THE SPARKLE FOUNDATION
CREATING BRIGHTER FUTURES

The Sparkle Foundation

Trustee's Annual Report and Financial Statements for the Year Ended 31 December 2025



Charity Number: **1161708**

www.thesparklefoundation.org

THE SPARKLE FOUNDATION
CREATING BRIGHTER FUTURES



















Contents

1. **Reference and Administrative Details**
2. **Trustees' Annual Report**
   - 2.1 Report Outline
   - 2.2 The Sparkle Foundation's Vision, Mission, and Objectives
   - 2.3 The 2025–2035 Strategy
3. **Founder and Chief Executive's Review**
   - 3.1 2025 Main Activities and Achievements
   - 3.2 Staff and Organisational Development
4. **Core Programmes**
   - 4.1 Education
   - 4.2 Health
   - 4.3 Nutrition
   - 4.4 Community
   - 4.5 Fuel Shortages in Malawi
   - 4.6 Monitoring and Evaluation
5. **Fundraising**
   - 5.1 Performance of Fundraising Activities Against Objectives
   - 5.2 Main Achievements Against Objectives

6. **Financial Review.**
   6.1 Charity's Financial Position at the 2025 Financial Year End
   6.2 Charity's Principal Source of Funds
   6.3 Reserves Policy and Going Concern
   6.4 Principal Risks, Uncertainties and Mitigating Actions
7. **Safeguarding**
8. **Future Plans**
9. **Structure, Governance and Management**
   9.1 Organisational Management
   9.2 Appointment and Recruitment of Trustees
   9.3 Pay and Remuneration
   9.4 International Financial Management, Governance and Accountability
   9.5 Risk Assessment and Management
10. **Statement of Trustees' Responsibilities**
11. **Independent Examiner's Report to the Trustees of The Sparkle Foundation**
   11.1 Responsibilities and Basis of Report
   11.2 Independent Examiner's Statement
12. **Statement of Financial Activities**

1. Reference and Administrative Information

Charity name: The Sparkle Foundation

Charity number: 1161708

Legal form: Charitable Incorporated Organisation (CIO)

Registered office and operational address: Office 4473, PO BOX 6945, London, W1A 6US

Chief Executive Officer: Sarah Brook

Independent Examiner: Jake Ashurst FCCA, Senior Manager – Head of Corporate Services, Brown & Co Chartered Accountants, 5A Marsh Mill Village, Fleetwood Road North, Thornton-Cleveleys, Lancashire, FY5 4JZ

Trustees: Trustees who served during the year 2025 and up to the date of this report were as follows:

Name	Role	Notes
Dr Neville Prior	Chair	
Martin Waud	Treasurer (Finance)	
Mike Burton	Trustee (Development)	
Asabe Makele	Trustee (People, Culture and Leadership)	Appointed 17th June 2026 (after the year-end)
Gareth Dray	Trustee (Legal)	Appointed 5th May 2025
David Towers	Trustee	Resigned 22 April 2025
Nick Faraday	Trustee (Governance)	Resigned 24 September 2025

2. Trustees' Annual Report

2.1 Report Outline

The trustees of The Sparkle Foundation present their annual report and financial statements for the year ended 31 December 2025.

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

This report examines what the charity has achieved and the outcomes of its work in the reporting period. The trustees also report on the success of each key activity and the benefits the charity has brought to the groups of people it is set up to help.

The trustees have had regard to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set, and further the charity's purposes for the public benefit. The programmes delivered during 2025 were carried out in furtherance of The Sparkle Foundation's charitable objects and provided tangible benefit to vulnerable children, young people and families in Malawi.

Note on currency conversion

All financial transactions in United Arab Emirates Dirhams (AED) and US Dollars (USD) have been converted to British Pounds (GBP) for the purposes of this report. The exchange rates applied as at 31st December 2025 were:

- AED to GBP: 1 AED = 0.202 GBP
- USD to GBP: 1 USD = 0.7429 GBP
- MWK to GBP: 1 MWK = 0.00042 GBP

The exchange rates used for income and expenditure during the monthly reporting period January to December 2025 were end-of-month spot rates.



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

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

Our Vision

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

Our Mission

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

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

Pillar	Target
Health	Enhance the life chances of vulnerable children by ensuring access to free outpatient services, raising awareness of healthy health-seeking behaviours, and strengthening community systems in addressing public health issues.
Education	Enhance the life chances of vulnerable children and individuals from marginalised backgrounds by ensuring access to quality education (pre-school, primary after-school programme and adult literacy).
Nutrition	Enhance the life chances and nutritional outcomes of vulnerable children by ensuring access to free nutritious meals (breakfast and lunch) and delivering a growing programme to build food security and sustainability.
Community	Promote economic opportunities and empower target communities to take the initiative in community-driven development activities that strengthen livelihoods and build resilience.

2.3 The 2025–2035 Strategy

In 2025, The Sparkle Foundation began implementing its 2025–2035 strategy. The strategy sets a clear long-term direction focused on strengthening, evidencing and sustaining The Sparkle Model before pursuing replication elsewhere. The Sparkle Model brings the four pillars together under three interconnected commitments:

Educate every child

Nourish every learner

Empower every community

These commitments recognise that education, nutrition, health and economic empowerment reinforce one another. Children cannot learn if they are hungry or unwell, and long-term change cannot be sustained without stronger household incomes and community leadership.

In line with this roadmap, the trustees positioned 2025 as a year of consolidation and quality strengthening rather than international geographic expansion.

The long-term ambition set out in the strategy is:

100,000
Children learning, fed, healthy and safe

5,000
Young people in jobs, training or enterprise

500
Women leading sustainable businesses

30%
Of programme costs self-funded by 2035



3. Founder and Chief Executive's Review

2025 was another significant year for The Sparkle Foundation, filled with achievements, challenges and important lessons as we continued to change lives across Malawi. As we enter our second decade, I've been reflecting not just on how far we've come, but on how we ensure The Sparkle Foundation continues making a difference for generations to come.

One of our biggest priorities has been strengthening our foundations and preparing for the next chapter of growth. This has meant reviewing how we can better align our teams, streamline operations, strengthen accountability and invest in developing local talent through initiatives such as the Sparkle Internship Programme. Our ambition is to build an organisation increasingly led by Malawian professionals, with the right systems, structures and leadership in place to grow sustainably.
Financial sustainability remains one of our greatest challenges.

Rising salaries, increasing living costs and the volatility of the Malawian kwacha make budgeting and long-term planning far from straightforward. Building healthy financial reserves, diversifying our income and exploring opportunities such as social enterprises are becoming increasingly important. People often ask why we haven't expanded into more countries, but for me, it's about getting the foundations right first. We want to build a model that can be replicated and sustained, rather than expanding too quickly and risking the very programmes and communities we have worked so hard to support. Despite these challenges, our teams achieved some incredible milestones across our programmes.



Education remains at the heart of what we do. Our Early Childhood Development (ECD) programmes achieved pass rates of 94–95%, well above our 80% target. One particularly proud moment was seeing our Malawian teachers present Sparkle's play-based learning model to students at the University of Malawi, demonstrating the expertise being developed within our own teams. We also strengthened our relationships with government primary schools to support children as they transition into formal education.

Healthcare continued to provide a lifeline for 18 surrounding communities, with the Sparkle Clinic recording 9,208 free patient visits. Medicine donations from the UAE helped us continue providing essential healthcare, while every child in our care now receives monthly health and nutrition checks. We also screened over 250 children and guardians for heart conditions, alongside our wider community health and referral services.

Nutrition and food security remained a major focus, particularly as food prices continued to rise across Malawi. One of our most exciting achievements was completing the solar-powered irrigation system at the Sparkle Farm and celebrating our first maize harvest. Not only does this help feed the children in our programmes, but it also creates local employment, provides agricultural training and brings us another step closer to food self-sufficiency.

Sport and youth development continued to create opportunities beyond the classroom. Our football and netball programmes helped young people develop confidence, discipline and leadership skills, with our Under-20 football team finishing second in their division. Selected players were also offered trials and international exposure, showing just how much talent and potential exists within the communities we work alongside.

Women's empowerment and community development also saw wonderful progress. Our Women's Group Loan Scheme achieved a 100% repayment rate, alongside financial literacy training and practical skills development in sewing and solar technology. We also launched the NAMA Women Advancement Project, creating further opportunities for women to develop skills, strengthen their livelihoods and support their families. I have always believed that when you empower a woman, the impact reaches far beyond one individual.



Internationally, we continued expanding our presence, including expanding opportunities through our 501(c)(3) registration in the United States and opening new opportunities to grow our supporter base. Alongside our work in the UAE and UK, this is an important step in building a truly global Sparkle community. A key focus moving forward is encouraging more people to become regular givers in both time and money, providing reliable, long-term support that is so important to sustaining our programmes.

Our incredible supporters continued to find creative ways to make a difference. From our Ramadan and Christmas campaigns to Move for Malawi, Back to School, school events and corporate challenges, thousands of people got involved. Some went to extraordinary lengths, with one gentleman running an incredible 200km in just 24 hours for the cause. It is moments like these that remind me how much can be achieved when people come together and believe in something bigger than themselves.

Our annual Sparkle Gala in Dubai was our biggest fundraiser yet again, while 42 international volunteers travelled to Malawi to share their time, skills and expertise. We also continued strengthening our partnerships and international network, opening doors to new opportunities and collaborations. Behind the scenes, we made progress towards our fourth programme site and continued strengthening our operations in preparation for future expansion. These may not always be the most visible achievements, but they are essential to building an organisation that will last.

As I reflect on the year, I am especially grateful to those who have believed in us, opened doors, made introductions and given us a seat at the table. Sometimes the greatest support you can give a charity isn't financial; it's believing in its potential and creating opportunities for it to grow.

Having started The Sparkle Foundation with a simple desire to make a difference, it's incredibly humbling to see how far we've come. But I also recognise the responsibility that comes with growth. There will always be challenges, difficult decisions and moments when we need to slow down to ensure we're moving in the right direction. I often think about what Sparkle will look like long after me. Our goal isn't simply to reach more people or operate in more countries, but to create something that can stand on its own, led by local communities, financially resilient and capable of continuing its work for generations.

