children received immunisation treatments at our clinic, a combination of Polio, Measles-Rubella, Typhoid, and Vitamin A vaccines and treatments, as part of a supplementary immunisation campaign launched by the Government of Malawi.
- 111 people directly benefited from our medical outreach programme through our mobile clinic in August 2023. Most of the people presented with respiratory tract infections (URTIs, ARI and flu), some had musculoskeletal pains and different skin conditions.

- Beyond essential medical treatments, we expanded our services, with the initiation of Mental Health Programme and Cervical Cancer Screening Initiative in our Sparkle Clinic in Malawi, supported by informative awareness campaigns.
- We reached over 7000 people with information about the Mental Health Programme. 1721 people attended gatherings regarding the programme and 560 flyers were distributed. With respect to the Cervical Cancer Screening Initiative, 5000 people were reached, 298 flyers were distributed and 135 women screened.
- Our ambulance services have been utilised 48 times for medical purposes, making a significant impact in reducing preventable deaths among children in the community.

These achievements stand as a testament to the dedication and effectiveness of our health programme. We remain committed to expanding our impact and ensuring that the community's healthcare needs are met with compassion and excellence.



4.2 Education

The Sparkle Foundation's Education programme provided profound support vulnerable children, youth, and the wider community in 2023. We currently have 2 sites where our education programme is delivered in Malawi. The first is our main Sparkle site in Zomba, where 148 children received education and the Mulunguzi E.C.D Centre in partnership with the Passion Centre, where 125 children received education. Over 162,562 hours of learning were administered across both sites in 2023. Our education programme comprises of 3 sub-programmes targeting different age ranges:

1) Pre-Primary Early Childhood Development (ECD) Programme - Combining Malawi's national ECD curriculum with the Montessori method and UNICEF's Care for a Child development framework, we have created a programme which holistically addresses every development component of a child from 2-6 years, as well as supporting the learning and stimulation of pre-school children.

2) Primary After School Programme- Supporting children from ages 6- 14, this programme provides additional learning opportunities for primary school aged children in accordance with the national curriculum. Extra support was given to students to help them with their school learning and increase their chances of progressing into Secondary School. Additional programmes are run alongside the curriculum, which includes life skills training, sport, drama, art, and dance.

3) Adult Literacy Programme - This programme aims to eradicate illiteracy levels among the adults living in our catchment area to bridge the knowledge gap which exists between the illiterate and literate adults. As a result, parental involvement in children's education progress increases.

Throughout 2023, our education programme achieved several notable outcomes:

- Sparkle children maintained an impressive attendance rate of 75% throughout 2023. This high attendance rate is a testament to the value and importance placed on education within the Sparkle community.
- 80 students graduated - includes primary and pre-school children graduating from the Zomba (Main Sparkle Site) and primary school children graduating from the Mulunguzi ECD site.
- We had an average pass rate of 85% across Zomba pre-school, Mulunguzi ECD, underlining the positive impact from Sparkle's education programme.
- Sparkle's ECD programmes recorded a commendably low repetition rate of 13%, far below UNICEF's ECD figures of 83%. This achievement underscores the effectiveness of our approach in providing a strong educational foundation, reducing the need for repetition of the school year.
- The teacher-pupil ratio in Sparkle classrooms averaged 2:30, lower than the government-recommended ratio, despite facing a drop in attendance during March and August 2023 across all sites due to Cyclone Freddy and closure for the end of year holidays respectively. This demonstrates that Sparkle children receive more individualised attention and support from their teachers compared to children in other schools, enhancing their learning experience.

- We significantly improved educational practices through mentorship programmes and training from our partner schools including Sir Harry Johnston International in Zomba, and the Cognita School Group in the UAE. This benefitted teachers in Malawi by improving the curriculum, teaching methods, student management, and the professional development of staff.
- We introduced an Education Officer at our Sparkle sites, resulting in enhanced team efficiency and student development.
- To motivate learners and parents, we introduced the Star of the Week initiative, which recognises children who have performed well across various milestones, ranging from performance in class to punctuality.
- We developed and piloted a new JotForm for Nursery and Primary school children to monitor attendance.
- We commenced adult literacy classes, with 19 enrolled students.
- We conducted a needs assessment exercise, in consideration of opening a third site, to analyse gaps in the community to ensure we effectively determined required resources and the site's remit.

These accomplishments demonstrate the transformative impact of our education programme, inspiring a love for learning, nurturing academic growth, and empowering children and adults to realise their full potential. We remain committed to fostering educational excellence and creating a nurturing environment that propels our children and adults towards a brighter future.



4.3 Nutrition

The Sparkle Foundation's nutrition programme has played a critical role in ensuring that children do not face barriers to education due to nutrition-related issues. In Malawi, where a staggering 37% of children suffer from stunted growth and 12% are underweight, the programme has played a vital role in safeguarding their intellectual development. By providing nutritious meals, we have helped maintain the right nutrition standards for these children, empowering them to thrive.

Throughout 2023, a remarkable 91,664 breakfast and lunch meals were served to Sparkle children across our two centres. Each day, children attending classes at Sparkle received the nourishment they needed, with 2 meals for Early Childhood Development (ECD) children and one meal for Primary School students. These meals have made a tangible difference in the lives of these children, ensuring they have the energy and focus to pursue their education wholeheartedly. Most notably, by the end of the year, not a single child was found to be malnourished—a testament to the effectiveness of our nutrition programme.

Food insecurity continues to be a growing and pressing issue, impacted by the devaluation of the Malawian currency (Kwacha), and the continued rising costs of living affecting people across the country. According to assessments from the Malawi Vulnerability Assessment Committee, 22% of the population were expected to experience hunger between the end of 2023 and March 2024.

6) Football Programme Development: Volunteers led on the on the development and delivery of CPD sessions for our Sports Officer, football training sessions and 2 football tournaments for Sparkle children, youth, and the wider community.

7) Netball Programme Development: Volunteers supported with our second netball tournament for the Sparkle children, youth, staff, and the wider community.

