

# THE SANDALS FOUNDATION

England & Wales · Charity number 1158252

## Details

---

|                |   |
|----------------|---|
| Status         | Registered  |
| Legal form     | Charitable company                                      |
| Company number | <a href="#">06765379</a>                                |
| Registered     | 2014-08-15  |
| Register       | <a href="#">View on the Charity Commission register</a> |

## Contact

---

|         |  |
|---------|--|
| Address | 5 Kent Avenue<br>Montego Bay<br>St James<br>Jamaica                        |
| Phone   | 44-20-7581-9895  |
| Email   | <a href="mailto:foundation@grp.sandals.com">foundation@grp.sandals.com</a> |
| Website | <a href="http://sandalsfoundation.org">sandalsfoundation.org</a>           |

## Activities

---

**Objects:** 3.1 THE RELIEF OF SICKNESS AND THE PRESERVATION OF HEALTH AMONG PEOPLE LIVING OR WORKING IN PARTICULAR BUT NOT EXCLUSIVELY JAMAICA BY MAKING GRANTS OF MONEY FOR PROVIDING OR PAYING FOR ITEMS SERVICES OR FACILITIES.3.2 THE RELIEF OF SUFFERING, DISTRESS OR FINANCIAL HARDSHIP, EITHER GENERALLY OR INDIVIDUALLY, AMONG PEOPLE LIVING OR WORKING IN PARTICULAR BUT NOT EXCLUSIVELY JAMAICA BY MAKING GRANTS OF MONEY FOR PROVIDING OR PAYING FOR ITEMS SERVICES OR FACILITIES.3.3 THE PROMOTION FOR THE BENEFIT OF THE PUBLIC OF URBAN OR RURAL REGENERATION IN AREAS OF SOCIAL AND ECONOMIC DEPRIVATION, IN PARTICULAR BUT NOT EXCLUSIVELY, IN JAMAICA BY ALL OR ANY OF THE FOLLOWING MEANS: 3.3.1 THE RELIEF OF FINANCIAL HARDSHIP;3.3.2 THE RELIEF OF UNEMPLOYMENT;3.3.3 THE ADVANCEMENT OF EDUCATION, TRAINING OR RETRAINING, PARTICULARLY AMONG UNEMPLOYED PEOPLE, AND PROVIDING UNEMPLOYED PEOPLE WITH WORK EXPERIENCE;3.3.4 THE PROVISION OF FINANCIAL ASSISTANCE, TECHNICAL ASSISTANCE OR BUSINESS ADVICE OR CONSULTANCY IN ORDER TO PROVIDE TRAINING AND EMPLOYMENT OPPORTUNITIES FOR UNEMPLOYED PEOPLE IN CASES OF FINANCIAL OR OTHER CHARITABLE NEED THROUGH HELP: (I) IN SETTING UP THEIR OWN BUSINESS, OR (II) TO EXISTING BUSINESSES;3.3.5 THE CREATION OF TRAINING AND EMPLOYMENT OPPORTUNITIES BY THE PROVISION OF WORKSPACE, BUILDINGS, AND/OR LAND FOR USE ON FAVOURABLE TERMS;3.3.6 THE PROVISION OF HOUSING FOR THOSE WHO ARE IN CONDITIONS OF NEED AND THE IMPROVEMENT OF HOUSING IN THE PUBLIC SECTOR OR IN CHARITABLE OWNERSHIP PROVIDED THAT SUCH POWER SHALL NOT EXTEND TO RELIEVING ANY LOCAL AUTHORITIES OR OTHER BODIES OF A STATUTORY DUTY TO PROVIDE OR IMPROVE HOUSING;3.3.7 THE MAINTENANCE, IMPROVEMENT OR PROVISION OF PUBLIC AMENITIES;3.3.8 THE PRESERVATION OF BUILDINGS OR SITES OF HISTORIC OR ARCHITECTURAL IMPORTANCE;3.3.9 THE PROVISION OF RECREATIONAL FACILITIES FOR THE PUBLIC AT LARGE OR THOSE WHO BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES, HAVE NEED OF SUCH FACILITIES;3.3.10 THE PROTECTION OR CONSERVATION OF THE ENVIRONMENT;3.3.11 THE PROVISION OF PUBLIC HEALTH FACILITIES AND CHILDCARE;3.3.12 THE PROMOTION OF PUBLIC SAFETY AND PREVENTION OF CRIME.3.4 THE RELIEF OF SUFFERING OF ANIMALS IN NEED OF CARE AND ATTENTION AND INCLUDING THE PROVISION OF FACILITIES FOR THE RECEPTION, CARE AND TREATMENT OF SUCH ANIMALS. 3.5 THE PROMOTION OF HUMANE BEHAVIOUR TOWARDS ANIMALS BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR ANIMALS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL USAGE AND TO EDUCATE THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG ANIMALS.3.6 TO PROMOTE THE CONSERVATION PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT OF, IN PARTICULAR BUT NOT EXCLUSIVELY, JAMAICA FOR THE BENEFIT OF THE PUBLIC.3.7 TO WORK WITH OTHER CHARITABLE ORGANISATIONS IN THE PROMOTION OF THE OBJECTS.

**Activities:** Programs to improve and provide access to education and skills training. Building the capacity of community Health clinics. provision of free medical services. Support for Marine protected areas through school based education programs and community workshops. Support for the Humane treatment of animals. Support for creating green spaces in communities.

## Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Accommodation/housing, Animals, Environment/conservation/heritage, Economic/community Development/employment, Recreation
- **Who:** Other Charities Or Voluntary Bodies

## Geography

- Antigua And Barbuda
- Barbados
- Grenada
- Jamaica
- St Lucia
- The Bahamas
- Turks And Caicos Islands

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £143,229 | £140,560    | -      | -         |
| 2023-12-31 | £116,860 | £116,224    | -      | -         |
| 2022-12-31 | £17,500  | £18,556     | -      | -         |
| 2021-12-31 | £15,000  | £15,084     | -      | -         |
| 2020-12-31 | £529,327 | £529,505    | £6,472 | 0         |

## Trustees

| Name                    | Role  | Appointed  |
|-------------------------|-------|------------|
| ADAM MARK STEWART       | Chair | 2008-12-04 |
| JAIME STEWART-MCCONNELL |       | 2008-12-04 |
| Karl Rupert Thompson    |       | 2016-11-22 |
| Keith Royston Collister |       | 2016-11-22 |
| Mischa Manderson-Mills  |       | 2017-05-02 |

**THE SANDALS FOUNDATION**

England & Wales - Charity number 1158252

---

# Accounts

---



## Trustees' Annual Report for the period

From 01/01/2024 Period start date To 31/12/2024 Period end date

Charity name: The Sandals Foundation

Charity registration number: 1158252

## Objectives and Activities

|  | SORP reference   |  |
|--|------------------|--|
| <p>Summary of the purposes of the charity as set out in its governing document</p> | <p>Para 1.17</p> | <p>The Sandals Foundation works to develop and support interventions in education that contribute to respective island's national development agenda inclusive of the provision of quality access to students, improving outcomes from the early childhood to tertiary levels as well as meeting targets for literacy. The foundation considers support to students and teachers who are faced with socio-economic challenges but who have demonstrated resilience in academic pursuits. The following are considered</p> <ol style="list-style-type: none"> <li>1. Scholarship grants for students</li> <li>2. Scholarship grants for teachers</li> <li>3. Structural/technologic improvements to school infrastructures</li> <li>4. Training initiatives</li> </ol> <p>The Sandals Foundation believes in the health of local communities such that it can support personal growth and development of its members. Programs focus on the capacity building of youth through entrepreneurial enterprise as well as, gender sensitive support for vulnerable groups including women. We lend our support to initiatives that are already incubated and present with the supporting infrastructure for success.</p> <ol style="list-style-type: none"> <li>1. Projects and programs supporting youth skills training and job readiness</li> <li>2. Projects that add value to pediatric health care- equipment, medical personnel training</li> </ol> <p>The Sandals Foundation aims to improve environmental practices in schools and communities to improve livelihoods and ensure sustainable development</p> <ol style="list-style-type: none"> <li>1. Projects and programs that have strong youth component in</li> </ol> |

|   |                           |  |
|---|---------------------------|--|
|   |                           | <p>protection and preservation of the environment.</p> <p>2. Projects and programs that target outcomes in awareness and best practice for marine and terrestrial preservation</p>   |
| <p>Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.</p> | <p>Para 1.17 and 1.19</p> | <p><b>Scholarships (Grenada &amp; St. Lucia)</b><br/> Mr Alec MacAndrew, UK Donor provided funding for two students in 2019 and four students in 2020 to 2021 to pursue tertiary Education. Partnerships were formed with St. George's University in Grenada and the Sir Arthur Lewis Community College in St. Lucia. Criteria for beneficiaries were developed in partnership with the respective educational institutions and the scholarships advertised for students in need to apply. Applications were received and vetted.</p> <p>Sadly, Mr MacAndrew passed away unexpectedly in 2024. As a result, this scholarship is currently paused.</p> <p>The remaining student, studying Veterinary Studies at St George's University is now being funded by the foundation and other donors outside of the UK.</p> <p>The two students attending Sir Arthur Lewis Community College in St. Lucia both pursuing a course of study in the Bachelor of Science program in Education graduated in 2024 and are gainfully employed.</p> <p>Sandals Foundation pays the Colleges directly for these student's tuition and is responsible for tracking the students' progress throughout their scholarship period. This is done through students submitting term reports and ongoing communication with both the institutions and the students themselves.</p> <p><b>Milton Cato Memorial Hospital (St Vincent)</b><br/> The hospital serves the entire population with its 215-bed facility and 24-hour emergency services. The Paediatric Dept cares for neonates and children up to age 15, admitting approximately 600-700 children annually.</p> <p>The proceeds from the Sandals Foundation Island Challenge St Vincent and the Grenadines 2024 purchased equipment to improve care for premature infants, especially those under 28 weeks' gestation, who are at the highest risk.</p> <p>The equipment identified and purchased after local doctor and Ministry of Health consultation</p> |

|   |                  |  |
|---|------------------|--|
|   |                  | <p>included 2 Atom digital incubators, 1 Atom infant warmer, an SIUI Apogee 1000 Ultrasound Machine, and 3 Nihon Kohden digital pulse oximeters, along with all the necessary accessories for these items.</p> <p><b>Negril Health Centre (Jamaica)</b><br/>Each year, the maternity department at the health centre provides care for over 1360 antenatal clients and 120 postnatal mothers for the town of Negril and the surrounding communities.</p> <p>Proceeds from the Sandals Foundation Island Challenge St Vincent were used to purchase the following items for the maternity department: a Tanita Physician Digital Beam scale with BMI calculation &amp; stadiometer and an EDANIM3 Vital Signs monitor for non-invasive blood pressure + pulse oximetry + quick temperature &amp; rolling stand.</p> <p>These are in constant use and have become essential to service delivery, even extending to patient care within the curative clinic.</p>                          |
| <p>Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit</p> | <p>Para 1.18</p> | <p>The Foundation has adopted standards and regulations that govern the implementation of its activities and programmes. In addition, in all jurisdictions where it operates, the Foundation complies with applicable local laws and guidelines.</p> <p>The Sandals Foundation is established solely to serve marginalized groups and individuals from Caribbean communities, promoting healthy lives and providing educational opportunities. Within these marginalized groups there are no restrictions as to who may benefit from the Foundation's aims and activities and all applications are considered and examined without bias or discrimination.</p> <p>The Trustees of the Foundation are not aware of any detriment or harm that, in their view, might arise from carrying out the Foundation's aims. The trustees are also not aware of any widespread views among others that any detriment or harm might occur. The Foundation's aims intend to benefit the public.</p> |

