SPOT PROJECT

England & Wales · Charity number 1184662

Details

Status	Registered
Legal form	CIO
Registered	2019-07-30
Register	View on the Charity Commission register

Contact

Address	SPOT Project X+Why 20-30 Whitechapel Road London E1 1EW
Phone	0204 503 7808
Email	info@spotproject.org
Website	http://spotproject.org/

Activities

Objects: THE OBJECTS OF THE CIO IS:THE ADVANCEMENT OF THE ISLAMIC RELIGION INCLUDING RELIGIOUS EDUCATION FOR THE BENEFIT OF THE PUBLIC.TO ADVANCE EDUCATION FOR THE PUBLIC BENEFIT OF YOUNG PEOPLE IN GAMBIA AND THE DEVELOPING WORLD.TO PROMOTE AND PROTECT GOOD HEALTH FOR THE PUBLIC BENEFIT OF PEOPLE IN GAMBIA AND THE DEVELOPING WORLD.THE PREVENTION OR RELIEF OF POVERTY FOR THE PUBLIC BENEFIT IN GAMBIA AS THE TRUSTEES SHALL DETERMINE.TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF ENGLAND & WALES THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, GENDER, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: SPOT PROJECT is a charity that advocates development of the new generation in Africa and around the world. Our aims revolve around meeting educational needs of the society and enriching individuals with the skills to enable them to prosper.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- The Gambia
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£1,620,928	£1,036,654	£2,767,598	1
2024-05-31	£1,187,322	£590,214	£2,183,324	5
2023-05-31	£1,775,313	£1,824,118	£1,586,216	4
2022-05-31	£1,380,255	£1,005,012	£1,635,021	0
2021-05-31	£1,405,699	£889,504	£1,259,778	0

Trustees

Name	Role	Appointed
Bilal Abdul-Khaliq	Chair	2019-01-01
Fatima Batrane		2019-01-01
Nurma Khanum		2019-01-01
Shahima Khanum		2019-01-01

Accounts

Spot Project

Annual Financial Statements

For the year ended 31 May 2025

Charity number: 1184662

31a Scarborough Street
London
E1 8DR

Spot Project

(A Charitable Incorporated Organisation)

FINANCIAL STATEMENTS FOR

THE YEAR ENDED 31 May 2025

CONTENTS **Page**

Information

Charity name: Spot Project
Charity Registration number: 1184662

Trustees
Bilal Abdul-Khaliq — Chair
Shahima Khanum
Nurma Khanum
Fatima Batrane

Bank
Lloyds Bank
25 Gresham Street
London
EC2V 7HN

Solicitors
Kuddus Solicitors
94 Whitechapel Road
London E1 1JQ

Auditors
Abacus Partners (Ldn) LLP
Unit A, Abbotts Wharf
93 Stainsby Road
London E14 6JL

Trustee Annual Report

Period - 1st June 2024 to 31st May 2025

Chair's Statement

In the Name of Allah, the Most Merciful, the Most Compassionate.

It is with gratitude to Allah and appreciation for the continued support of our community that I present the Trustees' Annual Report for SPOT Project for the year ending 31st May 2025.

This year has been one of both progress and reflection. As an organisation rooted in service to humanity and guided by Islamic principles of sincerity, trust, and responsibility, SPOT Project continues to evolve in how it delivers its mission. Over the past year we have strengthened our operational structures, deepened our engagement with supporters, and continued delivering meaningful impact in communities that rely on our work.

SPOT was founded on the belief that meaningful change requires more than charity alone; it requires commitment to long term development, education, and empowerment. Our work seeks not only to alleviate immediate hardship but to build foundations for sustainable progress. Throughout the year we have seen encouraging growth in our donor base and strong support during key campaigns, particularly during Ramadan. This generosity has allowed us to continue supporting vulnerable communities in The Gambia and beyond through programmes addressing water access, education, food security, and social support.

At the same time, the organisation has undergone important internal developments. Leadership responsibilities have continued to evolve as SPOT transitions from a founder-led charity into a more structured organisation with clearer governance, operational systems, and accountability frameworks. These developments are essential for ensuring the long-term sustainability of our mission.

Like many charities operating in complex international environments, we faced operational challenges during the year. Banking limitations, capacity constraints within a small core team, and the need for stronger donor engagement systems highlighted areas where improvement was necessary. The trustees have treated these matters seriously and have taken steps to strengthen our operational foundations.

Despite these challenges, what continues to inspire us most is the sincerity of the people involved in this work, the donors who give generously, the volunteers who give their time, and the teams on the ground who turn charitable contributions into real impact.

Their dedication reminds us that SPOT Project is not simply an organisation. It is a collective effort by a community determined to uplift others with dignity and compassion. As we look ahead, we remain committed to strengthening the organisation while continuing to serve those most in need.

May Allah accept the efforts of everyone involved in this work, forgive our shortcomings, and allow SPOT Project to continue being a means of benefit for communities around the world.

Shahima Khanum

Chair of Trustees

Our Year in Review

The 2024 - 2025 financial year represented a period of continued programme delivery alongside organisational development for SPOT Project. The charity remained committed to its mission of supporting disadvantaged communities through a combination of humanitarian aid, educational initiatives, and development projects. Our activities during the year were concentrated primarily in The Gambia, where SPOT Project continues to maintain strong local partnerships and deliver programmes that respond directly to community needs.

In the financials, the charity made a surplus in the year of £584,273 (2024: £597,108), and ended the financial year with total reserves of £2,767,598 (2024: £2,183,324). The majority of funds are set aside for existing projects, which we will continue to execute in the years ahead.

Key Programme Areas

Water for Life

Access to clean water remains one of the most urgent needs in many rural communities. Through the Water for Life initiative, SPOT Project continued to fund borehole construction projects that provide reliable water access to villages that previously relied on unsafe sources. These projects not only improve health outcomes but also reduce the burden on women and children who often travel long distances to collect water.

Orphan Support Programme

The SPOT Orphan Fund continues to be one of the charity's most supported programmes. Through this initiative, the charity provides financial and social support to vulnerable children, helping to ensure access to education, clothing, and basic welfare. The programme remains central to SPOT's mission of ensuring that vulnerable children are not left behind.

Education Initiatives

Education remains a core pillar of the charity's work. During the year, SPOT supported a range of educational initiatives including:

- Qur'an memorisation programmes
- Girls' school sponsorship programmes
- Higher education support for students
- Construction support for educational institutions
- Supporting the running of SPOT Orphanage
- Supporting the running of SPOT Academy – Primary School
- Supporting the running of the MMB Academy

Food Distribution and Zakah Support

Rising economic pressures have increased the need for food assistance in many communities. SPOT continued to distribute food packages and provide Zakah support to vulnerable families throughout the year. These programmes were particularly important during Ramadan and other key periods when community needs are heightened.

<u>Community Engagement in the UK</u>

While SPOT's programme delivery is focused internationally, community engagement in the UK remains essential for sustaining the charity's mission. During the year the charity organised and supported a number of fundraising and engagement activities including:

- 2K challenge
- Volunteer initiatives
- Awareness events
- Campaigns linked to seasonal giving periods
- Gala Dinners for volunteers
- Life of SPOT 2 release with gala cinema event

These initiatives helped strengthen relationships with supporters while expanding awareness of SPOT's work. The charity benefited from the support of approximately 15 registered volunteers and many additional casual volunteers who assisted with events, campaigns, and operational support throughout the year. Their contributions continue to be invaluable to the organisation.

<u>Leadership and Governance</u>

The trustees continued to strengthen the governance framework of the charity throughout the year.

Key developments included:

- Improved internal reporting structures
- Increased trustee oversight of financial management
- Introduction of clearer operational monitoring systems
- Strengthening of internal administrative procedures
- Introduction of the EOS operating system

These improvements are designed to ensure that SPOT Project continues to operate with transparency, accountability, and compliance with UK charity governance expectations. The charity is governed by a Board of Trustees responsible for strategic direction, financial oversight, and ensuring that the organisation fulfils its charitable objectives.

The trustees serving during the year were:

- Shahima Khanum (Chair)
- Bilal Abdul-Khaliq
- Nurma Khanum
- Fatima Batrane

The trustees met the Business Operations Director regularly to review organisational performance, financial reporting, and risk management.

Public Benefit Statement

The trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the guidance on public benefit published by the Charity Commission when exercising their powers and duties.

SPOT Project exists to advance charitable purposes for the public benefit through humanitarian relief, education, and community development initiatives. The charity's activities are focused on supporting disadvantaged and vulnerable communities, particularly in regions where access to basic services such as education, clean water, and social welfare support is limited.

The trustees consider that the charity's programmes provide clear public benefit by addressing poverty, improving access to education, and supporting community development. These activities are delivered through a range of initiatives including:

- Provision of clean water through borehole and water access projects
- Support for vulnerable children through the orphan support programme
- Educational initiatives including basic education for primary school children, Orphanage education and maintenance, Qur'an memorisation programmes, girls' education sponsorship, and higher education support
- Distribution of food and essential aid to families facing economic hardship
- Zakah distribution to individuals and communities experiencing poverty

The trustees believe that these activities directly contribute to improving the quality of life of beneficiaries and support long-term community development. In planning and delivering these activities, the trustees ensure that the charity's resources are used in a way that maximises impact and aligns with the charitable purposes of the organisation.

Structure, Governance and Management

SPOT Project is registered in England and Wales as a Charitable Incorporated Organisation (CIO) under charity number 1184662. The charity is governed by its constitution, which sets out the objects of the charity and the powers of the trustees.

The overall management and control of the charity is the responsibility of the Board of Trustees, who are responsible for ensuring that the charity operates in accordance with its governing document and complies with all relevant legal and regulatory requirements. Trustees are responsible for setting the strategic direction of the charity, monitoring its financial performance, and ensuring that the organisation operates effectively in pursuit of its charitable objectives.

Trustee Recruitment and Appointment

Trustees are appointed in accordance with the provisions of the charity's governing document. The charity seeks to ensure that trustees bring a range of skills and experience relevant to the charity's work, including governance, finance, community engagement, and programme oversight. New trustees receive an introduction to the charity's operations and governance responsibilities to ensure they are able to fulfil their duties effectively.

Organisational Management

Day to day operations of the charity is overseen by the leadership team, lead by the Business Operations Director working under the direction of the trustees.

Operational responsibilities include:

- Programme delivery and project coordination
- Financial administration
- Volunteer coordination
- Fundraising and donor engagement
- Communications and reporting

The trustees meet regularly to review the charity's activities, financial performance, and strategic priorities. The board also monitors risk management and ensures appropriate governance procedures are maintained.

Reserves Policy

The trustees recognise the importance of maintaining an appropriate level of reserves to ensure the charity can continue its activities and respond to unforeseen financial circumstances.

Unrestricted reserves are held to:

- Ensure continuity of charitable activities during periods of fluctuating income
- Provide financial stability for operational commitments
- Allow the charity to respond to unexpected costs or emergencies
- Support the development and expansion of charitable programmes

Restricted funds represent donations received for particular programmes and are therefore held to be spent in accordance with donor intentions. The trustees review the charity's reserves position regularly and consider the current level of unrestricted reserves to be appropriate in supporting the charity's ongoing activities while maintaining financial resilience. The charity's financial position provides a strong foundation to continue delivering its programmes and meeting its commitments to beneficiaries.

Risk Management

The trustees regularly review the risks facing the charity and have identified several areas requiring ongoing attention.

Banking and Financial Infrastructure

The charity experienced operational limitations during the year due to reliance on digital banking platforms that restricted certain international transactions. The trustees are working to diversify banking relationships and strengthen financial infrastructure to ensure reliable international transfers.

Operational Capacity

As the charity continues to grow, ensuring sufficient operational capacity remains an ongoing challenge. Steps have been taken to introduce additional administrative and communications support to help improve programme reporting and donor engagement.

Donor Communication

While fundraising campaigns performed strongly, engagement with supporters outside campaign periods was less consistent than desired. The charity has begun improving donor communication systems and is planning to develop a clearer engagement strategy with all stakeholders in the coming year.

Vision for the Year Ahead

Looking ahead, SPOT Project will focus on strengthening its organisational infrastructure while continuing to expand its impact.

Priority areas for the coming year include:

- Improving governance and financial reporting systems
- Strengthening donor engagement and communication
- Expanding volunteer mobilisation
- Investing in digital infrastructure and campaign storytelling
- Continuing development of international partnerships
- Increase core staff members in critical areas

These priorities aim to ensure that SPOT Project grows sustainably while maintaining the trust of supporters and beneficiaries.

Conclusion

The Board of Trustees continues to be guided by the founding mission of SPOT Project: to serve with sincerity, empower with purpose, and uplift with integrity. These principles underpin the way we govern the organisation, deliver our programmes, and steward the generosity entrusted to us. The trustees recognise that the work of SPOT represents an Amanah, a responsibility to serve communities with honesty, diligence, and compassion, and we remain committed to carrying this trust with humility and care.

The past year has been one of continued development and consolidation for the organisation. Following a period of significant transition in the previous year, the charity has focused on strengthening its internal systems, stabilising its operational processes, and building a more sustainable foundation for long-term growth. We have made important progress in improving financial oversight, strengthening governance practices, and refining the way we deliver and report on our work.