8) Community Development: Volunteers delivered arts and crafts sessions to Youth and Women's groups of The Sparkle Foundation. They also researched attitudes towards, and experiences of, periods amongst women and girls, with the aim of supporting in developing a culturally appropriate, sustainable sanitary pad.

9) Water Provision: Project Maji, a water company, conducted exploratory visits, with the aim of providing sustainable, solar powered water supplies to our sites.

10) Team Building: Volunteers delivered team building activities to improve working relationships between Sparkle employees.

11) Site Development and Maintenance: Volunteer contributions focused on painting the Sparkle site, building the playground and slide, assembling football and netball posts and classroom re-design.

As food insecurity rises, The Sparkle Foundation remains steadfast in our commitment to providing essential nourishment to the children we serve and maintaining their health. We continue to provide 2 meals a day to our pre-primary students and lunch for all our primary school students. In addition, monitoring of children's height, weight, and health measures is ongoing.



4.4 Community

At The Sparkle Foundation, community engagement lies at the heart of our mission. We believe in the power of collaboration and working closely with local stakeholders including village chiefs, community committees, and community groups, who all share our passion for community development, poverty reduction, and the improvement of livelihoods.

Throughout the year, our community engagement initiatives yielded remarkable outcomes:

- Our youth group experienced an exciting period of growth and skills development. Youth group membership engaged with our programme increased to 69. They held 56 sessions, emphasising the importance of empowering the younger generation, and providing them with opportunities for growth and development.
- Our youth group had a unique opportunity to contribute to Operation Smile Malawi's psychosocial support programmes at a patient shelter in Zomba. They created and performed their own drama for patients and families, fostering empowerment and community engagement.
- Our youth group participated in their first external football tournaments this year, in partnership with the SK Football Academy, which underwent their fourth trip to The Sparkle Foundation. The organisation aims to establish a sustainable football academy in the Zomba region and is working with The Sparkle Foundation to train and empower local youths and teachers to deliver football lessons, donating equipment and resources where needed.

- In July and December, the Sparkle winter and summer Sparkle Football Tournaments took place respectively, organised by the SK Football Academy. The tournament marked the successful integration of sports into our programmes, providing our Sparkle students, as well as the girls and boys in our Youth Group, the opportunity to practice the spirit of competition, showcase their abilities, and further enhance their skills. Additionally the Sparkle U-21 youth team participated in the FAM Castel Cup at District Level.
- Our youth and women also participated in a netball tournament for the first time, with support from volunteers who had played in the UAE national netball team and helped to secure the youth team's victory.
- In 2023, 69 members joined our women's group in the first cycle, and 62 members joined in the second half. They conducted 156 meetings. Women's Business Development Training equipped members of our Women's Group with the knowledge and skills to make informed business decisions.
- Women gained access to vital finance opportunities through Village Saving Loans (VSL). In total, 75 women registered for 3 VSL groups with 25 members per group. This financial support equipped them with the means to kick-start their own businesses and grow resilient income-generating activities. 82% of profit for each woman was achieved through the loan scheme.
- To aid in addressing the increasingly challenging economic conditions, and as part of our community outreach and support work, a maize seed distribution was carried out by the Sparkle Malawi team, distributing seeds kindly donated by the to 150 women across 17 villages in TA Mwambo, Zomba.

- The Sparkle Foundation held two community meetings, led by our Sparkle Community Officer, as part of Sparkle's mission to foster open areas and continuous communication with representatives of the communities we work with across the Zomba region across priority areas.

As we move forward, empowerment through sports, upskilling opportunities, and ensuring a safe space for all members of the surrounding communities are goals we will continue to keep a focus on within our community programme.



4.5 Cyclone Freddy Emergency Response

Though not primarily a disaster relief organisation, The Sparkle Foundation felt a responsibility to offer a swift and dedicated hand in the Cyclone Freddy response. With unwavering dedication, we extended our support assisting injured individuals, families whose households collapsed, and those in need of essential supplies.

- The first step in The Sparkle Foundation's response was to assess the damage caused to communities by Cyclone Freddy, covering 17 villages in Zomba district, T/A Mwambo, as part of the District Coordination Protection Committee (DCPC). Volunteers were deployed to affected areas to document injuries and identify households that had collapsed. A total of 291 householders were assessed.
- This initial assessment formed the basis of our subsequent relief efforts, enabling us to prioritise the most vulnerable individuals and families. As the heavy rains continued to pour down, a team of staff members and volunteers were deployed to the various affected communities to evacuate the families and assess the impact.
- Recognising the urgent need for shelter, The Sparkle Foundation swiftly established 2 well-equipped shelters in Mulunghuzi and the Sparkle Main site. These shelters provided refuge for over 150 people who lost their homes and were left without a place to go. The Sparkle Foundation ensured that the campsites were equipped with basic needs such as water, food, clothing, blankets, and medical aid. The Sparkle clinic, led by our Health and Nutrition Officer, ensured that individuals were assessed for injuries and other health conditions, and that there was food available at the campsites. A total of 115 medical check-ups were conducted.

- We also prioritised providing psycho-social support to the affected communities. Local and international volunteers offered to do fun activities with the children and the women, including singing songs, dancing, playing sports and conducting group therapy sessions to help the people cope with the emotional impact of the disaster
- To address the immediate needs of affected households, we organised weekly and monthly distribution drives, ensuring that blankets, food items such as rice, maize flour, sugar, salt, beans, cooking oil, clothing, plastic sheets, utensils etc., reached those who needed them the most. Volunteers worked tirelessly to pack and distribute these supplies, reaching out to each community and ensuring that no one was left without warmth or sustenance during these difficult times.
- We took a proactive approach in ensuring a comprehensive response by launching a local and international social media and fundraising campaign. Through this, The Sparkle Foundation was able to generate significant funds, raising £14,516 from local and international funds.



The Sparkle Foundation
Registered charity number: 1161708
www.thesparklefoundation.org

4.6 Monitoring and Evaluation (M&E) of Sparkle Foundation Programmes

The Sparkle Foundation's four main programmes of Health, Nutrition, Community and Education have clearly set goals and objectives which are regularly evaluated. KPIs have been established to measure progress toward achieving these goals in the M&E Framework. These include quantitative metrics such as number of patients treated, as well as qualitative indicators such as improved quality of life.