As we work towards our ambition of improving **100,000 lives by 2035**, that is the legacy I want us to build. To our dedicated staff, volunteers, trustees, partners and donors, thank you for continuing to believe in our vision and for being part of this journey. We couldn't do it without you.



Sarah Brook
Founder & Global CEO
The Sparkle Foundation

3.1 Main Activities and Achievements 2025

January



January focused on deepening community impact and launching the year's fundraising efforts. In Malawi, Sparkle expanded its Vulnerability Pathway, which sets aside part of the monthly budget for children, youth and women facing severe difficulties beyond the reach of our regular classroom, clinic, nutrition and community programmes. The Women's Group Loan Scheme implemented the previous year achieved a 100% loan return success rate: the women had earned enough from their businesses to provide for their families and repay in full, and the scheme was able to lend again to fund the next round of businesses. The Sparkle Internship Programme was also introduced, bringing Administrative, Marketing and Monitoring and Evaluation interns into the Zomba team from March and giving young Malawians hands-on experience of the non-profit sector.

Our Founder and CEO spent the first four months of the year in Malawi, focusing on long-term strategy, strengthening and developing the local team, reviewing recruitment needs, improving governance and laying the foundations for future expansion. This was an important period of assessing how we can strengthen our operations, build local leadership, and ensure the Foundation is well positioned for its next chapter of sustainable growth. In the UAE, the Move for Malawi campaign launched, engaging individuals and corporate partners to combine wellness with fundraising, while preparations began for Ramadan-focused initiatives.

We kicked off the year with a series of wellness and fitness fundraising events, bringing together schools, businesses and individuals through sponsored walks, running challenges and community activities. It was a fantastic way to start the year, encouraging people to get active, give back and make a difference while building momentum for the months ahead.

February

February continued the momentum across programmes and partnerships. The Ramadan for a Cause campaign mobilised support for our nutrition programme, and our partnership with Burj2Burj began: Sparkle UAE ran an aid station, engaged both corporate and individual volunteers, and supported donors who took part in the race. Corporate partner trips to Malawi resumed with a visit from Cognita, whose team completed phonics training and certification for our teachers and delivered safeguarding training for the Malawi team. These efforts enhanced education quality, community safety and global participation in Sparkle's mission.



February was another busy month for fundraising, with 13 events bringing together our school communities, corporate partners and individual supporters. From school fundraising activities and sponsored challenges to sporting events and community initiatives, it was wonderful to see so many people finding creative ways to get involved and support Sparkle's work in Malawi.

March

March marked important progress in leadership, sustainability and community engagement. In Malawi, our teachers reached a significant milestone by presenting Sparkle's play-based Early Childhood Development (ECD) learning model to future teachers at the University of Malawi, while the first harvest from the Sparkle Farm helped support our feeding programme amid rising food costs.



Behind the scenes, we continued strengthening our organisational structure through new leadership appointments and a wider review of our Malawi and US operations. This included reviewing our Finance, HR and Procurement policies, strengthening governance and reporting, and identifying opportunities to improve efficiency, accountability and local decision-making as we prepare for future growth.

Across the UK and UAE, March was another positive month for fundraising and community engagement, with support from a wide range of industries, including energy, hospitality, education and sport. Corporate partnerships, school initiatives and individual fundraising challenges brought people together in support of Sparkle. Our Ramadan campaign and Sparkle Iftar also provided wonderful opportunities to connect with supporters, raise awareness and encourage giving, reflecting the continued generosity and commitment of our growing international community.

April

By the end of the first quarter, The Sparkle Foundation had made important progress in strengthening its leadership, expanding its internship programme and growing its international supporter base. April brought further recognition when the Sparkle Farm received the Best SDGs-Focused Project Award from Dubai Humanitarian, celebrating its contribution to food security and sustainable development. We also participated in DIHAD 2025, shared our work at industry events and welcomed long-standing partners to Malawi to support youth employability initiatives.



Across the UK and UAE, more people and organisations continued to get involved, not only through fundraising but also by generously sharing their time, skills and expertise on a pro bono basis. From corporate partnerships and employee engagement to sporting events, community initiatives and professional support, April highlighted the growing number of ways people can contribute to Sparkle. These relationships go far beyond financial donations, helping us strengthen our operations, access specialist expertise and create opportunities that would otherwise be out of reach.

May

May was another busy month for Sparkle, with continued progress in Malawi and plenty to celebrate internationally. Work advanced on the solar-powered irrigation system at the Sparkle Farm, bringing us another step closer to improving food security and long-term sustainability. Our teams also continued reviewing programmes to ensure they meet the needs of the communities we serve, while the Sparkle Clinic treated over 1,200 patients during a particularly challenging period for seasonal illnesses.



In the UAE, we celebrated 10 years of The Sparkle Foundation, bringing together our board members, donors, volunteers, friends and families for a fun evening reflecting on how far we've come. Fundraising continued across schools, sporting events and community initiatives, with supporters finding creative ways to get involved, from markets and tournaments to quiz nights and individual challenges. It was another reminder that everyone has something to contribute, and it's the collective effort of our Sparkle family that makes everything possible.

June

June was another exciting month of growth and future planning. Following the acquisition of land for our fourth site, we progressed plans for a primary school, football pitch and community development centre, bringing us another step closer to our ambition of improving 100,000 lives by 2035.



Youth empowerment was another highlight, with one of our young footballers travelling to South Africa for a month of professional trials thanks to SK Academy in the UAE, while opportunities for girls through our netball programme continued to expand.

Across the UAE and internationally, we focused on growing our team, strengthening partnerships and preparing for the annual Sparkle Gala. June was also our second strongest fundraising month of the year, with supporters getting involved through an incredible variety of initiatives, from corporate networking events and sporting challenges to school competitions, talent shows, auctions and community fundraising. It was wonderful to see so many different industries, schools and individuals finding their own ways to spread the sparkle.

July

July was a vibrant and celebratory month across programmes. In Malawi, we welcomed Cognita for teacher capacity building, celebrated ECD graduations, expanded youth sports training, and strengthened health and nutrition leadership with a new team member. Global fundraising momentum continued with The Africa Rally, in which eight parents from Felsted School in the UK, long-standing Sparkle supporters, visited our Zomba site during a 3,000 km drive across Africa. In the UAE, preparations intensified for the Sparkle Gala, alongside community-led fundraising, youth advocacy and growing engagement through the Sparkle Podcast.



August

August highlighted youth empowerment, education and global partnerships. In Malawi, the football team joined the Zomba Youth League, promoting discipline and teamwork, while teachers took part in collaborative training with government schools to align education standards. International support grew through the United States with a health grant from the AJA Foundation, alongside UAE-led Back to School and partnership-building initiatives.



September

September marked an exciting start to the school year, with returning children welcomed back and new joiners celebrated as they joined the ECD programme in Malawi. Key initiatives included launching the NAMA Women Advancement Project with community leaders, conducting vulnerability assessments to support the most at-risk children, and installing a new playground to enhance child development, generously donated by our partners IDS. Globally, fundraising events, partnerships and preparations for the 10-year anniversary Gala continued to build energy and support.



October

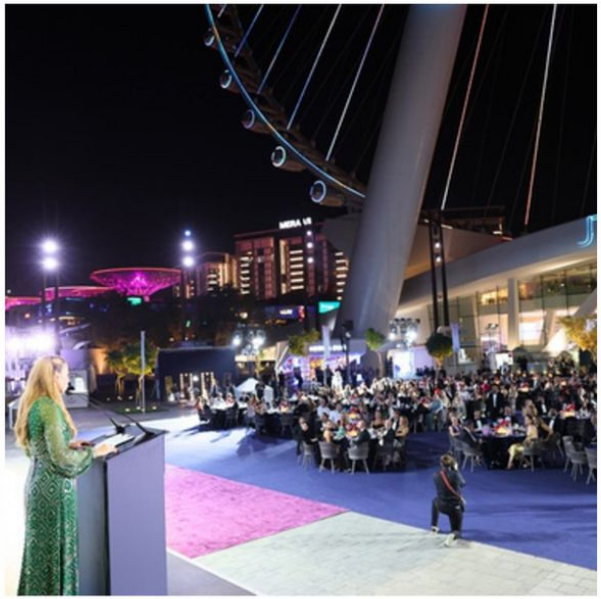
October brought some exciting developments across our programmes and international partnerships. In Malawi, we welcomed volunteers who shared their skills and expertise with our teams, while feasibility assessments progressed for the NAMA Women Advancement Project. Our Under-20 football team also celebrated an incredible undefeated record, a proud moment for our young players and coaches.



Internationally, our Back-to-School campaign concluded successfully, while joining the B1G1 global giving platform opened new opportunities to connect with purpose-driven businesses around the world. Support continued through individual donations, school initiatives, sporting events and corporate engagement, reflecting the many ways people contribute to Sparkle. It was particularly encouraging to see our growing network creating new opportunities to connect people with the impact of our work in Malawi.

November

November was one of our biggest months of the year, with some wonderful milestones in Malawi and an incredible show of support internationally. Two new classroom blocks, funded by Guernsey Overseas Aid, were completed and handed over to the local community and Ministry of Education, while construction began at the Namitembo Learning Centre. Our teams also continued creating opportunities through youth football, women's solar technology training and visits from corporate volunteers sharing their time and expertise.



In the UAE, The Sparkle Gala at Ain Dubai was a huge highlight, bringing together supporters for an unforgettable evening of generosity and purpose. We also saw some extraordinary individual fundraising efforts, including Sam McCone, one of our long-term supporters completing 200km run in just 24 hours, alongside walking challenges, sporting events, school activities and festive campaigns. Seeing so many people go above and beyond to support Sparkle was a wonderful reminder of the community we have built and the difference we can make together.