**Additional information (optional)**

You may choose to include further statements where relevant about:

|  | SORP reference |  |
|--|----------------|--|
| Policy on grant making   | Para 1.38      |  |
| Policy on social investment including program related investment | Para 1.38      |  |
| Contribution made by volunteers                                  | Para 1.38      |  |
| Other  |                |  |

## Achievements and Performance

|   | SORP reference |   |
|---|----------------|---|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20      | <p>Providing much needed medical equipment for paediatric patients improving their long - term health outcomes and medical treatment.</p> <p>Continued funding for the Sick Kids Caribbean Initiative to improve outcomes for children with paediatric cancer and major blood disorders in seven Caribbean islands through training of medical staff, building of a data base and consulting on individual cases through telemedicine rooms.</p> <p>Scholarship students with their efforts now have guaranteed funding to pursue their degrees which will provide opportunities for potential jobs and career advancement.</p> |

### Additional information (optional)

You may choose to include further statements where relevant about:

|                                     |           |  |
|-------------------------------------|-----------|--|
| Achievements against objectives set | Para 1.41 |  |
|-------------------------------------|-----------|--|

|  |           |  |
|--|-----------|--|
| Performance of fundraising activities against objectives set | Para 1.41 |  |
| Investment performance against objectives                    | Para 1.41 |  |
| Other  |           |  |

## Financial Review

|  |           |  |
|--|-----------|--|
| Review of the charity's financial position at the end of the period              | Para 1.21 | Sandals Foundation has transferred all funds and donations raised in the UK towards the dedicated projects as explained in the Summary of purpose and activities. Any funds held at year end are kept for pure administrative expenses as a float. |
| Statement explaining the policy for holding reserves stating why they are held   | Para 1.22 | The trustees have examined the charity's requirements for reserves and have concluded there is no need to hold more than the current £8,638 which is mostly the initial injection of cash to open a bank account in the UK.                        |
| Amount of reserves held  | Para 1.22 | £8,638   |
| Reasons for holding zero reserves  | Para 1.22 |  |
| Details of fund materially in deficit  | Para 1.24 |  |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 |  |

## Additional information (optional)

You may choose to include further statements where relevant about:

|   |           |  |
|---|-----------|--|
| The charity's principal sources of funds (including any fundraising)            | Para 1.47 |  |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 |  |

|   |           |  |
|---|-----------|--|
| A description of the principal risks facing the charity | Para 1.46 |  |
| Other   |           |  |

## Structure, Governance and Management

|   |           |   |
|---|-----------|---|
| Description of charity's trusts:  |           |   |
| Type of governing document<br>(trust deed, royal charter)   | Para 1.25 | Articles of Association of the Sandals Foundation<br>Memorandum of Association of the Sandals Foundation                            |
| How is the charity constituted?<br>(e.g. unincorporated association, CIO)   | Para 1.25 | Company Limited by Guarantee  |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | Recruitment of trustees is based on background qualifications & proven commitment to serve Sandals Foundation's charitable purposes |

### Additional information (optional)

You may choose to include further statements where relevant about:

|   |           |  |
|---|-----------|--|
| Policies and procedures adopted for the induction and training of trustees                | Para 1.51 |  |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 |  |
| Relationship with any related parties   | Para 1.51 |  |
| Other   |           |  |

### Reference and Administrative details

|                             |                                   |
|-----------------------------|-----------------------------------|
| Charity name                | The Sandals Foundation            |
| Other name the charity uses |                                   |
| Registered charity number   | 1158252                           |
| Charity's principal address | 135 Fulham Road<br>London SW3 6RT |
|                             |                                   |

**Names of the charity trustees who manage the charity**

|    | Trustee name                    | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|---------------------------------|-----------------|-----------------------------------|---|
| 1  | Dmitri Dominic Singh            | Trustee         |                                   |   |
| 2  | Keith Collister                 | Trustee         |                                   |   |
| 3  | Karl Thompson                   | Trustee         |                                   |   |
| 4  | Adam Mark Stewart               | Chair           |                                   |   |
| 5  | Jaime Miranda Stewart-McConnell | Trustee         |                                   |   |
| 6  | Mischa Mills                    | Trustee         |                                   |   |
|    |                                 |                 |                                   |   |
| 8  |                                 |                 |                                   |   |
| 9  |                                 |                 |                                   |   |
| 10 |                                 |                 |                                   |   |
| 11 |                                 |                 |                                   |   |
| 12 |                                 |                 |                                   |   |
| 13 |                                 |                 |                                   |   |
| 14 |                                 |                 |                                   |   |
| 15 |                                 |                 |                                   |   |
| 16 |                                 |                 |                                   |   |
| 17 |                                 |                 |                                   |   |
| 18 |                                 |                 |                                   |   |
| 19 |                                 |                 |                                   |   |
| 20 |                                 |                 |                                   |   |

**Corporate trustees – names of the directors at the date the report was approved**

| Director name |  |  |
|---------------|--|--|
|               |  |  |
|               |  |  |
|               |  |  |
|               |  |  |
|               |  |  |
|               |  |  |

**Name of trustees holding title to property belonging to the charity**

| Trustee name | Dates acted if not for whole year |  |
|--------------|-----------------------------------|--|
|              |                                   |  |
|              |                                   |  |
|              |                                   |  |
|              |                                   |  |
|              |                                   |  |

## Funds held as custodian trustees on behalf of others

|   |  |
|---|--|
| Description of the assets held in this capacity   |  |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects |  |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets                         |  |

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
|-----------------|------|---------|

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

#### Name of chief executive or names of senior staff members (Optional information)

Heidi Clarke- Executive Director

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

|  |
|--|
|  |
|--|

## Other optional information

|  |
|--|
|  |
|--|

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

|                                     |               |                      |
|-------------------------------------|---------------|----------------------|
| Signature(s)                        |               |                      |
| Full name(s)                        | Karl Thompson | <i>Karl Thompson</i> |
| Position (eg Secretary, Chair, etc) | Trustee       |                      |
| Date                                | 25/09/2025    |                      |

Registered number  
06765379

The Sandals Foundation

Filleted Accounts

31 December 2024

**The Sandals Foundation**  
**Registered number: 06765379**  
**Balance Sheet**  
**as at 31 December 2024**

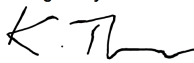
|                             | Notes | 2024<br>£ | 2023<br>£ |
|-----------------------------|-------|-----------|-----------|
| <b>Current assets</b>       |       |           |           |
| Cash at bank and in hand    |       | 8,637     | 5,968     |
| <b>Net current assets</b>   |       | 8,637     | 5,968     |
| <b>Net assets</b>           |       | 8,637     | 5,968     |
| <b>Funds of the Charity</b> |       |           |           |
| Unrestricted funds          |       | 8,637     | 5,968     |
| <b>Total funds</b>          |       | 8,637     | 5,968     |

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Signed by:  
  
 50B0AB674F9A4D5...

K R Thompson  
 Director

Approved by the board on 1 July 2025

**The Sandals Foundation  
Notes to the Accounts  
for the year ended 31 December 2024**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

**2 Employees**

|   | <b>2024<br/>Number</b> | <b>2023<br/>Number</b> |
|---|------------------------|------------------------|
| Average number of persons employed by the company | <u>0</u>               | <u>0</u>               |

**3 Other information**

The Sandals Foundation is a private limited company by guarantee without share capital or use of 'Limited' exemption and incorporated in England. Its registered office is:

2nd Floor, Nucleus House  
2 Lower Mortlake Road  
Richmond  
TW9 2JA



**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

**Independent examiner's report on the  
accounts**

**Section A Independent Examiner's Report**

**Report to the trustees**

Charity Name  
The Sandals Foundation

**On accounts for the year ended**

|                  |                            |         |
|------------------|----------------------------|---------|
| 31 DECEMBER 2024 | <b>Charity no (if any)</b> | 1158252 |
|------------------|----------------------------|---------|

**Set out on pages**

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 12 / 2024**.

**Responsibilities and basis of report**

As the charity's trustees, 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 all 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 (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

\* Please delete the words in the brackets if they do not apply.

Signed by: M S Caldicott **Date:** 01/07/2025

72B77CB401E040D...  
**Name:** M S Caldicott ACA FCCA CTA

**Relevant professional qualification(s) or body (if any):**

ICAEW Chartered Accountant

|                 |   |
|-----------------|---|
| <b>Address:</b> | C/O White Hart Associates (London) Limited      |
|                 | 2nd Floor, Nucleus House, 2 Lower Mortlake Road |
|                 | Richmond, TW9 2JA                               |

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

**THE SANDALS FOUNDATION**

England & Wales - Charity number 1158252

---

# Accounts

---



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

**Report to the trustees/  
members of**

Charity Name  
The Sandals Foundation

**On accounts for the year  
ended**

31 DECEMBER 2023

**Charity no  
(if any)**

1158252

**Set out on pages**

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 12 / 2023**.

**Responsibilities and  
basis of report**

As the charity's trustees, 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 all 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

**Date:**

01/07/2024

**Name:**

M S Caldicott ACA FCCA CTA

**Relevant professional  
qualification(s) or body  
(if any):**

ICAEW Chartered Accountant

**Address:**

C/O White Hart Associates (London) Limited

2<sup>nd</sup> Floor, Nucleus House, 2 Lower Mortlake Road

Richmond, TW9 2JA

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

|  |
|--|
|  |
|--|



**Trustees' Annual Report for the period**

**From 01/01/2023 Period start date To 31/12/2023 Period end date**

**Charity name: The Sandals Foundation**

**Charity registration number: 1158252**

**Objectives and Activities**

|  | SORP reference   |  |
|--|------------------|--|
| <p>Summary of the purposes of the charity as set out in its governing document</p> | <p>Para 1.17</p> | <p>The Sandals Foundation works to develop and support interventions in education that contribute to respective island's national development agenda inclusive of the provision of quality access to students, improving outcomes from the early childhood to tertiary levels as well as meeting targets for literacy.</p> <p>The foundation considers support to students and teachers who are faced with socio-economic challenges but who have demonstrated resilience in academic pursuits.</p> <p>The following are considered</p> <ol style="list-style-type: none"> <li>1. Scholarship grants for students</li> <li>2. Scholarship grants for teachers</li> <li>3. Structural/technologic improvements to school infrastructures</li> <li>4. Training initiatives</li> </ol> <p>The Sandals Foundation believes in the health of local communities such that it can support personal growth and development of its members. Programs focus on the capacity building of youth through entrepreneurial enterprise as well as, gender sensitive support for vulnerable groups including women. We lend our support to initiatives that are already incubated and present with the supporting infrastructure for success.</p> <ol style="list-style-type: none"> <li>1. Projects and programs supporting human resource development</li> <li>2. Projects that add value to existing resources</li> </ol> <p>The Sandals Foundation aims to improve environmental practises in schools and communities to improve livelihoods and ensure sustainable development</p> |

|   |                           |  |
|---|---------------------------|--|
|   |                           | <ol style="list-style-type: none"> <li>1. Projects and programs that have strong youth component in protection and preservation of the environment.</li> <li>2. Projects and programs that target outcomes in awareness and practice for marine and terrestrial preservation</li> </ol>  |
| <p>Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.</p> | <p>Para 1.17 and 1.19</p> | <p><b>Scholarships (Grenada &amp; St. Lucia)</b><br/> Mr Alec MacAndrew, UK Donor provided funding for two students in 2019 and four students in 2020 to 2021 to pursue tertiary Education. Partnerships were formed with St. George's University in Grenada and the Sir Arthur Lewis Community College in St. Lucia. Criteria for beneficiaries were developed in partnership with the respective educational institutions and the scholarships advertised for students in need to apply. Applications were received and vetted.</p> <p>The two students attending St. George's University in Grenada who started in the scholarship in 2019 were both pursuing a course of study in the Master of Education Program and have completed the program.</p> <p>Two additional students started bachelor's programs at St George's University in 2021 majoring in Marine Wildlife Conservation and Veterinary Studies.</p> <p>The two students attending Sir Arthur Lewis Community College in St. Lucia who started in the scholarship in September 2020 are both pursuing a course of study in the Bachelor of Science program in Education.</p> <p>Sandals Foundation pays the Colleges directly for these student's tuition and is responsible for tracking the students' progress throughout their scholarship period. This is done through students submitting term reports and ongoing communication with both the institutions and the students themselves.</p> <p><b>Sir Lester Bird Medical Centre (Antigua)</b><br/> The Paediatric Unit at Mount St. John's Medical Centre in Antigua is the only acute care facility on the island that offers 24-hour emergency care, giving babies in need of critical care or those born prematurely a better fighting chance. With over 3000 admissions since 2015, the Sandals Foundation's donation of two Comprehensive Infant Care Centres and other medical equipment has aided the</p> |

success of the neonatal department's service.