Data is regularly collected using JotForm to track progress against established KPIs. This includes collection of baseline data for comparison, routine and non-routine data collection, and surveys. Collected data is analysed in Excel to assess the effectiveness and impact of the Sparkle Foundation's programmes. This analysis helps to identify strengths, weaknesses, and areas for improvement.

Findings from the M&E process are compiled into reports that are shared with stakeholders including donors, programme staff, and beneficiaries. These reports provide insight into programme achievements and areas needing attention.

Based on these findings, The Sparkle Foundation may implement improvements and adjust programme activities to ensure we are able to better achieve goals across our programmes. Continuous feedback loops help us to ensure that programmes remain responsive to changing needs and circumstances.

5. Fundraising

5.1 Performance of Fundraising Activities Against Objectives Set for the 2023 Financial Year

Following a challenging start to 2023 due to Cyclone Freddy, The Sparkle Foundation experienced its most transformative year to date, with a 57% increase in income compared to 2022.

The success of the UK Ball and the UAE Gala, alongside the securing of 2 new corporate partnerships and the receipt of a £55,000 grant, enabled us to make significant strides towards reducing reliance on one-off donations and the CEO's personal network for funding.

In addition, as the UAE team expanded, we were able to raise more awareness and funds for The Sparkle Foundation through school and corporate partnerships, and fundraising campaigns in Dubai.

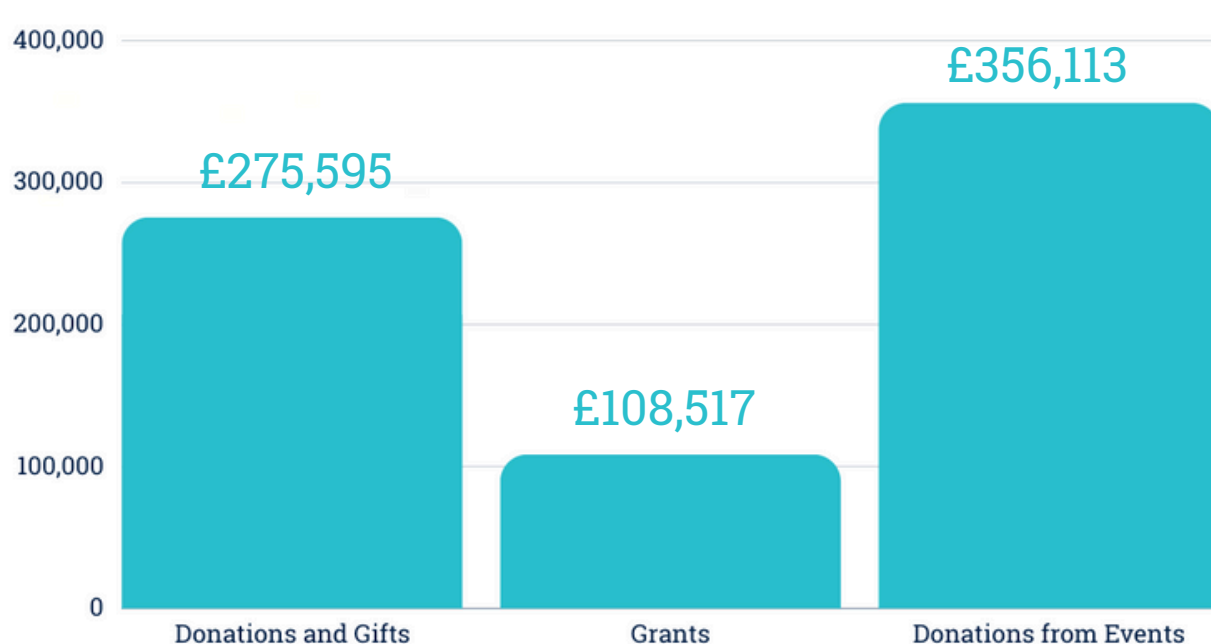
The Sparkle Foundation successfully maintained strong engagement with our UK supporters and donors, reflected by the funds raised and support at the Sparkle Ball and Sparkle Sevens tournament. However, with rising challenges in the UK, including increased cost of living and notable donor fatigue across the charity sector, The Sparkle Foundation has had to make strategic decisions on placing greater focus on fundraising efforts in the UAE, where higher levels of disposable income exist.

As we move forward, we are committed to harnessing our proven success in replication, building on our foundation to secure additional support, both through grants and various funding avenues to maximise long-term sustainability of the charity.

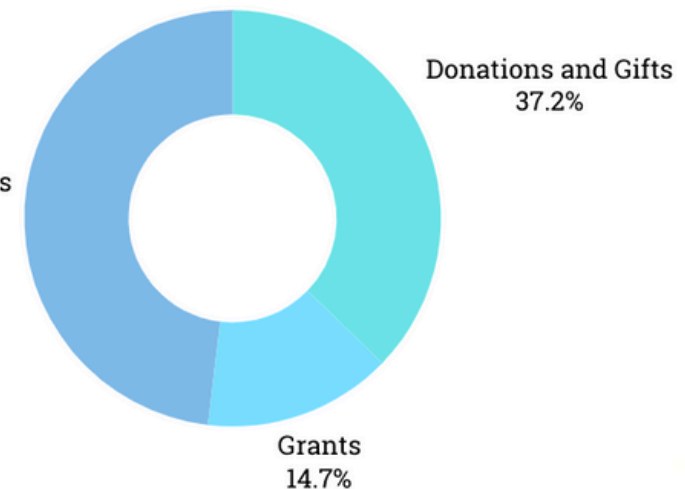
Main achievements during 2023:

- Building a team in the UAE, including moving to new office space, donated by the Garden Concept
- Raising £245,652 through the UAE Gala in sponsorships and donations (financial and gifts-in-kind)
- Largest and most successful Sparkle Sevens event
- Successful UK Ball, raising £59,856
- Launch of the Sparkle internship programme

Income breakdown for The Sparkle Foundation 2023



Donations from Events
48.1%



6. Financial Review

6.1 Charity's Financial Position at the 2023 Financial Year End

2023 saw a record year for income generated, with this being the first year this has exceeded the £500,000 threshold. This is primarily due to the success of large-scale fundraising events, including the UAE and UK Gala Events, as well as an increasing focus on generating UAE based income. Therefore, this is the fifth 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 £740K (2022: £471K). The charity incurred expenditure totalling £584K (2022: £416K), which resulted in a net increase in funds for the year of £156K (2022: increase of £55K).