At the same time, we recognise that the journey of organisational development is ongoing. As SPOT continues to grow, we remain attentive to areas where improvement is needed, particularly in strengthening donor engagement, improving operational capacity, and ensuring that our internal systems keep pace with the scale of our activities. These challenges are approached with honesty and determination, as opportunities to learn, refine our approach, and build a stronger organisation.

Encouragingly, the year has also been marked by significant generosity from our supporters and growth in our financial capacity. This support has enabled the charity to expand its programmes and strengthen its ability to deliver meaningful impact in the communities we serve. The trustees view this growth not as an achievement in itself, but as a greater responsibility to steward these resources with transparency, diligence, and care.

As we close this year’s report, we proudly reaffirm the vision that continues to inspire our work:

“To see a world where we empower every individual to be the best they can through education and development.”

And we restate our mission, which remains the guiding force behind all that we do:

“SPOT Project aims to illuminate the hearts, faces, and minds of underprivileged and deprived individuals around the world.”

Our work continues to focus on three core areas:

Education

‘To build institutions and opportunities through which individuals can develop knowledge, skills, and confidence to fulfil their potential.’

Development

‘To provide access to essential services and resources that improve the living conditions and wellbeing of individuals and communities.’

Empowerment

‘To inspire and support individuals to contribute positively to society and become agents of change within their communities.’

The trustees extend their sincere gratitude to all those who make this work possible. To our donors, your generosity enables real change and provides hope to communities facing hardship. To our volunteers, your time and dedication remain the foundation upon which much of this work is built. To our teams and partners in The Gambia, Kenya, Uganda, Tanzania, Ghana, the UK, and beyond, your commitment turns compassion into tangible impact.

As we look towards the year ahead, we do so with optimism and renewed determination. There remains much work to be done, but we are confident that with continued sincerity, responsible governance, and the support of our community, SPOT Project will continue to grow in both impact and professionalism.

May Allah accept the efforts of everyone involved in this work, forgive our shortcomings, and grant us the ability to carry this trust with honesty, strength, and humility.

Ameen.

Shahima Khanum
Spot Project Chair

25th March 2026

THE SPOT PROJECT
(A Charitable Incorporated Organisation)

Independent Auditor's Report

for the year ended 31 May 2025

Opinion

We have audited the accounts of The Spot Project (the 'charity') for the year ended 31 May 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, principal accounting policies and the notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice). In our opinion, the accounts:

- Give a true and fair view of the state of the charity's affairs as at 31 May 2025 and of its income and expenditure for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report and accounts, other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- The information given in the trustees' annual report is inconsistent in any material respect with the accounts; or — Sufficient accounting records have not been kept; or
- The accounts are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error

In preparing the accounts, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor’s responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- We identified the laws and regulations applicable to the charity through discussions with management, and from our knowledge and experience of the sector, and assessed compliance.

- We assessed the susceptibility of the charity’s financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

- Checking and making enquiries of unusual transactions.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

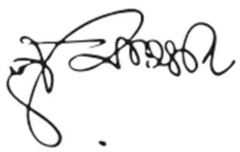
Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Nur Ahmed Chowdhury (Senior Statutory Auditor)
For and on behalf of Abacus Partners (Ldn) LLP

Unit A, Abbotts Wharf
93 Stainsby Road
London E14 6JL

26th March 2026

SPOT PROJECT
(A Charitable Incorporated Organisation)
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 May 2025

INCOME AND EXPENDITURE	Notes	**Unrestricted** £	**Restricted** £	**Total 2025** £	**Total 2024** £
INCOMING RESOURCES					
Donations and legacies	**2**	406,456	1,214,472	1,620,928	1,187,322
Total Income		**406,456**	**1,214,472**	**1,620,928**	**1,187,322**
RESOURCES EXPENDED					
Fundraising costs	**3**	104,818	-	104,818	60,386
Charitable Activities Costs	**4**	74,039	649,061	723,100	139,787
Administrative Costs	**5**	166,662	42,074	208,736	390,041
Total Resources Expended		**345,519**	**691,135**	**1,036,654**	**590,214**
Net Surplus for the year		60,937	523,337	584,274	597,108
Funds as at 1 June 2024		741,449	1,441,875	2,183,324	1,586,216
Fund Movement		-	-	-	-
Funds as at 31 May 2025	**10**	**802,386**	**1,965,212**	**2,767,598**	**2,183,324**

All of the charity's activities derived from continuing operations during the above financial periods.

The charity has no recognised gains and losses other than those shown above.

SPOT PROJECT
(A Charitable Incorporated Organisation)
STATEMENT OF FINANCIAL POSITION
For the year ended 31 May 2025

	Notes		Total 2025		Total 2024
		£	£		£
Fixed Assets:					
Tangible Assets	**6**		10,016		18,845
Current Assets:					
Debtors and prepayments	**7**	-		22,284	
Cash at Bank and in hand		2,775,988		2,171,581	
		2,775,988		2,193,865	
Current Liabilities:					
Amount falling due within one year	**8**	18,406		29,386	
Net Current Assets			2,757,582		2,164,479
Total Net Assets			**2,767,598**		**2,183,324**
Funds					
Unrestricted funds: General	**10**		802,386		741,449
Restricted fund	**9**		1,965,212		1,441,875
Total Funds			**2,767,598**		**2,183,324**

These financial statements were approved by the board of directors and authorised for issue on 25 March 2026, and are signed on behalf of the board by:

Bilal Abdul-Khaliq
Trustee

Shahima Khanum
Chair

SPOT PROJECT
(A Charitable Incorporated Organisation)
STATEMENT OF CASHFLOWS
For the year ended 31 May 2025

		2025		2024
	£	£	£	£
Cash Outflow from Operating Activities				
Operating Profit	584,274		597,108	
Depreciation	8,829		8,829	
(Gain)/Loss on fixed asset disposal				
Operating Profit Before Working Capital Chgs	593,103		605,937	
(Increase)/Decrease in Debtors	22,284		77,716	
Increase/(Decrease) in Creditors	(10,980)		15,531	
Cash from Operations	604,407		699,184	
Net Cash Generated from Operations		604,407		699,184
Cash Outflow from Investment Activities				
Purchase of Tangible Fixed Assets	-		(500)	
Fixed assets disposal				
Net Cash inflow/outflow from investment Activities		-		(500)
Cash Outflow from Financing Activities				
Increase/(Decrease) of Loans	-	-	-	-
Net Increase/(decrease) in Cash and Cash Equivalents		604,407		698,684
Opening Cash and Cash Equivalents		2,171,581		1,472,897
Closing Cash and Cash Equivalents		2,775,988		2,171,581
Reconciliation:				
Cash at bank and in hand		2,775,988		2,171,581
		2,775,988		2,171,581

No separate statement of changes in net debt has been prepared as there is no difference between the movements in cash and cash equivalents and movement in net cash (debt).

SPOT PROJECT
(A Charitable Incorporated Organisation)
Notes to the financial statements
For the year ended 31 May 2025

1 Accounting Policies

1.1 Basis of preparation of accounts:

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP 2015 (FRS 102), and the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102. Items are recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The functional currency for presentation is sterling, with balances rounded to the nearest pound.

1.2 Income:

Income is recognised in the period when the charity is entitled to it, the income can be be measured reliably, and its probably that the income will be received.

Donations are recognised when the charity has confirmation of the amount and settlement date.

Income with peformance related conditions is deferred until the conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and probably to be fulfilled in the period.

1.3 Expenditure categories:

Expenditure is included in the statement of financial activities when incurred, and includes attributable VAT which cannot be recovered. It is categorised as below:

Fundraising expenditure:
These relate to the costs of resources in running events for public collection, as well as processing fees on donation platforms.

Charitable activity costs:
These expenditures are for deliverance of objectives set out in the Trustees' report, and relate mainly to direct charitable work conducted, in addition to direct costs incurred in facilitating those projects.

Support costs:
Support costs relate to the costs of governance, IT, finance and other activities involved in managing the organisation.

1.4 Allocation of costs

Costs are allocated between restricted and unrestricted funds in according with the purpose that the expenditure represents. Where expenditure is directly incurred for projected delivery where those projects are funded by restricted income, the expenditure will also be categorised as restricted. At present the charity does not allocate any support costs to restricted funds.

1.5 Tangible fixed assets and depreciation:

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the annual rates in order to write off each class of assets over its estimated useful life.

FF & Office Equipment	20% on cost
Motor vehicles	25% on cost

1.6 Funds:

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

SPOT PROJECT
(A Charitable Incorporated Organisation)
Notes to the financial statements
For the year ended 31 May 2025

1.7 Going concern:

At the time of approving the accounts, the trustees have assessed that the charity has adequate resources to continue in operational existence for at least another 12 months, thus adopting the going concern basis of accounts presentation. The unrestricted reserves (£0.7m) at year-end, built up via successful campaigns, provides sufficient security for any large unforseen costs the charity may face.

Income Summary

2 Donations and legacies	Unrestricted	Restricted	2025	2024
	£	£	£	£
General donations	404,256		404,256	463,849
Project related donations		1,214,472	1,214,472	719,433
Events and sponsorships	2,200		2,200	4,040
	406,456	1,214,472	1,620,928	1,187,322

Expenses Summary

3 Fundraising Cost	Unrestricted	Restricted	2025	2024
	£	£	£	£
Costs of generating donations and legacies	11,525		11,525	13,150
Consultancy and commissions	55,904		55,904	21,175
Marketing and media campaigns	37,389		37,389	26,061
	104,818	-	104,818	60,386

4 Charitable Activities Cost	Unrestricted	Restricted	2025	2024
	£	£	£	£
Storage and transport	74,039	9,891	83,930	34,483
Direct project implementation		639,170	639,170	105,304
	74,039	649,061	723,100	139,787

5 Administrative Cost	Unrestricted	Restricted	2025	2024
a) Support Costs	£	£	£	£
Staff salaries		6,750	6,750	109,802
Employer NIC		618	618	9,939
Employer Pension		156	156	1,992
Rent, rates and insurance	19,998		19,998	175,931
Subscriptions	262		262	2,121
Telephone & internet charges	187		187	274
IT software & consumables	8,816		8,816	4,804
Website	4,608		4,608	
Relocation expenses			-	2,745
Depreciation	8,829		8,829	8,829
Bank charges	18,679	34,550	53,229	21,175
Contractors	94,560		94,560	17,750
Electricity	2,000		2,000	7,088
General expenses	934		934	212
Repairs and maintenance	503		503	13,101
	159,376	42,074	201,450	375,763
b) Governance Costs				
Legal and consultancy fees	1,286		1,286	5,414
Management expenses			-	3,864
Audit & Accountancy Fees	6,000		6,000	5,000
	7,286	-	7,286	14,278
	166,662	42,074	208,736	390,041
Total Expenses	**345,519**	**691,135**	**1,036,654**	**590,214**

SPOT PROJECT
(A Charitable Incorporated Organisation)
Notes to the financial statements
For the year ended 31 May 2025

6 Tangible Fixed Assets:

	Office Equipment £	Vehicles	**Total**
Cost:			
At 1st June 2024	27,147	13,600	40,747
Addition			0
Disposal			
	27,147	13,600	40,747
Depreciation:			
At 1st June 2024	15,102	6,800	21,902
Disposal elimination			
Charge for the year	5,429	3,400	8,829
	20,531	10,200	30,731
Net Book Value			
At 31st May 2025	6,616	3,400	10,016
At 31st May 2024	12,045	6,800	18,845

7 Debtors

	2025 £	2024 £
Rent deposits		22,284
	-	22,284

Rent deposits relate to a short-term lease that commenced in September 2023.

8 Creditors: Amount Falling Due < One Year

	2025 £	2024 £
Accruals	5,000	10,000
PAYE	12,908	12,290
Pensions	498	7,096
	18,406	29,386

9 Restricted funds movement:

	Opening Balance £	Restricted Income £	Restricted Expenses	Adjustment £	Closing Balance £
Borehole	470,845	244,311	61,525		653,631
Education	622,509	619,502	355,187		886,824
Food	197,064	139,444	148,930		187,578
Zakaat	151,154	210,896	125,484		236,566
UK Projects	303	318	9		611
Total	1,441,875	1,214,472	691,135	-	1,965,212

10 Movement in Funds

	Unrestricted Funds £	Designated Funds £	Total Unrestricted £	Restricted Funds £	Total £
As at 1 June 2024	722,604	18,845	741,449	1,441,875	2,183,324
Current year	60,937		60,937	523,337	584,274
Transfers	8,829	(8,829)	-	-	-
As at 31 May 2025	792,370	10,016	802,386	1,965,212	2,767,598

11 Auditor's Remuneration:

	2025 £	2024 £
Auditor's Remuneration for the audit of the charity's annual accounts	3,500	3,500
Fees Payable to the charity's auditor for non-audit services	1,500	1,500

12 Taxation

The entity is a registered charity and does not undertake non-charitable activities, hence entitling it to tax exemptions from HMRC.

13 Post Balance Sheet Events

There are no events after the reporting date to disclose.

14 Transaction with Trustees

There were no transactions with the trustees or reimbursements for expenses during the year.

15 Contingent Liabilities

The charity had no contingent liabilities as at 31 May 2025 nor at 31 May 2024.