The proceeds from the Sandals Foundation Island Run Antigua 2023 fundraiser were used to purchase additional critical medical equipment, giving new-borns a better chance of survival.

The equipment donated were a Drager Jaundice Meter to be utilised in screening to optimize the efficiency of the jaundice management programme and an Analyzer i-Stat which is a handheld blood analyzer that delivers lab quality, diagnostic results in minutes. Also donated were an Infant Transport Incubator, Infant Electrocardiogram, an Infant Hearing Screener and an Infantometer, used to measure and monitor the length of an infant.

**SickKids Caribbean Initiative (Jamaica, St Vincent Barbados, Bahamas, Trinidad, St Lucia)**

The Sandals Foundation continued its work with Sick Kids Caribbean to improve the lives of children diagnosed with paediatric cancer and blood disorders.

This collaboration has been critical in establishing the Eastern Caribbean's only oncology unit, as well as the development of seven telemedicine facilities in six countries, the training of five Caribbean paediatricians and forty-one nurses in haematology and oncology, and the provision of fellowship for the Eastern Caribbean's second Paediatric Oncologist, as well as ongoing screening and data collection of children with sickle cell disease and cancer.

The continued funding which goes to the programme's endowment fund, will ensure the continued sustainability of the initiative, providing more fellowships, training and consultation and the development of a data base for case management.

**Nassau Rowing Club (Nassau, Bahamas)**

The Sandals Foundation funded the purchase of an additional boat, the first 8 seat rower for the club.

The Nassau Rowing Club is the largest club in the Bahamas, established in 2012 to develop the premier competitive rowing

|   |                  |   |
|---|------------------|---|
|   |                  | <p>program for rowers of all experience, age and fitness levels in the Bahamas.</p> <p>The Opportunities &amp; Access Rowing Squad (OARS) was established in 2016 as a specific outreach program targeted at underprivileged Bahamian public high school students. This was later expanded to include underprivileged students who formerly attended public high schools and were granted full academic scholarships to private high schools but received no assistance to participate in extracurricular activities.</p> <p>The mission of OARS is to expand access to and awareness of rowing for these students, and to help them be recruited to attend university on athletic scholarships, leveraging sport as an avenue for empowerment through education.</p> <p>The 8-person boat will double the programme's capacity to get students on the water, scaling its impact. It will help the students gain rowing competency more quickly and help them begin the recruitment process with collegiate coaches in the network.</p> |
| <p>Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit</p> | <p>Para 1.18</p> | <p>The Foundation has adopted standards and regulations that govern the implementation of its activities and programmes. In addition, in all jurisdictions where it operates, the Foundation complies with applicable local laws and guidelines.</p> <p>The Sandals Foundation is set up solely to serve marginalized groups and individuals from Caribbean communities in order to promote healthy lives and provide educational opportunities. Within these marginalized groups there are no restrictions as to who may benefit from the Foundation's aims and activities and all applications are considered and examined without bias or discrimination.</p> <p>The Trustees of the Foundation are not aware of any detriment or harm that, in their view, might arise from carrying out the Foundation's aims. The trustees are also not</p>   |

|  |  |  |
|--|--|--|
|  |  | aware of any widespread views among others that any detriment or harm might arise. The Foundation's aims intend to benefit the public. |
|--|--|--|

### Additional information (optional)

You may choose to include further statements where relevant about:

|  | SORP reference |  |
|--|----------------|--|
| Policy on grant making   | Para 1.38      |  |
| Policy on social investment including program related investment | Para 1.38      |  |
| Contribution made by volunteers                                  | Para 1.38      |  |
| Other  |                |  |

### Achievements and Performance

|   | SORP reference |  |
|---|----------------|--|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20      | <p>Providing much needed medical equipment for paediatric patients improving their long - term health outcomes and medical treatment.</p> <p>Continued funding for the Sick Kids Initiative endowment fund will continue to improve outcomes for children with paediatric cancer and major blood disorders in seven Caribbean islands through training of medical staff, building of a data base and consulting on individual cases through telemedicine rooms</p> <p>Scholarship students with their efforts now have guaranteed funding to pursue their degrees which will provide opportunities for potential jobs and career advancement.</p> <p>Young persons involved in the rowing club programme see improved access to tertiary level education and an improved long-term</p> |

|  |  |   |
|--|--|---|
|  |  | economic future with better access to employment. |
|--|--|---|

**Additional information (optional)**

You may choose to include further statements where relevant about:

|  |           |  |
|--|-----------|--|
| Achievements against objectives set                          | Para 1.41 |  |
| Performance of fundraising activities against objectives set | Para 1.41 |  |
| Investment performance against objectives                    | Para 1.41 |  |
| Other  |           |  |

**Financial Review**

|   |           |  |
|---|-----------|--|
| Review of the charity's financial position at the end of the period | Para 1.21 | Sandals Foundation has transferred all funds and donations raised in the UK towards the dedicated projects as explained in the Summary of purpose and activities. Any funds held at year end are kept for pure administrative expenses as a float. |
|---|-----------|--|

|  |           |   |
|--|-----------|---|
| Statement explaining the policy for holding reserves stating why they are held   | Para 1.22 | The trustees have examined the charity's requirements for reserves and have concluded there is no need to hold more than the current £5,968 which is mostly the initial injection of cash to open a bank account in the UK. |
| Amount of reserves held  | Para 1.22 | £5,968  |
| Reasons for holding zero reserves  | Para 1.22 |   |
| Details of fund materially in deficit  | Para 1.24 |   |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 |   |

#### **Additional information (optional)**

You may choose to include further statements where relevant about:

|   |           |  |
|---|-----------|--|
| The charity's principal sources of funds (including any fundraising)            | Para 1.47 |  |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 |  |
| A description of the principal risks facing the charity                         | Para 1.46 |  |
| Other   |           |  |

## Structure, Governance and Management

|   |           |   |
|---|-----------|---|
| Description of charity's trusts:  |           |   |
| Type of governing document (trust deed, royal charter)  | Para 1.25 | Articles of Association of the Sandals Foundation<br>Memorandum of Association of the Sandals Foundation                            |
| How is the charity constituted? (e.g unincorporated association, CIO)   | Para 1.25 | Company Limited by Guarantee  |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | Recruitment of trustees is based on background qualifications & proven commitment to serve Sandals Foundation's charitable purposes |

### Additional information (optional)

You may choose to include further statements where relevant about:

|   |           |  |
|---|-----------|--|
| Policies and procedures adopted for the induction and training of trustees                | Para 1.51 |  |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 |  |
| Relationship with any related parties   | Para 1.51 |  |
| Other   |           |  |

### Reference and Administrative details

|                             |                                   |
|-----------------------------|-----------------------------------|
| Charity name                | The Sandals Foundation            |
| Other name the charity uses |                                   |
| Registered charity number   | 1158252                           |
| Charity's principal address | 135 Fulham Road<br>London SW3 6RT |
|                             |                                   |

**Names of the charity trustees who manage the charity**

|    | Trustee name                    | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|---------------------------------|-----------------|-----------------------------------|---|
| 1  | Dmitri Dominic Singh            | Trustee         |                                   |   |
| 2  | Keith Collister                 | Trustee         |                                   |   |
| 3  | Karl Thompson                   | Trustee         |                                   |   |
| 4  | Adam Mark Stewart               | Chair           |                                   |   |
| 5  | Jaime Miranda Stewart-McConnell | Trustee         |                                   |   |
| 6  | Mischa Mills                    | Trustee         |                                   |   |
| 7  |                                 |                 |                                   |   |
| 8  |                                 |                 |                                   |   |
| 9  |                                 |                 |                                   |   |
| 10 |                                 |                 |                                   |   |
| 11 |                                 |                 |                                   |   |
| 12 |                                 |                 |                                   |   |
| 13 |                                 |                 |                                   |   |
| 14 |                                 |                 |                                   |   |
| 15 |                                 |                 |                                   |   |
| 16 |                                 |                 |                                   |   |
| 17 |                                 |                 |                                   |   |
| 18 |                                 |                 |                                   |   |
| 19 |                                 |                 |                                   |   |
| 20 |                                 |                 |                                   |   |

**Corporate trustees – names of the directors at the date the report was approved**

| Director name |  |  |
|---------------|--|--|
|               |  |  |
|               |  |  |
|               |  |  |
|               |  |  |
|               |  |  |
|               |  |  |

**Name of trustees holding title to property belonging to the charity**

| Trustee name | Dates acted if not for whole year |  |
|--------------|-----------------------------------|--|
|              |                                   |  |
|              |                                   |  |
|              |                                   |  |
|              |                                   |  |
|              |                                   |  |

## Funds held as custodian trustees on behalf of others

|   |  |
|---|--|
| Description of the assets held in this capacity   |  |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects |  |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets                         |  |

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
|-----------------|------|---------|

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

#### Name of chief executive or names of senior staff members (Optional information)

|                                  |
|----------------------------------|
| Heidi Clarke- Executive Director |
|----------------------------------|

### Exemptions from disclosure

Reason for non-disclosure of key personnel details

|  |
|--|
|  |
|--|

### Other optional information

|  |
|--|
|  |
|--|

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

|                                     |                      |  |
|-------------------------------------|----------------------|--|
| Signature(s)                        | <i>Karl Thompson</i> |  |
| Full name(s)                        | Karl Thompson        |  |
| Position (eg Secretary, Chair, etc) | Trustee              |  |
| Date                                | 12/12/2024           |  |

|                                       |                   |            |                 |                   |
|---------------------------------------|-------------------|------------|-----------------|-------------------|
| The Sandals Foundation                |                   | Charity No | 1158252         |                   |
|                                       |                   | Company No | 6765379         |                   |
| <b>Annual accounts for the period</b> |                   |            |                 |                   |
| Period start date                     | <b>01/01/2023</b> | To         | Period end date | <b>31/12/2023</b> |