The Sparkle Foundation is registered under Dubai Humanitarian (formerly International Humanitarian City- IHC) in the UAE as a franchise of Sparkle UK. There are strict regulatory requirements that must be adhered to by the organisation when operating under IHC, of which Sparkle receives pro-bono support from its legal partner Clifford Chance to assist with compliance. All of The Sparkle Foundation finances for both income and expenditure linked with the UAE were processed directly through the UK bank account and are accounted for in this report.

At the year end, the charity had net funds totalling just under £523K (2022: £367K).

6.2 Charity's Principle Source of Funds

The Sparkle Foundation's principal source of funds include corporate, school partnerships and individual donors.

6.3 Reserves Policy and Going Concern

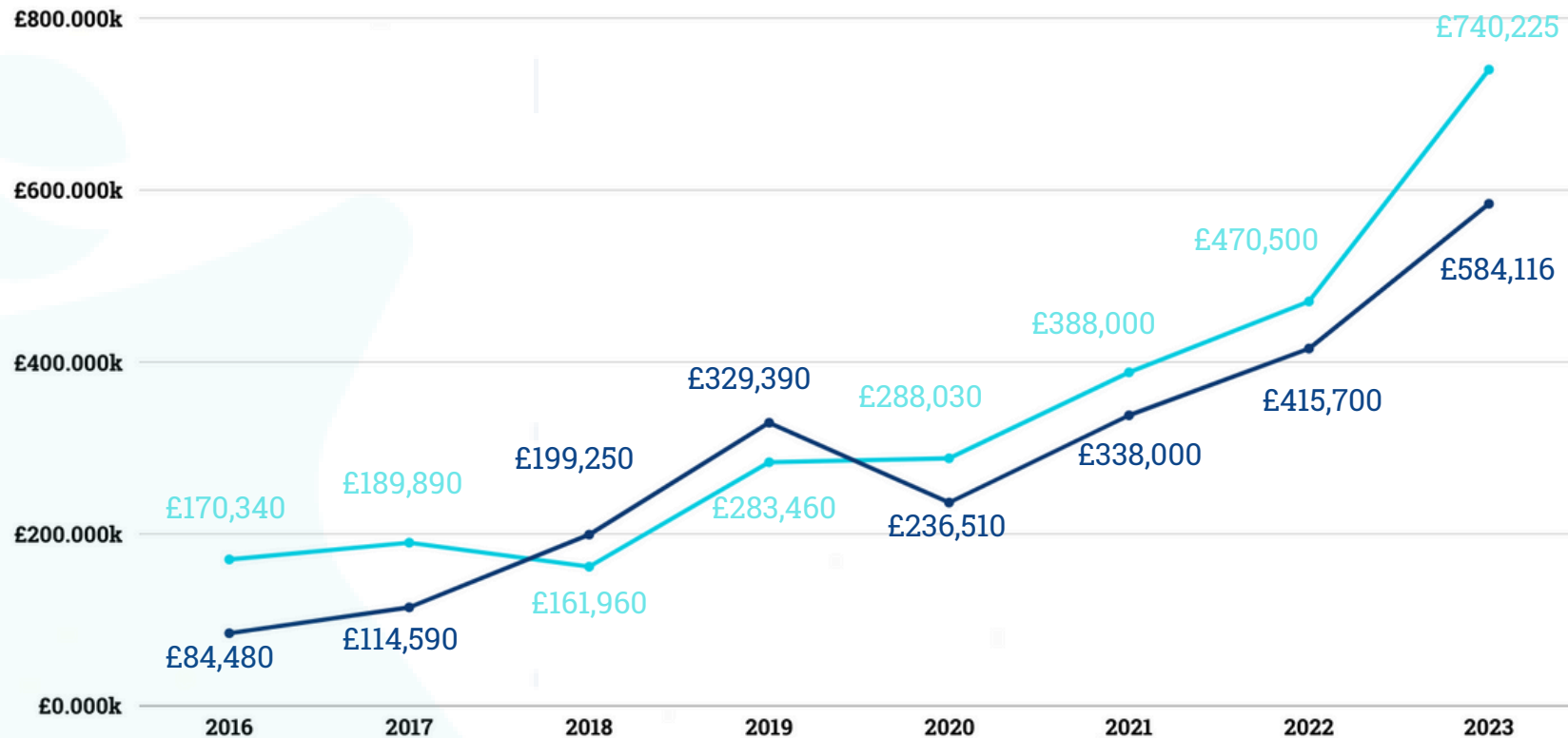
All charities are required to consider how much they need to hold in reserves. The level of reserves will vary depending on the scale and nature of the charity's activities. The trustees carry out a risk-based analysis in arriving at the level of reserves needed to protect against these unforeseen events. 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 £523,623 as of 31st December 2023.

In light of The Sparkle Foundation's expansion plans, which include establishing a third and fourth site, or alternatively, a third site and a farm by the end of 2024, the organisation anticipates significant expenditures in the upcoming year. Additionally, the impact of Cyclone Freddy has caused delays in several projects, necessitating the deferment of certain initiatives to 2024. Consequently, to accommodate the increased project load and ensure financial stability, we have allocated higher reserve funds to be carried over into the next fiscal year.

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.