16 Staff emoluments

	2025 £
Total wages and salaries	6,750
Employer's NIC	618
Employer's Pension	156
	7,524
Direct Charitable	7,524
Others	
	7,524
Avg No of employees: Admin	
Avg No of employees: Direct	1
	1
Employees paid in excess of £60,000 during the current year and previous year	None

17 Related Party Transactions

There were no related party transactions during the year.

18 Financial commitments

As at 31st May 2025, the charity had the following future minimum lease payments under non-cancellable operating leases:

Land and buildings	2025	2024
	£	£
Under one year	7,200	21,600
Between 2-5 years	-	-
More than 5 years	-	-

19 Volunteers

The charity engaged the use of 15 registered volunteers during the year, and a further 145 casual volunteers

20 Liability of members

The charity is constituted as a charitable incorporated organisation. In the event of the charity being wound up members have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

21 Grantmaking

The entity transferred £464,931 to SPOT Gambia in the year, towards its food, water and education projects.

Accounts

Spot Project

Annual Financial Statements

For the year ended 31 May 2024

Charity number: 1184662

31a Scarborough Street
London
E1 8DR

Spot Project

(A Charitable Incorporated Organisation)

FINANCIAL STATEMENTS FOR

THE YEAR ENDED 31 May 2024

CONTENTS

Information

Charity name: Spot Project
Charity Registration number: 1184662

Trustees

Bank
Lloyds Bank
25 Gresham Street
London
EC2V 7HN

Solicitors
Kuddus Solicitors
94 Whitechapel Road
London E1 1JQ

Auditors
Abacus Partners (Ldn) LLP
Unit A, Abbotts Wharf
93 Stainsby Road
London E14 6JL

Trustee Annual Report

Period - 1st June 2023 to 31st May 2024

Chair's Statement

In the Name of Allah, the Most Merciful, the Most Compassionate.

As I write this final statement in my capacity as Chair and outgoing CEO of SPOT, I am filled with a deep sense of reflection and hope. The past twelve months have been both challenging and inspiring, a year in which we've been tested, stretched, and ultimately strengthened by the grace of Allah and the unwavering support of our community.

SPOT was always intended to be more than just another charity. It was founded on the belief that sincerity, accountability, and action can transform lives, not just the lives of those we serve, but also those who serve. That vision continues to guide us, even as we evolve into a more structured, multi-programme organisation with an expanding footprint in both the UK and abroad.

This year has brought significant change. We saw major internal transitions, most notably my stepping down from the role of CEO, and the appointment of a new Business Operations Director to support the charity through this new phase. These shifts were not easy, but they were necessary part of our natural growth and a sign that SPOT is maturing beyond dependence on any one individual. My role has now shifted to supporting the transition, assisting with strategic guidance and compliance as the team embeds a new operating model.

Organisationally, we have made remarkable progress. We delivered successful campaigns including a deeply moving Ramadan drive, expanded our donor base, initiated a new event strategy, and continued to deliver vital aid and education in The Gambia. Our Orphan Fund, Zakah disbursement, and Water for Life projects have remained at the heart of our work, supported by an increasingly engaged community of givers. These aren't just numbers on a spreadsheet, they are Boreholes built, children clothed, orphans taught, and lives dignified.

Yet we have also been tested. Gaps in communication, reliance on temporary financial platforms, and the loss of campaign momentum in certain areas are realities we must confront with humility and resolve. We are not immune to human error, but we are committed to learning from it. Trustees have taken these issues seriously, and we have set in motion a corrective course that I believe will lead to a more stable, professional, and transparent SPOT.

What gives me the greatest hope is the calibre of people involved, trustees, volunteers, staff, and donors, who care deeply and sincerely about the impact we are making. They are not driven by fame or recognition, but by a quiet resolve to serve the Ummah, to honour the trust placed in them, and to deliver real value to those in need.

As I transition into a new chapter in my personal and professional life, I remain a servant of this cause. I will continue to be available for strategic support and will, Insha'Allah, be among the many who watch and contribute to SPOT's ongoing growth from a place of love, faith, and deep gratitude.

May Allah accept our efforts, forgive our shortcomings, and continue to bless SPOT and all who support it.

Bilal Abdul-Khaliq
Chair of Trustees

Our Year in Review

The 2023–2024 year for SPOT has been marked by both internal restructuring and mission-driven impact delivery. Despite challenges in governance and finance, we have witnessed a significant renewal in community engagement, strengthened project delivery, and bold steps toward international expansion.

Our work in The Gambia continued as our cornerstone, with sustained delivery of aid and education. The Orphan Fund remains one of our most supported programmes, and our Water for Life campaign helped deliver clean water to remote communities. Education-focused initiatives like Qur'an Memorisation, Girls' School Sponsorship, and Higher Education Grants provided crucial academic support, while Food for All and Zakah distribution responded to rising poverty and seasonal needs.

Meanwhile, our work in the UK took shape through new engagement channels such as the 2K Challenge, the Life of SPOT premiere, and various community events and volunteer drives. These helped us maintain visibility and develop deeper relationships with our supporters.

Leadership and Governance Developments

Perhaps the most defining shift internally was the formal handover of executive responsibilities. With the departure of our founder-CEO from daily operations, the appointment of a dedicated Business Operations Director enabled us to distribute responsibilities more sustainably and introduce clearer internal systems.

Weekly review cycles, project dashboards, and a new operations system were introduced to support greater accountability. Trustees are now more engaged in financial oversight and project monitoring.

That said, there have structural weaknesses, particularly around documentation, audit preparation, and banking infrastructure. We are committed to resolving these issues as a matter of urgency.

Risks and Organisational Challenges

Several key risks shaped our strategy this year:

- *Banking and Finance:* With our digital finance platforms becoming increasingly unreliable, banking partners severely impacted our ability to transfer funds internationally and manage income efficiently. Alhamdulillah we still managed to deliver amazing projects with these restrictions.
- *Donor Engagement and Communication:* While campaign income was strong during key periods (especially Ramadan), donor communication lagged during off-peak seasons. A lack of follow-up communications resulted in missed opportunities to build lasting supporter relationships, something we have now addressed.
- *Operational Bottlenecks:* With a small core team and a heavy workload, many projects became delayed or under-reported. Efforts have now been made to hire additional admin support, media personnel, and part-time communications staff.
- *International Expansion:* Legal and logistical delays in formalising partnerships in Holland, Norway, and Canada slowed down our ambitions to build an international SPOT presence. These remain in progress, with legal consultations already underway.

Vision for the Year Ahead

As we enter the next chapter of SPOT's journey, our goals are clear:

- *Compliance and Financial Transparency:* We have embraced an new organisational operative system and new finance system, with regular reviews and improved documentation practices we will get better and better Insha'Allah.

- *Banking Infrastructure:* We are increasing our banking partners always looking for reliable services, improving our fund security and flexibility.

International Setup: Finalise registration in Holland and continue progress in Norway and Canada, expanding the global impact of SPOT.

- *Volunteer Mobilisation and Events:* Expand our seasonal volunteer base and relaunch our in-person community efforts, including challenges, fundraising events, and educational workshops.

- *Digital Strength:* Invest in website stability, media content, donor tracking tools, and clear campaign storytelling to enhance trust and visibility.

Conclusion

The Board of Trustees remains firmly committed to the founding mission of SPOT Project: to serve with sincerity, to empower with purpose, and to uplift with integrity. This mission is not just a slogan, it is the lens through which we evaluate every decision, every project, and every penny spent. Our work is a trust, and we continue to carry it with both gratitude and responsibility.

This past year has been one of deep reflection and bold transition. We experienced significant organisational change, including shifts in leadership, financial processes, and internal structures. These changes were not without their challenges. We faced shortcomings, most notably in meeting our standards in donor communication and around managing our in house operations, and we do not shy away from acknowledging them. But we face these matters not defensively, but with conviction. We see in these moments an opportunity to reform, to realign, and to grow. Our response is rooted in accountability, but also in faith: in Allah's guidance, in the strength of our community, and in the transformative power of sincere action.

As we close this year's report, we proudly reaffirm our vision:

'To see a world where we empower every individual to be the best they can through education and development.'

And we restate our mission, which continues to guide every step of our journey:

'SPOT Project aims to illuminate the hearts, faces, and minds of underprivileged and deprived individuals around the world.'

We remain focus on our core areas:

Education:
to build institutions through which we can educate, develop and empower individuals with essential skills to fulfil their potential.

Development:
to provide access to basic necessities to improve the living conditions of every individual.

Empowerment:
to motivate a generation that contributes to a better world

We extend our heartfelt gratitude to all who have walked this path with us. To our donors, may your giving be a light for you in this life and the next. To our volunteers, your service is the foundation upon which so much of our work is built. To our teams in The Gambia, in the UK, and across our growing international presence, your dedication transforms our mission into reality. And to our supporters, partners, and friends, thank you for believing in this work and for holding us to a higher standard. As we look to the year ahead, we do so with optimism, clarity, and resolve. There is much still to do. But with sincerity as our compass, and trust as our currency, we believe that SPOT Project will continue to grow in impact, in professionalism, and in heart. M

May Allah accept this work from all of us, forgive our shortcomings, and grant us the ability to carry the trust of this Ummah with honesty, strength, and humility. Ameen.

Financial Review: For the financial year ending 31st May 2024, SPOT Project's total surplus was £597,108, whereas the preceding year had a deficit of £48,805. The charity has had to manage with digital banking platforms in the year, which has restricted the extent to which it could deliver charitable objectives. As at the year-end, the charity had total reserves of £2.2m (2023: £1.6m). £1.4m of this lies within restricted projects, which will be executed over the next year.

Bilal Abdul-Khaliq
Spot Project Chair

31st March 2025

THE SPOT PROJECT
(A Charitable Incorporated Organisation)
Independent Auditor's Report
for the year ended 31 May 2024

Opinion

We have audited the accounts of The Spot Project (the 'charity') for the year ended 31 May 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, principal accounting policies and the notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice). In our opinion, the accounts:

- Give a true and fair view of the state of the charity's affairs as at 31 May 2024 and of its income and expenditure for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability

to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report and accounts, other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- The information given in the trustees' annual report is inconsistent in any material respect with the accounts; or — Sufficient accounting records have not been kept; or
- The accounts are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error

In preparing the accounts, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- We identified the laws and regulations applicable to the charity through discussions with management, and from our knowledge and experience of the sector, and assessed compliance.

- We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

- Checking and making enquiries of unusual transactions.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Nur Ahmed Chowdhury (Senior Statutory Auditor)
For and on behalf of Abacus Partners (Ldn) LLP

Unit A, Abbotts Wharf
93 Stainsby Road
London E14 6JL

31st March 2025

SPOT PROJECT
(A Charitable Incorporated Organisation)
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 May 2024

INCOME AND EXPENDITURE	Notes	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
INCOMING RESOURCES					
Donations and legacies	**2**	467,889	719,433	1,187,322	1,775,313
Total Income		**467,889**	**719,433**	**1,187,322**	**1,775,313**
RESOURCES EXPENDED					
Fundraising costs	**3**	60,386	-	60,386	253,257
Charitable Activities Costs	**4**	-	139,787	139,787	1,267,210
Administrative Costs	**5**	357,235	32,806	390,041	303,651
Total Resources Expended		**417,621**	**172,593**	**590,214**	**1,824,118**
Net Surplus for the year		50,268	546,840	597,108	(48,805)
Funds as at 1 June 2023		691,181	895,035	1,586,216	1,635,021
Fund Movement		-	-	-	-
Funds as at 31 May 2024	**10**	**741,449**	**1,441,875**	**2,183,324**	**1,586,216**

All of the charity’s activities derived from continuing operations during the above financial periods.

The charity has no recognised gains and losses other than those shown above.

SPOT PROJECT
(A Charitable Incorporated Organisation)
STATEMENT OF FINANCIAL POSITION
For the year ended 31 May 2024

	Notes	£	Total 2024 £		Total 2023 £
Fixed Assets:					
Tangible Assets	**6**		18,845		27,174
Current Assets:					
Debtors and prepayments	**7**	22,284		100,000	
Cash at Bank and in hand		2,171,581		1,472,897	
		2,193,865		1,572,897	
Current Liabilities:					
Amount falling due within one year	**8**	29,386		13,855	
Net Current Assets			2,164,479		1,559,042
Total Net Assets			**2,183,324**		**1,586,216**
Funds					
Unrestricted funds: General	**10**		741,449		691,181
Restricted fund	**9**		1,441,875		895,035
Total Funds			**2,183,324**		**1,586,216**

These financial statements were approved by the board of directors and authorised for issue on 31 March 2025, and are signed on behalf of the board by:

Bilal Abdul-Khaliq
Chair

Shahima Khanum
Trustee

SPOT PROJECT
(A Charitable Incorporated Organisation)
STATEMENT OF CASHFLOWS
For the year ended 31 May 2024

		2024		2023
	£	£	£	£
Cash Outflow from Operating Activities				
Operating Profit	597,108		(48,805)	
Depreciation	8,829		8,729	
(Gain)/Loss on fIxed asset disposal				
Operating Profit Before Working Capital Chgs	605,937		(40,076)	
(Increase)/Decrease in Debtors	77,716		(100,000)	
Increase/(Decrease) in Creditors	15,531		3,855	
Cash from Operations	699,184		(136,221)	
Net Cash Generated from Operations		699,184		(136,221)
Cash Outflow from Investment Activities				
Purchase of Tangible Fixed Assets	(500)		(27,628)	
Fixed assets disposal				
Net Cash inflow/outflow from investment Activities		(500)		(27,628)
Cash Outflow from Financing Activities				
Increase/(Decrease) of Loans	-	-	-	-
Net Increase/(decrease) in Cash and Cash Equivalents		698,684		(163,849)
Opening Cash and Cash Equivalents		1,472,897		1,636,746
Closing Cash and Cash Equivalents		2,171,581		1,472,897
Reconciliation:				
Cash at bank and in hand		2,171,581		1,472,897
		2,171,581		1,472,897

No separate statement of changes in net debt has been prepared as there is no difference between the movements in cash and cash equivalents and movement in net cash (debt).