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

| Recommended categories by activity   | Guidance Note | Unrestricted  | Restricted    | Endowment | Total funds       | Prior year funds |
|--|---------------|---------------|---------------|-----------|-------------------|------------------|
|  |               | funds         | income        | funds     | £                 | £                |
|  |               | £             | £             | £         | £                 | £                |
|  |               | F01           | F02           | F03       | F04               | F05              |
| <b>Income (Note 3)</b>   |               |               |               |           |                   |                  |
| <b>Income and endowments from:</b>   |               |               |               |           |                   |                  |
| Donations and legacies   | S01           | -             | -             | -         | -                 | -                |
| Charitable activities  | S02           | 91,859        | 25,000        | -         | 116,858.97        | 17,500           |
| Other trading activities   | S03           | -             | -             | -         | -                 | -                |
| Investments  | S04           | -             | -             | -         | -                 | -                |
| Separate material item of income   | S05           | -             | -             | -         | -                 | -                |
| Other  | S06           | -             | -             | -         | -                 | -                |
| <b>Total</b>   | S07           | <b>91,859</b> | <b>25,000</b> | <b>-</b>  | <b>116,858.97</b> | <b>17,500</b>    |
| <b>Expenditure (Notes 6)</b>   |               |               |               |           |                   |                  |
| <b>Expenditure on:</b>   |               |               |               |           |                   |                  |
| Raising funds  | S08           | -             | -             | -         | -                 | -                |
| Charitable activities  | S09           | 90,675        | 25,000        | -         | 115,675.39        | 18,456           |
| Separate material expense item   | S10           | -             | -             | -         | -                 | -                |
| Other  | S11           | 547           | -             | -         | 547.10            | 100              |
| <b>Total</b>   | S12           | <b>91,222</b> | <b>25,000</b> | <b>-</b>  | <b>116,222.49</b> | <b>18,556</b>    |
| <b>Net income/(expenditure) before tax for the reporting period</b>        |               |               |               |           |                   |                  |
|  | S13           | 636           | -             | -         | 636.48            | 1,056            |
| Tax payable  | S14           | -             | -             | -         | -                 | -                |
| <b>Net income/(expenditure) after tax before investment gains/(losses)</b> |               |               |               |           |                   |                  |
|  | S15           | 636           | -             | -         | 636.48            | 1,056            |
| Net gains/(losses) on investments  | S16           | -             | -             | -         | -                 | -                |
| <b>Net income/(expenditure) Extraordinary items</b>                        | S17           | <b>636</b>    | <b>-</b>      | <b>-</b>  | <b>636.48</b>     | <b>1,056</b>     |
| <b>Transfers between funds</b>   | S18           | -             | -             | -         | -                 | -                |
| <b>Other recognised gains/(losses):</b>                                    | S19           | -             | -             | -         | -                 | -                |
| Gains and losses on revaluation of fixed assets for the charity's own use  | S20           | -             | -             | -         | -                 | -                |
| Other gains/(losses)   | S21           | -             | -             | -         | -                 | -                |
| <b>Net movement in funds</b>   | S22           | <b>636</b>    | <b>-</b>      | <b>-</b>  | <b>636.48</b>     | <b>1,056</b>     |
| <b>Reconciliation of funds:</b>  |               |               |               |           |                   |                  |
| Total funds brought forward  | S23           | 5,332         | -             | -         | 5,332             | 6,388            |
| <b>Total funds carried forward</b>   | S24           | <b>5,968</b>  | <b>-</b>      | <b>-</b>  | <b>5,968</b>      | <b>5,332</b>     |

The Sandals Foundation

Charity No  
Company No1158252  
6765379**Section B Balance sheet**

|   |             | Guidance Note | Unrestricted | Restricted | Endowment | Total this | Total last |
|---|-------------|---------------|--------------|------------|-----------|------------|------------|
|   |             |               | funds        | income     | funds     | year       | year       |
|   |             |               | £            | £          | £         | £          | £          |
|   |             |               | F01          | F02        | F03       | F04        | F05        |
| <b>Fixed assets</b>                                   |             |               |              |            |           |            |            |
| Intangible assets                                     | (Note 15)   | B01           | -            | -          | -         | -          | -          |
| Tangible assets                                       | (Note 14)   | B02           | -            | -          | -         | -          | -          |
| Heritage assets                                       | (Note 16)   | B03           | -            | -          | -         | -          | -          |
| Investments   | (Note 17)   | B04           | -            | -          | -         | -          | -          |
| <b>Total fixed assets</b>                             |             | B05           | -            | -          | -         | -          | -          |
| <b>Current assets</b>                                 |             |               |              |            |           |            |            |
| Stocks  | (Note 18)   | B06           | -            | -          | -         | -          | -          |
| Debtors   | (Note 19)   | B07           | -            | -          | -         | -          | -          |
| Investments   | (Note 17.4) | B08           | -            | -          | -         | -          | -          |
| Cash at bank and in hand                              | (Note 24)   | B09           | 5,968        | -          | -         | 5,968      | 5,332      |
| <b>Total current assets</b>                           |             | B10           | 5,968        | -          | -         | 5,968      | 5,332      |
| <b>Creditors: amounts falling due within one year</b> |             |               |              |            |           |            |            |
|   | (Note 20)   | B11           | -            | -          | -         | -          | -          |
| <b>Net current assets/(liabilities)</b>               |             | B12           | 5,968        | -          | -         | 5,968      | 5,332      |
| <b>Total assets less current liabilities</b>          |             |               |              |            |           |            |            |
|   |             | B13           | 5,968        | -          | -         | 5,968      | 5,332      |
| <b>Creditors: amounts falling due after one year</b>  |             |               |              |            |           |            |            |
|   | (Note 20)   | B14           | -            | -          | -         | -          | -          |
| <b>Provisions for liabilities</b>                     |             | B15           | -            | -          | -         | -          | -          |
| <b>Total net assets or liabilities</b>                |             | B16           | 5,968        | -          | -         | 5,968      | 5,332      |
| <b>Funds of the Charity</b>                           |             |               |              |            |           |            |            |
| Endowment funds                                       | (Note 27)   | B17           | -            | -          | -         | -          | -          |
| Restricted income funds                               | (Note 27)   | B18           | -            | -          | -         | -          | -          |
| Unrestricted funds                                    |             | B19           | 5,968        | -          | -         | 5,968      | 5,332      |
| Revaluation reserve                                   |             | B20           | -            | -          | -         | -          | -          |
| Fair value reserve                                    |             | B21           | -            | -          | -         | -          | -          |
| <b>Total funds</b>                                    |             | B22           | 5,968        | -          | -         | 5,968      | 5,332      |

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

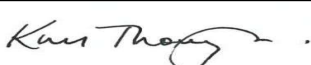
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

| Print Name    | Date of approval<br>dd/mm/yyyy |
|---------------|--------------------------------|
| Karl Thompson | 01/07/2024                     |

Signature of director authenticating accounts being sent to Companies House

| Signature  | Date<br>dd/mm/yyyy |
|--|--------------------|
|  | 01/07/2024         |
| Karl Thompson  | Print name         |

**THE SANDALS FOUNDATION**

England & Wales - Charity number 1158252

---

# Accounts

---



## **Trustees' Annual Report for the period**

**From 01/01/2019 Period start date To 31/12/2019 Period end date**

**Charity name: The Sandals Foundation**

**Charity registration number: 1158252**

### **Objectives and Activities**

|   | SORP reference |  |
|---|----------------|--|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17      | <p>The Sandals Foundation works to develop and support interventions in education that contribute to respective island's national development agenda inclusive of the provision of quality access to students, improving outcomes from the early childhood to primary levels as well as meeting targets for literacy. The foundation considers support to students and teachers who are faced with socio-economic challenges but who have demonstrated resilience in academic pursuits.</p> <p>The following are considered</p> <ol style="list-style-type: none"><li>1. Scholarship grants for students</li><li>2. Scholarship grants for teachers</li><li>3. Structural/technologic improvements to school infrastructures</li><li>4. Training initiatives</li></ol> <p>The Sandals Foundation believes in the health of local communities such that it is able to support personal growth and development of its members. Programs focus on the capacity building of youth through entrepreneurial enterprise as well as, gender sensitive support for vulnerable groups including women. We lend our support to initiatives that are already incubated and present</p> |

|   |                           |   |
|---|---------------------------|---|
|   |                           | <p>with the supporting infrastructure for success.</p> <ol style="list-style-type: none"> <li>1. Projects and programs supporting human resource development</li> <li>2. Projects that add value to existing resources</li> </ol> <p>The Sandals Foundation aims to improve environmental practises in schools and communities in order to improve livelihoods and ensure sustainable development</p> <ol style="list-style-type: none"> <li>1. Projects and programs that have strong youth component in protection and preservation of the environment.</li> <li>2. Projects and programs that target outcomes in awareness and practice for marine and terrestrial preservation</li> </ol>   |
| <p>Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.</p> | <p>Para 1.17 and 1.19</p> | <p><b>Scholarships (Grenada &amp; St. Lucia)</b><br/> Mr Alec MacAndrew, UK Donor provided funding for two students in 2019 and two students in 2020 to pursue tertiary Education. Partnerships were formed with St. George’s University in Grenada and the Sir Arthur Lewis Community College in St. Lucia. Criteria for beneficiaries were developed in partnership with the respective educational institutions and the scholarships advertised for students in need to apply. Applications were received and vetted.</p> <p>The two students attending St. George’s University in Grenada who started in the scholarship in 2019 are both pursuing a course of study in the Master of Education Program which is expected to run for 2 years.</p> <p>The two students attending Sir Arthur Lewis Community College in St. Lucia who started in the scholarship in September 2020 are both Pursuing a course of study in the Bachelor of Science program in Education.</p> <p>Sandals Foundation pays the Colleges</p> |

directly for these students tuition and is responsible for tracking the students' progress throughout their scholarship period. This is done through students submitting term reports and ongoing communication with both the institutions and the students themselves.

### **Water In Schools (Jamaica)**

As part of school infrastructure upgrades, Sandals Foundation has recognized the need for sustainable water harvesting and sanitation systems in rural schools and as such partnered with the National Education Trust to identify schools most in need.

Through assessment by NET & SF seven Infant (kindergarten) & Primary schools were identified - Cocoon Castle Primary & Infant, Holly Hill Primary & Infant, Lime Hall Primary & Infant, Farm Primary & Infant, Glendevon Infant & Primary, Kings Primary and Infant and Success Primary & Infant Total with the population of total 222 public school students

Partners Coca Cola Latin America and the Jamaica Tourist board-UK came on to support with funding for the project.

All Procurement guidelines were followed. Bids for implementation of work were assessed and approved by the NET board and SF in the 2019.

Sandals Foundation monitored all progress through site visit and reports from NET and disbursed funds according to completion and satisfactory assessment to timelines agreed.