December

December was a wonderful way to round off an incredible year, filled with celebrations, community spirit and excitement for what lies ahead. In Malawi, our teams continued delivering financial literacy training, health and nutrition assessments, and welcoming another group of corporate volunteers who generously shared their time and expertise. One of the highlights was our Christmas celebrations, bringing children and young people together for some festive fun and creating special memories.

Across the UAE and UK, our Sparkle family continued spreading the festive spirit through Christmas fairs, school activities, corporate initiatives and our regular giving campaigns. Behind the scenes, we were already busy preparing for 2026, from new programmes and volunteer opportunities to fundraising events and partnerships. We ended the year incredibly grateful for everyone who had played a part in our journey and were excited about the opportunities ahead as we continue building a stronger, more sustainable Sparkle.



3.2 Staff and Organisational Development

The growth and continued impact of The Sparkle Foundation in 2025 have been supported by the commitment and adaptability of our teams across the UAE, UK and Malawi. During the year, the organisation experienced a period of transition, reflecting both staff turnover and a deliberate shift towards a more sustainable and locally empowered management structure.

United Arab Emirates

In the UAE, our team continued to play an important role in fundraising, building corporate partnerships, supporting donors and growing Sparkle's international presence. Throughout 2025, changes within our team gave us an opportunity to review our organisational structure, identify gaps and explore how we can work more efficiently and effectively.

Rather than immediately replacing roles on a like-for-like basis, we focused on reviewing responsibilities, strengthening accountability and finding the right balance between operational needs and available resources. This remains an ongoing process as we continue to assess what works best for the organisation, where additional support is needed and how we can build a team that is both effective and financially sustainable.

Looking ahead, our priority is to develop a stronger, more streamlined structure that supports fundraising, partnerships, marketing and operations, while allowing the Global CEO to dedicate more time to strategic relationships, advocacy and long-term growth. As Sparkle continues to evolve, we recognise the importance of remaining flexible, learning from experience and ensuring we have the right people in the right roles to support our next chapter.

United Kingdom

In the UK, we continued to operate with a lean staffing model. We had the help of Civil Service Fast Streamers to provide project-based support across fundraising, governance and operational priorities for a few months during the year. This model has enabled The Sparkle Foundation to maintain momentum while remaining cost-effective, and it continues to be reviewed as part of broader resource planning to ensure adequate capacity for compliance, donor engagement and partnership development.



Malawi

In Malawi, 2025 was an important year for reviewing and strengthening our organisational structure as we continued to grow our programmes and invest in local leadership. Changes within the team provided an opportunity to reassess responsibilities, identify gaps and explore how we can improve coordination, accountability and efficiency across education, healthcare, agriculture and community development.

Rather than simply replacing roles, we focused on understanding what structure would best support our programmes, staff and long-term ambitions. This included reviewing reporting lines, strengthening collaboration between departments and identifying areas where additional expertise and training are needed, particularly in Monitoring and Evaluation, Health, Agriculture, and Media and Communications.

We recognise that having the right people in the right roles is essential if we are to scale successfully. Building a strong team takes time, and we want to ensure we are investing in people who not only have the skills and experience, but also share our values, vision and commitment to the communities we serve.

This remains an ongoing process of learning, adapting and finding the right balance between operational needs, financial sustainability and developing local talent. Our priority is to build a capable, locally led team with leadership, confidence and systems to support Sparkle's next chapter of sustainable growth.

Looking ahead

One of our biggest challenges continues to be finding the right balance between attracting and retaining qualified, experienced staff and keeping operational costs as low as possible. With rising living costs in Malawi and increasing salary expectations, investing in the right people is essential. To deliver great programmes, you need great people, and strong leadership, skilled teams and effective systems are just as important as the programmes themselves. Yet administrative costs remain one of the hardest areas to fund, with many donors preferring their contributions to go directly towards programme delivery.

We have already established a model where corporate partners help fund our core overheads, allowing funds raised through campaigns and community activities to be directed towards our programmes in Malawi. Looking ahead to 2026, we want to strengthen and expand this approach, while exploring social enterprises and alternative income streams to build greater financial independence. Our priority is to keep overheads efficient without compromising the quality of our people or programmes, creating a stronger, more sustainable Foundation.

3.3 Our Volunteers

Volunteers remained central to our work in 2025, supporting events, fundraising and shipments to Malawi across the UAE and the UK.

In Malawi, Sparkle hosted 42 international volunteers, who gave a total of 270 days on the ground. They included long-term volunteers and teams from corporate partners Cognita, SK Football Academy, Twedex, EMIR and Clyde & Co. Each visit was planned around sharing skills rather than observing, and volunteers worked alongside our staff in line with local needs and safeguarding standards. Their contributions included:

> Many volunteers return home as committed advocates for The Sparkle Foundation, continuing to support us through fundraising, awareness raising and their professional expertise.

Education: Cognita teachers delivered training as part of an ongoing teacher mentor programme, strengthening classroom practice at Sparkle and partner schools.

Young people: workshops on CV writing, public speaking and mock interviews gave our youth groups practical employability skills.

Early years: fabric crafting and beadwork sessions in the nursery and primary school supported fine motor development through play.

Professional skills: volunteers produced impact reports, newsletters, photography and video, and gave pro bono legal, business and financial advice.

Sustainability: every group worked at The Sparkle Farm, and each volunteer planted a legacy tree.









4. Core Programmes

4.1 Education

Education is a cornerstone of The Sparkle Foundation model, and we are committed to delivering high-quality education through our pre-school and primary after-school programmes. In 2025, we served a total of 368 learners across both programmes.

Our primary after-school programme provides vital academic support to children aged 7 to 14. The teacher-to-pupil ratio for the year was 1:28, well below the government-recommended ratio of 1:50, allowing our teachers to dedicate more time to students who need extra support.

By the end of the year, the following outcomes were achieved:

- Pass rates at both Namitembo ECD and the Sparkle nursery rose to 94–95%, beyond our 80% target, with Namitembo achieving the highest pass rate at 95%.
- Both the Zomba nursery school and Namitembo ECD reached a 79% attendance rate, promoting consistency in lesson delivery and helping children meet their developmental milestones.
- A total of 368 students were supported through the pre-school and primary after-school programmes. In the primary programme, the focus shifted to literacy and numeracy to address gaps in basic maths and English reading.
- A total of 32 children graduated from the Sparkle ECD programme and moved on to primary education (14 from the Zomba main site and 18 from Namitembo).
- Continuous assessments were carried out to monitor students' progress, enabling teachers to identify where students are excelling and where they need additional support, and to put clear support plans in place for those with learning difficulties.
- Following our vulnerability assessment to identify the children most in need, we enrolled 66 new children across the two sites: 41 at the main site and 25 at Namitembo.
- We strengthened our collaboration with Chikamveka Primary School, working closely to track and support the academic progress of our primary school children through to the completion of their primary education.
- We continued to invest in the professional growth of our educators. During the year, 17 teachers took part in professional development training in phonics instruction, behaviour management, inclusive education, child protection, Microsoft Word and Excel, and JotForm.

Plans for 2026

In 2026, Sparkle plans to further enhance its education programme through several key initiatives:

- **Training and development:** teachers at Namitembo will take part in online training sessions, while educators at the main site will provide ongoing professional development to support their colleagues at Namitembo.
- **Special educational needs:** we aim to provide specialised training to enable teachers to identify and support students with special educational needs.

These efforts will ensure we continue to provide high-quality, inclusive education to all learners, preparing them for a brighter future.



4.2 Health

The Sparkle Health Programme has proven to be a lifeline for 18 communities, delivering both onsite and outreach medical services that directly improve lives. Through its outpatient department 9,208 visits were recorded, ensuring that thousands of individuals received timely medical care.

In 2025, the programme went beyond treatment by investing in prevention. Health talks were conducted with women in village savings and loan groups, parents of children in early childhood development schools, and our staff. These sessions addressed pressing health concerns such as cholera, malaria and respiratory tract infections. The impact was clear: when skin infections surged due to poor hygiene, the programme responded with targeted education, empowering communities to take control of their health.

The Sparkle Clinic itself experienced remarkable growth. Daily visits rose from an average of 20–40 patients to 40–80 patients in 2025, reflecting both increased trust and demand for services. Additionally, 41 ambulance trips ensured that patients requiring advanced care were transported swiftly, saving lives and reducing complications.

With funding from the AJA Foundation, Sparkle now carries out monthly health and nutrition assessments of all our children at both Sogoja and Namitembo. Assessments at Namitembo were originally planned to be quarterly, but because the children there are more vulnerable, the AJA Foundation grant allowed us to monitor them every month.

By the end of the year, the programme had achieved measurable outcomes:

- **Five awareness sessions** on malaria, gastroenteritis, upper respiratory tract infections and skin infections were delivered to community volunteers, youth groups and women's groups across 17 villages, equipping local leaders with the knowledge to prevent disease and reduce clinic caseloads.
- **The Sparkle Foundation supported the district HPV vaccination campaign,** which reached 3,000 girls across the district through schools, clinics and health centres.
- **Staff health was prioritised:** kitchen staff underwent full medical check-ups to prevent food-borne risks, and clinic staff were vaccinated against hepatitis B, safeguarding both employees and patients.

In 2025, with support from the Emile Nieuwendijk Foundation, Sparkle strengthened its commitment to preventative healthcare by providing cardiac screenings for over 250 children and guardians at Namitembo Early Childhood Development (ECD) Centre. The initiative recognised the importance of supporting the health of entire families, as the wellbeing of parents and caregivers directly impacts children's development.

Following the initial screenings, six children underwent more extensive assessments to determine whether specialist care or further treatment was needed. Other health concerns identified during the screenings were either treated promptly or referred to local healthcare facilities for further management. Beyond providing essential medical support, the initiative helped raise awareness of cardiac health and the importance of early detection within the community.

These achievements demonstrate the important role of the Sparkle Health Programme in improving access to essential healthcare. Through consultations, preventive health education, regular assessments and referrals, we help families identify health concerns and access appropriate treatment. Strengthening outcome monitoring will allow us to measure longer-term health changes, including any changes in disease prevalence, more reliably.

