

Report of the Trustees and
Unaudited Financial Statements For The Year Ended
31 MARCH 2024
FOR
Sandblast Limited

Contents of the Financial Statements
for the Year Ended 31 MARCH 2024

	Page
Report of the Trustees -----	3 to 5
Independent Examiner's Report-----	6
Statement of Financial Activities-----	7
Balance Sheet-----	8 and 9
Notes of the Financial Statements-----	10 and 11
Detailed Statement of Financial Activities-----	12

Sandblast Limited

Report of the Trustees

For the Year Ended 31st March 2024

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

Annette Gibbon-Warrens	Chair	
B Newbery		
Rebecca Allen	Treasurer	
Nancy Carolina Graterol		

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

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, accounting and communications.

Organisational structure

The Charity is administered by a board of Trustees currently made up of 4 members. New members are elected and approved by the trustees. They meet at least four times a year and focus on the strategic aspects of organisational development and operation as well as approve budgets, expenditures and oversee financial management. 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. In the financial year in question, a welcome influx of funds has helped to assure the continuity of Sandblast's project work in the refugee camps and to cover its operational costs, significantly helping to reduce overall risk. Sandblast is now in a position to be able to plan ahead and implement strategies to ensure new funds will be in place at the end of the next 12 months to be able to carry on its activities. The overall increase in donations has provided the charity with the opportunity to use unrestricted funds to support its priorities and develop more capacity.

Further to these positive developments, internal risks are being 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 yearly to ensure that they still meet the needs of the Charity.

OBJECTIVES AND ACTIVITIES

Objectives and activities

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.

Since 2016 Sandblast has primarily been engaged in small-scale projects that support educational, cultural and skills training activities for children, youth and women in the camps. Desert Voicebox (previously known as Stave House in the Sahara), currently Sandblast's core flagship activity, trains local refugee women to provide music and English education over the course of four years to 60 Saharawi children between the ages of 7 to 12. This pioneering, early-learning afterschool project is based in the Lal Andala primary school in camp Boujdour.

Report of the Trustees - Continued

For the Year Ended 31st March 2024

Sandblast funds the ongoing expenses associated with replenishing and upgrading educational resources, the salaries for the local team of 5 women, monthly fees to engage 2 local musicians to teach traditional music skills once a week, stipends for qualified international volunteers to run creative workshops for the children 3 to 4 times a year, fees to provide remote training for the local teachers, the costs to organise summer training programmes for the teachers in Algiers and the maintenance of the learning centre .

FINANCIAL REVIEW

Reserves policy

A minimum of £36,000 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 largely dedicated to strengthening and growing the Desert Voicebox project. Our specific goals will be to ensure our local teaching team of refugee women become fully qualified and to train more women to support the local educational needs of the camps to provide English language teaching within the middle schools. We will also aim to create a Desert Voicebox after school programme within middle schools too in response to local demand for the programme to be upscaled. Building an onsite training space next to the current learning centre will be needed in order to train further teachers required for the expansion phase. Alongside this, Sandblast will aim to develop more links in the UK with schools, music and English language institutions 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. We will also aim to deepen the existing links with Stave House, AB Music Academy and London College of Music as these play a vital role in supporting the music training needs of Desert Voicebox.

As part of the goal to broaden horizons and provide cultural enrichment experiences, the Desert Voicebox project will continue 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 special creative workshops for the children, aiming to always provide more opportunities for the Saharawi refugee children to grow outside the classroom through stimulating activities and gain the skills and confidence to become cultural ambassadors.

ON BEHALF OF THE BOARD:



Miss Annette Gibbons-Warren – Chair of Trustees
6 December 2024

Independent Examiner's Report to the Trustees

I report on the accounts for the year ended 31st March 2024 set out on pages seven 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: 6 December 2024

Sandblast Limited

Statement of Financial Activities

(Incorporating an Income and Expenditure Account)

for the Year Ended 31 MARCH 2024

Statement of Financial Activities for the year ended 31 March 2024 (Incorporating an Income and Expenditure Account)				
	Unrestricted Funds	Restricted Funds	31.03.2024 Total Funds	31.03.2023 Total Funds
	£	£	£	£
Incoming Resources				
Incoming Resources from Generated Fund				
Voluntary Income	23,621	1,613	25,234	11,582
Activities for Generating Funds	5,097	-	5,097	15,722
Total Incoming Resources	28,718	1,613	30,331	27,304
Resources Expended				
Charitable Activities				
Event/Project Management	25,963	1,350	27,313	15,787
Governance Costs	897	-	897	8,163
Administrative Costs	663	-	663	1,386
Total Resources Expended	27,523	1,350	28,873	25,336
Net Income/Expend for the year	1,195	263	1,458	1,968
Reconciliation of Funds				
Total Funds brought forward			6,116	4,147
Total Fund Carried forward			7,574	6,116

