

# APPENDIX 3



## Independent examiner's report on the accounts of Starchild

**Report to the trustees/members** I report on the accounts of Starchild for the year ended 31 March 2025 which are set out on pages 1 to 2.

**Registered charity number** SCO43787

**On the accounts of the charity for the period**

Period start date				Period end date		
Day	Month	Year	to	Day	Month	Year
01	04	2024		31	03	2025

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

order to enable a proper

**Sign**

**Name**

31 October 2025

**Relevant professional qualification(s) or body (if any):**

Member of ICAS (Institute of Chartered Accountants of Scotland)

**Address:**



STARCHILD

SCO43787

Receipts and payments accounts							
For the period from				to			
	01	APRIL	2024		31	MARCH	2025

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	1,903	1,860			3,553	4,972
Legacies					-	-
Grants	1,031	5,000			6,031	-
Receipts from fundraising activities	34,760	-			34,760	36,492
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
<b>A1 Sub total</b>	<b>37,694</b>	<b>6,860</b>	<b>-</b>	<b>-</b>	<b>44,344</b>	<b>41,464</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>37,694</b>	<b>6,860</b>	<b>-</b>	<b>-</b>	<b>44,344</b>	<b>41,464</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	166				166	3,012
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	17,772	9,711			27,483	33,685
Grants and donations	300				300	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Bank Charges	250				250	200
Other - Just Giving & Membership Fees	471				471	644
Other - Website Costs	509				509	129
<b>A3 Sub total</b>	<b>19,468</b>	<b>9,711</b>	<b>-</b>	<b>-</b>	<b>29,179</b>	<b>37,570</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	-
Purchase of investments					-	-
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>19,468</b>	<b>9,711</b>	<b>-</b>	<b>-</b>	<b>29,179</b>	<b>37,570</b>
<b>Net receipts / (payments)</b>	<b>18,226</b>	<b>(3,081)</b>	<b>-</b>	<b>-</b>	<b>15,165</b>	<b>3,894</b>
<b>A5 Transfers to / (from) funds</b>	<b>(3,061)</b>	<b>3,061</b>			<b>-</b>	
<b>Surplus / (deficit) for year</b>	<b>15,165</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>15,165</b>	<b>3,894</b>

## Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of	51,911				51,911	44,344
	Surplus / (deficit) shown on receipts	15,165				15,165	3,894
	Accrued Income	0				-	2,200
	Accrued Expenses	(1,473)				(1,473)	1,473
	School Fees	(4,300)	4,300			-	-
						-	-
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	61,303	4,300	-	-	65,603	51,911

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Accrued Expenses	Unrestricted	-	1,473
		Total	-	1,473

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

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

Date of approval

26/11/25  
26/11/25

## APPENDIX 1

**OSCR**

Scottish Charity Regulator

Office of the Scottish Charity Regulator

**Trustees' Annual Report for the period**

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	04	2024		31	03	2025

**Reference and administration details**

Charity name  
Other names charity is known by  
Registered charity number  
Charity's principal address

Starchild

Starchild in Memory of Frankie Marsh

**SCO43787****Names of the charity trustees on date of approval of Trustees' Annual Report**

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Chair		
2	Vice-Chair		
3	Minute Secretary		
4	Treasurer		
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			



## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

## Structure, governance and management

### Type of governing document

The Charity was set up by Michaela Foster and was recognised as a Scottish charity with effect from 13th February 2013. The Charity is administered in accordance with the terms of the Charity Constitution.

### Trustee recruitment and appointment

The trustees are those appointed on the establishment of the Charity. Appointment and removal is in accordance with the Charity Deed and constitution which requires that appointment is approved by unanimous agreement of the existing trustees and removal

## Objectives and activities

## Charitable purposes

### Mission Statement:

To support orphaned and vulnerable children and women in Uganda — and beyond — by improving access to education, training, healthcare, nutrition, and emotional support, all delivered with compassion and dignity.