Challenges

- Drug shortages continue to limit the availability of essential medicines, affecting the clinic's ability to provide full treatment.
- The clinic requires additional medical equipment to support its expanded services and maintain its high standard of care.

Plans for 2026

All clinic services remained free throughout 2025. To help sustain the clinic in the long term, we consulted 18 community leaders in July 2025 on introducing a small service fee, which was introduced in 2026.

In 2026, The Sparkle Foundation aims to further enhance both the reach and quality of its healthcare services. Key initiatives include:

- **Expanding mobile clinic** services to the Namitembo site, extending medical support to vulnerable populations.
- **Implementing community sensitisation programmes** to raise awareness of health issues and promote preventive healthcare, which will reduce the demand for medical consultations.
- **Actively participating in all Ministry of Health activities**, strengthening our collaboration with the government and supporting national health initiatives.

4.3 Nutrition

Throughout 2025, The Sparkle Foundation conducted monthly nutrition assessments across all four quarters, made possible by the AJA Foundation grant. Of 269 pre-school children assessed across both sites, two were diagnosed with Severe Acute Malnutrition (SAM). In collaboration with the Ministry of Health's Nutrition Department, these children were immediately enrolled in the Outpatient Therapeutic Programme (OTP). After 60 days of treatment, they were successfully discharged and continued to receive support through the Sparkle Feeding Programme, demonstrating the programme's effectiveness in early detection, intervention and sustained care. 63,891 meals were served in 2025.

To strengthen sustainability, we implemented a farm project under the Nutrition Department in 2025. The farm's first maize harvest supported the feeding programme earlier in the year, and the farm went on to supply vegetables, onions and tomatoes for eight weeks in September and October, significantly reducing expenditure on food. Maize production continued during the regular farming season, with harvested maize earmarked for flour production to support the feeding programme.

The installation of a solar-powered irrigation pump with 13 hydrants and a 10,000-litre water reservoir, in partnership with the SoPowerful Foundation, enabled year-round watering, ensuring consistent crop production across all seasons. This innovation secured food supply resilience and reduced dependency on external markets. In recognition of this work, the Sparkle Farm won the Best SDGs-Focused Project award from Dubai Humanitarian in April 2025. In December, the Australian Embassy awarded The Sparkle Foundation a grant to build a Sustainable Farming and Training Centre.

Challenges

The Nutrition Department continues to face **several challenges,** including:

- Unstable food prices on the market.
- Fuel price rises and shortages, which made transporting equipment difficult.
- Pest and disease attacks, which particularly affected the maize planted in 2025.

Plans for 2026

In 2026, The Sparkle Foundation plans to enhance its nutrition programme by:

- **Establishing a farm-based social enterprise:** developing the farm into a sustainable social enterprise that generates income for the Foundation through the cultivation of diverse cash crops.
- **Building a Sustainable Farming and Training Centre:** transforming the farm into a hub where individuals and communities can access training in modern agricultural practices, fostering knowledge transfer and capacity building.
- **Supporting the Feeding Programme:** producing highly nutritious crops dedicated to the feeding programme, ensuring improved food security and better health outcomes for participants.

4.4 Community

Women's empowerment and community development remained central to The Sparkle Foundation's work in 2025. Women's groups marked important milestones: the Women's Group Loan Scheme achieved a 100% loan return rate, members received financial literacy training, and women took part in skills development covering sewing, solar technology and the production of income-generating goods. Through the savings and loans programme, women save into a shared fund each week and take loans from it to grow their businesses.

The launch of the NAMA Women Advancement Project, in partnership with NAMA Women Advancement, introduced a structured programme of community-led support for women and families. Following meetings with community leaders and a feasibility assessment that identified tailoring and solar installation as the most promising skills, 30 women completed solar installation training and received toolkits, and financial literacy training was delivered at Sakata.

Youth empowerment through sport continued to thrive. Our football and netball programmes offered children and young people opportunities to build confidence, discipline and leadership. Participation in the Zomba Youth League, community training sessions and international exposure, including trial opportunities beyond Malawi, demonstrated what is possible when talent is nurtured and dreams are supported. The Sparkle–SK Football Tournament in November brought together boys' and girls' teams from across the district, and Sparkle teams won three trophies.

Plans for 2026

In 2026, we will focus on expanding community programmes with the following key plans:

- Formation of another women's group: introduce a dedicated women's group at the Namitembo site to foster empowerment, collaboration and economic participation.
- Skills and talent development: provide training opportunities for girls and women, focusing on practical skills and talent development to enhance self-reliance and future prospects.
- Integrated community development programme: establish a holistic community development initiative that brings the needs of different departments into a unified approach, ensuring comprehensive support for vulnerable groups.
- Sports development: cultivate football and netball players with the skills, discipline and exposure needed to achieve recognition at national and international levels.

4.5 Fuel Shortages in Malawi

Malawi continued to experience significant fuel supply instability into 2025, following the severe national fuel crisis that began in mid-October 2024. At the peak of the crisis, petroleum retailers operated at an estimated 30% of normal capacity, with deliveries to some stations occurring as infrequently as once a week. The underlying causes included a critical shortage of foreign exchange reserves and a marked rise in illegal fuel vending, both of which further disrupted the formal supply chain. These conditions had wide-reaching consequences for transport, access to essential services, and the operating environment for non-governmental organisations across the country.

For The Sparkle Foundation, fuel shortages represented an ongoing and material risk to programme delivery throughout the reporting period. Reliable fuel access underpins several critical operational functions, including healthcare referrals, supply transport, staff movement between sites, volunteer coordination and general logistics. We therefore entered 2025 with fuel availability formally recognised as a continued operational risk within our framework.

Building on mitigation measures introduced during the 2024 crisis, we maintained and strengthened our adaptive strategies throughout 2025. These included optimising transport planning, consolidating programme visits and supply runs to reduce journey frequency, and continued engagement with trusted and legally operating fuel suppliers. We also enhanced local decision-making capacity within the Malawi operations team, enabling more responsive logistical planning and reducing non-essential travel.

The fuel crisis further reinforced the strategic importance of our broader sustainability and resilience initiatives. Progress at the Sparkle Farm, most notably the installation of solar-powered irrigation, materially reduced the reliance on external transport for food supply and strengthened local food security for the nutrition programme. Fuel supply risk has also been formally incorporated into our contingency planning to safeguard the continuity of essential services.

Despite a challenging external environment, The Sparkle Foundation remained resilient and adaptable throughout 2025. Our education, health, nutrition and community services continued to support vulnerable children and families across all programme areas, while lessons from the year will inform our future risk management.

4.6 Monitoring and Evaluation of Sparkle Foundation Programmes

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

Data is regularly collected using digital tools such as JotForm, as well as paper-based methods where appropriate, to track progress against established KPIs. This includes the collection of baseline data for comparison, routine and non-routine data collection, and surveys. Collected data is analysed in Excel to assess the effectiveness and impact of the programmes and to identify strengths, weaknesses and areas for improvement.

Findings from the M&E process are compiled into reports that are shared with stakeholders, including donors, programme staff and beneficiaries. In 2025, as part of programme impact measurement, we conducted a community feedback assessment to capture beneficiary perspectives on programme performance and relevance. Feedback was collected from beneficiaries, parents, community leaders and staff, providing valuable insights into what is progressing well and what requires improvement.

Participant feedback plays an important role in shaping the design and delivery of our programmes, ensuring they remain responsive to the needs and priorities of the communities we serve. For example, parents have highlighted the positive impact of our Early Childhood Development (ECD) programme on their children's learning and development, while also identifying opportunities for improvement.

Similarly, when women participating in our training programmes explained that early morning sessions conflicted with their responsibilities at local markets, we adjusted the start times to accommodate their schedules. We have since strengthened our approach by consulting participants before scheduling activities, ensuring training sessions do not conflict with market days, community commitments or traditional events. These practical adjustments demonstrate how we actively listen to community feedback and translate it into meaningful improvements in programme delivery, accessibility and participation.

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

5. Fundraising

5.1 Performance of Fundraising Activities Against Objectives Set for the 2025 Financial Year

In 2025, The Sparkle Foundation continued to prioritise financial sustainability while adapting to a challenging global fundraising environment. The UAE remained our primary fundraising market, supported by strong engagement from corporate partners, schools and individual supporters. General fundraising licences in the UAE enabled a broad range of community-led and corporate fundraising activities throughout the year, contributing to consistent income generation and increased brand visibility.

Flagship events continued to play a central role in fundraising and supporter engagement. The Sparkle Gala 2025 was a major fundraising success, generating approximately £260,000 in income and accounting for 29% of the Foundation's total annual income. The event brought together corporate partners, individual supporters and philanthropists, demonstrating the importance of fundraising events and strategic partnerships in supporting our charitable programmes in Malawi. Community- and partner-led initiatives, including school fundraising and challenge-based events, complemented these efforts and helped diversify income streams.

It is important to acknowledge that fundraising across the UK and Europe remains a significant challenge. The ongoing economic climate, coupled with sector-wide donor fatigue and the absence of a dedicated UK staff member, has required us to be more resilient and creative than ever. Despite these hurdles, we have seen remarkable successes through our community-led initiatives. The GBR Collective gala dinner, hosted by Gus Burton at Gordon Ramsay’s Lucky Cat, was a standout highlight, coinciding with our 10th anniversary and raising £8,632 through its spirited auction and generous members. The Big Give Christmas Challenge, a match-funding campaign, raised a further £13,066. We are also incredibly proud of The Africa Rally, which raised £11,340 for Sparkle while showcasing our work to adventurers travelling through Malawi. The unwavering commitment of our school partners remains a cornerstone of our efforts, and events at Felsted School and AKS Lytham, including their vibrant Colour Runs, have provided a consistent lifeline of support.

Our social enterprise, Tiwale, which sells Malawian artisanal merchandise, continued to develop in 2025 following its launch the previous year, generating approximately £7,700 in revenue. Performance demonstrated promising profit margins while directly supporting artisans and local livelihoods in Malawi. Work is ongoing to expand sales channels, including online platforms, with the aim of building a sustainable, unrestricted income stream aligned with Sparkle’s values of empowerment and self-reliance.