Sandblast Limited

Balance Sheet

At 31st March 2024

Sandblast Limited Balance Sheet as at 31st March 2024				
	Unrestricted Funds	Restricted Funds	31.03.2024 Total Funds	31.03.2023 Total Funds
	£	£	£	£
Current Assets				
Cash at Bank	49,066	263	49,329	31,549
Current liabilities				
Amounts falling due within one year	16,323	-	16,323	11,103
Amounts falling due after one year	23,410	-	23,410	12,307
Director Loan*				
Net Current Assets/(Liabilities)	9,333	263	9,596	8,139
Total Asset less Current Liabilities	32,743	263	33,006	20,446
Net Assets/(Liabilities)	9,333	263	9,596	8,139
Funds				
Unrestricted Funds	9,333		9,333	8,139
Restricted Funds		263	263	
Total Funds	9,333	263	9,596	8,139

* Ms. D Smith (the Founding Director) has lent a total of £23,410 from her personal savings towards the Desert Voicebox project across FY21/22 and FY22/23. Additionally, a further £16,232 has been lent to the same project in FY23/24.

Sandblast Limited

Balance sheet - Continue

For the Year Ended 31st March 2024

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2024 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 6 December 2024, and were signed on its behalf by:



Miss Annette Gibbons-Warren – Chair of Trustees

Date: 6 December 2024

Sandblast Limited

Notes to the Financial Statements

for the Year Ended 31 MARCH 2024

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

	31.03.2024	31.03.2023
	£	£
Donations	1,099	1,582
Grants	24,135	10,000
Total	25,234	11,582

3. Activities for generating funds

	31.03.2024	31.03.2023
	£	£
Fundraising	5,097	4,620
Direct Loan	-	11,103
Total	5,097	15,723

4. Net Income/ (Outgoing) Resources

There is no Net Income/ (Outgoing) Resources for the year ended 31st March 2024.

5. Trustee's Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31st March 2024.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st March 2024.

Sandblast Limited

Notes to the Financial Statements - continued

for the Year Ended 31 MARCH 2024

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

The Creditors (Amounts Falling Due Within/after One Year) for the year ended 31st March 2024 was £16,323 that the Founding Director Ms. D Smith has lent for the Desert Voicebox.

	31.03.2024	31.03.2023
	Total Funds	Total Funds
	£	£
Creditors		
Amount falling due within one year	16,323	11,103

The Creditors (Amount Falling Due after One Year) for the year ended 31st March 2024 was £23,410 that the Founding Director of Ms. D Smith has lent for the Desert Voicebox project across the financial year 2021/2022 and 2022/2023.

	31.03.2024	31.03.2023
	Total Funds	Total Funds
	£	£
Creditors		
Amount falling due after one year	23,410	12,307

7. Movement in Funds

	At 01.04.2023	Net Movements in Funds	At 31.03.2024
	£	£	£
Unrestricted Fund			
General Fund	6,116	1,195	7,311
Restrict Fund			
General Fund	-	263	263
Total Fund	6,116	1,458	7,574

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

	Income Resources	Resources Expanded	Movement out Funds
	£	£	£
Unrestricted Fund			
General Fund	28,718	(27,523)	1,195
Restrict Fund			
General Fund	1,613	(1,350)	263
Total Fund	30,331	(28,873)	1,458

Sandblast Limited

Detailed Statement of Financial Activities
for the Year Ended 31st MARCH 2024

Sandblast Limited		
Detailed Statement of Financial Activities for the year ended 31.03.2024		
	31.03.2024	31.03.2023
	£	£
INCOMING RESOURCES		
Voluntary Income		
Donations	1,099	1,582
Grants	24,135	10,000
Total	25,234	11,582
Activities for generating funds		
Fundraising events	5,097	4,620
Director Loan	-	11,103
Total	5,097	15,723
Total Incoming Resources	30,331	27,305
RESOURCES EXPENDED		
Charitable Activities		
Projects	26,915	15,787
Event Expenses	398	-
Total	27,313	15,787
Governance costs		
Membership fees	897	180
Professional fees	13	7,931
Total	897	8,111
Administrative Costs		
website	613	1,386
Finance		
Bank	50	52
Total resource expended	28,873	25,336
Net Income/(Expenditure)	1,458	1,969