The Sparkle Foundation Income vs Expenditure throughout the years

Income
Expenditure



6.4 Principal Risks, Uncertainties and Mitigating Actions

6.4.1 Staff Recruitment and Retention

Our dedication to long-term employment, despite the allure of larger organisations with competitive packages and bonuses tied to short-term grant-based contracts, creates unique challenges for staff retention in Malawi. Both in the UAE and the UK, attracting the right talent proves difficult, as we cannot offer competitive corporate salaries. Instead, we rely on the goodwill of those who share our passion or value factors beyond financial gain. However, our ambitious growth plans necessitate a certain calibre of individuals dedicated to giving their all.

Faced with a global rise in inflation, we have made necessary salary adjustments to ensure our staff can cope with the rising cost of living, leading to a surge in our overall running costs. Striking the balance between sustaining our vital work and keeping costs low is essential. The charity sector often faces scrutiny over administrative expenses, motivating us to minimise salaries wherever possible. However, the delicate equilibrium is challenging, as we recognise the importance of having the right people to facilitate our growth.

To mitigate this risk, our aim is to navigate these complexities carefully. We are committed to weathering potential event uncertainties without resorting to staff reductions, emphasising prudent financial management. Quarterly financial meetings are crucial to ensure our sustainability, as we navigate the UK cost of living crisis, inflation and reduced charitable giving, all while maintaining our essential work.

6.4.2 Devaluation of the Kwacha

One of the pressing challenges we faced this year was the devaluation of the Kwacha by 44%, the national currency of Malawi. This economic setback has sent ripples through the communities we serve, affecting the purchasing power of families, access to necessities, and the overall well-being of the most vulnerable - and this impact will only grow larger in 2024. Families are grappling with increased financial strain, making it more difficult to secure essentials like food, healthcare, and education for their children.

The Sparkle Foundation is mitigating the risk of the Kwacha devaluation by leveraging its fundraising in stronger currencies like pounds and dirhams. This strategy ensures that even with the devaluation, the purchasing power of the funds remains robust. Additionally, we are ensuring we continuously keep abreast of the political situation and market trends in Malawi, allowing for effective financial forecasting and planning to navigate the economic challenges posed by the devaluation.

6.4.3 Funding

The Sparkle Foundation faces a unique challenge in funding, with a significant proportion of our income generated through the personal contacts of our CEO. While this has been instrumental in our growth, the increasing size and scope of our operations highlight the need for diversification. As our charity expands, relying solely on one person's network for fundraising becomes increasingly unsustainable. Our fundraising efforts must be shared across a broader spectrum of supporters. The nature of our financial health has also proven to be a double-edged sword. While our solid position has been the result of tireless efforts to achieve sustainability and growth, it has somewhat limited our chances of winning certain grants.

Many grant providers lean towards aiding organisations in more challenging financial circumstances, leading to missed opportunities that could help us expand our impact. Moving forward, we recognise the necessity of developing additional income streams to mitigate this risk that are not excessively administrative, allowing us to sustainably advance our mission. We aim to strike a balance between our hard-won stability and the imperative to explore new funding avenues, ensuring that our growth continues and our vital work flourishes.

6.4.4 Lack of Understanding of Operational Needs

The lack of understanding in the charity sector extends to perceptions surrounding our strategic move to Dubai, causing reservations and occasional challenges in navigating our split operations between the UK and UAE. While our presence in Dubai has enabled us to accomplish remarkable achievements, often with strong support from partners, there's a misconception that we are financially secure and no longer need donations. This assumption leads some supporters to believe that their continued funding is less crucial, especially when many of our donors tend to be one-off contributors rather than long-term supporters. This misunderstanding poses a challenge as we strive to maintain consistent funding, making it imperative that we bridge this gap in perception. It's vital to highlight that while we are accomplishing great things, sustainable growth and continued impact still depend on the ongoing generosity of our donors, especially as we are trying to be a pioneer within the sector and run Sparkle like a business rather than a charity to ensure operational success.

7. Future Plans

1. Board Structures: In line with our growth and expansion in the UAE, an advisory Board will be established in the UAE to help support, advise and guide on the charity's growth, expansion and strategy within the region.

2. Growth in Malawi: In 2024, Sparkle will seek to replicate its model into a rural area to prove its concept within a wider reach, which will be our third site. By replicating within a rural area, we will have proven our delivery model in rural and semi-rural areas. With the opening of a fourth site, we will seek to support an additional 100 children in Malawi. In support of Malawi growth, we will grow our establishment to include an Operations Director to help drive the business operations forward and further embed a culture of continuous improvement. This will enable our Country Director to seek opportunities for in-country funding.

3. Operational Growth: In 2024, Sparkle will document its model, standard operating procedures and process flows to form a suit of key operational delivery documents, providing standardisation on replication and enabling clear governance and assurance within the business. This will support the business in preparation for growth and future replication into other countries within Africa. We will also seek to further streamline our operations with the addition of a financial accounting system, Office 365 optimisation, processing mapping and upskilling and training across our teams.