Following The Sparkle Foundation’s registration in the United States in August 2024, we opened a US bank account in 2025, enabling us to receive US grants and cultivate a new supporter base. Our first US grant, from the AJA Foundation, was received in 2025, and fundraising activity in the US is expected to grow in subsequent years.

Grant and institutional funding

In addition to income generated through fundraising events and corporate partnerships, The Sparkle Foundation received vital financial support in 2025 from a range of grant-making bodies and institutional donors. This funding formed an important part of our overall income and contributed directly to the delivery and sustainability of its charitable programmes across education, health, nutrition and community development.

We received grant and institutional support from seven organisations during the year. The AJA Foundation, the Australian Government, NAMA Women Advancement, Oak Trust, Souter Charitable Trust, Esharelife Foundation, Payback Time Trust and the Emile Nieuwendijk Foundation. The diversity of this funding base, spanning international foundations, government bodies, corporate donors and charitable trusts across multiple countries, reflects the confidence institutional partners place in our work and our approach to community-led development.

Grant funding of this nature is central to The Sparkle Foundation's ability to maintain programme continuity, invest in organisational capacity and respond to emerging community needs. We are grateful to our institutional partners for their commitment to our mission and for the role their support plays in enabling us to reach and improve the lives of vulnerable children, women and families in Malawi.

Looking ahead

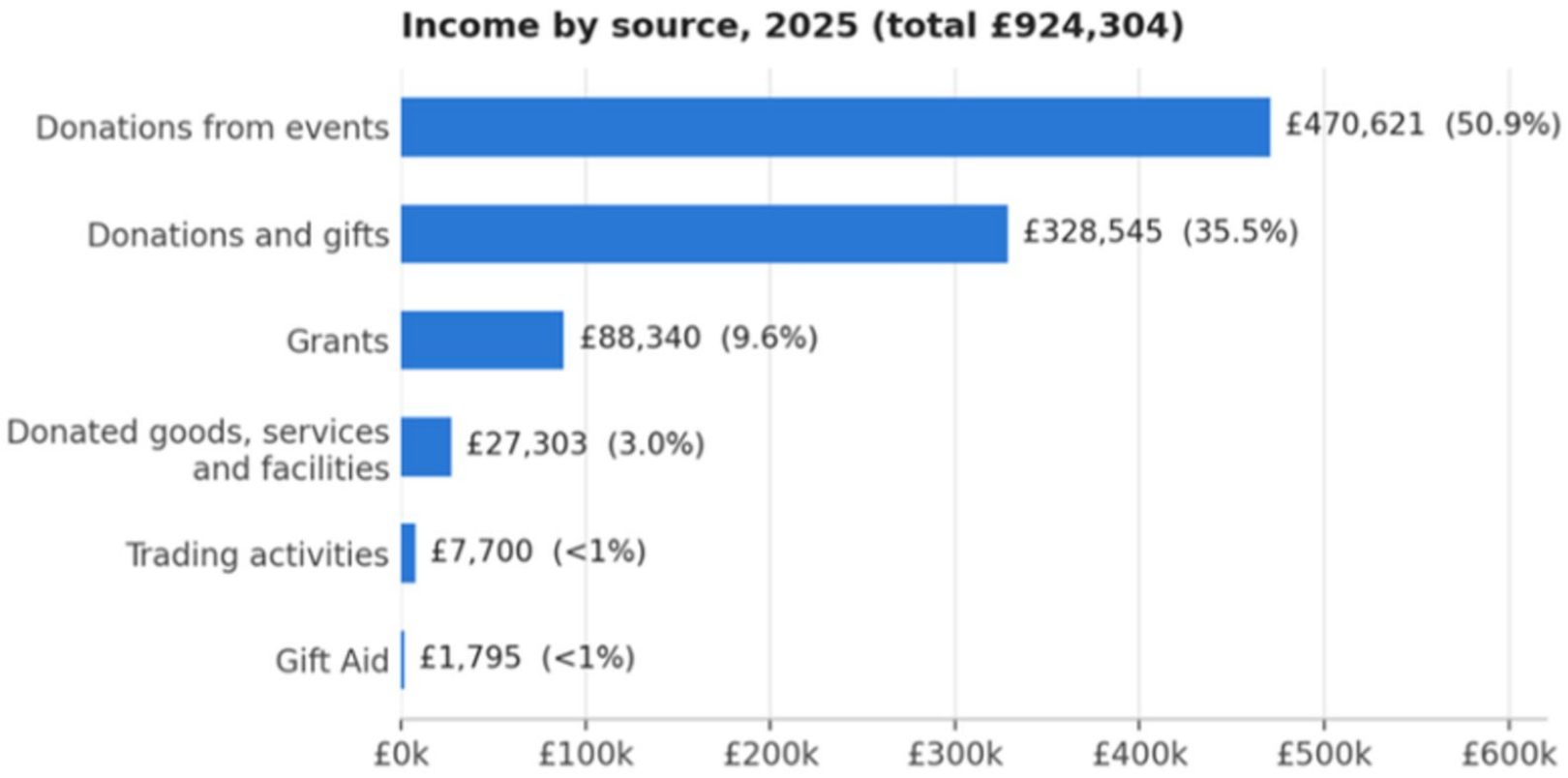
Looking forward, The Sparkle Foundation will continue to focus fundraising efforts where return on investment is strongest, particularly in the UAE, while nurturing school partnerships in the UK and developing institutional and grant funding in the USA. Alongside this, we will continue to explore earned income opportunities and creative fundraising approaches to strengthen resilience and reduce reliance on any single income source. Despite a challenging fundraising landscape, we remain confident in the strength of our supporter community and our diversified fundraising model, positioning us to sustain and scale our impact as we work towards our long-term goals.

5.2 Main Achievements Against Objectives Set for the 2025 Financial Year

- The Sparkle Gala 2025 at Ain Dubai raised £260,000 in donations and sponsorship.
- Grant and institutional funding received from seven organisations,
- US bank account opened and the first US grant received, from the AJA Foundation.
- Tiwale generated approximately £7,700 which is shown as Trading activities.
- New giving channels were added through online fundraising platforms easyfundraising and B1G1, donation at checkout at Kibsons, and our Burj2Burj partnership.

Income breakdown for 2025

Income received by The Sparkle Foundation in 2025



6. Financial Review

6.1 Charity's Financial Position at the 2025 Financial Year End

The Sparkle Foundation continued to grow and strengthen its financial position in 2025. Total income rose by 8% to £924,304 (2024: £852,109), the highest in the charity's history and the third year in which income has exceeded £500,000.

Total expenditure was £646,18. Of this, £560,504 (87%) (2024: £707,875), a reduction of 9%. Of this, £537,794 (86%) was spent on charitable activities, including £254,014 transferred to and spent in Malawi and £208,773 of programme-related expenditure incurred in the UAE, which is covered by our UAE corporate sponsors. A further £80,047 (13%) was spent on fundraising activities, including The Sparkle Gala and other events. Importantly, the costs of staging The Sparkle Gala were fully covered by event sponsorship, ensuring that funds raised on the evening could directly support our charitable programmes.

The reduction in expenditure reflects the timing of transfers and capital projects rather than a reduction in programme activity. In 2024, funds for land acquisition and planned capital expenditure in Malawi were transferred in advance, with expenditure scheduled across 2025. However, flooding in Malawi during March 2025 disrupted our capital development plans, requiring us to reassess priorities and timelines. As a result, several projects were delayed or rescheduled into 2026. The UAE operation also funded much of its 2025 activity from existing reserves, reducing the need for transfers from the UK.

This resulted in Net income for the year of £278,123 (2024: £144,234). At 31 December 2025, the charity's total Funds stood at £1,049,185 (2024: £771,062, restated), Comprising unrestricted funds of £996,051 and restricted funds of £53,134. Cash at bank was £904,609.

Building strong financial reserves has been a deliberate priority as we prepare for the Foundation's next chapter. The Gala was a significant contributor to annual fundraising, and we recognise the importance of reducing reliance on any single event and diversifying our funding sources. The reported £260,000 represents approximately 29% of total reported income. Our initial ambition for 2026 was to develop a model that would allow us to operate without relying on an annual Gala, while maintaining sufficient reserves to cover running costs and protect our programmes.

This is particularly important given the rising cost of living, volatility of the Malawian kwacha and ongoing political and economic uncertainty in Malawi. At the same time, geopolitical tensions and humanitarian crises across the Middle East can affect donor priorities, corporate giving and the wider fundraising environment. With much of our support coming from the UAE, expanding our funding base across different countries, industries and income streams is essential to reducing risk. Our priority is to build a financially resilient organisation that can withstand uncertainty, meet its commitments to staff and communities, and continue delivering essential services regardless of changes in the external environment.

The accounts have been prepared in accordance with the Charities SORP (FRS 102) and independently examined by Jake Ashurst FCCA of Brown & Co Chartered Accountants. For 2025, they consolidate the UK, UAE and US operations of The Sparkle Foundation Funds transferred to The Sparkle Foundation Malawi are recorded as charitable expenditure. Further details of financial management and controls are provided in Section 9.4. The 2024 comparative figures have been restated to include the UAE operation's opening reserves of £101,345, consolidated for the first time in 2025. The Foundation maintains approved budgets, documented expenditure, monthly reconciliations and independent financial scrutiny across its international operations (see Section 9.4).

6.2 Charity's Principal Sources of Funds

The Sparkle Foundation's principal sources of funds are fundraising events, corporate partners, schools and individual donors, with a growing contribution from grant-making bodies. A breakdown of 2025 income is shown in Section 5.2.