### Vision:

- Improve wellbeing through sustainable access to services and support.
- Promote education and enterprise, especially through the Creative Arts.
- Integrate Creative Arts into education to support non-academic learners.
- Break down stigma around autism, disabilities and learning challenges in Uganda and Scotland.
- Sustain and grow the Starchild School for Creative Arts (SSCA) and the Sunflower Sanctuary (SFS).

1. **Develop the Sunflower Sanctuary (SFS):**  
Complete and expand our holistic centre for families with autism and disabilities in Jinja. The building and accessible toilets/showers are now in place.
2. **Secure Funding for Autism/Disability Projects:**  
Continue developing inclusive programmes in Uganda and Scotland.
3. **Strengthen Local Partnerships:**  
Work with trusted grassroots partners in Uganda to expand impact and community members to ensure long-term success.
4. **Grow the Starchild School for Creative Arts:**  
Seek funding to expand SSCA and its Creative Arts curriculum.
5. **Partner with Bulemezi School: (formally Grace School)**  
Support inclusive vocational arts training for children with disabilities.
6. **Continue the Gift of Education:**  
Fund access to secondary and higher education for promising students.
7. **Sustain Feeding Programmes:**  
Support food security for children and families with disabilities.



**Summary of the main activities  
in relation to these objects**

This year, with the generous support of our donors and community, Starchild has made significant progress in Uganda — most notably with the completion of the *Sunflower Sanctuary* in Jinja. We are proud to report that the main structure — a three-classroom building with an office, wheelchair-accessible veranda— has now been finished.

Two fully accessible large disabled toilets and showers have been successfully installed, and thanks to a generous donation from the Rotary Bairds, a water tank has been fitted to support these facilities. In addition, a £5,000 donation from McDonald's has enabled us to begin work on a much-needed sensory room, which has now been measured and prepared for installation.

Our founder, Michaela, continued her fundraising and awareness efforts through 2024, giving talks across Scotland, sharing readings from her book, and offering insights into our work on the ground in Uganda.

Education remains at the heart of our mission. Our S6 pupils have completed high school and, with the exception of one student, all achieved excellent results. Many of them have expressed a strong desire to pursue higher education, and we are actively seeking funding to support their university aspirations. Meanwhile, our S5 students are entering their final year, and our primary pupil, Cyrus — a young boy with disabilities — has progressed to P5 and continues to thrive.

We also held a number of successful fundraising events locally, including a lively Rock Choir concert and an unforgettable Hoe Down night filled with country music and dance — all in support of Starchild's ongoing work. This event included an art auction with generous donations from the artist's community.

We're pleased to share that we have recently hired a Social Worker for the Sunflower Sanctuary, a vital addition to help support and guide the families we serve. We are currently working toward securing a dedicated vehicle to transport persons with disabilities (PWDs) to the centre, ensuring better accessibility and inclusion.

Starchild continues to make a profound and lasting impact on the communities we serve in Uganda, and we are deeply grateful for the support that makes this possible.

## APPENDIX 1

### Achievements and performance

Summary of the main achievements of the charity during the financial period

- **Completion of the Sunflower Sanctuary (SFS)** in Jinja, Uganda — a three-classroom, wheelchair-accessible building with office space and a large veranda.
- **Installation of two large disabled accessible toilets and showers**, with a water tank generously donated by Rotary Bairds.
- **Secured £5,000 from McDonald** to begin the installation of a sensory room at the SFS.
- **Generous funding from the Church of Scotland** supported the SFS for three and a half years, concluding in February 2025. We were honoured to work so closely with the Guild on this life-changing project.
- **Final donation total from the Guild in this period: £85,432**
- **Continued delivery of awareness and fundraising talks** across Scotland by our founder, including book readings and presentations.
- **Graduation of S6 students**, with excellent results from all but one; most now wish to pursue university studies.
- **Progression of S5 students** into their final year and continued support for primary pupil Cyrus, who advanced to P5.
- **Successful fundraising events** held locally, including a Rock Choir concert and a Hoe Down night of country music and dance.
- **Hiring of a Social Worker** for the Sunflower Sanctuary to support disability-focused programming.
- **Ongoing efforts to secure a vehicle** to transport persons with disabilities to and from the centre.
- **Expanded community impact**, helping bring over 70 families out of isolation due to disability-related stigma.
- **Strengthened grassroots partnerships** and continued development of inclusive arts and education programmes.