SPOT PROJECT
(A Charitable Incorporated Organisation)
Notes to the financial statements
For the year ended 31 May 2023

1 Accounting Policies

1.1 Basis of preparation of accounts:

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP 2015 (FRS 102), and the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102. Items are recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The functional currency for presentation is sterling, with balances rounded to the nearest pound.

1.2 Income:

Income is recognised in the period when the charity is entitled to it, the income can be be measured reliably, and its probably that the income will be received.
Donations are recognised when the charity has confirmation of the amount and settlement date.
Income with peformance related conditions is deferred until the conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and probably to be fulfilled in the period.

1.3 Expenditure categories:

Expenditure is included in the statement of financial activities when incurred, and includes attributable VAT which cannot be recovered. It is categorised as below:

Fundraising expenditure:

These relate to the costs of resources in running events for public collection, as well as processing fees on donation platforms.

Charitable activity costs:

These expenditures are for deliverance of objectives set out in the Trustees' report, and relate mainly to direct charitable work conducted, in addition to direct costs incurred in facilitating those projects.

Support costs:

Support costs relate to the costs of governance, IT, finance and other activities involved in managing the organisation.

1.4 Allocation of costs

Costs are allocated between restricted and unrestricted funds in according with the purpose that the expenditure represents. Where expenditure is directly incurred for projected delivery where those projects are funded by restricted income, the expenditure will also be categorised as restricted. At present the charity does not allocate any support costs to restricted funds.

1.5 Tangible fixed assets and depreciation:

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the annual rates in order to write off each class of assets over its estimated useful life.

FF & Office Equipment	20% on cost
Motor vehicles	25% on cost

1.6 Funds:

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

SPOT PROJECT
(A Charitable Incorporated Organisation)
Notes to the financial statements
For the year ended 31 May 2024

1.7 Going concern:

At the time of approving the accounts, the trustees have assessed that the charity has adequate resources to continue in operational existence for at least another 12 months, thus adopting the going concern basis of accounts presentation. The unrestricted reserves (£0.7m) at year-end, built up via successful campaigns, provides sufficient security for any large unforseen costs the charity may face.

Income Summary

		Unrestricted	Restricted	2024	2023
2	**Donations and legacies**	£	£	£	£
	General donations	463,849		463,849	328,855
	Project related donations		719,433	719,433	1,446,458
	Event income	4,040		4,040	-
		467,889	719,433	1,187,322	1,775,313

Expenses Summary

		Unrestricted	Restricted	2024	2023
3	**Fundraising Cost**	£	£	£	£
	Costs of generating donations and legacies	13,150		13,150	45,261
	Commission charges pertaining to collections	21,175		21,175	76,749
	Marketing and media campaigns	26,061		26,061	131,247
		60,386	-	60,386	253,257

		Unrestricted	Restricted	2024	2023
4	**Charitable Activities Cost**	£	£	£	£
	Storage and transport		34,483	34,483	18,530
	Direct project implementation		105,304	105,304	1,248,680
		-	139,787	139,787	1,267,210

		Unrestricted	Restricted	2024	2023
5	**Administrative Cost**				
	a) Support Costs	£	£	£	£
	Staff salaries	80,607	29,195	109,802	82,850
	Employer NIC	6,852	3,087	9,939	1,623
	Employer Pension	1,468	524	1,992	1,787
	Rent, rates and insurance	175,931	-	175,931	83,719
	Subscriptions	2,121		2,121	2,632
	Printing, postage and stationery		-	-	8,609
	Telephone & internet charges	274		274	1,200
	IT software & consumables	4,804		4,804	490
	Relocation expenses	2,745		2,745	72,915
	Depreciation	8,829		8,829	8,729
	Bank charges	21,175		21,175	311
	Contractors	17,750		17,750	9,237
	Electricity	7,088		7,088	1,866
	General expenses	212		212	6,458
	Repairs and maintenance	13,101		13,101	5,390
		342,957	32,806	375,763	287,816
	b) Governance Costs				
	Legal and consultancy fees	5,414		5,414	10,835
	Management expenses	3,864		3,864	-
	Audit & Accountancy Fees	5,000		5,000	5,000
		14,278	-	14,278	15,835
		357,235	32,806	390,041	303,651
	Total Expenses	**417,621**	**172,593**	**590,214**	**1,824,118**

6 Tangible Fixed Assets:

	Office Equipment £	Vehicles	**Total**
Cost:			
At 1st June 2023	26,647	13,600	40,247
Addition	500		500
Disposal			
	27,147	13,600	40,747
Depreciation:			
At 1st June 2023	9,673	3,400	13,073
Disposal elimination			
Charge for the year	5,429	3,400	8,829
	15,102	6,800	21,902
Net Book Value			
At 31st May 2024	12,045	6,800	18,845
At 31st May 2023	16,974	10,200	27,174

7 Debtors

	2024 £	2023 £
Rent deposits	22,284	100,000
	22,284	100,000

Rent deposits relate to a short-term lease that commenced in September 2023.

8 Creditors: Amount Falling Due < One Year

	2024 £	2023 £
Accruals	10,000	5,000
PAYE	12,290	7,072
Pensions	7,096	1,783
	29,386	13,855

9 Restricted funds movement:

	Opening Balance £	Restricted Income £	Restricted Expenses £	Adjustment £	Closing Balance £
Borehole	341,310	162,515	32,980		470,845
Education	432,845	313,380	123,716		622,509
Food	120,879	88,658	12,473		197,064
Zakaat	1	154,336	3,183		151,154
UK Projects	-	544	241		303
Total	895,035	719,433	172,593	-	1,441,875

10 Movement in Funds

	Unrestricted Funds	Designated Funds	Total Unrestricted	Restricted Funds	Total
	£	£	£	£	£
As at 1 June 2023	664,007	27,174	691,181	895,035	1,586,216
Current year	50,268		50,268	546,840	597,108
Transfers	(500)	500	-	-	-
As at 31 May 2024	713,775	18,845	741,449	1,441,875	2,183,324

11 Auditor's Remuneration:

	2024	2023
	£	£
Auditor's Remuneration for the audit of the charity's annual accounts	3,500	3,000
Fees Payable to the charity's auditor for non-audit services	1,500	2,000

12 Taxation

The entity is a registered charity and does not undertake non-charitable activities, hence entitling it to tax exemptions from HMRC.

13 Post Balance Sheet Events

In September 2024, the charity ended its short-term lease at 75 Purley Downs Road, Croydon. At the date of signing of accounts, the charity is not operating with a physical premises for staff, but has storage facilities for charitable aid.

14 Transaction with Trustees

There were no transactions with the trustees or reimbursements for expenses during the year.

15 Contingent Liabilities

The charity had no contingent liabilities as at 31 May 2024 nor at 31 May 2023.

16 Staff emoluments

	2024
	£
Total wages and salaries	109,802
Employer's NIC	9,939
Employer's Pension	1,992
	121,733
Direct Charitable	32,806
Others	88,927
	121,733
Avg No of employees: Admin	4
Avg No of employees: Direct	1
	5
Employees paid in excess of £60,000 during the current year and previous year	None

SPOT PROJECT
(A Charitable Incorporated Organisation)
Notes to the financial statements
For the year ended 31 May 2024

17 Related Party Transactions

One of the Trustees, Bilal Abdul-Khaliq, received renumeration totalling to £32,806, via payroll, in the financial year, as compensation for work done for the charity.

18 Financial commitments

As at 31st May 2024, the charity had the following future minimum lease payments under non-cancellable operating leases:

Land and buildings	2024	2023
	£	£
Under one year	21,600	69,800
Between 2-5 years	-	-
More than 5 years	-	-

19 Volunteers

The charity engaged the use of 130 registered volunteers during the year.

20 Liability of members

The charity is constituted as a charitable incorporated organisation. In the event of the charity being wound up members have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

21 Grantmaking

The entity transferred £10,100 to SPOT Gambia in the year, as part of funds towards construction of an educational institution.

SPOT PROJECT

England & Wales - Charity number 1184662

Accounts

Spot Project

Annual Financial Statements

For the year ended 31 May 2023

Charity number: 1184662

31a Scarborough Street
London
E1 8DR

Spot Project

(A Charitable Incorporated Organisation)

FINANCIAL STATEMENTS FOR

THE YEAR ENDED 31 May 2023

CONTENTS

Information

Charity name:	Spot Project
Charity Registration number:	1184662

Trustees

Bilal Abdul-Khaliq	Chair
Shahima Khanum	
Nurma Khanum	
Fatima Batrane	

Bank
Lloyds Bank
25 Gresham Street
London
EC2V 7HN

Solicitors
Kuddus Solicitors
94 Whitechapel Road
London E1 1JQ

Auditors
Abacus Partners (Ldn) LLP
Unit A, Abbotts Wharf
93 Stainsby Road
London E14 6JL

Trustee Annual Report

Period - 1st June 2022 to 31st May 2023

Who we are

SPOT Project is a charity dedicated to the development of the new generation in Africa and around the world. Our primary goals focus on meeting the educational needs of society and equipping individuals with the skills necessary for their prosperity.

Our Governance

SPOT Project is a Charitable Incorporated Organisation where the trustees are the sole members. The charity's governing document is based on the foundation model of a charitable incorporated organisation.

Recruitment & Appointment of New Trustees

Apart from the initial charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment, the trustees must consider the skills, knowledge, and experience required for the effective administration of the charitable incorporated organisation model run by SPOT.

Reserves

The reserves policy of SPOT Project is to hold reserves sufficient to cover three months' salary and three months' running costs (utilities and rent) to ensure adaptability to any changes in income and expenditure. Currently, we are operating with reserves significantly beyond this threshold

Statement of Trustees Responsibilities

The Trustees are responsible for preparing the Strategic Report, the Annual Report, and the financial statements in accordance with applicable law and regulations. The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the group and charity and of the application of resources, including the income and expenditure of the group for that period.

Our Vision

To see a world where we empower every individual to be the best they can through education and development.

Our Mission

SPOT Project aims to illuminate the hearts, faces, and minds of underprivileged individuals around the world.

- *Education:* We aim to build institutions to educate, develop, and empower individuals with essential skills to fulfill their potential.
- *Development:* We provide access to basic necessities to improve living conditions for all individuals.
- *Empower:* We motivate a generation that contributes to a better world.

Our Principles:

- Youth
- Support/Empowerment
- Development
- Transparency
- Standards
- Opportunity
- Legacy Building
- Helping/Changing society

What the Charity Does:

- General Charitable Purposes
- Education/training
- Advancement of Health or Saving of Lives
- Prevention or Relief of Poverty
- Religious Activities

Who the Charity Helps:

- Children/young People
- Elderly/old People
- People With Disabilities
- The General Public/mankind

How the Charity Helps:

- Provides Human Resources
- Provides Buildings/facilities/open Space
- Provides Services
- Provides Advocacy/advice/information

Where the Charity Operates:

- Throughout England and Wales
- The Gambia

The Charity's Objectives

- The advancement of the Islamic religion, including religious education for the public benefit.
- To advance education for the public benefit of young people in The Gambia and the developing world.
- To promote and protect good health for the public benefit of people in The Gambia and the developing world.
- The prevention or relief of poverty for the public benefit in The Gambia as the trustees shall determine.
- To promote the provision of facilities for recreation or other leisure time occupation for individuals who need such facilities due to youth, age, gender, financial hardship, or social and economic circumstances.

Strategy

In this financial year, SPOT Project continued to build on the foundations established in previous years. Our core focus remains on educating and developing young people, particularly through projects like building schools and mosques, constructing boreholes for sustainable water access, and supporting orphans and the needy.

Main Activities Carried Out to Meet the Objectives:

- Started the construction fo the Girls School and Multi-Purpose Centre.
- Continued the building of the water boreholes project, benefiting over 1,000 people.
- Launch and continuation of a successful Zakat distribution program.
- Final stages of completing the primary school project.
- Continued the expansion of the orphan sponsorship program.
- Delivery of food parcels in the UK to support single parents, the disabled, the elderly, and financially struggling families.

Volunteers Contribution to the Charity:

Volunteers remain vital to our operations. We have a team of over 30 registered volunteers who have worked closely with us, some even traveling to The Gambia to witness firsthand the impact of their efforts. These experiences have been transformative not only for the beneficiaries but also for the volunteers themselves. We plan to expand our volunteer base in the coming year.

Main Achievements of the Year:

- Fundraising for and the allocation of land for the Girls School & Multi-Purpose Centre.
- Completion of 75 water boreholes.
- Ongoing success of the Zakat program.
- Progress in fundraising for additional schools and mosques.
- Near completion of the primary school.
- Launch of the orphan sponsorship program.
- Delivery of food parcels to those in need in the UK.

