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**THE SAHARA CARE CHARITABLE TRUST**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 5 APRIL 2021**

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## THE SAHARA CARE CHARITABLE TRUST

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## THE SAHARA CARE CHARITABLE TRUST

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 5 APRIL 2021

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**Trustees**                      T W Brown FCCA, ATII, FCIS, Trustee  
                                      S H Kaur, Trustee  
                                      C B C Manhire BSc ARICS, Trustee  
                                      D S Turner FCCA, Trustee

**Charity registered  
number**                      1151960

**Principal office**              Stondon Manor  
                                      Ongar Road  
                                      Stondon Massey  
                                      Brentwood  
                                      Essex  
                                      CM15 0LE

**Accountants**                Haslers  
                                      Chartered Accountants  
                                      Old Station Road  
                                      Loughton  
                                      Essex  
                                      IG10 4PL

**Bankers**                      Barclays Bank PLC  
                                      1 Stanhope Gate  
                                      London  
                                      W1K 1AF

**Solicitors**                    Browne Jacobson LLP  
                                      Mowbray House  
                                      Castle Meadow Road  
                                      Nottingham  
                                      NG2 1BJ

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## THE SAHARA CARE CHARITABLE TRUST

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### TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2021

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The Trustees present their annual report together with the financial statements of the Charity for the year 6 April 2020 to 5 April 2021.

#### **Objectives and activities**

##### **a. Policies and objectives**

The objectives of the charity are to support other charitable and not for profit institutions by providing grants to further their own objectives, the Trustees will only place restrictions on grants made where it is in the interest of both parties.

#### **Achievements and performance**

##### **a. Main achievements of the Charity**

During the period a total of £22,948 was paid out to charities and other not for profit institutions, these donations were made free of any restrictions with the various organisations permitted to allocate these funds appropriately.

#### **Financial review**

##### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### **b. Reserves policy**

The aim of the charity is to distribute all funds and not hold any reserves where possible.

#### **Structure, governance and management**

##### **a. Constitution**

The Sahara Care Charitable Trust is a registered charity, number 1151960, and is constituted under a Trust deed.

##### **b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

##### **c. Organisational structure and decision-making policies**

The Trustees of The Sahara Care Charitable Trust hold meetings on regular basis during the period to govern the activities of the charity.

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## THE SAHARA CARE CHARITABLE TRUST

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2021

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#### Structure, governance and management (continued)

##### d. Related party relationships

The charity has no link with "Related Parties" as defined by the Statement of Recommended Practice and has not combined with any other organisation in the pursuit of its charitable objectives.

##### e. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

#### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' 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 & 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, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity 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 Trust deed. 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.

Approved by order of the members of the board of Trustees on 5 January 2022 and signed on their behalf by:



**T W Brown**  
(Trustee)

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## THE SAHARA CARE CHARITABLE TRUST

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### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 5 APRIL 2021

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#### Independent Examiner's Report to the Trustees of The Sahara Care Charitable Trust ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 5 April 2021.

#### Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity'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 2011 Act.

#### Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

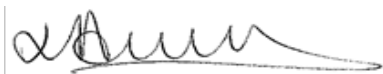
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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 content 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 5 January 2022

Laura Ambrose

FCA

Haslers, Old Station Road, Loughton, Essex, IG10 4PL

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**THE SAHARA CARE CHARITABLE TRUST**

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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2021**

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	Note	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
<b>Income from:</b>				
Donations	2	37,562	37,562	-
<b>Total income</b>		<u>37,562</u>	<u>37,562</u>	<u>-</u>
<b>Expenditure on:</b>				
Charitable activities	4	23,968	23,968	1,700
<b>Total expenditure</b>		<u>23,968</u>	<u>23,968</u>	<u>1,700</u>
<b>Net movement in funds</b>		<u>13,594</u>	<u>13,594</u>	<u>(1,700)</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward		2,188	2,188	3,888
Net movement in funds		13,594	13,594	(1,700)
<b>Total funds carried forward</b>		<u>15,782</u>	<u>15,782</u>	<u>2,188</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 7 to 13 form part of these financial statements.