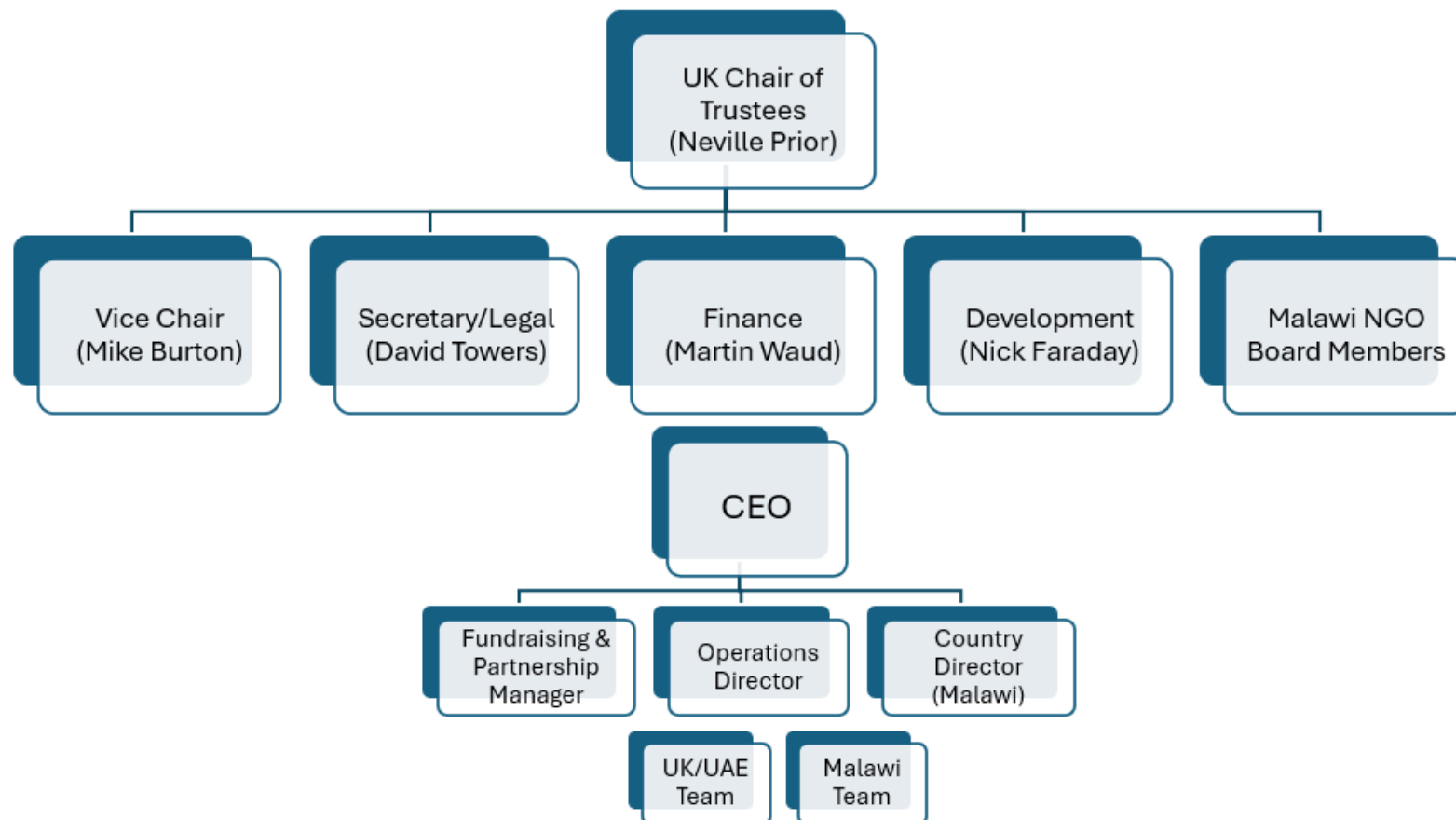
4. International Expansion: Following replication in Malawi, in 2025, we will seek to replicate into another country. Next year will set the foundations to enable this growth.

8. Structure, Governance and Management

8.1 Organisational Management

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

Organisation Chart



8.2 Appointment and Recruitment 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 CEO. If they are suitable, and have 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.

With respect to their training and induction, new trustees are supplied with a comprehensive induction pack and meetings with the CEO and the Chair before their arrival. Trustees elect a Chair from the current serving trustees. The term of office for each position is 2 years. Mr Neville Prior is the current Chair and was unanimously selected as the Chair in 2020, and re-elected in 2022.

8.3 Pay and Remuneration

The UK 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. 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.

During 2023, with the movement of our operational outputs from the UK to the UAE, the operational expenditure can be seen moving from the UK to the UAE account to fund in-country operational costs.

8.4 Risk Assessment and Management

The Trustees are aware of the major strategic, business, and operational risks that The Sparkle Foundation faces and are of the opinion that there are systems in place to minimise any perceived risks. The Sparkle Foundation has an organisational risk register which is maintained and regularly reviewed by senior managers, and risks are discussed and addressed at monthly risk meetings with trustees.

The Sparkle Foundation also has a serious incident reporting process in place, which enables any employee to submit a JotForm on serious risks which may affect business-as-usual operations. Once submitted, an internal investigation is conducted by senior management to address the risk.

The trustees' annual report, which includes the trustees report, has been approved by the trustees
on

11/07/2024

Date

and signed on their behalf by:



Neville Prior
Chair



Martin Waud
Treasurer

9. 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 2023 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.

9.1 Responsibilities and Basis for the 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.

9.2 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
Member of ICAEW
Unit 9, Hill Farm
Ford End
CM3 1LH

10. Statement of Financial Activities



The Sparkle Foundation		Charity No	1161708
		Company No	
Annual accounts for the period			
Period start date	2023/01/01	To	Period end date 2023/12/31

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	561,722	69,986	-	631,708	367,477
Charitable activities	S02	124,299	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	108,517	-	108,517	103,024
Other	S06	-	-	-	-	-
Total	S07	561,722	178,503	-	740,225	470,501
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	41,755	-	-	41,755	15,817
Charitable activities	S09	379,690	153,753	-	533,443	394,067
Separate material expense item	S10	-	-	-	-	-
Other	S11	8,918	-	-	8,918	5,822
Total	S12	430,363	153,753	-	584,116	415,706
Net income/(expenditure) before tax for the reporting period						
Tax payable	S13	131,359	24,750	-	156,109	54,795
Net income/(expenditure) after tax before investment gains/losses	S14	-	-	-	-	-
Net gains/(losses) on investments	S15	131,359	24,750	-	156,109	54,795
Net income/(expenditure)	S16	-	-	-	-	-
Extraordinary items	S17	131,359	24,750	-	156,109	54,795
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	131,359	24,750	-	156,109	54,795
Reconciliation of funds:						
Total funds brought forward	S23	367,252	-	-	367,252	312,457
Total funds carried forward	S24	498,611	24,750	-	523,361	367,252