Financial Review

For the financial year ending 31st May 2023, SPOT Project's total income was £1,775,313, a significant increase from £1,380,255 in the previous year. The total expenditure for the year was £1,824,118, up from £1,005,012 in the prior year, reflecting the increased scale of our activities.

Income:

The charity received £1,775,313, with £1,446,458 from restricted funds and £328,855 from unrestricted funds.

Expenditure:

The charity's total expenditure was £1,824,118, with £1,267,210 allocated to charitable activities and £556,908 to fundraising and administrative costs.

The charity ended the year with net assets of £1,586,216, a slight decrease from £1,635,021 in the previous year. This includes £691,181 in unrestricted funds and £895,035 in restricted funds.

Going Concern:

The trustees have assessed that the charity has adequate resources to continue operating for at least the next 12 months, thanks to a strong financial position and prudent reserves management.

Change of Financial Year:

The financial year-end was aligned with the academic year in The Gambia to facilitate better planning and project execution.

Conclusion

The financial year ending 31st May 2023 has been a pivotal period for SPOT Project, marked by significant growth and impactful achievements. Despite facing global economic challenges and the ongoing recovery from the pandemic, our charity has demonstrated resilience, adaptability, and unwavering commitment to its mission.

This year, we successfully increased our income to £1,775,313, reflecting the generosity of our donors and the effectiveness of our fundraising strategies. The considerable increase in restricted funds highlights the trust our supporters place in our specific projects, particularly in the areas of education, water provision, and poverty relief. Our expenditure also grew to £1,824,118, a testament to our expanded operations and the broader scope of our charitable activities.

Key milestones, such as the completion of 75 water boreholes, the ongoing success of our Zakat distribution program, and the near completion of the primary school, underscore our dedication to creating long-lasting change in the communities we serve. The allocation of land and the detailed planning for the Girls School & Multi-Purpose Centre demonstrate our forward-thinking approach and our commitment to addressing the educational needs of the next generation, particularly in The Gambia.

Volunteers have remained at the heart of our operations, and their contributions have been invaluable. Their involvement not only enhances our capacity to deliver services but also enriches the lives of the volunteers themselves, fostering a deeper connection to our cause and the communities we support.

Financially, we have maintained a robust position with net assets of £1,586,216 at year-end, ensuring that we are well-equipped to navigate future uncertainties. Our prudent reserves policy and strong governance framework have provided a solid foundation for sustainable growth, enabling us to continue our work with confidence.

Looking ahead, we are excited about the prospects of furthering our mission. The groundwork laid this year, particularly in project planning and community engagement, will allow us to scale our impact even more in the coming year. We remain focused on our core objectives: empowering individuals through education, improving living conditions through development projects, and providing essential support to those in need.

As we move forward, we are committed to deepening our impact, expanding our reach, and continuously improving our strategies to better serve our beneficiaries. We are grateful for the continued support of our donors, volunteers, and partners, and we look forward to another year of growth, learning, and meaningful change.

SPOT Project is not just a charity; it is a movement towards a more educated, developed, and empowered world. Together, with your support, we are building a brighter future for all.

Bilal Abdul-Khaliq
Spot Project Chair
22nd September 2024

THE SPOT PROJECT
(A Charitable Incorporated Organisation)

Independent Auditor's Report

for the year ended 31 May 2023

Opinion

We have audited the accounts of The Spot Project (the 'charity') for the year ended 31 May 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, principal accounting policies and the notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice). In our opinion, the accounts:

- Give a true and fair view of the state of the charity's affairs as at 31 May 2023 and of its income and expenditure for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability

to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report and accounts, other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- The information given in the trustees' annual report is inconsistent in any material respect with the accounts; or — Sufficient accounting records have not been kept; or
- The accounts are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error

In preparing the accounts, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- We identified the laws and regulations applicable to the charity through discussions with management, and from our knowledge and experience of the sector, and assessed compliance.

- We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

- Checking and making enquiries of unusual transactions.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Nur Ahmed Chowdhury (Senior Statutory Auditor)
For and on behalf of Abacus Partners (Ldn) LLP

Unit A, Abbotts Wharf
93 Stainsby Road
London E14 6JL

23rd September 2024

SPOT PROJECT
(A Charitable Incorporated Organisation)
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 May 2023

INCOME AND EXPENDITURE	Notes	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
INCOMING RESOURCES					
Donations and legacies	**2**	328,855	1,446,458	1,775,313	1,380,255
Total Income		**328,855**	**1,446,458**	**1,775,313**	**1,380,255**
RESOURCES EXPENDED					
Fundraising costs	**3**	253,257	-	253,257	204,374
Charitable Activities Costs	**4**	-	1,267,210	1,267,210	672,171
Administrative Costs	**5**	303,651	-	303,651	128,467
Total Resources Expended		**556,908**	**1,267,210**	**1,824,118**	**1,005,012**
Net Deficit for the year		(228,053)	179,248	(48,805)	375,243
Funds as at 1 June 2022		962,051	672,970	1,635,021	1,259,778
Fund Movement		(42,817)	42,817	-	-
Funds as at 31 May 2023	**9**	**691,181**	**895,035**	**1,586,216**	**1,635,021**

All of the charity’s activities derived from continuing operations during the above financial periods.

The charity has no recognised gains and losses other than those shown above.

The notes on pages 16 to 20 form part of these accounts.

SPOT PROJECT
(A Charitable Incorporated Organisation)
STATEMENT OF FINANCIAL POSITION
For the year ended 31 May 2023

	Notes	£	Total 2023 £		Total 2022 £
Fixed Assets:					
Tangible Assets	**6**		27,174		8,275
Current Assets:					
Debtors and prepayments		100,000			
Cash at Bank and in hand		1,472,897		1,636,746	
		1,572,897		1,636,746	
Current Liabilities:					
Amount falling due within one year	**7**	13,855		10,000	
Net Current Assets			1,559,042		1,626,746
Total Net Assets			**1,586,216**		**1,635,021**
Funds					
Unrestricted funds: General	**9**		691,181		962,051
Restricted fund	**8**		895,035		672,970
Total Funds			**1,586,216**		**1,635,021**

These financial statements were approved by the board of directors and authorised for issue on 23 September 2024, and are signed on behalf of the board by:

Bilal Abdul-Khaliq
Chair

Shahima Khanum
Trustee

The notes on pages 16 to 19 form part of these accounts.

SPOT PROJECT
(A Charitable Incorporated Organisation)
STATEMENT OF CASHFLOWS
For the year ended 31 May 2023

		2023		2022
	£	£	£	£
Cash Outflow from Operating Activities				
Operating Profit	(48,805)		375,243	
Depreciation	8,729		2,524	
(Gain)/Loss on fixed asset disposal				
Operating Profit Before Working Capital Chgs	(40,076)		377,767	
(Increase)/Decrease in Debtors	(100,000)		-	
Increase/(Decrease) in Creditors	3,855		5,000	
Cash from Operations	(136,221)		382,767	
Net Cash Generated from Operations		(136,221)		382,767
Cash Outflow from Investment Activities				
Purchase of Tangible Fixed Assets	(27,628)		(3,519)	
Fixed assets disposal				
Net Cash inflow/outflow from investment Activities		(27,628)		(3,519)
Cash Outflow from Financing Activities				
Increase/(Decrease) of Loans	-	-	-	-
Net Increase/(decrease) in Cash and Cash Equivalents		(163,849)		379,248
Opening Cash and Cash Equivalents		1,636,746		1,257,498
Closing Cash and Cash Equivalents		1,472,897		1,636,746
Reconciliation:				
Cash at bank and in hand		1,472,897		1,636,746
		1,472,897		1,636,746

No separate statement of changes in net debt has been prepared as there is no difference between the movements in cash and cash equivalents and movement in net cash (debt).

SPOT PROJECT
(A Charitable Incorporated Organisation)
Notes to the financial statements
For the year ended 31 May 2023

1 Accounting Policies

1.1 Basis of preparation of accounts:

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP 2015 (FRS 102), and the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102. Items are recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The functional currency for presentation is sterling, with balances rounded to the nearest pound.

1.2 Income:

Income is recognised in the period when the charity is entitled to it, the income can be be measured reliably, and its probably that the income will be received.
Donations are recognised when the charity has confirmation of the amount and settlement date.
Income with peformance related conditions is deferred until the conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and probably to be fulfilled in the period.

1.3 Expenditure categories:

Expenditure is included in the statement of financial activities when incurred, and includes attributable VAT which cannot be recovered. It is categorised as below:

Fundraising expenditure:

These relate to the costs of resources in running events for public collection, as well as processing fees on donation platforms.

Charitable activity costs:

These expenditures are for deliverance of objectives set out in the Trustees' report, and relate mainly to direct charitable work conducted, in addition to direct costs incurred in facilitating those projects.

Support costs:

Support costs relate to the costs of governance, IT, finance and other activities involved in managing the organisation.

1.4 Allocation of costs

Costs are allocated between restricted and unrestricted funds in according with the purpose that the expenditure represents. Where expenditure is directly incurred for projected delivery where those projects are funded by restricted income, the expenditure will also be categorised as restricted. At present the charity does not allocate any support costs to restricted funds.

1.5 Tangible fixed assets and depreciation:

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the annual rates in order to write off each class of assets over its estimated useful life.

FF & Office Equipment	20% on cost
Motor vehicles	25% on cost

1.6 Funds:

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

SPOT PROJECT
(A Charitable Incorporated Organisation)
Notes to the financial statements
For the year ended 31 May 2023

1.7 Going concern:

At the time of approving the accounts, the trustees have assessed that the charity has adequate resources to continue in operational existence for at least another 12 months, thus adopting the going concern basis of accounts presentation. The unrestricted reserves (£0.6m) at year-end, built up via successful campaigns, provides sufficient security for any large unforseen costs the charity may face.

Income Summary

		Unrestricted	Restricted	2023	2022
2	**Charitable Activities Income**	£	£	£	£
	General donations	328,855		328,855	783,173
	Project related donations		1,446,458	1,446,458	597,082
				-	-
		328,855	1,446,458	1,775,313	1,380,255

Expenses Summary

		Unrestricted	Restricted	2023	2022
3	**Fundraising Cost**	£	£	£	£
	Costs of generating donations and legacies	45,261		45,261	152,117
	Commission charges pertaining to collections	76,749		76,749	52,257
	Digital marketing	131,247		131,247	
		253,257	-	253,257	204,374

		Unrestricted	Restricted	2023	2022
4	**Charitable Activities Cost**	£	£	£	£
	Storage and transport		18,530	18,530	28,868
	Direct project implementation		1,248,680	1,248,680	634,017
	Travel			-	9,286
		-	1,267,210	1,267,210	672,171

		Unrestricted	Restricted	2023	2022
5	**Administrative Cost**				
	a) Support Costs	£	£	£	£
	Staff salaries	82,850		82,850	
	Employer NIC	1,623		1,623	
	Employer Pension	1,787		1,787	
	Rent, rates and insurance	83,719	-	83,719	26,111
	Subscriptions	2,632		2,632	3,045
	Printing, postage and stationery	8,609	-	8,609	7,944
	Telephone & internet charges	1,200		1,200	2,995
	IT software & consumables	490		490	2,415
	Relocation expenses	72,915		72,915	
	Depreciation	8,729		8,729	2,524
	Bank charges	311		311	2,041
	Contractors	9,237		9,237	
	Electricity	1,866		1,866	
	General expenses	6,458		6,458	
	Repairs and maintenance	5,390		5,390	38,461
		287,816	-	287,816	85,536
	b) Governance Costs				
	Legal and consultancy fees	10,835		10,835	17,631
	Management expenses			-	20,300
	Audit & Accountancy Fees	5,000		5,000	5,000
		15,835	-	15,835	42,931
		303,651	-	303,651	128,467
	Total Expenses	**556,908**	**1,267,210**	**1,824,118**	**1,005,012**

SPOT PROJECT
(A Charitable Incorporated Organisation)
Notes to the financial statements
For the year ended 31 May 2023

6 Tangible Fixed Assets:

	Office Equipment £	Vehicles	**Total**
Cost:			
At 1st June 2022	12,619		12,619
Addition	14,028	13,600	27,628
Disposal			
	26,647	13,600	40,247
Depreciation:			
At 1st June 2022	4,344		4,344
Disposal elimination			
Charge for the year	5,329	3,400	8,729
	9,673	3,400	13,073
Net Book Value			
At 31st May 2023	16,974	10,200	27,174
At 31st May 2022	8,275	-	8,275

Debtors	2023 £	2022 £
Rent deposits	100,000	
	100,000	-

Rent deposits relate to a new lease commencing in September 2023, as disclosed in Note 12

7 Creditors: Amount Falling Due < One Year	2023 £	2022 £
Accruals	5,000	10,000
PAYE	7,072	
Pensions	1,783	
	13,855	10,000

8 Restricted funds movement:	Opening Balance £	Restricted Income £	Restricted Expenses £	Adjustment £	Closing Balance £
Borehole	151,187	458,732	268,609		341,310
Education	425,399	824,937	817,491		432,845
Food	96,384	62,788	38,293		120,879
Zakaat	-	100,001	100,000		1
UK Projects			42,817	42,817	-
Total	672,970	1,446,458	1,267,210	42,817	895,035

9 Movement in Funds	Unrestricted Funds £	Designated Funds £	Total Unrestricted £	Restricted Funds £	Total £
As at 1 June 2022	953,776	8,275	962,051	672,970	1,635,021
Current year	(228,053)		(228,053)	179,248	(48,805)
Transfers	(61,716)	18,899	(42,817)	42,817	-
As at 31 May 2023	664,007	27,174	691,181	895,035	1,586,216

SPOT PROJECT
(A Charitable Incorporated Organisation)
Notes to the financial statements
For the year ended 31 May 2023

10 Auditor's Remuneration:

	2023	2022
	£	£
Auditor's Remuneration for the audit of the charity's annual accounts	3,000	3,000
Fees Payable to the charity's auditor for non-audit services	2,000	2,000

11 Taxation
The entity is a registered charity and does not undertake non-charitable activities, hence entitling it to tax exemptions from HMRC.