6.3 Reserves Policy and Going Concern

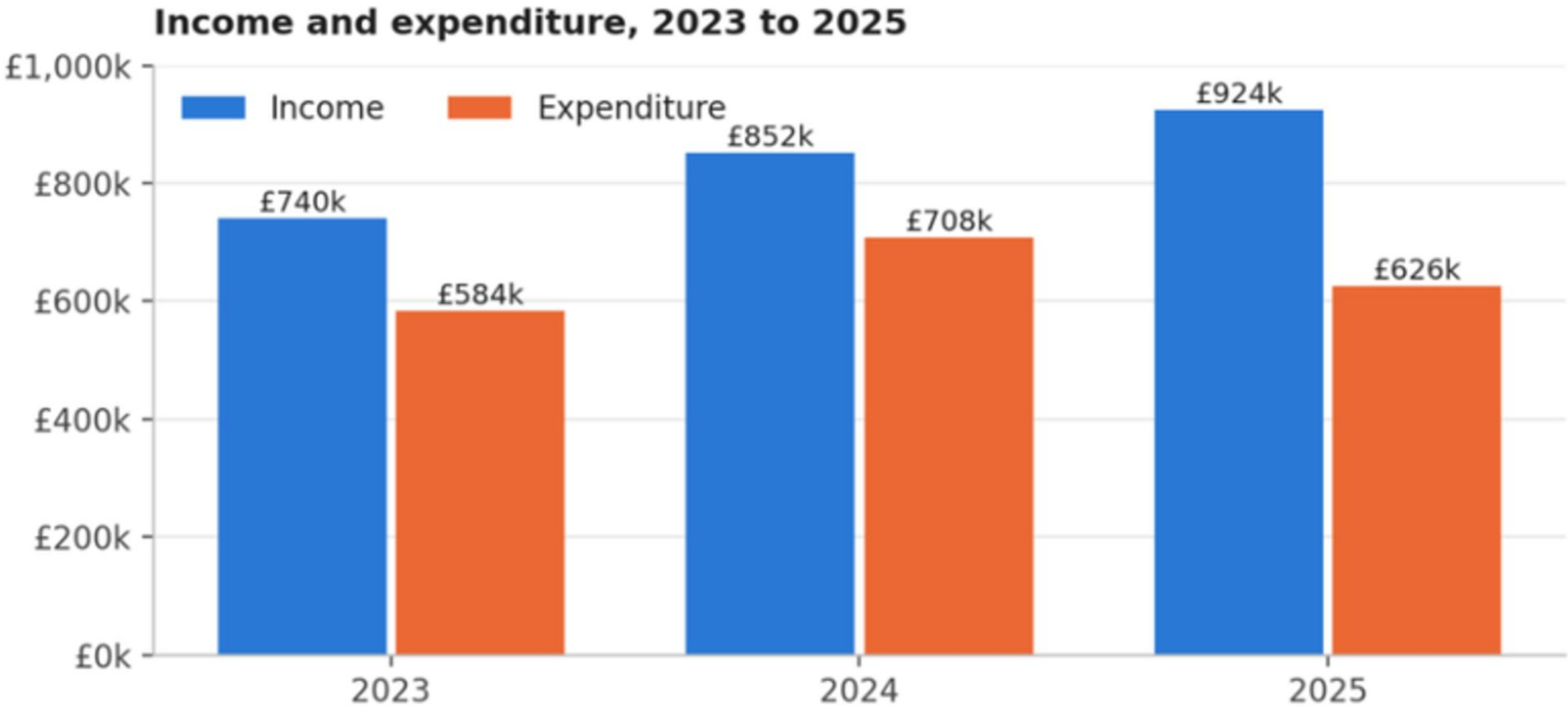
The trustees recognise the importance of maintaining sufficient reserves to protect The Sparkle Foundation's long-term sustainability and ensure continuity of services for the communities we support. Our reserves policy is regularly reviewed through a risk-based assessment, with a minimum target of six months' running costs, equivalent to approximately £311,000 based on 2025 expenditure.

At 31 December 2025, the Foundation , Held unrestricted funds of £996,051 equivalent to approximately 19 months of expenditure at 2025 levels. While this exceeds our minimum reserves target, a significant proportion of these funds is expected to support existing commitments towards planned capital developments, including our fourth site and its school, the Namitembo Learning Centre and the Sustainable Farming and Training Centre. The Foundation has entered into legal agreements relating to these developments, with the equivalent of at least six months' expenditure, approximately £311,000, anticipated to support their delivery. Although no fixed completion deadlines have been established, the trustees recognise the importance of maintaining sufficient funding to meet these commitments as projects progress.

The decision to maintain additional reserves also reflects the significant uncertainty affecting the humanitarian sector throughout 2025. The widespread disruption to USAID funding, combined with rising costs, economic instability in Malawi and increasing competition for grants, created additional risks to programme sustainability. With reduced access to alternative healthcare and essential services, particularly in Malawi, the Foundation anticipated increased demand for its programmes, including the Sparkle Clinic. Maintaining stronger reserves allows us to respond to these challenges, protect existing services and meet our commitments to staff and communities while securing future funding.

Although these funds remain classified as unrestricted and have not been formally designated by the trustees, their anticipated use reflects both existing development commitments and the need to maintain operational resilience. The trustees will continue to review reserve levels, capital expenditure requirements and financial forecasts to ensure an appropriate balance between investment in future growth and the sustainability of existing programmes.

Having reviewed financial forecasts and the circumstances of The Sparkle Foundation and its company in Malawi, the trustees are satisfied that adequate resources are available to support their activities for the foreseeable future. Accordingly, the trustees consider The Sparkle Foundation to be a going concern.


Income and expenditure, 2023 to 2025
£1,000k
£800k
£600k
£400k
£200k
£0k
Income
Expenditure
£740k
£584k
£852k
£708k
£924k
£626k
2023
2024
2025

6.4 Principal Risks, Uncertainties and Mitigating Actions

Risk	Description	Mitigation
Inflation and cost volatility	High food inflation and rising operating costs in Malawi increased programme costs, particularly in nutrition and health.	Enhanced budget monitoring; Sparkle Farm and solar irrigation to reduce food costs; prioritising continuity of core services.
Devaluation of the Kwacha	Continued weakness of the Kwacha reduces families' purchasing power and complicates forecasting.	Fundraising in stronger currencies (GBP, AED, USD); close monitoring of market and political conditions.
Dependence on key funders and individuals	A significant share of income still comes from a small number of partners, events and the CEO's personal network.	Diversifying income: institutional grants, US fundraising, social enterprise, everyday giving platforms and regular giving.
Fuel shortages in Malawi	Unstable fuel supply since October 2024 disrupts referrals, supply transport, staff movement and volunteer logistics.	Optimised transport planning, consolidated trips, trusted legal suppliers, more local decision-making, and fuel risk built into contingency planning.
Shortages of medicines and equipment	Supply shortages limit the clinic's ability to provide full treatment.	Collaboration with the Ministry of Health; donor funding for medical supplies.
Enterprise sustainability	New women-led enterprises may struggle once initial training and support ends.	Mentorship, financial literacy training and loan-readiness under the NAMA programme; village savings and loans.
Staff recruitment and retention	Difficulty attracting and keeping talent without corporate-level salaries; 2025 saw turnover in senior UAE roles.	Shared UAE leadership model, long-term employment, professional development, internship pipeline and prudent salary adjustments.
Expansion risk	Growing too quickly could reduce programme quality.	Strategic guardrails in the 2025–2035 strategy: no international expansion until quality, evidence and financial thresholds are met.
Political and economic uncertainty	The 2025 general election and change of government, high inflation and foreign exchange shortages affect planning and costs.	Regular budget reviews and cuts where needed, fundraising in stronger currencies, and close monitoring of the policy environment.

7. Safeguarding

Keeping children, young people and vulnerable adults safe is the first responsibility of everyone at Sparkle. During 2025:

- Mandatory safeguarding training continued for staff and programme personnel, including training for the Malawi team delivered by Rebecca Warriner of Cognita in February.
- Clear reporting and escalation procedures remained in place, including the serious incident reporting process.
- All individuals travelling to Malawi completed safeguarding training through the travel onboarding application before departure.

Safeguarding oversight at Board level is held by the Chair, Dr Neville Prior. The Safeguarding Policy was reviewed at the end of 2024 and has since been reviewed again in September 2026, ahead of the approval of this report.

No serious safeguarding incidents requiring a report to the Charity Commission occurred during the year.



8. Future Plans

We are now in the second year of our 2025–2035 strategy. Our focus remains on quality, evidence and sustainability.

Building for the future

- **Fourth site:** develop our fourth site in the Zomba region, with a primary school, football pitch and community development centre that will reach a further 5,000 lives.
- **Namitembo Learning Centre:** complete the new learning centre at Namitembo.
- **Sustainable Farming and Training Centre:** build and open the centre funded by the Australian Embassy and develop The Sparkle Farm into a social enterprise and a hub for regenerative farming.

Securing our income

- Grow regular and corporate giving and long-term grant partnerships.
- Build on an events calendar that already includes sporting events and marathons.

Strengthening our programmes

- Extend mobile clinic services to Namitembo and expand community health education.
- Train all teachers to support children with special educational needs.
- Deliver the second year of Spark to Success with NAMA Women Advancement Project, working towards 200 women, and start a women's group at Namitembo.
- Measure outcomes more deeply across education, nutrition and health, and set out our programme standards in The Sparkle Playbook.

Governance

- Keep the newly approved policies under regular review.
- Maintain high standards of safeguarding and governance across all four countries.

In line with our strategy, The Sparkle Foundation will not expand internationally until our quality, evidence and financial readiness thresholds are met.

9. Structure, Governance and Management

9.1 Organisational Management

The Sparkle Foundation is a Charitable Incorporated Organisation. The charity's model constitution was adopted on 18 May 2015. The trustees retain overall responsibility for governance, risk oversight and strategic direction, and delegate day-to-day management to the CEO and senior management team. The Board meets quarterly.

During 2025, David Towers stepped down as a trustee on 22 April 2025 and Nick Faraday (Governance) on 24 September 2025, and Gareth Dray (Legal) joined the Board in May 2025. After the year end, Asabe Makele was appointed in July 2026 with responsibility for People, Culture and Leadership, giving each trustee a defined area of oversight.

The UK Board of Trustees holds overall responsibility for the governance and strategic oversight of The Sparkle Foundation. In the UAE, where the majority of our international fundraising takes place, an informal group of advisors provides additional guidance and support to the Global CEO on local operations, partnerships and governance.

