

Report of the Trustees and
Unaudited Financial Statements For The Year Ended
31 MARCH 2023
FOR
Sandblast Limited

Contents of the Financial Statements

for the Year Ended 31 MARCH 2023

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Sandblast Limited

Report of the Trustees

For the Year Ended 31st March 2023

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05397223 (England and Wales)

Registered Charity number

1115288

Registered office

8 Gravesend Road

London

W12 0SZ

Trustees

Ms D Smith		
G Foreman	Chair	Resigned 19.10.10
P George		Resigned 19.10.10
Annette Gibbon-Warrens	Chair	Approved 29.03.16
P San Martin		Resigned 08.04.09
B Newbery		
I Santaolalla		fallen ill 05.09.14
Judith Harrison	Chair	approved 23.11.10 Deceased 01.11.14
Rebecca Allen	Treasurer	Approved 01.10.21
Nancy Carolina Graterol		Approved 01.10.21

Sandblast Limited was incorporated under the Companies Act 1985 on 17th March 2005 No. 5397223 and registered with the Charity Commissioners on 13 July 2006 No. 1115288. It is governed by its Memorandum and Articles of Association which states that unless the company decides otherwise.

Company Secretary

Carolina Graterol

Independent Examiner

Ms. Yuan Li

25 Gregory Street

Hyde, Cheshire

SK14 4NJ

United Kingdom

Report of the Trustees - Continue

For the Year Ended 31st March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, Memorandum of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 1985. The organisation is a charity and a company limited by guarantee, not having a share capital. It exists to promote the culture and creative potential of the Saharawi people and build awareness and support for their humanitarian needs and situation.

Recruitment and appointment of new trustees

We regularly review our trustee board and seek new potential candidates to join the management committee to meet the new needs that come with evolutions in Sandblast's mission. We are always keen to recruit people who are interested and able to devote real time and effort to the goals of Sandblast and can contribute with expertise and experience in the areas of organisational development, project management, finance planning and accounting and communications.

Organisational structure

The Charity is administered by the Management Committee currently made up of 4 members. New members are elected and approved by the Management Committee. They meet two times a year and focus on the strategic aspects of organisational development and operation. The Director, also the founder, has been approved by the trustees to manage the day-to-day operations of the charity.

Risk review

The management committee has conducted its own review of the main risks to which the Charity is exposed. The influx of funds to assure continuity of Sandblast's project work in the refugee camps is an ongoing concern. The after effects of COVID19 continue to negatively impact funding levels required for Sandblast. As an interim measure, the founder has come forward to cover essential costs related to the Desert Voicebox project and is actively seeking funding for more long term financial stability and sustainability. Our main funding source -the annual Saharamarathon charity run in the Algerian desert, which was cancelled over the past few years has been reactivated, but its success as an effective fundraiser remains uncertain in the post Covid19 context.

Meanwhile, steps have been taken to mitigate the impact of funding shortages by limiting project scope and relying on in-kind support as much as possible. The management board is currently pursuing a strategy to source funding from corporate giving, on-line donation campaigns and is actively developing a fundraising strategy to secure grants from appropriate funders for Sandblast's educational and skills- building project work in the Saharawi refugee camps.

Internal risks are minimised by the implementation of robust financial governance controls with procedures for the authorisation of all transactions in order to meet project costs and provide consistent quality of delivery for all operational aspects of the charitable company. These procedures are reviewed twice a year to ensure that they still meet the needs of the Charity.

OBJECTIVES AND ACTIVITIES

Objectives

Sandblast exists to develop the creative potential and skills of the indigenous Saharawis of Western Sahara and to raise awareness of their plight to garner more humanitarian support. The majority live in five harsh refugee camps in the Algerian desert, where a UNHCR- estimated 170,000 have been displaced since 1976. Tens of thousands more else live under the Moroccan regime's occupation in their homeland of Western Sahara. The territory is divided by a 2700km long wall and is Africa's last colony according to the UN.

Activities

Since 2016 Sandblast has primarily been engaged in small-scale projects to encourage the growth of civil society and supports educational and skills training activities for children, youth and women in the camps. Desert Voicebox (previously known as Stave House in the Sahara) is now Sandblast's core activity. This pioneering early-learning after school project, providing music and English education to the Saharawi refugee children, is based in the Lal Andala primary school in the camp of Boujdour. Sandblast funds the ongoing expenses associated with replenishing learning and teaching resources, salaries for the local Saharawi team of 5 refugee women delivering the 4 year-long programme of English and Music learning, the living stipends to international volunteers supporting the programme on the ground and the maintenance of the venue where the project is housed in.