12 Post Balance Sheet Events
In September 2023, the charity entered into a new short-term lease at 75 Purley Downs Road, Croydon.

13 Transaction with Trustees
There were no transactions with the trustees or reimbursements for expenses during the year.

14 Contingent Liabilities
The charity had no contingent liabilities as at 31 May 2023 nor at 31 May 2022.

15 Related Party Transactions
There were no related party transactions during the year.

16 Financial commitments
As at 31st March 2023, the charity had the following future minimum lease payments under non-cancellable operating leases:

Land and buildings	2023	2022
	£	£
Under one year	69,800	25,000
Between 2-5 years	-	11,000
More than 5 years	-	-

17 Volunteers
The charity engaged the use of 30 registered volunteers during the year.

18 Liability of members
The charity is constituted as a charitable incorporated organisation. In the event of the charity being wound up members have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

SPOT PROJECT

England & Wales - Charity number 1184662

Accounts

Spot Project

Annual Financial Statements

For the year ended 31 May 2022

SPOT PROJECT

Charity number: 1184662

Unit A Ensign House
Tavern Quay
Rope Street
London
SE16 7EX

Spot Project

(A Charitable Incorporated Organisation)

FINANCIAL STATEMENTS FOR

THE YEAR ENDED 31 May 2022

CONTENTS	**Page**

Information

Charity name:	Spot Project
Charity Registration number:	1184662

Trustees

Bilal Abdul-Khaliq	Chair
Shahima Khanum	
Nurma Khanum	
Fatima Batrane	

Bank
Lloyds Bank
25 Gresham Street
London
EC2V 7HN

Solicitors
Kuddus Solicitors
94 Whitechapel Road
London E1 1JQ

Auditors
Abacus Partners (Ldn) LLP
Unit A, Abbotts Wharf
93 Stainsby Road
London E14 6JL

Trustees’ Report

Who are we?

At SPOT Project we focus on building and supporting the people of tomorrow. From the outset, we have worked specifically in the Gambia and the United Kingdom. Our core aims revolve around meeting the educational needs of youth in society and enriching those in poverty and destitution with the skills to enable them to prosper.

Our vision

To see a world where we empower every individual to be the best they can through education & development.

Our mission

SPOT Project aims to illuminate the hearts, faces and minds of underprivilege and deprived individuals around the world.

Education - We aim to build institutions through which we can educate, develop and empower individuals with essential skills to fulfil their potential.

Development - To provide access to basic necessities to improve living conditions of every individual.

Empower - To motivate a generation a that contributes to a better world.

Our values

1) Principled; we are principled people who act with moral integrity and honesty.
2) Work Ethic; we are focused, organised and work hard beyond expectations.
3) Committed; we are consistent, committed and driven for our cause.
4) Skilled; we are practical, have knowledge and experience in our field.
5) Sacrifice; we face the challenges and are ready to sacrifice.

Our Principles

1. Youth; Youth are the future, we are focused on them and their success.
2. Support/Empowerment; We believe in supporting and empowering the ‘people of tomorrow’ to be the best they can, so that they can be those who change society.

3. Faith; We help those in need of faith direction and faith support in shaping and guiding their path.

4. Development; We aim to make development a core element of our work in disadvantaged communities wherever we work.

5. Transparency; We are open and we will always be transparent to all those who support us. Transparency is a faith-driven principle.

6. Standards; We will develop high standards in both the delivery and execution of our projects. We want to constantly improve and develop to be a guiding light for others.

7. Opportunity; We want to give opportunities to those in need of help and support, especially when they have been ignored and left behind.

8. Legacy Building; All our projects are focused on the long term. We want to leave a legacy for both those who have supported those projects but also those who are using the services we have built.

9. Helping/Changing society; By focusing on 'the people of tomorrow' we want to help society in the challenges it faces, even when there are obstacles for change.

What we do

- General Charitable Purpose
- Education/training
- The Advancement Of Health Or Saving Of Lives
- The Prevention Or Relief Of Poverty
- Religious Activities

Who the charity helps

- Children/young People
- Elderly/old People
- People With Disabilities
- The General Public/mankind

How the charity helps

- Provides Human Resources

- Provides Buildings/facilities/open Space
- Provides Services
- Provides Advocacy/advice/information

Where the charity operates

- Throughout England And Wales
- The Gambia

Reserves Policy

Reserves here are used to describe the part of the charity's funds that are freely available for its operating purposes, not subject to commitments, planned expenditure and spending limits. They exclude restricted funds, which are subject to conditions of use, as specified by donors. We aim to maintain reserves that would provide at least 6 months operational continuity in the event of any instance in which the charity would have to temporarily halt its activities. We are currently operating well above our minimum reserves level

Going Concern

The Trustees confirm that there is a reasonable expectation that the charity can meet its obligations as they come due, and has sufficient resource to continue for another year at the time of signing these accounts; as a result, it is a going concern. The charity has had a low cost base with a number of volunteers offering significant support, but we will comfortably carry the cost of employed staff in future financial years.

Financial review

Donations were again around £1.4m this year, as we continued a strong level of engagement with our donor base. The balance Sheet has reserves of £1.6m, which leaves us in a good position to continue to deliver the projects that we are committed to. The total restricted reserves of £0.7m, contain £0.4m reserved for educational projects, which covers ongoing resource and physical support we provide in Gambia, and is likely to continue for a number of years.

Strategic review

This was our third year of operation as a charity, thankfully we were able to build on a powerful start despite the interruptions to our work from the Covid pandemic. It was an extremely challenging time through the Covid-19 pandemic period, but alhamdulillah we managed to get our team to operate from their homes efficiently. Most of our international operations were severely affected by the global pandemic, but we learnt to focus, reduce costs, and manage delivery expectations. Our beneficiaries required our help more than ever, and through dedication and sacrifice, we were able to deliver on our core work: Food, Education, Water and Zakat.

Our main programme for the year was to complete the building work for the multi-purpose centre in Chamaya, an isolated area in northern Gambia. The centre will feature a school, health clinic and a function hall. The village is in dire need of help, especially in health-related matters and skill development.

In the area of water, we were able to continue building boreholes throughout the Gambia, providing water to those disadvantaged who needed it most. We also maintained and checked the boreholes we built in the previous years. We have made it a regular service to check on all our previous water projects once a year to ensure everything is in order. So far, we have built over 120 boreholes in hospitals, schools and in the most desolate areas in the Gambia. We have always strongly believed in maintaining the highest of standards in the construction and maintenance of our water services, something we are extremely proud of.

In the provision of ‘Zakah’ we were able to distribute Zakat to hundreds of families in the more deprived areas of the Gambia. Covid hit the Gambia badly and the poverty levels increased through 2021. We were able to distribute Zakah through the provision and direct support for families through the Covid period.

Our Academy, schools and masjids were extremely successful in educating hundreds of children and young adults on a variety of career paths and secondary-level skills.

In the UK we carried out workshops to help promote outdoor activities for young adults and promote the idea of leisure in the building of a solid foundation to success. We worked with children and young adults of all ages in the delivery of our workshops and leisure activities. We have made plans this year to extend our work in the UK and we plan to establish a food bank programme in the coming year.

Main activities carried out to meet the above objectives for the year:

1. Fundraised for and built the Multi-Purpose Centre in Chamaya, featuring a school, health clinic and multi-function hall.
2. Completed the building of a Girl’s School.
3. Fundraised for the ‘Water is Life’ borehole project. We were able to raise our total to 120 boreholes overall build in the Gambia.
4. Fundraised and delivered Zakat following our Gambia Zakah programme.
5. We continued in our orphan sponsorship project and built on its success in 2021.
6. We fundraised for our feeding programmes. We delivered food throughout the Covid period in the Gambia.

Volunteers Contribution to the Charity

As with 2020, in 2021 and 2022 volunteers were at the forefront of our operations and delivery of services. Without them, we were unable to deliver and facilitate the work we carried out. We presently have over sixty non-fixed volunteers and 25 fixed volunteers. We additionally allowed those volunteers who worked closely with us throughout the year to fly out to Gambia to see where the money they helped raise, was spent. We aim to grow the number of volunteers in our organisation as they are the core of our work. We have decided to adopt the slogan 'the people's charity' because of our strong link with our volunteers and volunteers in general.

Main Achievements of the Year

- Completed the building work for the Girls school and Multi-Purpose Centre
- Completed 120 Boreholes to provide water to thousands of needy people.
- Launched a successful Zakat programme which is still ongoing and has changed people's lives.
- Managed to complete the building of two Schools and two Masjids.
- Opened our primary school to pupils in the local area,
- Added to the orphan sponsorship programme which benefits hundreds of children.
- Delivered hundreds of food parcels to struggling families in the UK during the global pandemic.
- Delivered a feeding programme in Gambia to help the needy that were struggling due to the global pandemic.
- Launched a higher education programme to develop our older students further.
- Covered the running costs of all our projects.

This was our most challenging year, the Covid pandemic affected both our UK and international operations. Nevertheless, the organisation adapted in difficult times and through perseverance and sacrifice by both staff and volunteers we had a better-than-expected year. We were able to not only meet our targets but once again exceed them. Like we were taught by Allah, "Verily, with hardship comes ease".

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulatory requirements applicable to registered charities in England & Wales. The Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law, and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS102)).

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity, its income and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material
  departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any
  relevant audit information and to establish that the auditor is aware of that information.

Bilal Abdul-Khaliq
Spot Project Chair
29th March 2023

THE SPOT PROJECT
(A Charitable Incorporated Organisation)
Independent Auditor's Report
for the year ended 31 May 2022

Opinion

We have audited the accounts of The Spot Project (the 'charity') for the year ended 31 May 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, principal accounting policies and the notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice). In our opinion, the accounts:

- Give a true and fair view of the state of the charity's affairs as at 31 May 2022 and of its income and expenditure for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability

to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report and accounts, other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- The information given in the trustees' annual report is inconsistent in any material respect with the accounts; or — Sufficient accounting records have not been kept; or
- The accounts are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error

In preparing the accounts, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- We identified the laws and regulations applicable to the charity through discussions with management, and from our knowledge and experience of the sector, and assessed compliance.

- We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

- Checking and making enquiries of unusual transactions.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

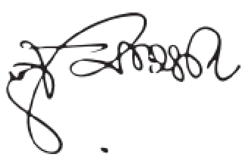
Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Nur Ahmed Chowdhury (Senior Statutory Auditor)
For and on behalf of Abacus Partners (Ldn) LLP

Unit A, Abbotts Wharf
93 Stainsby Road
London E14 6JL

30th March 2023

SPOT PROJECT
(A Charitable Incorporated Organisation)
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 May 2022

INCOME AND EXPENDITURE	Notes	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
INCOMING RESOURCES					
Donations and legacies	**2**	783,173	597,082	1,380,255	1,405,699
Grants	**3**		-	-	15,000
Total Income		**783,173**	**597,082**	**1,380,255**	**1,420,699**
RESOURCES EXPENDED					
Fundraising costs	**4**	204,374	-	204,374	101,258
Charitable Activities Costs	**5**	9,286	662,885	672,171	707,246
Administrative Costs	**6**	128,467	-	128,467	81,000
Total Resources Expended		**342,127**	**662,885**	**1,005,012**	**889,504**
Net Surplus for the year		441,046	(65,803)	375,243	531,195
Funds as at 1 June 2021		536,116	723,662	1,259,778	728,583
Fund Movement		(15,111)	15,111	-	-
Funds as at 31 May 2022	**10**	**962,051**	**672,970**	**1,635,021**	**1,259,778**

All of the charity’s activities derived from continuing operations during the above financial periods.

The charity has no recognised gains and losses other than those shown above.

The notes on pages 16 to 19 form part of these accounts.

SPOT PROJECT
(A Charitable Incorporated Organisation)
STATEMENT OF FINANCIAL POSITION
For the year ended 31 May 2022

	Notes		Total 2022		Total 2021
		£	£		£
Fixed Assets:					
Tangible Assets	**7**		8,275		7,280
Current Assets:					
Debtors and prepayments					
Cash at Bank and in hand		1,636,746		1,257,498	
		1,636,746		1,257,498	
Current Liabilities:					
Amount falling due within one year	**8**	10,000		5,000	
Net Current Assets			1,626,746		1,252,498
Total Net Assets			**1,635,021**		**1,259,778**
Funds					
Unrestricted funds: General	**10**		962,051		536,116
Restricted fund	**9**		672,970		723,662
Total Funds			**1,635,021**		**1,259,778**

These financial statements were approved by the board of directors and authorised for issue on 30 March 2023, and are signed on behalf of the board by:

Bilal Abdul-Khaliq
Chair

Shahima Khanum
Trustee

The notes on pages 16 to 19 form part of these accounts.