In Malawi, The Sparkle Foundation is registered as a company limited by guarantee, with a local Board of Directors working alongside the Global CEO and UK trustees to oversee its operations. The Foundation is also registered with the NGO Regulatory Authority (NGORA) and CONGOMA. In the United States, the organisation is overseen by a Board of three US citizen directors. Our UK, UAE and US entities primarily serve as fundraising and support arms for our programmes in Malawi.

Our Founder and Global CEO works across Malawi, the UAE, the UK and the USA, supported by a small Dubai-based team led by a General Manager, covering fundraising, marketing and administration. The vast majority of our employees are based in Malawi, where our programmes are delivered, alongside one UK-based remote team member who also spends time working in Malawi.

Volunteers are also an essential part of how Sparkle operates. As a growing organisation with a relatively small international team, we rely heavily on the generosity, skills and expertise of volunteers to support areas where we do not yet have the resources to employ dedicated staff. From professional advice and specialist expertise to fundraising, communications, events and administration, volunteers help us bridge operational gaps, strengthen our capabilities and keep overheads low. Their contribution allows us to direct more resources towards our programmes while continuing to develop the infrastructure needed for sustainable growth.

During 2025, we began implementing our 2025–2035 strategic framework, with a particular focus on strengthening governance, accountability and our Monitoring, Evaluation, Accountability and Learning (MEAL) systems. In Malawi, we reviewed and updated key policies, including Finance, Human Resources and Procurement, while introducing a Wellness and Safety Policy, Volunteer Safety Standard Operating Procedures and partnership management guidelines. We also completed our annual reporting requirements with NGORA.

These improvements form part of our wider commitment to building a well-governed, locally led organisation with the systems, people and accountability needed to grow sustainably.

Legal structure and international financial reporting: The Sparkle Foundation Malawi was established as a company limited by guarantee on 11 January 2018 under the Malawi Companies Act No. 15 of 2013. The Foundation also obtained US tax-exempt status in August 2024 as a 501(c)(3) organisation classified as a private foundation and files an annual Form 990-PF with the US Internal Revenue Service. Following the relocation of international operational activities to the UAE in 2023, associated running costs have primarily been funded through the UAE operation. The respective boards and management teams operate within their local legal responsibilities, with coordination across the Foundation's international activities.



9.2 Appointment and Recruitment of Trustees

Board appointments across The Sparkle Foundation's different jurisdictions follow a consistent and transparent recruitment process, adapted where necessary to meet local legal and regulatory requirements. Vacancies are filled through open recruitment or expressions of interest from suitable candidates. Prospective board members are interviewed by the relevant Board Chair, or an existing board member, alongside the Global CEO, with consideration given to their skills, experience, values and ability to contribute to the Foundation's strategic direction.

Suitable candidates are invited to attend a board meeting before any appointment is confirmed, allowing both parties to assess whether the role is the right fit. Appointments are made with the agreement of the candidate and the relevant board, in accordance with each entity's governing documents.

New board members receive an induction pack and meet with the Global CEO and relevant Chair to understand the Foundation's operations, governance responsibilities and strategic priorities. Board Chairs are selected from serving members, with terms of office determined by the applicable governing documents. In the UK, trustee and Chair positions operate on two-year terms. Dr Neville Prior was unanimously appointed UK Chair in 2020 and subsequently re-elected in 2022 and 2024.


Dr Neville Prior


Martin Waud


Mike Burton


Gareth Dray

9.3 Pay and Remuneration

The UK Board of Trustees oversees the remuneration and terms of employment of key management personnel, with salaries benchmarked against comparable roles in similar organisations to ensure they remain fair, appropriate and competitive. Trustees serve voluntarily and receive no remuneration or benefits for their work with the charity. All trustees and senior managers are required to declare potential conflicts of interest, with related-party transactions and contractual arrangements disclosed in accordance with applicable requirements.

9.4 International Financial Management, Governance and Accountability

Financial transparency, accountability and responsible stewardship of donor funds are central to The Sparkle Foundation's operations across the United Kingdom, Malawi, United Arab Emirates and United States. The Sparkle Foundation Malawi was established as a company limited by guarantee on 11 January 2018 and operates under the control of the UK charity. Funds transferred from the UK are recorded as charitable expenditure in the UK accounts and corresponding income in Malawi, where all local programme and operational expenditure is recorded.

Following the relocation of international operations to the UAE in 2023, associated running costs have primarily been funded through the UAE entity, which also supports fundraising, corporate partnerships and events. Income and expenditure are recorded and monitored, with funds allocated according to approved budgets and donor restrictions where applicable. Transfers between international entities are documented and reconciled to maintain transparency and prevent double-counting.

The Foundation operates established Finance and Procurement Policies, including delegated approval thresholds, dual bank signatories, segregation of duties and supporting documentation requirements. Annual budgets are reviewed and approved, with expenditure monitored against agreed allocations. Monthly financial reconciliations are undertaken in coordination with the UK bookkeeper, with transactions recorded in Xero and supported by receipts, invoices and other documentation, providing leadership and trustees with financial visibility and a clear audit trail.

The Malawi Board of Directors oversees local financial management, including expenditure reviews and approvals above established thresholds, while UK trustees and the relevant international governance bodies maintain oversight of their respective entities.
The Foundation undergoes an independent examination in the United Kingdom and independent external financial audits in Malawi and the United Arab Emirates, providing additional scrutiny of financial reporting, compliance and the management of charitable funds. Findings and recommendations are reviewed by the relevant governance bodies, with appropriate actions taken to strengthen financial controls and accountability.

The US entity, which obtained 501(c)(3) tax-exempt status in August 2024 as a private foundation, fulfils its annual reporting obligations to the Internal Revenue Service through Form 990-PF. Together, these arrangements provide coordinated international financial oversight, helping ensure that donor funds are appropriately authorised, accurately recorded, independently scrutinised where applicable and used for their intended charitable purposes.

9.5 Risk Assessment and Management

The trustees are aware of the major strategic, business and operational risks that The Sparkle Foundation faces and are of the opinion that systems are in place to minimise them. The organisation maintains a risk register, which is regularly reviewed by senior managers, and risks are discussed at monthly risk meetings with our legal trustee Gareth Dray, alongside the quarterly Board meetings. A serious incident reporting process allows any employee to report serious risks affecting operations, which senior management then investigates.



10. Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources 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 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. 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.

Independent examiner

Jake Ashurst FCCA of Brown & Co Chartered Accountants was appointed as independent examiner for the year ended 31 December 2025 and has been reappointed for 2026.

The Trustees' Annual Report was approved by the trustees on 14 October 2026 and signed on their behalf by:

Signature	Name	Role	Date
	Dr Neville Prior	Chair	14 October 2026
	Martin Waud	Treasurer	14 October 2026

11. Independent Examiner's Report to the Trustees of The Sparkle Foundation

For the period 1 January 2025 to 31 December 2025

I report to the trustees on my examination of the accounts of The Sparkle Foundation for the period ended 31 December 2025.

11.1 Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

11.2 Independent Examiner's Statement

THE SPARKLE FOUNDATION
Independent Examiner's Report to the Trustees of THE SPARKLE FOUNDATION
For the Period 1 January 2025 to 31 December 2025

I report to the trustees on my examination of the accounts of THE SPARKLE FOUNDATION for the period ended 31 December 2025.

Responsibilities and Basis of Report
As the charity trustees of the CIO, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

J. Ashurst.

Jake Ashurst FCCA
14/10/2026
Brown & Co
Chartered Accountants
5A Marsh Mill Village
Fleetwood Road North
Thornton-Cleveleys
Lancashire
FY5 4JZ

12. Statement of Financial Activities

The Sparkle Foundation		Charity No	1161708		
Annual accounts for the period					
Period start date	1/1/2025	To	Period end date	12/31/2025	

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

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	828,264		-	828,264	737,842
Charitable activities	S02			-	-	-
Other trading activities	S03	7,700		-	7,700	-
Investments	S04			-	-	-
Separate material item of income	S05	26,571	61,769	-	88,340	114,267
Other	S06			-	-	-
Total	S07	862,535	61,769	-	924,304	852,109
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	80,047			80,047	36,636
Charitable activities	S09	551,869	8,635		560,504	664,439
Separate material expense item	S10				-	-
Other	S11	5,630			5,630	6,800
Total	S12	637,546	8,635	-	646,181	707,875
Net income/(expenditure) before tax for the reporting period	S13	224,989	53,134	-	278,123	144,234
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	224,989	53,134	-	278,123	144,234
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	224,989	53,134	-	278,123	144,234
Extraordinary items	S18	-	-	-	-	-
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	224,989	53,134	-	278,123	144,234
Reconciliation of funds:						
Total funds brought forward	S23	771,062	-	-	771,062	626,828
Total funds carried forward	S24	996,051	53,134	-	1,049,185	771,062

The Sparkle Foundation		Charity No	1161708
Annual accounts for the period			
Period start date:	01/01/2025	To period end date:	31/12/2025

Section B Balance sheet

	Guidance note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	3,951	-	-	3,951	2,122
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	3,951	-	-	3,951	2,122
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	179,624	-	-	179,624	191,885
Investments (Note 17.4)	B08		-	-	-	-
Cash at bank and in hand (Note 24)	B09	851,475	53,134	-	904,609	585,646
Total current assets	B10	1,031,099	53,134	-	1,084,233	777,531
Creditors: amounts falling due within one year (Note 20)	B11	38,999	-	-	38,999	8,591
Net current assets/(liabilities)	B12	992,100	53,134	-	1,045,234	768,940
Total assets less current liabilities	B13	996,051	53,134	-	1,049,185	771,062
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	996,051	53,134	-	1,049,185	771,062
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18	-	53,134		53,134	-
Unrestricted funds	B19	996,051		-	996,051	771,062
Revaluation reserve	B20				-	-
Fair value reserve	B21					
Total funds	B22	996,051	53,134	-	1,049,185	771,062

These accounts have been prepared in accordance with the Charities SORP (FRS 102) and the Charities Act 2011.