**THE SAHARA CARE CHARITABLE TRUST**

**BALANCE SHEET  
AS AT 5 APRIL 2021**

	Note	2021 £	2020 £
<b>Current assets</b>			
Debtors	8	2,500	-
Cash at bank and in hand		14,302	2,188
		<u>16,802</u>	<u>2,188</u>
Creditors: amounts falling due within one year	9	(1,020)	-
<b>Net current assets</b>		<u>15,782</u>	<u>2,188</u>
<b>Total assets less current liabilities</b>		<u>15,782</u>	<u>2,188</u>
<b>Net assets excluding pension asset</b>		<u>15,782</u>	<u>2,188</u>
<b>Total net assets</b>		<u><u>15,782</u></u>	<u><u>2,188</u></u>
<b>Charity funds</b>			
Restricted funds	11	-	-
Unrestricted funds	11	15,782	2,188
<b>Total funds</b>		<u><u>15,782</u></u>	<u><u>2,188</u></u>

The financial statements were approved and authorised for issue by the Trustees on 05 January 2022 and signed on their behalf by:



**T W Brown**  
(Trustee)

The notes on pages 7 to 13 form part of these financial statements.



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## THE SAHARA CARE CHARITABLE TRUST

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021

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#### 1. Accounting policies

##### 1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Sahara Care Charitable Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

##### 1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

##### 1.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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## THE SAHARA CARE CHARITABLE TRUST

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021

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#### 1. Accounting policies (continued)

##### 1.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### 1.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

##### 1.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 1.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

#### 2. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	30,062	30,062	-
Gift Aid receivables	7,500	7,500	-
	<u>37,562</u>	<u>37,562</u>	<u>-</u>

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**THE SAHARA CARE CHARITABLE TRUST**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2021**

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**3. Analysis of grants**

	<b>Grants to Individuals 2021 £</b>	<b>Total funds 2021 £</b>
Grant funding activities	22,948	<b>22,948</b>
	<hr/>	<hr/>
	<i>Grants to Individuals 2020 £</i>	<i>Total funds 2020 £</i>
Grant funding receivables	1,700	1,700
	<hr/>	<hr/>

**4. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Grant funding activities	22,948	<b>22,948</b>
Expenditure on governance	1,020	<b>1,020</b>
	<hr/>	<hr/>
	23,968	<b>23,968</b>
	<hr/>	<hr/>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Grant funding activities	1,700	1,700
	<hr/>	<hr/>

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THE SAHARA CARE CHARITABLE TRUST

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2021

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5. Analysis of expenditure by activities

	Grant funding of activities 2021 £	Support costs 2021 £	Total funds 2021 £
Grant funding activities	22,948	-	22,948
Expenditure on governance	-	1,020	1,020
	<u>22,948</u>	<u>1,020</u>	<u>23,968</u>

	Grant funding of activities 2020 £	Total funds 2020 £
Grant funding activities	<u>1,700</u>	<u>1,700</u>

6. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>1,020</u>	<u>-</u>

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 5 April 2021, no Trustee expenses have been incurred (2020 - £NIL).

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THE SAHARA CARE CHARITABLE TRUST

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2021

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8. Debtors

	2021 £	2020 £
<b>Due within one year</b>		
Other debtors	2,500	-
	<u>2,500</u>	<u>-</u>

9. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	1,020	-
	<u>1,020</u>	<u>-</u>

10. Financial instruments

	2021 £	2020 £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	14,302	2,188
	<u>14,302</u>	<u>2,188</u>

Financial assets measured at fair value through income and expenditure comprise cash and cash equivalents

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**THE SAHARA CARE CHARITABLE TRUST**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2021**

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**11. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 6 April 2020 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 5 April 2021 £</b>
<b>Unrestricted funds</b>				
General Funds - all funds	<b>2,188</b>	<b>37,562</b>	<b>(23,968)</b>	<b>15,782</b>

**Statement of funds - prior year**

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 5 April 2020 £</i>
<b>Unrestricted funds</b>				
General Funds	<b>3,888</b>	<b>-</b>	<b>(1,700)</b>	<b>2,188</b>

**12. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 6 April 2020 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 5 April 2021 £</b>
General funds	<b>2,188</b>	<b>37,562</b>	<b>(23,968)</b>	<b>15,782</b>

**Summary of funds - prior year**

	<i>Balance at 1 April 2019 £</i>	<i>Expenditure £</i>	<i>Balance at 5 April 2020 £</i>
General funds	<b>3,888</b>	<b>(1,700)</b>	<b>2,188</b>

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THE SAHARA CARE CHARITABLE TRUST

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2021

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13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	16,802	16,802
Creditors due within one year	(1,020)	(1,020)
<b>Total</b>	<b>15,782</b>	<b>15,782</b>

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Current assets	2,188	2,188
<b>Total</b>	<b>2,188</b>	<b>2,188</b>

14. Related party transactions

During the year, a trustee donated £30,000 (2020: £Nil) to the charity.