All seven school water harvesting and sanitization systems completed were October 2020 projects were

### **Child Safety (Jamaica)**

The Sandals Foundation works with numerous children's homes across the region to assist with infrastructure upgrades and child welfare.

|  |  |  |
|--|--|--|
|  |  | <p>An opportunity was presented to SF by NGO YB (Yohan Blake) Afraid Foundation to partner for the reconstruction Mt.Olivet Boy's Home located in Walderston, Mandeville, Jamaica.</p> <p>Assessment indicated that over 40 boys ages 8-18 years that are homeless, abandoned, abused or orphaned and placed at the home by Child Protection and Family Services reside at the home.</p> <p>Home provides all necessities of home life, education, skills training, mentorship and counselling for the young residents.</p> <p>Building dilapidated, unsafe and unhygienic.</p> <p>Home receives subvention for operations and staff from the government</p> <p>Sponsor to Yohan Blake, Redgrave Luxury Limited UK was presented with plans for reconstruction of the home and committed to equivalent US one million dollars for rebuild</p> <p>Land adjacent to existing home was donated by The United Church in Jamaica and Cayman. Designs done and approved by parish Council.</p> <p>Procurement was done and construction began in August 2019.</p> <p>Ongoing site visit and management of project are being overseen by Sandals Foundation and YB Afraid.</p> <p>Child Development Agency Site visit and approval done.</p> <p>Construction slowed for the months of March-May 2020 due to Covid 19 Pandemic</p> <p>Building is now 90% complete and purchasing of furniture and fittings has begun.</p> <p>There is hope to complete building for November 2020</p> |
|--|--|--|

|   |                  |  |
|---|------------------|--|
|   |                  | <p>SF has been assessing skills training offered at the home in order to revamp. To date the wood work area has been formally assessed with Mortimer McPherson, renowned wood work artist/teacher. Proposal put forward to SF and Ministry of Social Security for additional funding to outfit and run woodwork program. On hold due to Covid.</p> <p>Chicken farming has been assessed, coups upgraded and chickens donated- training to begin when Govt. Covid Regulations allow</p>   |
| <p>Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit</p> | <p>Para 1.18</p> | <p>The Foundation has adopted standards and regulations that govern the implementation of its activities and programmes. In addition, in all jurisdictions where it operates, the Foundation complies with applicable local laws and guidelines.</p> <p>The Sandals Foundation is set up solely to serve marginalized groups and individuals from Caribbean communities in order to promote healthy lives and provide educational opportunities. Within these marginalized groups there are no restrictions as to who may benefit from the Foundation's aims and activities and all applications are considered and examined without bias or discrimination.</p> <p>The Trustees of the Foundation are not aware of any detriment or harm that, in their view, might arise from carrying out the Foundation's aims. The trustees are also not aware of any widespread views among others that any detriment or harm might arise. The Foundation's aims intend to benefit the general public.</p> |

**Additional information (optional)**

You may choose to include further statements where relevant about:

|                               |                       |  |
|-------------------------------|-----------------------|--|
|                               | <p>SORP reference</p> |  |
| <p>Policy on grant making</p> | <p>Para 1.38</p>      |  |

|  |           |  |
|--|-----------|--|
|  |           |  |
| Policy on social investment including program related investment | Para 1.38 |  |
| Contribution made by volunteers                                  | Para 1.38 |  |
| Other  |           |  |

## Achievements and Performance

|   | SORP reference |   |
|---|----------------|---|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20      | <p>Rebuilt School and Schools with Sustainable Water Harvesting and Sanitization units will all benefit from more conducive learning environments which also take into consideration student safety and health.</p> <p>Scholarship students with their efforts now have guaranteed funding to pursue their degrees which will provide opportunities for potential jobs and career advancement.</p> <p>Wards of Children's home upon completion will have a safer living and learning environment and enhanced opportunities for skills training on site.</p> <p>All projects in early stages, and ongoing monitoring and evaluation will continue to assess real impact inclusive of indicators such as closure of schools due to water access/student health and absenteeism/cleanliness of facilities, child behaviour, job placements.</p> |

### Additional information (optional)

You may choose to include further statements where relevant about:

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

|  |           |  |
|--|-----------|--|
| Achievements against objectives set                          | Para 1.41 |  |
| Performance of fundraising activities against objectives set | Para 1.41 |  |
| Investment performance against objectives                    | Para 1.41 |  |
| Other  |           |  |

## Financial Review

|  |           |  |
|--|-----------|--|
| Review of the charity's financial position at the end of the period              | Para 1.21 | Sandals Foundation has transferred all funds and donations raised in the UK towards the dedicated projects as explained in the Summary of purpose and activities. Any funds held at year end are kept for pure administrative expenses as a float. |
| Statement explaining the policy for holding reserves stating why they are held   | Para 1.22 | The trustees have examined the charity's requirements for reserves and have concluded there is no need to hold more than the current 6.4k which is mostly the initial injection of cash to open a bank account in the UK.                          |
| Amount of reserves held  | Para 1.22 | £6,472   |
| Reasons for holding zero reserves  | Para 1.22 |  |
| Details of fund materially in deficit  | Para 1.24 |  |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 |  |

### Additional information (optional)

You may choose to include further statements where relevant about:

|   |           |  |
|---|-----------|--|
| The charity's principal sources of funds (including any fundraising)            | Para 1.47 |  |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 |  |
| A description of the principal risks facing the charity                         | Para 1.46 |  |
| Other   |           |  |

## Structure, Governance and Management

|   |           |   |
|---|-----------|---|
| Description of charity's trusts:  |           |   |
| Type of governing document<br>(trust deed, royal charter)   | Para 1.25 | Articles of Association of the Sandals Foundation<br>Memorandum of Association of the Sandals Foundation                            |
| How is the charity constituted?<br>(e.g unincorporated association, CIO)  | Para 1.25 | Company Limited by Guarantee  |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | Recruitment of trustees is based on background qualifications & proven commitment to serve Sandals Foundation's charitable purposes |

### Additional information (optional)

You may choose to include further statements where relevant about:

|   |           |  |
|---|-----------|--|
| Policies and procedures adopted for the induction and training of trustees                | Para 1.51 |  |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 |  |
| Relationship with any related parties   | Para 1.51 |  |
| Other   |           |  |

### Reference and Administrative details

|                             |                        |
|-----------------------------|------------------------|
| Charity name                | The Sandals Foundation |
| Other name the charity uses |                        |
| Registered charity number   | 1158252                |

|                             |  |
|-----------------------------|--|
| Charity's principal address | Seacourt Tower<br>West Way<br>Oxford<br>OX2-OFB<br>England |
|                             |  |

**Names of the charity trustees who manage the charity**

|    | <b>Trustee name</b>             | <b>Office (if any)</b> | <b>Dates acted if not for whole year</b> | <b>Name of person (or body) entitled to appoint trustee (if any)</b> |
|----|---------------------------------|------------------------|--|--|
| 1  | Dmitri Dominic Singh            | Trustee                |  |  |
| 2  | Keith Collister                 | Trustee                |  |  |
| 3  | Paul Soutter                    | Trustee                |  |  |
| 4  | Adam Mark Stewart               | Chair                  |  |  |
| 5  | Jaime Miranda Stewart-McConnell | Trustee                |  |  |
| 6  | Misha Mills                     | Trustee                |  |  |
|    |                                 |                        |  |  |
| 8  |                                 |                        |  |  |
| 9  |                                 |                        |  |  |
| 10 |                                 |                        |  |  |
| 11 |                                 |                        |  |  |
| 12 |                                 |                        |  |  |
| 13 |                                 |                        |  |  |
| 14 |                                 |                        |  |  |
| 15 |                                 |                        |  |  |
| 16 |                                 |                        |  |  |
| 17 |                                 |                        |  |  |
| 18 |                                 |                        |  |  |
| 19 |                                 |                        |  |  |
| 20 |                                 |                        |  |  |

**Corporate trustees - names of the directors at the date the report was approved**

| <b>Director name</b> |  |  |
|----------------------|--|--|
|                      |  |  |
|                      |  |  |
|                      |  |  |
|                      |  |  |
|                      |  |  |
|                      |  |  |

**Name of trustees holding title to property belonging to the charity**

| <b>Trustee name</b> | <b>Dates acted if not for whole year</b> |  |
|---------------------|--|--|
|                     |  |  |



## Funds held as custodian trustees on behalf of others

|   |  |
|---|--|
| Description of the assets held in this capacity   |  |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects |  |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets                         |  |

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
|                 |      |         |
|                 |      |         |
|                 |      |         |
|                 |      |         |

#### Name of chief executive or names of senior staff members (Optional information)

Heidi Clarke- Executive Director

### Exemptions from disclosure

Reason for non-disclosure of key personnel details

|  |
|--|
|  |
|--|

### Other optional information

|  |
|--|
|  |
|--|

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

**Signature(s)**

D Puddoo

**Full name(s)**

Dhavisakar Puddoo

**Position (eg  
Secretary, Chair, etc)**

Accountant

**Date**

31/10/2021



## Account Statement

Printed On:09/10/2020 09:27

Search Criteria:

Account Number: 83286665

Search Result

### Account Number

83286665

### IBAN

GB45BUKB20368883286665

### Address

Leicester,Leicestershire,UNITEI

### <sup>1</sup>Entry Date

02/14/2020

05/27/2020

07/13/2020

07/21/2020

08/12/2020

09/24/2020

11/30/2020

Statement Date: Absolute From: 01/05/2019 To: 31/12/2019

**Account Name**

THE SANDALS FOUN

**Bank Identifier**

203688

3 KIN , LE87,2BB

**Transaction Details**

REDGRAVE LUXURY \* 176226\*INVOICE SF\* TFR

REDGRAVE LUXURY \* 214659\*INVOICE SF\* TFR

MACANDREW JA ALEC MACANDREW BBPFrom: 20-80-14 30617628

REDGRAVE LUXURY \* 166935\*INVOICE SF\* TFR

REDGRAVE LUXURY \* 221454\*INV SFUK07\* TFR

REDGRAVE LUXURY LI INVOICE SFUK076 BGCFrom: 40-11-60 90104213

REDGRAVE LUXURY \* 264191\*INVOICE SF\* TFR

**Currency**

GBP

**Account type /  
Status**

Current / OPEN

**Bank Name**

BARCLAYS BANK UK

| <b><sup>2</sup>Transaction Type</b> | <b>Payment Amount</b> | <b>Receipt Amount</b> |
|-------------------------------------|-----------------------|-----------------------|
| Transfer                            |                       | 69350                 |
| Transfer                            |                       | 180800                |
| Bill Payment                        |                       | 10000                 |
| Transfer                            |                       | 100000                |
| Transfer                            |                       | 30577                 |
| Inward Payment via FP               |                       | 63700                 |
| Transfer                            |                       | 74900                 |

**Ledger Balance**

**0.00**

Transaction Marker

N3 Marker

|            |   |
|------------|---|
| 75,986.80  | Separate material item ofMt Olivet Construction |
| 187,417.30 | Separate material item ofMt Olivet Construction |
| 16,604.30  | Charitable activities      Scholarship          |
| 106,604.30 | Separate material item ofMt Olivet Construction |
| 37,174.80  | Separate material item ofMt Olivet Construction |
| 70,291.30  | Separate material item ofMt Olivet Construction |
| 81,478.30  | Separate material item ofMt Olivet Construction |



|                                |            |            |                 |            |
|--------------------------------|------------|------------|-----------------|------------|
| The Sandals Foundation         |            | Charity No | 1158252         |            |
|                                |            | Company No | 6765379         |            |
| Annual accounts for the period |            |            |                 |            |
| Period start date              | 01/01/2020 | To         | Period end date | 12/31/2020 |