Section B Balance sheet

		Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	1,627	-	-	1,627	2,425
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	1,627	-	-	1,627	2,425
Current assets	(Note 18)	B06	-	-	-	-	-
Stocks Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 24)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 17.4)	B09	530,325	-	-	530,325	382,902
Total current assets		B10	530,325	-	-	530,325	382,902
Creditors: amounts falling due within one year	(Note 20)	B11	8,591	-	-	8,591	18,075
Net current assets/(liabilities)		B12	521,734	-	-	521,734	364,827
Total assets less current liabilities		B13	523,361	-	-	523,361	367,252
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	523,361	-	-	523,361	367,252
Funds of the Charity							
Endowment funds (Note 27)		B17 B18	-	-	-	-	-
Restricted income funds (Note 27)		B19 B20	-	24,750	-	24,750	-
Unrestricted funds		B21	498,611	-	-	498,611	367,252
Revaluation reserve		B22	-	-	-	-	-
Fair value reserve			-	-	-	-	-
Total funds			498,611	24,750	-	523,361	367,252

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the 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 small companies subject 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	Date of approval dd/mm/yyyy

Signature of director authenticating accounts being sent
to Companies House

Signature	Date dd/mm/yyyy
	Print name

11. Notes to the Accounts

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 with items recognised at cost or transaction 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: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

☐

the Financial Reporting Standard applicable in the United Kingdom 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 cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	<i>The charity has sufficient reserves and has continued to generate funds during and since the year end, to enable it to meet its charitable activities for the foreseeable future, despite the impact of COVID-19 on the global economy. Therefore the Trustees believe the charity is a going concern.</i>
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 policies adopted in note { }.

Yes*	<input type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	

(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 reporting period (3.46 FRS102 SORP).

Yes*
No*

<input type="checkbox"/>
<input checked="" type="checkbox"/>

* -Tick as appropriate

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 reporting period (3.47 FRS102 SORP).

Yes*
No*

<input type="checkbox"/>
<input checked="" type="checkbox"/>

* -Tick as appropriate

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.	

Note 2**Accounting policies**

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

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

--

Reconciliation of funds per previous GAAP to funds determined under FRS 102

Start of period £	End of period £
-------------------	--------------------

Fund balances as previously stated

Adjustments :

Fund balance as restated

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

End of £

Net income/(expenditure) as previously stated

Adjustments :

Previous period net income/(expenditure) as restated

Note 2 Accounting policies		Yes*	No*	N/a*
2.2 INCOME				
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; the monetary value can be measured with sufficient reliability. 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Support costs	The charity has incurred expenditure on support costs.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<input type="checkbox"/>	<input type="checkbox"/>	N/a* <input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<input type="checkbox"/>	<input type="checkbox"/>	N/a* <input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<input type="checkbox"/>	<input type="checkbox"/>	N/a* <input checked="" type="checkbox"/>
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<input type="checkbox"/>	<input type="checkbox"/>	N/a* <input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	<input type="checkbox"/>	<input type="checkbox"/>	N/a* <input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>

2.4 ASSETS

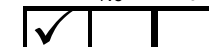
Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.



Yes* No* N/a*



Intangible fixed assets

The depreciation rates and methods used are disclosed in note 14.

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.

They are valued at cost.

Yes* No* N/a*



Yes* No* N/a*



Heritage assets

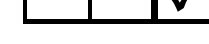
The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.

They are valued at cost.

Yes* No* N/a*



Yes* No* N/a*



Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes* No* N/a*



Investments held for resale or pending their sale and cash and cash equivalent with a maturity date of less than 1 year are treated as current asset investments

Yes* No* N/a*



Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes* No* N/a*



Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes* No* N/a*



Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes* No* N/a*



Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes* No* N/a*



Current asset investments

The charity has investments 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 equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

Yes* No* N/a*



They are valued at fair value except where they qualify as basic financial instruments.

Yes* No* N/a*



POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Income

	Analysis of income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and Gifts	203,791	69,986	-	273,777	285,961
	Gift Aid	768	-	-	768	5,874
	Donations from events	356,113	-	-	356,113	74,592
	General grants provided by government/other charities		-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations		-	-	-	-
	Donated good, facilities, and services	1,050	-	-	1,050	1,050
	Other	-	-	-	-	-
	Total	561,722	69,986	-	631,708	367,477
Charitable activities:	Fundraising - Sparkle Ball	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:	Fundraising	-	-	-	-	-
	Merchandise	-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income Dividend	-	-	-	-	-
	income Rental and leasing	-	-	-	-	-
	income Other	-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income	Grant	-	108,517	-	108,517	103,024
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	108,517	-	108,517	103,024
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:		561,722	178,503	-	740,225	470,501

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	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Seconded staff Use
of property Other

This year £

Last year £

-	-
-	-
-	-
-	-

This year

Last 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 £ 1050.

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 £ 1050.

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

None

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.

Please see details provided in the Trustees Report.

	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	1,246	-	-	1,246	2,621	-	-	2,621
Incurred Seeking Legacies	-	-	-	-	-	-	-	-
Incurred Seeking Grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging Fundraising Events	40,118	-	-	40,118	2,600	-	-	2,600
Fundraising Agents	-	-	-	-	-	-	-	-
Operating Charity Shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	2,584	7,957	-	10,541
Database development costs	391	-	-	391	55	-	-	55
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	41,755	-	-	41,755	7,860	7,957	-	15,817

Expenditure on charitable activities:

Donations to The Sparkle Foundation Limited in Malawi	178,384	153,753	-	332,137	103,090	51,910	-	155,000
Donations to The Sparkle Foundation in UAE	154,866	-	-	154,866	98,357	-	-	98,357
UK Expenses:	-	-	-	-	-	-	-	-
Travelling expenses	1,190	-	-	1,190	6,668	-	-	6,668
Staff Salaries, NI, Pension	31,068	-	-	31,068	92,137	17,827	-	109,964
Subscriptions and sundry	8,433	-	-	8,433	13,834	5,330	-	19,164
Printing and stationery	-	-	-	-	460	-	-	460
Training	-	-	-	-	-	-	-	-
Insurance	3,368	-	-	3,368	2,237	-	-	2,237
Exchange rate variance	110	-	-	110	-	-	-	-
Telephone	984	-	-	984	962	-	-	962
Depreciation and FA disposal	1,287	-	-	1,287	1,255	-	-	1,255
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	379,690	153,753	-	533,443	319,000	75,067	-	394,067