Report of the Trustees - Continue
For the Year Ended 31st March 2023

OBJECTIVES AND ACTIVITIES

Activities

In April 2022 Sandblast received funding from the National Community Lottery Fund for a 2 years-long project 'Forget Us Not'. This project aims to learn more about the UK-based Saharawi diaspora and refugee asylum seekers coming from Western Sahara, in order to determine how to support their needs and aspirations. It has so far entailed doing a research report to understand the community's history and situation better, developing a virtual information hub for new arrivals to the UK and organising events for the London-based Saharawi community to promote dialogue and connections between its dispersed members.

FINANCIAL REVIEW

Reserves policy

A minimum of £18,000 in reserve is required to meet Sandblast's commitments for at least 12 months in the absence of sufficient income. This is calculated on the basis of its minimal running costs for our project work, marketing expenses, internet-based services and the fees of occasional freelance consultants.

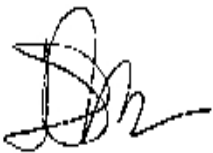
FUTURE DEVELOPMENTS

In the next 3 years, Sandblast will be mostly dedicated to strengthening and growing the Desert Voicebox project. Our specific goal is to get our local teaching team of refugee women fully qualified and to train more women for future expansion to all 5 camps. We aim to build an onsite training space next to the learning centre in order to be able to train further teachers required for the expansion phase.

Throughout, Sandblast will aim to develop further its links in the UK with schools, music institutions and English language organisations such as St. Giles International, British Council and SOAS in order to deliver a more varied and high-quality teaching and training programme to the Saharawi refugee children and local teachers. Simultaneously we will aim to build on the support we already have with Stave House, AB Music Academy and London College of Music. These links play a vital role in developing and enriching the teaching and learning side of Desert Voicebox.

Alongside this, the project will continue to be seeking to establish children to children links through penpal programmes between students in Desert Voicebox and primary school children in the UK and elsewhere. Sandblast will also carry on recruiting qualified volunteers to deliver teacher training and special creative activities for the children. Our aim is to always provide more opportunities for the Saharawi refugee children to grow outside the classroom through stimulating and inspiring activities and exchanges.

ON BEHALF OF THE BOARD:



Ms. D Smith – Trustee

Date: 21st December 2023

Independent Examiner's Report to the Trustees

I report on the accounts for the year ended 31st March 2023 set out on pages six to twelve.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under Section 43 of the 1993 Act to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act); and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect, the requirements?
To keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006, and
To prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met.
or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Ms Yuan Li

Date: 21st December 2023

Sandblast Limited

Statement of Financial Activities

(Incorporating an Income and Expenditure Account)

for the Year Ended 31 MARCH 2023

Statement of Financial Activities for the year ended 31 March 2023 (Incorporating an Income and Expenditure Account)				
	Unrestricted Funds	Restricted Funds	31.03.2023 Total Funds	31.03.2022 Total Funds
	£	£	£	£
Incoming Resources				
Incoming Resources from Generated Fund				
Voluntary Income	1,582	10,000	11,582	10,135
Activities for Generating Funds	15,723	-	15,723	462
Total Incoming Resources	17,305	10,000	27,305	10,597
Resources Expended				
Charitable Activities				
Event/Project Management	11,653	4,134	15,787	14,206
Governance Costs	8,163	-	8,163	813
Administrative Costs	1,386	-	1,386	4,193
Total Resources Expended	21,202	4,134	25,336	19,212
Net Income/Expend for the year	(3,897)	5,866	1,969	(8,615)
Reconciliation of Funds				
Total Funds brought forward			2,179	10,793
Total Fund Carried forward			4,148	2,179

