
THE SAHARA CARE CHARITABLE TRUST

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2022

THE SAHARA CARE CHARITABLE TRUST

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THE SAHARA CARE CHARITABLE TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 5 APRIL 2022

Trustees T W Brown FCCA, CTA, 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

THE SAHARA CARE CHARITABLE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2022

The Trustees present their annual report together with the financial statements of the Charity for the 6 April 2021 to 5 April 2022.

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 £29,919 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.

THE SAHARA CARE CHARITABLE TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2022

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 18 November 2022 and signed on their behalf by:



D S Turner FCCA
(Trustee)

THE SAHARA CARE CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 5 APRIL 2022

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 2022.

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: 18 November 2022

Laura Ambrose

FCA

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

THE SAHARA CARE CHARITABLE TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Income from:				
Donations	2	31,401	31,401	37,562
Total income		<u>31,401</u>	<u>31,401</u>	<u>37,562</u>
Expenditure on:				
Charitable activities	4	31,470	31,470	23,968
Total expenditure		<u>31,470</u>	<u>31,470</u>	<u>23,968</u>
Net movement in funds		<u>(69)</u>	<u>(69)</u>	<u>13,594</u>
Reconciliation of funds:				
Total funds brought forward		15,782	15,782	2,188
Net movement in funds		(69)	(69)	13,594
Total funds carried forward		<u><u>15,713</u></u>	<u><u>15,713</u></u>	<u><u>15,782</u></u>

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

The notes on pages 7 to 12 form part of these financial statements.

THE SAHARA CARE CHARITABLE TRUST

**BALANCE SHEET
AS AT 5 APRIL 2022**

	Note	2022 £	2021 £
Current assets			
Debtors	8	5,916	2,500
Cash at bank and in hand		10,937	14,302
		<u>16,853</u>	<u>16,802</u>
Creditors: amounts falling due within one year	9	(1,140)	(1,020)
Net current assets		<u>15,713</u>	<u>15,782</u>
Total assets less current liabilities		<u>15,713</u>	<u>15,782</u>
Net assets excluding pension asset		<u>15,713</u>	<u>15,782</u>
Total net assets		<u><u>15,713</u></u>	<u><u>15,782</u></u>
Charity funds			
Restricted funds	11	-	-
Unrestricted funds	11	15,713	15,782
Total funds		<u><u>15,713</u></u>	<u><u>15,782</u></u>

The financial statements were approved and authorised for issue by the Trustees on 18 November 2022 and signed on their behalf by:



D S Turner FCCA
(Trustee)

The notes on pages 7 to 12 form part of these financial statements.

THE SAHARA CARE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2022

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.

THE SAHARA CARE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2022

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 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations	25,132	25,132	30,062
Gift Aid receivables	6,269	6,269	7,500
	<hr/> 31,401 <hr/>	<hr/> 31,401 <hr/>	<hr/> 37,562 <hr/>

THE SAHARA CARE CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022**

3. Analysis of grants

	Grants to Individuals 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Grant funding activities	29,919	29,919	22,948
	<hr/>	<hr/>	<hr/>
<i>Total 2021</i>	<hr/> 22,948 <hr/>	<hr/> 22,948 <hr/>	

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £	<i>Total 2021 £</i>
Grant funding activities	29,919	29,919	22,948
Expenditure on governance	1,551	1,551	1,020
	<hr/>	<hr/>	<hr/>
	31,470	31,470	23,968
	<hr/>	<hr/>	<hr/>

5. Analysis of expenditure by activities

	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Grant funding activities	29,919	-	29,919	22,948
Expenditure on governance	-	1,551	1,551	1,020
	<hr/>	<hr/>	<hr/>	<hr/>
	29,919	1,551	31,470	23,968
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total 2021</i>	<hr/> 22,948 <hr/>	<hr/> 1,020 <hr/>	<hr/> 23,968 <hr/>	

THE SAHARA CARE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022

6. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	1,140	1,020

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 5 April 2022, no Trustee expenses have been incurred (2021 - £NIL).

8. Debtors

	2022 £	2021 £
Due within one year		
Other debtors	5,916	2,500
	<u>5,916</u>	<u>2,500</u>

9. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	1,140	1,020

10. Financial instruments

	2022 £	2021 £
Financial assets		
Financial assets measured at fair value through income and expenditure	10,937	14,302

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

THE SAHARA CARE CHARITABLE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022**

11. Statement of funds

Statement of funds - current year

	Balance at 6 April 2021 £	Income £	Expenditure £	Balance at 5 April 2022 £
Unrestricted funds				
General Funds - all funds	15,782	31,401	(31,470)	15,713

Statement of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 5 April 2021 £</i>
Unrestricted funds				
General Funds - all funds	<i>2,188</i>	<i>37,562</i>	<i>(23,968)</i>	<i>15,782</i>

12. Summary of funds

Summary of funds - current year

	Balance at 6 April 2021 £	Income £	Expenditure £	Balance at 5 April 2022 £
General funds	15,782	31,401	(31,470)	15,713

Summary of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 5 April 2021 £</i>
General funds	<i>2,188</i>	<i>37,562</i>	<i>(23,968)</i>	<i>15,782</i>

THE SAHARA CARE CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	16,853	16,853
Creditors due within one year	(1,140)	(1,140)
Total	15,713	15,713

Analysis of net assets between funds - prior year

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

14. Related party transactions

During the year, a trustee donated £25,075 (2021: £30,000) to the charity.