	This year				Last year			
	Unrestricted Funds	Restricted Income Funds	Endowment Funds	Total funds £	Unrestricted Funds	Restricted income Funds	Endowment Funds	Total funds £
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total								
Other								
Trustee and Staff recruitment	7,560	-	-	7,560	4,345	-	-	4,345
Legal & Professional	1,095	-	-	1,095	1,185	-	-	1,185
Rent	-	-	-	-	-	-	-	-
Bank Charge	263	-	-	263	292	-	-	292
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	8,918			8,918	5,822			5,822
TOTAL EXPENDITURE	430,363	153,753	-	584,116	332,682	83,024	-	415,706

Analysis of expenditure on charitable activities

	This year				Last year			
Activity or programme	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	178,384	153,753	-	332,137	155,000	-	-	155,000
Funds utilised in UAE	154,866	-	-	154,866	98,357	-	-	98,357
Funds incurred in UK for charitable activities	46,440	-	-	46,440	140,710	-	-	140,710
Other	-	-	-	-	-	-	-	-
Total	379,690	153,753	-	533,443	394,067	-	-	394,067

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).

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).

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

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

Note 7 Extraordinary items

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

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

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		-

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	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
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.

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
-	-
-	-
-	-

Paid employees

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

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	59,443	104,882
Social security costs	1,121	3,518
Pension costs (defined contribution scheme)	1,572	1,564
Other employee benefits	-	-
Total staff costs	62,136	109,964

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 employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such 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 employees	
	This year	Last 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		

	This year £	Last year £
Please provide the total amount paid to key management personnel	47,693	59,320

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last 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	Last year
£	£
-	-

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

Total amount of payment

This year £	Last year £
-	-

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

--	--

The extent of redundancy funding at the balance sheet date

This year £	Last year £
-	-

Please state the accounting policy for any redundancy or termination payments

--	--

Note 12**Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribuion scheme****12.1 Please complete this note if a defined contribution pension scheme is operated.**

Amount of contributions recognised in the SOFA as an expense

This year	Last year
£	£
1,572	1,564

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

Unrestricted	Unrestricted
--------------	--------------

12.2 Please complete this section where the charity participates in a defined benefit pension plan but 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 defined benefit 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

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material 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	Support costs £	Total £
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	NIL	NIL	NIL	NIL

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

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.	Yes	

Names of institution	Purpose	Total amount of grants paid £
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 carry out the charity's objectives	332,137
The Sparkle Foundation Limited by Guarantee in UAE	To transfer funds to The Sparkle Foundation Limited by Guarantee in UAE, a company under the control of this charity, to enable it to carry out the charity's objectives	154,866
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		487,003
Other unanalysed grants		-
TOTAL GRANTS PAID		487,003

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

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

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

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.

Yes	

Names of institution	Purpose	Total amount of grants paid £
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 carry out the charity's objectives	155,000
The Sparkle Foundation Limited by Guarantee in UAE	To transfer funds to The Sparkle Foundation Limited by Guarantee in UAE, a company under the control of this charity, to enable it to carry out the charity's objectives	98,357
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		253,357
Other unanalysed grants		-
TOTAL GRANTS PAID		253,357

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	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	7,590	7,590
Additions	-	-	-	489	489
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year				8,079	8,079

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	Straight Line	SL or RB
** Rate				25%	
At beginning of the year	-	-	-	5,165	5,165
Disposals	-	-	-	-	-
Depreciation	-	-	-	1,287	1,287
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year				6,452	6,452

14.3 Net book value

Net book value at the beginning of the year	-	-	-	2,425	2,425
Net book value at the end of the year	-	-	-	1,627	1,627

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.

This year

Last year

-	-

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.

This year	Last year
£	£
-	-
-	-

** 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; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

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:

	This year	Last year
<i>the effective date of the revaluation</i>		
<i>The name of independent valuer, if applicable</i>		
<i>the methods applied</i>		
<i>the carrying amount that would have been recognised had the assets been carried under the cost model.</i>		

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; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

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

16.3 Depreciation and impairments

**Basis

** Rate

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

At beginning of the year

Additions

Disposals

Revaluations

Transfers*

At end of the 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 year	Last year

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

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

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

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

(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.

This year	Last year

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
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	-	-	-	-	-

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	Other	Total
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 the end of the 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 exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row 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
Total
Grand total (Fair value at year end+cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Last year: Analysis of Investments

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total
Grand total (Fair value at year end+cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

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

(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

This year	Last year

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

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

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

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

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

Terms and conditions eg interest rate, security provided

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

This year	Last 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.

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.

This year	Last year

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 between activities.

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

This year	Last year
£	£

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

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

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 above)

Trade debtors

Prepayments and accrued income

Other debtors

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

Note 20

Creditors and accruals

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

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	8,591	18,075	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	8,591	18,075	-	-

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 £	Last year £
-	-
-	-
-	-
-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A 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 £	Last 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 year

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).

This year	Last year

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.

--	--

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

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	Last 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 conditions related to its pledge should be given here.

--	--

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabilities, please complete the following section unless the 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 when their 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:

	This year	Last year
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		

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 £	Last year £
-	-
-	-
530,325	382,902
-	-
530,325	382,902

Note 25

Fair value of assets and liabilities

	This year	Last 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.		
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.		

Note 26

Events after the end of the reporting period

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

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

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 £
Guernsey Overseas Aid	R	Mulunguzi Primary Classroom Project	-	24,750	-	-	-	24,750
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			-	24,750	-	-	-	24,750

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

Yes*

No*

	✓
--	---

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).

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"/>
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Note 27

Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		-
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-
		-

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
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	Amount
		-
		-
		-
		-
		-
		-

Last year

Planned use	Purpose of the designation	Amount
		-
		-
		-
		-
		-
		-

Note 28

Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" 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 from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TO TAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

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 from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

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 should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
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 which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such 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	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

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

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.

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

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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.