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

| Recommended categories by activity   | Guidance Note | Unrestricted funds<br>£<br>F01 | Restricted income funds<br>£<br>F02 | Endowment funds<br>£<br>F03 | Total funds<br>£<br>F04 | Prior year funds<br>£<br>F05 |
|--|---------------|--------------------------------|-------------------------------------|-----------------------------|-------------------------|------------------------------|
| <b>Income (Note 3)</b>   |               |                                |                                     |                             |                         |                              |
| <b>Income and endowments from:</b>   |               |                                |                                     |                             |                         |                              |
| Donations and legacies   | S01           | -                              | -                                   | -                           | -                       | -                            |
| Charitable activities  | S02           | -                              | 10,000                              | -                           | 10,000.00               | 12,035                       |
| Other trading activities   | S03           | -                              | -                                   | -                           | -                       | -                            |
| Investments  | S04           | -                              | -                                   | -                           | -                       | -                            |
| Separate material item of income   | S05           | -                              | 519,327                             | -                           | 519,327.00              | 267,629                      |
| Other  | S06           | -                              | -                                   | -                           | -                       | -                            |
| <b>Total</b>   | S07           | -                              | 529,327                             | -                           | 529,327                 | 279,664                      |
| <b>Expenditure (Notes 6)</b>   |               |                                |                                     |                             |                         |                              |
| <b>Expenditure on:</b>   |               |                                |                                     |                             |                         |                              |
| Raising funds  | S08           | -                              | -                                   | -                           | -                       | -                            |
| Charitable activities  | S09           | -                              | 10,000                              | -                           | 10,000                  | -                            |
| Separate material expense item   | S10           | -                              | 519,427                             | -                           | 519,427.00              | 277,641                      |
| Other  | S11           | 78                             | -                                   | -                           | 78                      | 64                           |
| <b>Total</b>   | S12           | 78                             | 529,427                             | -                           | 529,505                 | 277,706                      |
| <b>Net income/(expenditure) before tax for the reporting period</b>        |               |                                |                                     |                             |                         |                              |
|  | S13           | -                              | 78                                  | -                           | -                       | 1,958                        |
| Tax payable  | S14           | -                              | -                                   | -                           | -                       | -                            |
| <b>Net income/(expenditure) after tax before investment gains/(losses)</b> |               |                                |                                     |                             |                         |                              |
|  | S15           | -                              | 78                                  | -                           | -                       | 1,958                        |
| Net gains/(losses) on investments  | S16           | -                              | -                                   | -                           | -                       | -                            |
| <b>Net income/(expenditure) Extraordinary items</b>                        |               |                                |                                     |                             |                         |                              |
|  | S17           | -                              | 78                                  | -                           | -                       | 1,958                        |
| <b>Transfers between funds</b>   |               |                                |                                     |                             |                         |                              |
|  | S18           | -                              | -                                   | -                           | -                       | -                            |
| <b>Other recognised gains/(losses):</b>                                    |               |                                |                                     |                             |                         |                              |
| Gains and losses on revaluation of fixed assets for the charity's own use  | S20           | -                              | -                                   | -                           | -                       | -                            |
| Other gains/(losses)   | S21           | -                              | -                                   | -                           | -                       | -                            |
| <b>Net movement in funds</b>   | S22           | -                              | 78                                  | -                           | -                       | 1,958                        |
| <b>Reconciliation of funds:</b>  |               |                                |                                     |                             |                         |                              |
| Total funds brought forward  | S23           | 6,662                          | -                                   | 12                          | -                       | 6,650                        |
| <b>Total funds carried forward</b>   | S24           | 6,584                          | -                                   | 112                         | -                       | 6,472                        |
|  |               |                                |                                     |                             |                         | 6,650                        |

## Section B Balance sheet

|   |  | Guidance Note | Unrestricted<br>funds<br>£<br>F01 | Restricted<br>income<br>funds<br>£<br>F02 | Endowment<br>funds<br>£<br>F03 |
|---|--|---------------|-----------------------------------|---|--------------------------------|
| <b>Fixed assets</b>                               |  |               |                                   |   |                                |
| Intangible assets                                 | (Note 15)                                    | B01           | -                                 | -   | -                              |
| Tangible assets                                   | (Note 14)                                    | B02           | -                                 | -   | -                              |
| Heritage assets                                   | (Note 16)                                    | B03           | -                                 | -   | -                              |
| Investments                                       | (Note 17)                                    | B04           | -                                 | -   | -                              |
|   | <b>Total fixed assets</b>                    | B05           | -                                 | -   | -                              |
| <b>Current assets</b>                             |  |               |                                   |   |                                |
| Stocks  | (Note 18)                                    | B06           | -                                 | -   | -                              |
| Debtors   | (Note 19)                                    | B07           | -                                 | -   | -                              |
| Investments                                       | (Note 17.4)                                  | B08           | -                                 | -   | -                              |
| Cash at bank and in hand                          | (Note 24)                                    | B09           | 6,472                             | -   | -                              |
|   | <b>Total current assets</b>                  | B10           | 6,472                             | -   | -                              |
| Creditors: amounts falling due<br>within one year | (Note 20)                                    | B11           | -                                 | -   | -                              |
|   | <b>Net current assets/(liabilities)</b>      | B12           | 6,472                             | -   | -                              |
|   | <b>Total assets less current liabilities</b> | B13           | 6,472                             | -   | -                              |
| Creditors: amounts falling due after<br>one year  | (Note 20)                                    | B14           | -                                 | -   | -                              |
| Provisions for liabilities                        |  | B15           | -                                 | -   | -                              |
|   | <b>Total net assets or liabilities</b>       | B16           | 6,472                             | -   | -                              |
| <b>Funds of the Charity</b>                       |  |               |                                   |   |                                |
| Endowment funds                                   | (Note 27)                                    | B17           | -                                 |   |                                |
| Restricted income funds                           | (Note 27)                                    | B18           |                                   | -   |                                |
| Unrestricted funds                                |  | B19           | 6,472                             |   | -                              |
| Revaluation reserve                               |  | B20           |                                   |   |                                |
| Fair value reserve                                |  | B21           |                                   |   |                                |
|   | <b>Total funds</b>                           | B22           | 6,472                             | -   | -                              |

**The company was entitled to exemption from audit under s477 of the Companies small companies.**

**The members have not required the company to obtain an audit in accordance with the Companies Act 2006.**

**The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.**

**These accounts have been prepared in accordance with the provisions applicable to the small companies regime and in accordance with FRS102 SORP.**

Signed by one or two trustees/directors on behalf of all the trustees/directors

|               |
|---------------|
| Print Name    |
| Karl Thompson |
|               |


Signature of director authenticating accounts being sent to Companies House

|   |
|---|
| Signature   |
|  |
| Karl Thompson   |



**ith section 476 of the**  
**ments of the Companies**  
**to small companies**

|  |                                |
|--|--------------------------------|
|  | Date of approval<br>dd/mm/yyyy |
|  | 10/29/2021                     |
|  |                                |

|   |                    |
|---|--------------------|
|   | Date<br>dd/mm/yyyy |
|  | 10/29/2021         |
|   | <b>Print name</b>  |

**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 and at fair 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 (SORP) for Charities, 2019, issued by the Charity Commission for England and Wales, the Charity Commission for Northern Ireland and the Charity Commission for Scotland in the UK and Republic of Ireland (FRS 102)
- and with\* 

|   |
|---|
| ✓ |
|---|

 the Financial Reporting Standard applicable in 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 may cast doubt on the charity's ability to continue as a going concern, please provide a disclosure in the notes to the accounts, using the format set out in the "Material Uncertainties Related to Going Concern" section of the SORP, if 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 policy in note { }.  
 \_\_\_\_\_

- Yes\* 

|   |
|---|
| ✓ |
|---|
- No\* 

|   |
|---|
| ✓ |
|---|

 \* -Tick as appropriate

**Please disclose:**

|  |
|--|
| <b>(i) the nature of the change in accounting policy;</b>  |
| <b>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</b>   |
| <b>(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.</b> |

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the repo

|      |                                     |                        |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No*  | <input type="checkbox"/>            |                        |

**Please disclose:**

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

**1.5 Material prior year errors**

No material prior year error have been identified in the reportir

|      |                                     |                        |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No*  | <input checked="" type="checkbox"/> |                        |

**Please disclose:**

|  |
|--|
| <b>(i) the nature of the prior period error;</b> |
|--|

***(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.***

**ccounts**

convention with items recognised at cost or transaction accounts.

practice: Accounting and Reporting by Charities  
in accordance with the Financial Reporting Standard applicable  
(FRS 102) issued on 16 July 2014

applicable in the United Kingdom and Republic of

|  |
|--|
|  |
|--|

***conditions that cast significant doubt on the  
provide the following details or state "Not***

|  |
|--|
|  |
|  |
|  |
|  |

have been made to the accounting policies adopted in

|  |
|--|
|  |
|--|

|  |
|--|
|  |
|  |
|  |

rting period (3.46 FRS102 SORP).

|  |
|--|
|  |
|--|

|  |
|--|
|  |
|  |
|  |

ng period (3.47 FRS102 SORP).

|  |
|--|
|  |
|--|

|  |
|--|
|  |
|--|

|  |
|--|
|  |
|  |

## Note 2

## Accounting policies

*This standard list of accounting policies has been applied. If a different or additional policy has been adopted then this should be disclosed.*

## 2.1 RECONCILIATION WITH PREVIOUS GAAP PRACTICE

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

|  |
|--|
|  |
|--|

### Reconciliation of funds per previous GAAP to funds determined

|                                    | Start of<br>period<br>£ | End of<br>period<br>£ |
|------------------------------------|-------------------------|-----------------------|
| Fund balances as previously stated |                         |                       |
| <i>Adjustments:</i>                |                         |                       |
| <br>                               |                         |                       |
| Fund balance as restated           |                         |                       |

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

|  | End of<br>period<br>£ |
|--|-----------------------|
| Net income/(expenditure) as previously stated        |                       |
| <i>Adjustments:</i>                                  |                       |
| <br>   |                       |
| Previous period net income/(expenditure) as restated |                       |

*ed by the charity except for those deleted. Where a  
s is detailed in the box below.*

**GENERALLY ACCEPTED ACCOUNTING**

|  |
|--|
|  |
|--|

*etermined under FRS 102*

*ious GAAP to net income/(net expenditure) under*

## Section C

### Note 2

### 2.2 INCOME

### Accounting policies

#### Recognition of income

These are included in the Stat

- the charity becomes ent
- it is more likely than not
- the monetary value can

#### Offsetting

There has been no offsetting ( required or permitted by the F

#### Grants and donations

Grants and donations are only criteria are met (5.10 to 5.12

In the case of performance re that the charity has provided only occurs when the perform

#### Legacies

Legacies are included in the S grant of probate, the executor estate and any conditions att: charity or have been met.

#### Government grants

The charity has received gove

#### Tax reclaims on donations and gifts

Gift Aid receivable is included Any Gift Aid amount recovered treated as an addition to the s terms of the appeal have spec

#### Contractual income and performance related grants

This is only included in the So services or met the performar

#### Donated goods

Donated goods are measured exchanged) unless impractica

The cost of any stock of goods: the fair value of those gifts at receipt. In the reporting perio as an expense at the carrying

Donated goods for resale are expected proceeds from sale | from other trading activities

from other trading activities' v  
sheet. On its sale the value o  
activities' and the proceeds fr  
activities'.

Goods donated for on-going u  
and included in the SoFA as in

Gifts in kind for use by the ch  
when receivable.

**Donated services and facilities**

Donated services and facilitie  
the gift to the charity provider

Donated services and facilitie  
with an equivalent amount re  
the SOFA.