SPOT PROJECT
(A Charitable Incorporated Organisation)
STATEMENT OF CASHFLOWS
For the year ended 31 May 2022

		2022		2021
	£	£	£	£
Cash Outflow from Operating Activities				
Operating Profit	375,243		531,195	
Depreciation	2,524		1,820	
(Gain)/Loss on fixed asset disposal				
Operating Profit Before Working Capital Chgs	377,767		533,015	
(Increase)/Decrease in Debtors	-		-	
Increase/(Decrease) in Creditors	5,000		5,000	
Cash from Operations	382,767		538,015	
Net Cash Generated from Operations		382,767		538,015
Cash Outflow from Investment Activities				
Purchase of Tangible Fixed Assets	(3,519)		(9,100)	
Fixed assets disposal				
Net Cash inflow/outflow from investment Activities		(3,519)		(9,100)
Cash Outflow from Financing Activities				
Increase/(Decrease) of Loans	-	-	-	-
Net Increase/(decrease) in Cash and Cash Equivalents		379,248		528,915
Opening Cash and Cash Equivalents		1,257,498		728,583
Closing Cash and Cash Equivalents		1,636,746		1,257,498
Reconciliation:				
Cash at bank and in hand		1,636,746		1,257,498
		1,636,746		1,257,498

No separate statement of changes in net debt has been prepared as there is no difference between the movements in cash and cash equivalents and movement in net cash (debt).

SPOT PROJECT
(A Charitable Incorporated Organisation)
Notes to the financial statements
For the year ended 31 May 2022

1 Accounting Policies

1.1 Basis of preparation of accounts:

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP 2015 (FRS 102), and the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102. Items are recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The functional currency for presentation is sterling, with balances rounded to the nearest pound.

1.2 Income:

Income is recognised in the period when the charity is entitled to it, the income can be be measured reliably, and its probably that the income will be received.
Donations are recognised when the charity has confirmation of the amount and settlement date.
Income with peformance related conditions is deferred until the conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and probably to be fulfilled in the period.

1.3 Expenditure categories:

Expenditure is included in the statement of financial activities when incurred, and includes attributable VAT which cannot be recovered. It is categorised as below:

Fundraising expenditure:

These relate to the costs of resources in running events for public collection, as well as processing fees on donation platforms.

Charitable activity costs:

These expenditures are for deliverance of objectives set out in the Trustees' report, and relate mainly to direct charitable work conducted, in addition to direct costs incurred in facilitating those projects.

Support costs:

Support costs relate to the costs of governance, IT, finance and other activities involved in managing the organisation.

1.4 Allocation of costs

Costs are allocated between restricted and unrestricted funds in according with the purpose that the expenditure represents. Where expenditure is directly incurred for projected delivery where those projects are funded by restricted income, the expenditure will also be categorised as restricted. At present the charity does not allocate any support costs to restricted funds.

1.5 Tangible fixed assets and depreciation:

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the annual rates in order to write off each class of assets over its estimated useful life.

FF & Office Equipment	20% on cost

1.6 Funds:

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

SPOT PROJECT
(A Charitable Incorporated Organisation)
Notes to the financial statements
For the year ended 31 May 2022

1.7 Going concern:

At the time of approving the accounts, the trustees have assessed that the charity has adequate resources to continue in operational existence for at least another 12 months, thus adopting the going concern basis of accounts presentation. The large unrestricted reserves (£1m) at year-end, built up via successful campaigns, provides sufficient security for any large unforseen costs the charity may face.

Income Summary

		Unrestricted	Restricted	2022	2021
2	**Charitable Activities Income**	£	£	£	£
	General donations	783,173		783,173	415,397
	Project related donations		597,082	597,082	990,302
				-	-
		783,173	597,082	1,380,255	1,405,699
3	**Grant income**				
	East End Community Fund			-	5,000
	London Community Foundation			-	10,000
		-	-	-	15,000

Expenses Summary

		Unrestricted	Restricted	2022	2021
4	**Fundraising Cost**	£	£	£	£
	Costs of generating donations and legacies	152,117		152,117	60,233
	Commission charges pertaining to collections	52,257		52,257	41,025
		204,374	-	204,374	101,258
5	**Charitable Activities Cost**	Unrestricted	Restricted	2022	2021
		£	£	£	£
	Storage and transport		28,868	28,868	10,008
	Direct project implementation		634,017	634,017	685,902
	Travel	9,286		9,286	11,336
		9,286	662,885	672,171	707,246
6	**Administrative Cost**	Unrestricted	Restricted	2022	2021
	a) Support Costs	£	£	£	£
	Rent, rates and insurance	26,111	-	26,111	24,872
	Subscriptions	3,045		3,045	1,604
	Printing, postage and stationery	7,944	-	7,944	2,740
	Telephone & internet charges	2,995		2,995	3,794
	IT software & consumables	2,415		2,415	
	Depreciation	2,524		2,524	1,820
	Bank charges	2,041		2,041	971
	Repairs and maintenance	38,461		38,461	7,943
		85,536	-	85,536	43,744
	b) Governance Costs				
	Legal and consultancy fees	17,631		17,631	27,256
	Management expenses	20,300		20,300	5,000
	Audit & Accountancy Fees	5,000		5,000	5,000
		42,931	-	42,931	37,256
		128,467	-	128,467	81,000
	Total Expenses	**342,127**	**662,885**	**1,005,012**	**889,504**

SPOT PROJECT
(A Charitable Incorporated Organisation)
Notes to the financial statements
For the year ended 31 May 2022

7 Tangible Fixed Assets:

	Office Equipment £
Cost:	
At 1st June 2021	9,100
Addition	3,519
Disposal	
	12,619
Depreciation:	
At 1st June 2021	1,820
Disposal elimination	
Charge for the year	2,524
	4,344
Net Book Value	
At 31st May 2022	8,275
At June 2021	7,280

8 Creditors: Amount Falling Due < One Year

	2022 £	2021 £
Accruals	10,000	5,000
	10,000	5,000

9 Restricted funds movement:

	Opening Balance £	Restricted Income £	Restricted Expenses £	Adjustment £	Closing Balance £
Borehole	134,027	20,644	3,484		151,187
Education	511,814	394,441	480,856		425,399
Food	61,852	48,814	14,282		96,384
Zakaat	15,969	133,183	164,263	15,111	-
Total	723,662	597,082	662,885	15,111	672,970

10 Movement in Funds

	Unrestricted Funds £	Designated Funds £	Total Unrestricted £	Restricted Funds £	Total £
As at 1 June 2021	528,836	7,280	536,116	723,662	1,259,778
Current year	441,046		441,046	(65,803)	375,243
Transfers	(16,106)	995	(15,111)	15,111	
As at 31 May 2022	953,776	8,275	962,051	672,970	1,635,021

SPOT PROJECT
(A Charitable Incorporated Organisation)
Notes to the financial statements
For the year ended 31 May 2022

11 Auditor's Remuneration:

	2022	2021
	£	£
Auditor's Remuneration for the audit of the charity's annual accounts	3,000	3,000
Fees Payable to the charity's auditor for non-audit services	2,000	2,000

12 Taxation
The entity is a registered charity and does not undertake non-charitable activities, hence entitling it to tax exemptions from HMRC.

13 Post Balance Sheet Events
The charity entered into an additional lease at a new property in London E6, in March 2022. Approximately £30,000 was spent in refurbishment works, and the site became operational from September 2022. The site will function as a youth centre, as part of future charitable projects to serve the local community.

14 Transaction with Trustees
There were no transactions with the trustees or reimbursements for expenses during the year.

15 Contingent Liabilities
The charity had no contingent liabilities as at 31 May 2022 nor at 31 May 2021.

16 Related Party Transactions
There were no related party transactions during the year.

17 Financial commitments
As at 31st March 2022, the charity had the following future minimum lease payments under non-cancellable operating leases:

Land and buildings	2022	2021
	£	£
Under one year	25,000	20,000
Between 2-5 years	11,000	20,000
More than 5 years	-	-

18 Volunteers
The charity was run by volunteers, and did not have any employees, during the year or in the prior year.

19 Liability of members
The charity is constituted as a charitable incorporated organisation. In the event of the charity being wound up members have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

SPOT PROJECT

England & Wales - Charity number 1184662

Accounts

Spot Project

Annual Financial Statements

For the year ended 31 May 2021

SPOT PROJECT

Charity number: 1184662

Unit A Ensign House
Tavern Quay
Rope Street
London
SE16 7EX

Spot Project

(A Charitable Incorporated Organisation)

FINANCIAL STATEMENTS FOR

THE YEAR ENDED 31 May 2021

CONTENTS

Information

Charity name:	Spot Project
Charity Registration number:	1184662

Trustees

Bilal Abdul-Khaliq	Chair
Shahima Khanum	
Nurma Khanum	
Fatima Batrane	

Bank
Lloyds Bank
25 Gresham Street
London
EC2V 7HN

Solicitors
Kuddus Solicitors
94 Whitechapel Road
London E1 1JQ

Auditors
Abacus Partners (Ldn) LLP
Unit A, Abbotts Wharf
93 Stainsby Road
London E14 6JL

Trustees' Report

Who are we?

SPOT PROJECT is a charity that advocates development of the new generation in Africa and around the world. Our aims revolve around meeting educational needs of the society and enriching individuals with the skills to enable them to prosper. In doing so, we also aim to ensure that our users are protected with good healthcare access, and are given the resources to not remain in a cycle of poverty.

Within the UK, our focus is the provision of facilities for recreation and leisure, to those who may not find such resources easily accessible, thus increasing their quality of life.

Our vision

To see a world where we empower every individual to be the best they can through education & development

Our mission

SPOT Project aims to illuminate the hearts, faces and minds of underprivilege/deprived individuals around the world.

Education - We aim to build institutions through which we can educate, develop and empower individuals with essential skills to fulfil their potential.

Development - To provide access to basic necessities to improve living conditions of every individual

Empower - To motivate a generation a that contributes to a better world.

Our values

1) Principled; we are principled people who act with moral integrity and honesty.
2) Work Ethic; we are focused, organised and work hard beyond expectations.
3) Committed; we are consistent, committed and driven for our cause
4) Skilled; we are practical, have knowledge and experience in our field
5) Sacrifice; we face the challenges and are ready to sacrifice

What we do

- General Charitable Purpose
- Education/training
- The Advancement Of Health Or Saving Of Lives
- The Prevention Or Relief Of Poverty
- Religious Activities

Who the charity helps

- Children/young People
- Elderly/old People
- People With Disabilities
- The General Public/mankind

How the charity helps

- Provides Human Resources
- Provides Buildings/facilities/open Space
- Provides Services
- Provides Advocacy/advice/information

Where the charity operates

- Throughout England And Wales
- The Gambia

Reserves Policy

Reserves here are used to describe the part of the charity's funds that are freely available for its operating purposes, not subject to commitments, planned expenditure and spending limits.They exclude restricted funds, which are subject to conditions of use, as specified by donors. We aim to maintain reserves that would provide at least 3 months operational continuity in the event of any instance in which the charity would have to temporarily halt its activities. We are currently operating above our minimum reserves level

Going Concern

The Trustees confirm that there is a reasonable expectation that the charity can meet its obligations as they come due, and has sufficient resource to continue for another year at the time of signing these accounts; as a result, it is a going concern. COVID-19 has caused some restrictions to the speed of delivery of projects, but the low operating cost base means it has not caused uncertainty in terms of sustainability.

Financial review

A second successive year of surplus, £531,195 (2020: £728,583) followed, as we continued a strong level of engagement with our donor base. The balance Sheet has reserves of £1.2m, which leaves us in a good position to continue to deliver the projects that we are committed to. These levels are all the more impressive, considering that they have been built up in the midst of a global pandemic. In the post lockdown period, the continuation of delivery of our projects has continued.

Strategic review

This was our second year as an organisation and thankfully we were able to build on a powerful start despite of the interruptions to our work. It would prove to be an extremely challenging time due to the Covid-19 pandemic. Our staff were working from home and majority of our international operations were affected by the global pandemic. We learnt a lot throughout the year and were forced to adapt to the current climate in order to continue our work. Our beneficiaries required our help more than ever. Through hard work, dedication, and sacrifice, we were able to deliver on our core work: Food, Education, Water and Zakat.

Our main programme for the year was to fundraise to build a multi-purpose centre in an isolated area called Chamaya. The centre will feature a school, health clinic and a function hall. The village is in dire need and we aim to provide them with the skills required.

We were able to continue building boreholes throughout Gambia and provide water to the people than need it most. Our boreholes from the previous years were also checked and we have made it a regular occurrence where we go over previous work once a year to ensure our work is effective. We have built over 100 boreholes in hospitals, schools and in the most desolate areas. We strongly believe in the highest of standards and will do our utmost to ensure the work continues to reflect this.

We managed to distribute zakat in Gambia to hundreds of families to help give them a fighting chance in life and have also been distributing food throughout the year to people who are struggling. Our schools and masjids have been very successful in educating the people of tomorrow.