Sandblast Limited

Balance Sheet

At 31st March 2023

Sandblast Limited Balance Sheet as at 31st March 2023				
	Unrestricted Funds	Restricted Funds	31.03.2023 Total Funds	31.03.2022 Total Funds
	£	£	£	£
Current Assets				
Cash at Bank	25,683	5,866	31,549	29,581
Current liabilities				
Amounts falling due within one year Director Loan*	11,103	-	11,886	-
Amounts falling due after one year Director Loan	12,307	-	12,307	12,307
Net Current Assets/(Liabilities)	2,274	5,866	8,140	17,274
Total Asset less Current Liabilities	2,274	5,866	7,357	17,274
Net Assets/(Liabilities)	2,274	5,866	7,357	17,274
Funds				
Unrestricted Funds	2,274	-	2,274	17,274
Restricted Funds	-	5,866	5,866	-
Total Funds	2,274	5,866	8,140	17,274

* Ms. D Smith (the Trustee) has lent an additional amount of £11,103 from her personal savings for the project of The Desert Voicebox during the financial year 2022/2023. Therefore, the balance of the total Director Loan is £23,409 as at 31/03/2023.

Sandblast Limited

Balance sheet - Continue

For the Year Ended 31st March 2023

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

1. Ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006, and
2. Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 21st December 2023, And were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'D Smith', with a long horizontal stroke extending to the right.

Ms. D Smith -Trustee

Date: 21st December 2023

Notes to the Financial Statements
for the Year Ended 31 MARCH 2023**1. Accounting Policies****Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to headings, they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Funds are transferred from unrestricted funds to finance a deficit on a restricted fund.

2. Voluntary Income

	31.03.2023	31.03.2022
	£	£
Donations	1,582	10,135
Grants	10,000	-
Total	11,582	10,135

3. Activities for generating funds

	31.03.2023	31.03.2022
	£	£
Fundraising	4,620	462
Direct Loan	11,103	-
Total	15,722	462

4. Net Income/ (Outgoing) Resources

There is no Net Income/ (Outgoing) Resources for the year ended 31st March 2023.

5. Trustee's Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31st March 2023.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st March 2023.

Notes to the Financial Statements - continued

for the Year Ended 31 MARCH 2023

6. Creditors: Amounts Falling Due Within/after One Year

The Creditors (Amount Falling Due Within One Year) for the year ended 31st March 2023 was £11,103 where the Trustee of Ms. D Smith has lent an additional amount for the project of The Desert Box from her personal savin during the financial year 2022/2023.

	31.03.2023	31.03.2022
	Total Funds	Total Funds
	£	£
Creditors		
Amount falling due within one year	11,103	-

The Creditors (Amount Falling Due after One Year) for the year ended 31st March 2023 was £12,307 where the Trustee of Ms. D Smith lent this for the project of The Desert Voicebox from her personal savings.

	31.03.2023	31.03.2022
	Total Funds	Total Funds
	£	£
Creditors		
Amount falling due after one year	12,307	12,307

7. Movement in Funds

	At 01.04.2022	Net Movements in Funds	At 31.03.2023
	£	£	£
Unrestricted Fund			
General Fund	2,179	(3,897)	(1,718)
Restrict Fund			
General Fund	-	5,866	5,866
Total Fund	2,179	1,969	4,148

Net Movement out funds, included in the above are as follows:

	Income Resources	Resources Expanded	Movement out Funds
	£	£	£
Unrestricted Fund			
General Fund	17,305	(21,202)	(3,897)
Restrict Fund			
General Fund	10,000	(4,134)	5,866
Total Fund	27,305	(25,336)	1,969

Sandblast Limited

Detailed Statement of Financial Activities

for the Year Ended 31st MARCH 2023

Sandblast Limited		
Detailed Statement of Financial Activities for the year ended 31.03.2023		
	31.03.2023	31.03.2022
	£	£
INCOMING RESOURCES		
Voluntary Income		
Donations	1,582	10,135
Grants	10,000	-
Total	11,582	10,135
Activities for generating funds		
Fundraising events	4,620	462
Direct Loan	11,103	-
Total	15,723	462
Total Incoming Resources	27,305	10,597
RESOURCES EXPENDED		
Charitable Activities		
Projects	15,787	7,961
Fundraising fee	-	6,245
Total	15,787	14,206
Governance costs		
Membership fees	180	229
Professional fees	7,931	500
Total	8,111	729
Administrative Costs		
website	1,386	4,193
Finance		
Bank	52	84
Total resource expended	25,336	19,212
Net Income/(Expenditure)	1,969	(8,615)