**Support costs**

The charity has incurred expe

**Volunteer help**

The value of any voluntary he  
in the trustees' annual report.

**Income from interest, royalties and dividends**

This is included in the account  
be measured reliably.

**Income from membership subscriptions**

Membership subscriptions rec  
Legacies.

Membership subscriptions wh  
benefits are recognised as inc  
income from charitable activit

**Settlement of insurance claims**

Insurance claims are only incl  
criteria are met (5.10 to 5.12  
in the SoFA.

**Investment gains and losses**

This includes any realised or u  
any gain or loss resulting from  
year.

## **2.3 EXPENDITURE AND LIABILITIES**

**Liability recognition**

Liabilities are recognised whe  
constructive obligation comm  
the obligation can be measure

**Governance and support costs**

Support costs have been alloc  
Governance costs comprise al  
compliance with regulation ar

Support costs include central categories on a basis consist floor areas, or per capita, staf

**Grants with performance conditions** Where the charity gives a gra service or output to be provid recipient of the grant has prov

**Grants payable without performance conditions** Where there are no conditions realistically avoid the commiti recognised.

**Redundancy cost** The charity made no redunda

**Deferred income** No material item of deferred i

**Creditors** The charity has creditors whic discounts

**Provisions for liabilities** A liability is measured on recc measured at the best estimat reporting date

**Basic financial instruments** The charity accounts for basic paragraph 10.7 FRS102 SORP. 11.19, FRS102 SORP.

## 2.4 ASSETS

**Tangible fixed assets for use by charity** These are capitalised if they c

They are valued at cost.

The depreciation rates and m

**Intangible fixed assets** The charity has intangible fixe physical substance but are ide or legal rights. The amortisat

They are valued at cost.

**Heritage assets** The charity has heritage asse scientific, technological, geop maintained principally for the rates and methods used as di

They are valued at cost.

**Investments** Fixed asset investments in qu valued at initially at cost and end. The same treatment is a measured reliably in which ca

|                                    |  |
|------------------------------------|--|
|                                    | Investments held for resale or maturity date of less than 1 y  |
| <b>Stocks and work in progress</b> | Stocks held for sale as part of net realisable value.  |
|                                    | Goods or services provided as value based on the service po  |
|                                    | Work in progress is valued at contract.  |
| <b>Debtors</b>                     | Debtors (including trade debt recognition at settlement and charity. Subsequently, they are received.                    |
| <b>Current asset investments</b>   | The charity has investments v cash equivalents with a matur and cash equivalents with a n rather than to meet short-term |
|                                    | They are valued at fair value  |

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

Statement of Financial Activities (SoFA) when:  
 entitled to the resources;  
 that the trustees will receive the resources;  
 be measured with sufficient reliability.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

of assets and liabilities, or income and expenses, unless  
 FRS 102 SORP or FRS 102.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

included in the SoFA when the general income recognition  
 FRS102 SORP).

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

related grants, income must only be recognised to the extent  
 the specified goods or services as entitlement to the grant  
 finance related conditions are met (5.16 FRS 102 SORP).

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

SoFA when receipt is probable, that is, when there has been  
 trusts have established that there are sufficient assets in the  
 attached to the legacy are either within the control of the

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

Government grants in the reporting period

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

income when there is a valid declaration from the donor.  
 made on a donation is considered to be part of that gift and is  
 same fund as the initial donation unless the donor or the  
 specified otherwise.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

SoFA once the charity has provided the related goods or  
 finance related conditions.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

at fair value (the amount for which the asset could be  
 sold to do so.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

stocks donated for distribution to beneficiaries is deemed to be  
 the time of their receipt and they are recognised on  
 the date in which the stocks are distributed, they are recognised  
 at the fair value amount of the stocks at distribution.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

measured at fair value on initial recognition, which is the  
 less the expected costs of sale, and recognised in 'Income  
 from investments' (with the corresponding amounts recognised in the balance

| Yes* | No* | N/a* |
|------|-----|------|
|      |     |      |

|   |   |   |
|---|---|---|
| ✓ | ✓ | ✓ |
|---|---|---|

se by the charity are recognised as tangible fixed assets  
coming resources when receivable.

|      |     |      |
|------|-----|------|
| Yes* | No* | N/a* |
| ✓    | ✓   | ✓    |

arity are included in the SoFA as income from donations

|      |     |      |
|------|-----|------|
| Yes* | No* | N/a* |
| ✓    | ✓   | ✓    |

s are included in the SOFA when received at the value of  
d the value of the gift can be measured reliably.

|      |     |      |
|------|-----|------|
| Yes* | No* | N/a* |
| ✓    | ✓   | ✓    |

s that are consumed immediately are recognised as income  
cognised as an expense under the appropriate heading in

|      |     |      |
|------|-----|------|
| Yes* | No* | N/a* |
| ✓    | ✓   | ✓    |

nditure on support costs.

|      |     |      |
|------|-----|------|
| Yes* | No* | N/a* |
| ✓    | ✓   | ✓    |

elp received is not included in the accounts but is described

|      |     |      |
|------|-----|------|
| Yes* | No* | N/a* |
| ✓    | ✓   | ✓    |

ts when receipt is probable and the amount receivable can

|      |     |      |
|------|-----|------|
| Yes* | No* | N/a* |
| ✓    | ✓   | ✓    |

ceived in the nature of a gift are recognised in Donations and

|      |     |      |
|------|-----|------|
| Yes* | No* | N/a* |
| ✓    | ✓   | ✓    |

ich gives a member the right to buy services or other  
ome earned from the provision of goods and services as  
ies.

|      |     |      |
|------|-----|------|
| Yes* | No* | N/a* |
| ✓    | ✓   | ✓    |

uded in the SoFA when the general income recognition  
FRS102 SORP) and are included as an item of other income

|      |     |      |
|------|-----|------|
| Yes* | No* | N/a* |
| ✓    | ✓   | ✓    |

unrealised gains or losses on the sale of investments and  
revaluing investments to market value at the end of the

|      |     |      |
|------|-----|------|
| Yes* | No* | N/a* |
| ✓    | ✓   | ✓    |

re it is more likely than not that there is a legal or  
itting the charity to pay out resources and the amount of  
ed with reasonable certainty.

|      |     |      |
|------|-----|------|
| Yes* | No* | N/a* |
| ✓    | ✓   | ✓    |

ated between governance costs and other support.  
ll costs involving public accountability of the charity and its  
id good practice.

|      |     |      |
|------|-----|------|
| Yes* | No* | N/a* |
| ✓    | ✓   | ✓    |

functions and have been allocated to activity cost  
 in accordance with the use of resources, eg allocating property costs by  
 of costs by the time spent and other costs by their usage.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

in accordance with conditions for its payment being a specific level of  
 output, such grants are only recognised in the SoFA once the  
 charity has provided the specified service or output.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

in accordance with conditions attaching to the grant that enables the donor charity to  
 terminate the grant, a liability for the full funding obligation must be  
 recognised.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

in accordance with conditions for its payment during the reporting period.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

in accordance with conditions for its payment, income has been included in the accounts.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

in accordance with conditions for its payment, which are measured at settlement amounts less any trade  
 discounts.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

in accordance with conditions for its payment, recognition at its historical cost and then subsequently  
 measured at the amount required to settle the obligation at the  
 reporting date.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

in accordance with conditions for its payment, financial instruments on initial recognition as per  
 paragraph 11.17. Subsequent measurement is as per paragraphs 11.17 to  
 11.20.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

in accordance with conditions for its payment, which can be used for more than one year, and cost at least  
 10% of the value of the asset.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

in accordance with conditions for its payment, methods used are disclosed in note 14.

in accordance with conditions for its payment, and assets, that is, non-monetary assets that do not have  
 a readily ascertainable fair value and are controlled by the charity through custody  
 or possession. The valuation rates and methods used are disclosed in note 15.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

in accordance with conditions for its payment, and assets, that is, non-monetary assets with historic, artistic,  
 historical or environmental qualities that are held and  
 their contribution to knowledge and culture. The depreciation  
 rates and methods used are disclosed in note 16.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

in accordance with conditions for its payment, and assets, that is, listed shares, traded bonds and similar investments are  
 measured at fair value (their market value) at the year  
 end. The same method is applied to unlisted investments unless fair value cannot be  
 determined, in which case it is measured at cost less impairment.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

pending their sale and cash and cash equivalents with a maturity date less than one year are treated as current asset investments

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

non-charitable trade are measured at the lower of cost or

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

part of a charitable activity are measured at net realisable value less any foreseeable loss that is likely to occur on the disposal of the items of stock.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

cost less any foreseeable loss that is likely to occur on the disposal of the items of stock.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

debt instruments (including loans receivable) are measured on initial recognition at fair value less any trade discounts or amount advanced by the issuer. They are subsequently measured at the cash or other consideration expected to be received from the issuer.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

debt instruments (including loans receivable) are measured on initial recognition at fair value less any trade discounts or amount advanced by the issuer. They are subsequently measured at the cash or other consideration expected to be received from the issuer, less any impairment losses. These include cash on deposit with a maturity date less than one year. These include cash on deposit with a maturity date less than one year held for investment purposes and cash commitments as they fall due.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

except where they qualify as basic financial instruments.

| Yes* | No* | N/a* |
|------|-----|------|
| ✓    | ✓   | ✓    |

|  |
|--|
|  |
|--|

## Note 3

## Income

| Analysis of income                      |  | Unrestricted<br>funds | Restricted<br>income<br>funds | Endowment<br>funds |
|---|--|-----------------------|-------------------------------|--------------------|
| <b>Donations and legacies:</b>          | Donations and gifts  | -                     | -                             | -                  |
|   | Gift Aid   | -                     | -                             | -                  |
|   | Legacies   | -                     | -                             | -                  |
|   | General grants provided by government/other charities                      | -                     | -                             | -                  |
|   | Membership subscriptions and sponsorships which are in substance donations | -                     | -                             | -                  |
|   | Donated goods, facilities and services                                     | -                     | -                             | -                  |
|   | Other  | -                     | -                             | -                  |
|   | <b>Total</b>   | -                     | -                             | -                  |
| <b>Charitable activities:</b>           | Scholarship  | -                     | 10,000                        | -                  |
|   | Hurricane Relief   | -                     | -                             | -                  |
|   |  | -                     | -                             | -                  |
|   | Other  | -                     | -                             | -                  |
|   | <b>Total</b>   | -                     | 10,000                        | -                  |
| <b>Other trading activities:</b>        |  | -                     | -                             | -                  |
|   |  | -                     | -                             | -                  |
|   |  | -                     | -                             | -                  |
|   | Other  | -                     | -                             | -                  |
|   | <b>Total</b>   | -                     | -                             | -                  |
| <b>Income from investments:</b>         | Interest income  | -                     | -                             | -                  |
|   | Dividend income  | -                     | -                             | -                  |
|   | Rental and leasing income  | -                     | -                             | -                  |
|   | Other  | -                     | -                             | -                  |
|   | <b>Total</b>   | -                     | -                             | -                  |
| <b>Separate material item of income</b> | Mt Olivet Construction   | -                     | 519,327                       | -                  |
|   |  | -                     | -                             | -                  |
|   |  | -                     | -                             | -                  |
|   |  | -                     | -                             | -                  |
|   | <b>Total</b>   | -                     | 519,327                       | -                  |
| <b>Other:</b>                           | 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  | -                     | -                             | -                  |
|   | <b>Total</b>   | -                     | -                             | -                  |
| <b>TOTAL INCOME</b>                     |  | -                     | 529,327                       | -                  |