### Financial review



#### Details of any deficit

#### Donated facilities and services (if any)

- **Rock Choir** generously donated their time and voices to perform in concert, helping raise vital funds and awareness for Starchild.
- [REDACTED] contributed by covering the costs of printing and ink, editing photos and video footage, and providing technical support at several of Michaela's talks. He also generously covered most of his petrol expenses.
- [REDACTED] our founder, personally donated £200 in petrol costs back to the charity.
- **Various local businesses and individuals** donated raffle prizes and auction items, which significantly boosted our fundraising efforts.
- [REDACTED] continued to support the charity by managing our online newsletter distribution and providing website hosting assistance.
- **Netherlee and Stamperland Church** kindly supported our Rock Choir concert events by donating the use of their halls and sanctuary, as well as providing food, drinks, and volunteer help.
- [REDACTED] donated his time and talent to provide music and atmosphere for our Hoe Down anniversary celebration.
- **A number of local artists** generously donated artwork for an auction held during the Hoe Down, further supporting our mission through creative means.

We are truly thankful for the generosity, passion, and community spirit that continues to surround and sustain Starchild.

## APPENDIX 1

### Other optional information

Due to the continued decline in Pastor Sam's health, the Board of Directors at Grace School agreed that he should step down from his position. The school has since been taken over by Bulemezi School. We are optimistic about this transition and look forward to collaborating with the Bulemezi team to support the local community and further develop arts programmes within schools.

## Other optional information

## Declaration

The trustees declare that they have approved the trustees' report above.

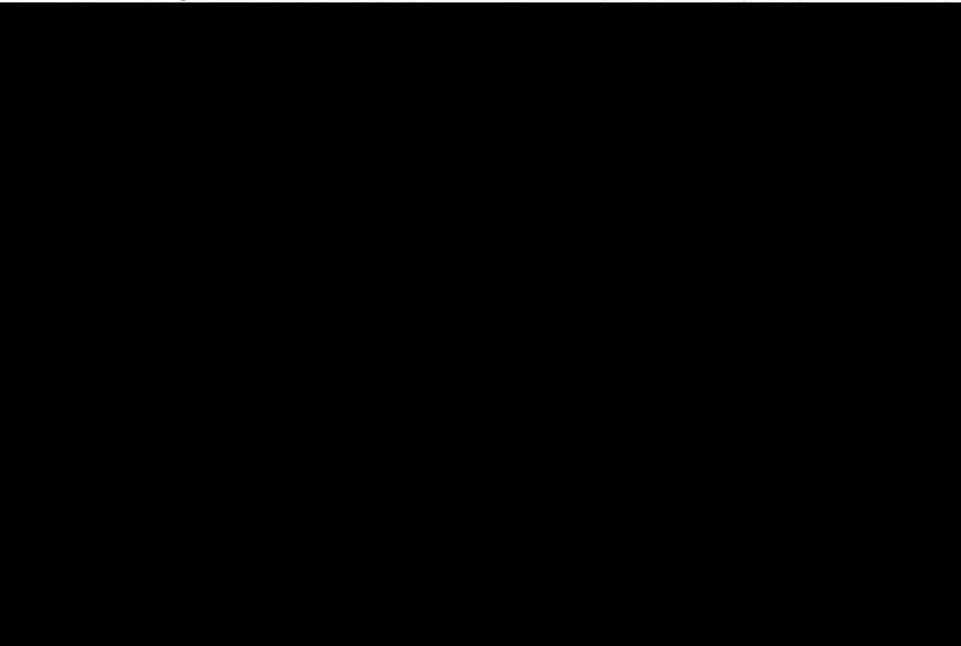
Signed on behalf of the charity's trustees

Signature

Full name

Position (e.g.  
Chairman)

Date

				
26/11/25	26/11/25	26/11/25		