In the UK we have been carrying out workshops to help promote leisure and get people of all ages involved. The workshops have been extremely successful and we noticed a chine in people and in their daily lives. We have made plans this year to extend our work here in the UK and we plan to establish a food bank programme in the next year.

Main activities carried out to meet the above objectives for the year:

1. To fundraise for and start the building of a Multi-Purpose Centre which features a School, Health Clinic and Multi-Function Hall.
2. To complete the building of a Girls School and Multi-Purpose Centre.
3. To continue to fundraise for and deliver a water boreholes project.
4. To continue to fundraise for and deliver a Zakat programme to those who are Zakat eligible.
5. To continue to fundraise for and build Mosques and Schools.
6. To continue to fundraise for and sponsor orphans who are in need.
7. To continue to fundraise for and carry out feeding programmes to benefit the poor and needy.

Volunteers Contribution to the Charity

Volunteers are at the forefront of our organisation. Without them we are unable to deliver and facilitate the work that we do. We have 50+ volunteers who work closely with us throughout the year and we even provided them with the opportunity to fly out to Gambia to see where the money they helped raise, has been spent. The trip was life changing for our volunteers and what we noticed is, through this work, the beneficiaries were not the only ones benefitting as the trips also did wonders for our volunteers' personal development. We aim to grow the number of volunteers in our organisation and because of them we have adopted the slogan 'the people's charity'.

Main Achievements of the Year

- Completed the building work for the Girls school and Multi-Purpose Centre
- Completed 100+ Boreholes to provide water to thousands of needy people.
- Launched a successful Zakat programme which is still ongoing and has changed people's lives.
- Managed to complete the building of two Schools and two Masjids.
- Opened our primary school to pupils in the local area,
- Launched an orphan sponsorship programme which benefits hundreds of children.

- Delivered hundreds of food parcels to struggling families in the UK during the global pandemic.
- Delivered a feeding programme in Gambia to help the needy that were struggling due to the global pandemic.
- Launched a higher education programme to develop our students further.
- Covered the running costs of all our projects.

The global pandemic affected both our UK and international operations. The organisation was forced to adapt and persevere. Despite all of the difficulties and uncertainty around us, we managed to have a successful year, once again exceed our targets. Verily, with hardship comes ease.

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulatory requirements applicable to registered charities in England & Wales. The Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law, and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS102)).

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity, its income and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material
  departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any
  relevant audit information and to establish that the auditor is aware of that information.

B. Hassan

Bilal Abdul-Khaliq
Spot Project Chair
11th October 2022

THE SPOT PROJECT
(A Charitable Incorporated Organisation)
Independent Auditor's Report
for the year ended 31 May 2021

Opinion

We have audited the accounts of The Spot Project (the 'charity') for the year ended 31 May 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, principal accounting policies and the notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice). In our opinion, the accounts:

- Give a true and fair view of the state of the charity's affairs as at 31 May 2021 and of its income and expenditure for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability

to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report and accounts, other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- The information given in the trustees' annual report is inconsistent in any material respect with the accounts; or — Sufficient accounting records have not been kept; or
- The accounts are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error

In preparing the accounts, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- We identified the laws and regulations applicable to the charity through discussions with management, and from our knowledge and experience of the sector, and assessed compliance by reviewing legal correspondence provided by management.

- We focused on specific laws and regulations which we considered may have a direct material effect

- We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

- Checking and making enquiries of unusual transactions.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

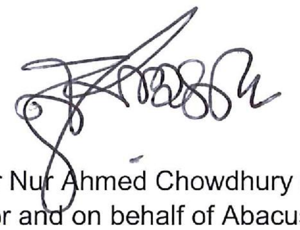
Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Nur Ahmed Chowdhury (Senior Statutory Auditor)
For and on behalf of Abacus Partners (Ldn) LLP

Unit A, Abbotts Wharf
93 Stainsby Road
London E14 6JL

13 October 2022

SPOT PROJECT
(A Charitable Incorporated Organisation)
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 May 2021

INCOME AND EXPENDITURE	Notes	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
INCOMING RESOURCES					
Donations and legacies	2	415,397	990,302	1,405,699	971,907
Grants	3		15,000	15,000	
Total Income		**415,397**	**1,005,302**	**1,420,699**	**971,907**
RESOURCES EXPENDED					
Fundraising costs	4	101,258	-	101,258	14,828
Charitable Activities Costs	5	11,336	695,910	707,246	204,609
Administrative Costs	6	81,000	-	81,000	23,887
Total Resources Expended		**193,594**	**695,910**	**889,504**	**243,324**
Net Surplus for the year		221,803	309,392	531,195	728,583
Funds as at 1 June 2020		314,313	414,270	728,583	
Fund Movement		-	-	-	-
Funds as at 31 May 2021	10	**536,116**	**723,662**	**1,259,778**	**728,583**

All of the charity's activities derived from continuing operations during the above financial periods.

The charity has no recognised gains and losses other than those shown above.

The notes on pages 16 to 19 form part of these accounts.

SPOT PROJECT
(A Charitable Incorporated Organisation)
STATEMENT OF FINANCIAL POSITION
For the year ended 31 May 2021

	Notes	£	Total 2021 £		Total 2020 £
Fixed Assets:					
Tangible Assets	**7**		7,280		-
Current Assets:					
Debtors and prepayments					
Cash at Bank and in hand		1,257,498		728,583	
		1,257,498		728,583	
Current Liabilities:					
Amount falling due within one year	**8**	5,000		-	
Net Current Assets			1,252,498		728,583
Total Net Assets			**1,259,778**		**728,583**
Funds					
Unrestricted funds: General	**10**		536,116		314,313
Restricted fund	**9**		723,662		414,270
Total Funds			**1,259,778**		**728,583**

These financial statements were approved by the board of directors and authorised for issue on 11 October 2022, and are signed on behalf of the board by:

Bilal Abdul-Khaliq
Chair

Shahima Khanum
Trustee

The notes on pages 16 to 19 form part of these accounts.

SPOT PROJECT
(A Charitable Incorporated Organisation)
STATEMENT OF CASHFLOWS
For the year ended 31 May 2021

		2021		2020
	£	£	£	£
Cash Outflow from Operating Activities				
Operating Profit	531,195		728,583	
Depreciation	1,820		-	
(Gain)/Loss on fixed asset disposal				
Operating Profit Before Working Capital Chgs	533,015		728,583	
(Increase)/Decrease in Debtors	-		-	
Increase/(Decrease) in Creditors	5,000		-	
Cash from Operations	538,015		728,583	
Net Cash Generated from Operations		538,015		728,583
Cash Outflow from Investment Activities				
Purchase of Tangible Fixed Assets	(9,100)		-	
Fixed assets disposal				
Net Cash inflow/outflow from investment Activities		(9,100)		-
Cash Outflow from Financing Activities				
Increase/(Decrease) of Loans	-	-	-	-
Net Increase/(decrease) in Cash and Cash Equivalents		528,915		728,583
Opening Cash and Cash Equivalents		728,583		-
Closing Cash and Cash Equivalents		1,257,498		728,583
Reconciliation:				
Cash at bank and in hand		1,257,498		728,583
		1,257,498		728,583

No separate statement of changes in net debt has been prepared as there is no difference between the movements in cash and cash equivalents and movement in net cash (debt).

SPOT PROJECT
(A Charitable Incorporated Organisation)
Notes to the financial statements
For the year ended 31 May 2021

1 Accounting Policies

1.1 Basis of preparation of accounts:

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP 2015 (FRS 102), and the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102. Items are recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The functional currency for presentation is sterling, with balances rounded to the nearest pound.

1.2 Income:

Income is recognised in the period when the charity is entitled to it, the income can be be measured reliably, and its probably that the income will be received.
Donations are recognised when the charity has confirmation of the amount and settlement date.
Income with peformance related conditions is deferred until the conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and probably to be fulfilled in the period.

1.3 Expenditure categories:

Expenditure is included in the statement of financial activities when incurred, and includes attributable VAT which cannot be recovered. It is categorised as below:

Fundraising expenditure:

These relate to the costs of resources in running events for public collection, as well as processing fees on donation platforms.

Charitable activity costs:

These expenditures are for deliverance of objectives set out in the Trustees' report, and relate mainly to direct charitable work conducted, in addition to direct costs incurred in facilitating those projects.

Support costs:

Support costs relate to the costs of governance, IT, finance and other activities involved in managing the organisation.

1.4 Allocation of costs

Costs are allocated between restricted and unrestricted funds in according with the purpose that the expenditure represents. Where expenditure is directly incurred for projected delivery where those projects are funded by restricted income, the expenditure will also be categorised as restricted. At present the charity does not allocate any support costs to restricted funds.

1.5 Tangible fixed assets and depreciation:

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the annual rates in order to write off each class of assets over its estimated useful life.

FF & Office Equipment	20% on cost

1.6 Funds:

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

SPOT PROJECT
(A Charitable Incorporated Organisation)
Notes to the financial statements
For the year ended 31 May 2021

1.7 Going concern:

At the time of approving the accounts, the trustees have assessed that the charity has adequate resources to continue in operational existence for at least another 12 months, thus adopting the going concern basis of accounts presentation. The Trustees do not consider COVID-19 to have had a significant impact on donations, and can demonstrate a resilient support basis throughout the pandemic, and after the year-end.

Income Summary

		Unrestricted	Restricted	2021	2020
2	**Charitable Activities Income**	£	£	£	£
	General donations	415,397		415,397	397,046
	Project related donations		990,302	990,302	574,861
				-	
		415,397	990,302	1,405,699	971,907
3	**Grant income**				
	East End Community Fund		5,000	5,000	
	London Community Foundation		10,000	10,000	
		-	15,000	15,000	-

Expenses Summary

		Unrestricted	Restricted	2021	2020
4	**Fundraising Cost**	£	£	£	£
	Costs of generating donations and legacies	60,233		60,233	14,828
	Comission charges pertaining to collections	41,025		41,025	
		101,258	-	101,258	14,828

		Unrestricted	Restricted	2021	2020
5	**Charitable Activities Cost**	£	£	£	£
	Storage and transport		10,008	10,008	
	Direct project implementation		685,902	685,902	204,609
	Travel	11,336		11,336	
		11,336	695,910	707,246	204,609

		Unrestricted	Restricted	2021	2020
6	**Administrative Cost**				
	a) Support Costs	£	£	£	£
	Rent, rates and insurance	24,872	-	24,872	23,887
	Subscriptions	1,604		1,604	
	Printing, postage and stationery	2,740	-	2,740	
	Telephone & internet charges	3,794		3,794	
	Depreciation	1,820		1,820	
	Bank charges	971		971	
	Repairs and maintenance	7,943		7,943	
		43,744	-	43,744	23,887
	b) Governance Costs				
	Legal and consultancy fees	27,256		27,256	67,905
	Management expenses	5,000		5,000	
	Audit & Accountancy Fees	5,000		5,000	
		37,256	-	37,256	67,905
		81,000	-	81,000	91,792
	Total Expenses	**193,594**	**695,910**	**889,504**	**311,228**

SPOT PROJECT
(A Charitable Incorporated Organisation)
Notes to the financial statements
For the year ended 31 May 2021

7 Tangible Fixed Assets:

	Office Equipment £
Cost:	
At 1st June 2020	-
Addition	9,100
Disposal	
	9,100
Depreciation:	
At 1st June 2020	-
Disposal elimination	
Charge for the year	1,820
	1,820
Net Book Value	
At 31st May 2021	7,280
At June 2020	-

8 Creditors: Amount Falling Due < One Year

	2021 £	2020 £
Accruals	5,000	
	5,000	-

9 Restricted funds movement:

	Opening Balance £	Restricted Income £	Restricted Expenses £	Adjustment £	Closing Balance £
Borehole	25,257	194,770	86,000		134,027
Education	377,492	678,037	543,715		511,814
Food	(2,201)	66,390	2,337		61,852
Zakaat	13,722	66,105	63,858		15,969
Total	414,270	1,005,302	695,910	-	723,662

10 Movement in Funds

	Unrestricted Funds £	Restricted Funds £	Total £
As at 1 June 2020	314,313	414,270	728,583
Current year	221,803	309,392	531,195
As at 31 May 2021	536,116	723,662	1,259,778

SPOT PROJECT
(A Charitable Incorporated Organisation)
Notes to the financial statements
For the year ended 31 May 2021

11 Auditor's Remuneration:

	2021	2020
	£	£
Auditor's Remuneration for the audit of the charity's annual accounts	3,000	
Fees Payable to the charity's auditor for non-audit services	2,000	

12 Taxation
The entity is a registered charity and does not undertake non-charitable activities, hence entitling it to tax exemptions from HMRC.

13 Post Balance Sheet Events
There were no significant post balance sheet events.

14 Transaction with Trustees
There were no transactions with the trustees or reimbursements for expenses during the year.

15 Contingent Liabilities
The charity had no contingent liabilities as at 31 May 2021 nor at 31 May 2020.

16 Related Party Transactions
There were no related party transactions during the year.

17 Gifts In Kind And Volunteers
During the year the charity benefited from unpaid work performed by volunteers.

18 Employees
The charity was run by volunteers, and did not have any employees, during the year or in the prior year.

19 Liability of members
The charity is constituted as a charitable incorporated organisation. In the event of the charity being wound up members have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.