Signed by one or two trustees on behalf of all the trustees	Print Name	Date of approval dd/mm/yyyy

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*		the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

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

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	
Disclosure of any uncertainties that make the going concern assumption doubtful;	
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	

1.3 Change of accounting policy

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

Yes*		* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*		* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*		* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

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

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

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

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

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

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

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

Section C	Notes to the accounts	(cont)

Note 2 Accounting policies

2.2 INCOME

		Yes*	No*	N/a*
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓		
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period			✓
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	✓		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	✓		
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	✓		
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	✓		
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.		✓	
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	✓		
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓

		Yes*	No*	N/a*
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes*	No*	N/a*
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.			✓
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

		Yes*	No*	N/a*
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	✓		
	The depreciation rates and methods used are disclosed in note 14.			

		Yes*	No*	N/a*
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.			✓
	They are valued at cost.			✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.			✓
	They are valued at cost.			✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of loss than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.			✓
	They are valued at fair value except where they qualify as basic financial instruments.			✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	

Section C — Notes to the accounts — (cont)

Note 3 — Income

	Analysis of income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	328,545	-	-	328,545	241,063
	Gift Aid	1,795	-	-	1,795	2,160
	Donations from events	470,621	-	-	470,621	493,569
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	27,303	-	-	27,303	1,050
	Other	-	-	-	-	
	Total	828,264	-	-	828,264	737,842
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:	Social Enterprise	7,700	-	-	7,700	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	7,700	-	-	7,700	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income	Grant	26,571	61,769	-	88,340	114,267
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	26,571	61,769	-	88,340	114,267
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		862,535	61,769	-	924,304	852,109

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	
Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.	
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	
This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).	
Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).	

Section C — Notes to the accounts — (cont)

Note 4 — Analysis of receipts of government grants

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

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

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

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

Section C	Notes to the accounts	(cont)

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	27,303	1,050
	27,303	1,050

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	The charity has accounted for the value of services provided free of charge, based on what the charity would expect to pay for these services received and included these services as a donation and an expense. The total value of these services amounted to £ 27,303.	The charity has accounted for the value of services provided free of charge, based on what the charity would expect to pay for these services received and included these services as a donation and an expense. The total value of these services amounted to £ 1050.
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.	None	None
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	Please see details provided in the Trustees Report	Please see details provided in the Trustees Report

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

Note 6 **Expenditure**

Analysis	This year Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Last year Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	1,128	-	-	1,128	3,735	-	-	3,735
Incurred seeking legacies		-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	78,919	-	-	78,919	32,901	-	-	32,901
Fudraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	80,047	-	-	80,047	36,636	-	-	36,636
Expenditure on charitable activities:								
Donations to The Sparkle Foundation Limited in Malawi	245,379	8,635	-	254,014	240,040	166,410	-	406,450
Donations to The Sparkle Foundation in UAE	97,717	-	-	97,717	220,419	-	-	220,419
FX	1,902	-	-	1,902	-	-	-	-
Travelling expenses	1,953	-	-	1,953	2,470	-	-	2,470
Staff salaries, NI, Pension, Benefits	114,472	-	-	114,472	16,211	-	-	16,211
Consulting	28,908	-	-	28,908	-	-	-	-
Office rent	15,638			15,638	-	-	-	-
Subscriptions and sundry	17,823	-	-	17,823	13,231	-	-	13,231
Printing and Stationery	1,996	-	-	1,996	70	-	-	70
Insurance	1,653	-	-	1,653	3,109	-	-	3,109
Telephone & IT	954	-	-	954	804	-	-	804
Depreciation and FA disposal	3,658	-	-	3,658	1,675	-	-	1,675
Non-digital PR	1,805	-	-	1,805		-	-	-
Training	107	-	-	107		-	-	-
Sponsorship	17,904	-	-	17,904		-	-	-
Total expenditure on charitable activities	551,869	8,635	-	560,504	498,029	166,410	-	664,439

Separate material item of expense

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Trustee and staff recruitment	-	-	-	-	5,484	-	-	5,484
Legal & Professional	4,715	-	-	4,715	1,050	-	-	1,050
Bank charges	915	-	-	915	266	-	-	266
	-	-	-	-	-	-	-	-
Total other expenditure	5,630	-	-	5,630	6,800	-	-	6,800
TOTAL EXPENDITURE	**637,546**	**8,635**	**-**	**646,181**	**541,465**	**166,410**	**-**	**707,875**

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Last year Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Funds utilised in Malawi	245,379	8,635	-	254,014	240,040	166,410	-	406,450
Funds utilised in UAE	97,717	-	-	97,717	220,419	-	-	220,419
Funds incurred on charitable activiities	208,773	-	-	208,773	37,570	-	-	37,570
Total	551,869	8,635	-	560,504	498,029	166,410	-	664,439

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

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

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

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

Section C **Notes to the accounts**

Note 10 **Details of certain types of expenditure**

Note 10.1 Fees for examination of the accounts

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

	This year £	Last year £
Independent examiner's fees	2,100	1,050
Assurance services other than independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Section C — Notes to the accounts (cont)

Note 11 Paid employees

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

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	107,400	53,290
Social security costs	1,768	1,558
Pension costs (defined contribution scheme)	735	1,230
Other employee benefits	-	-
Total staff costs	109,903	56,078

This year:

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

Last year:

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

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

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

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

	This year £	Last year £
Please provide the total amount paid to key management	56,413	47,693

11.2 Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

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

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	This year	
	Last year	
Please state the legal authority or reason for making the payment	This year	
	Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)	This year £	Last year £
	-	-

11.4 Redundancy payments

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

	This year £	Last year £
Total amount of payment	-	-

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

	This year £	Last year £
The extent of redundancy funding at the balance sheet date	-	-

	This year	Last year
Please state the accounting policy for any redundancy or termination payments		

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

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

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	735	1,230

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

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

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity this year and last year, if different	

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

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details	
Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details	

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

Note 13 **Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

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

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

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

13.2 Grants made to institutions

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

Names of institution		Purpose	Total amount of grants paid £
The Sparkle Foundation Limited by Guarantee in Malawi		To transfer funds to The Sparkle Foundation Limited by Guarantee in Malawi, a company under the control of this charity, to enable it to carry out the charity's objectives	254,014
The Sparkle Foundation Limited by Guarantee in UAE		To transfer funds to The Sparkle Foundation Limited by Guarantee in UAE, a company under the control of this charity, to enable it to carry out the charity's objectives	97,717
			-
			-
			-
			-
			-
			-
			-
			-
Total grants to institutions in reporting period			**351,731**
Other unanalysed grants			-
TOTAL GRANTS PAID			351,731

Last year:

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

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

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

13.4 Grants made to institutions

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

Names of institution		Purpose	Total amount of grants paid £
The Sparkle Foundation Limited by Guarantee in Malawi		To transfer funds to The Sparkle Foundation Limited by Guarantee in Malawi, a company under the control of this charity, to enable it to carry out the charity's objectives	406,450
The Sparkle Foundation Limited by Guarantee in UAE		To transfer funds to The Sparkle Foundation Limited by Guarantee in UAE, a company under the control of this charity, to enable it to carry out the charity's objectives	220,419
			-
			-
			-
			-
			-
			-
			-
			-
Total grants to institutions in reporting period			**626,869**
Other unanalysed grants			-
TOTAL GRANTS PAID			626,869

Section C Notes to the accounts (cont)

Note 14 **Tangible fixed assets**

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

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	5,490	10,247	15,737
Additions	-	-	5,490	-	5,490
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	10,980	10,247	21,227

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate	25%		RB	RB	
At beginning of the year	-	-	5,490	8,127	13,617
Disposals	-	-	-		-
Depreciation	-	-	2,745	914	3,659
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	8,235	9,041	17,276

14.3 Net book value

Net book value at the beginning of the year	-	-	-	2,122	2,122
Net book value at the end of the year	-	-	2,745	1,206	3,951

14.4 Impairment

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

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

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide: **This year** **Last year**

the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied and significant assumptions		
the carrying amount that would have been recognised had the assets been carried under the cost model.	-	-

14.6 Other disclosures

	This year	Last year
	£	£
(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	-	-
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	-	-
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.		

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

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

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

Note 19 Debtors and prepayments

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

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	179,624	191,885
Other debtors	-	-
Total	179,624	191,885

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

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Section C — Notes to the accounts (cont)

Note 20 Creditors and accruals

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

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	38,999	8,591	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	38,999	8,591	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income

	This year	Last year
Please explain the reasons why income is deferred.		

Movement in deferred income account	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Section C — Notes to the accounts (cont)

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	904,609	585,646
Other	-	-
Total	904,609	585,646

Section C — Notes to the accounts (cont)

Note 27 Charity funds

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

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

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
AJA Foundation	R	Health Pillar - monthly montioring	-	11,145	5,573	-	-	5,572
Australian Government Department of Foreign Affairs and Trade	R	Construction of a training centre in Sakata	-	32,254	-	-	-	32,254
NAMA Women	R	Womens Empowerment in Zomba	-	18,370	3,062	-	-	15,308
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
		Total Funds as per balance sheet	-	61,769	8,635	-	-	53,134

	Yes*	No*
Fund balances carried forward include assets and liabilities denominated in a foreign currency	✓	✓

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).	

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

Note 27 **Charity funds**

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

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

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Guernsey Overseas Air	R	Mulunguzi Primary Classroom Project	24,750	24,750	49,500	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
		Total Funds as per balance sheet	24,750	24,750	49,500	-	-	-

	Yes*	No*
Fund balances carried forward include assets and liabilities denominated in a foreign currency		✓

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

Note 28 Transactions with trustees and related parties

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

28.1 Trustee remuneration and benefits

This year

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

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

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

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

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

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

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

Last year

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

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

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

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

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

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

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

28.2 Trustees' expenses

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

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

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

28.3 Transaction(s) with related parties

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

This year

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

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

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

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

Last year

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

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

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

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



Registered charity number: 1161708
www.thesparklefoundation.org