**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)**

Sandals Foundation has partnered with [redacted] and Red Grave Luxury Limited, UK to [redacted] for the Mt. Olivet Boy's Home located in Walderston, West Virginia. The home presently houses forty-five [redacted]

**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).**

(cont)

| Total funds<br>£ | Prior year<br>£ |
|------------------|-----------------|
| -                | -               |
| -                | -               |
| -                | -               |
| -                | -               |
| -                | -               |
| -                | -               |
| -                | -               |
| -                | -               |
| 10,000           | -               |
| -                | -               |
| -                | -               |
| -                | -               |
| 10,000           | -               |
| -                | -               |
| -                | -               |
| -                | -               |
| -                | -               |
| -                | -               |
| -                | -               |
| -                | -               |
| 519,327          | -               |
| -                | -               |
| -                | -               |
| -                | -               |
| 519,327          | -               |
| -                | -               |
| -                | -               |
| -                | -               |
| -                | -               |
| -                | -               |
| -                | -               |
| 529,327          | -               |

YB Afraid Foundation  
construct a new facility  
on, Manchester, Jamaica.  
average 8-10 years old

**Note 4**

**Analysis of receipts of government grants**

|                           | <b>Description</b> |
|---------------------------|--------------------|
| <b>Government grant 1</b> |                    |
| <b>Government grant 2</b> |                    |
| <b>Government grant 3</b> |                    |
| <b>Other</b>              |                    |

|                           | <b>Description</b> |
|---------------------------|--------------------|
| <b>Government grant 1</b> |                    |
| <b>Government grant 2</b> |                    |
| <b>Government grant 3</b> |                    |
| <b>Other</b>              |                    |

**This year**

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

**This year**

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

**(cont)**

**This year  
£**

|              |   |
|--------------|---|
|              | - |
|              | - |
|              | - |
|              | - |
| <b>Total</b> | - |

**Last year  
£**

|              |   |
|--------------|---|
|              | - |
|              | - |
|              | - |
|              | - |
| <b>Total</b> | - |

**Last year**

|  |
|--|
|  |
|--|

**Last year**

|  |
|--|
|  |
|--|

**Note 5**

**Donated goods, facilities and services**

- Seconded staff**
- Use of property**
- Other**

**This year**

**Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.**

**Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.**

**Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.**

**(cont)**

**This year**  
**£**

**Last year**  
**£**

|   |   |
|---|---|
| - | - |
| - | - |
| - | - |
| - | - |

**Last year**

|  |
|--|
|  |
|--|

|  |
|--|
|  |
|--|

|  |
|--|
|  |
|--|

## Note 6

## Expenditure

This year

| Analysis  | This year          |                         |                 |             |
|---|--------------------|-------------------------|-----------------|-------------|
|   | Unrestricted funds | Restricted income funds | Endowment funds | Total funds |
| <b>Expenditure on raising funds:</b>                                    |                    |                         |                 | <b>£</b>    |
| Incurring seeking donations   | -                  | -                       | -               | -           |
| Incurring seeking legacies  | -                  | -                       | -               | -           |
| Incurring seeking grants  | -                  | -                       | -               | -           |
| Operating membership schemes and social lotteries                       | -                  | -                       | -               | -           |
| Staging fundraising events  | -                  | -                       | -               | -           |
| Fundraising 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               | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           |
| <b>Total expenditure on raising funds</b>                               | -                  | -                       | -               | -           |
| <b>Expenditure on charitable activities:</b>                            |                    |                         |                 |             |
|   | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           |
| <b>Total expenditure on charitable activities</b>                       | -                  | -                       | -               | -           |

**Separate material item of expense**

|              |   |   |   |   |
|--------------|---|---|---|---|
|              | - | - | - | - |
|              | - | - | - | - |
|              | - | - | - | - |
| <b>Total</b> | - | - | - | - |

**Other**

|                                |   |   |   |   |
|--------------------------------|---|---|---|---|
|                                | - | - | - | - |
|                                | - | - | - | - |
|                                | - | - | - | - |
|                                | - | - | - | - |
| <b>Total other expenditure</b> | - | - | - | - |
| <b>TOTAL EXPENDITURE</b>       | - | - | - | - |

**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 |
|                       | £                              | £                           | £             | £               |
| Activity 1            | -                              | -                           | -             | -               |
| Activity 2            | -                              | -                           | -             | -               |
| Other                 | -                              | -                           | -             | -               |
| <b>Total</b>          | -                              | -                           | -             | -               |

**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).**

**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).**



|   |   |   |   |
|---|---|---|---|
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |

|   |   |   |   |
|---|---|---|---|
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |

| <b>Last year</b>                      |                                    |                      |                        |
|---------------------------------------|------------------------------------|----------------------|------------------------|
| <b>Activities undertaken directly</b> | <b>Grant funding of activities</b> | <b>Support Costs</b> | <b>Total last year</b> |
| <b>£</b>                              | <b>£</b>                           | <b>£</b>             | <b>£</b>               |
| -                                     | -                                  | -                    | -                      |
| -                                     | -                                  | -                    | -                      |
| -                                     | -                                  | -                    | -                      |
| -                                     | -                                  | -                    | -                      |

|  |
|--|
|  |
|--|

|  |
|--|
|  |
|--|

**Section C****Notes to the accounts****Note 7                      Extraordinary items**

*Please explain the nature of each extraordinary item occurring in the period*

|                                  | <b>Description</b>   |
|----------------------------------|--|
| <b>Extraordinary item 1</b>      | <div style="border: 1px solid black; height: 50px;"></div> |
| <b>Extraordinary item 2</b>      | <div style="border: 1px solid black; height: 50px;"></div> |
| <b>Extraordinary item 3</b>      | <div style="border: 1px solid black; height: 50px;"></div> |
| <b>Extraordinary item 4</b>      | <div style="border: 1px solid black; height: 50px;"></div> |
| <b>Total extraordinary items</b> | <div style="border: 1px solid black; height: 50px;"></div> |

**(cont)**

!

| <b>This year<br/>£</b> | <b>Last year<br/>£</b> |
|------------------------|------------------------|
| -                      | -                      |
| -                      | -                      |
| -                      | -                      |
| -                      | -                      |
| -                      | -                      |



**Section C****Notes to the accounts****Note 9 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

**This year**

| Support cost<br>(examples) | Raising funds | Activity 1 | Activity 2 | Activity 3 |
|----------------------------|---------------|------------|------------|------------|
|                            | £             | £          | £          | £          |
| Governance                 | -             | -          | -          | -          |
|                            | -             | -          | -          | -          |
|                            | -             | -          | -          | -          |
|                            | -             | -          | -          | -          |
| Other                      | -             | -          | -          | -          |
| <b>Total</b>               | -             | -          | -          | -          |

**Last year**

| Support cost<br>(examples) | Raising funds<br>£ | Activity 1<br>£ | Activity 2<br>£ | Activity 3<br>£ |
|----------------------------|--------------------|-----------------|-----------------|-----------------|
| Governance                 | -                  | -               | -               | -               |
|                            | -                  | -               | -               | -               |
|                            | -                  | -               | -               | -               |
|                            | -                  | -               | -               | -               |
| Other                      | -                  | -               | -               | -               |
| <b>Total</b>               | -                  | -               | -               | -               |

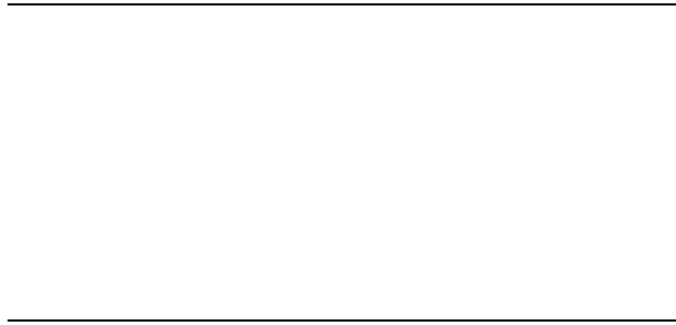
***Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.***

|  |
|--|
|  |
|--|



| <b>Grand total</b> | <b>Basis of allocation</b> |
|--------------------|----------------------------|
| <b>£</b>           | <b>(Describe method)</b>   |
| -                  |                            |
| -                  |                            |
| -                  |                            |
| -                  |                            |
| -                  |                            |
| -                  |                            |

| <b>Grand total</b> | <b>Basis of allocation</b> |
|--------------------|----------------------------|
| <b>£</b>           | <b>(Describe method)</b>   |
| -                  |                            |
| -                  |                            |
| -                  |                            |
| -                  |                            |
| -                  |                            |
| -                  |                            |



**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).*

**Independent examiner's fees**

**Assurance services other than independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**



| <b>This year<br/>£</b> | <b>Last year<br/>£</b> |
|------------------------|------------------------|
| -                      | -                      |
| -                      | -                      |
| -                      | -                      |
| -                      | -                      |

**Note 11**                      **Paid employees**

*Please complete this note if the charity has any employees (transactions with Trustee Note 28)*

**11.1 Staff Costs**

|   |  | <b>This year<br/>£</b> |
|---|--|------------------------|
| Salaries and wages                          |  | -                      |
| Social security costs                       |  | -                      |
| Pension costs (defined contribution scheme) |  | -                      |
| Other employee benefits                     |  | -                      |
| <b>Total staff costs</b>                    |  | -                      |

**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 pension costs) fell within each band of £10,000 from £60,000 upwards. If there are 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**

| <b>Band</b>                 | <b>Number of<br/>This year</b> |
|-----------------------------|--------------------------------|
| <b>£60,000 to £69,999</b>   | -                              |
| <b>£70,000 to £79,999</b>   | -                              |
| <b>£80,000 to £89,999</b>   | -                              |
| <b>£90,000 to £99,999</b>   | -                              |
| <b>£100,000 to £109,999</b> | -                              |

**Please provide the total amount paid to key management**

| <b>This year<br/>£</b> |
|------------------------|
| -                      |

**11.2 Average head count in the year**

**The parts of the charity in which the employees work**

|                       | <b>This year<br/>Number</b> |
|-----------------------|-----------------------------|
| Fundraising           | -                           |
| Charitable Activities | -                           |
| Governance            | -                           |
| Other                 | -                           |
| <b>Total</b>          | -                           |

**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**

|                  |  |
|------------------|--|
| <b>This year</b> |  |
| <b>Last year</b> |  |

**Please state the legal authority or reason for making the payment**

|                  |  |
|------------------|--|
| <b>This year</b> |  |
| <b>Last year</b> |  |

**Please state the amount of the payment (or value of any waiver of a right to an asset)**

| <b>This year<br/>£</b> |
|------------------------|
| -                      |

**11.4 Redundancy payments**

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

**Total amount of payment**

| <b>This year</b> |
|------------------|
| <b>£</b>         |
| -                |

**The nature of the payment (cash, asset etc.)**

|  |
|--|
|  |
|--|

**The extent of redundancy funding at the balance sheet date**

| <b>This year</b> |
|------------------|
| <b>£</b>         |
| -                |

**Please state the accounting policy for any redundancy or termination payments**

|  |
|--|
|  |
|--|

(c)

*es dealt with in*

| Last year<br>£ |
|----------------|
| -              |
| -              |
| -              |
| -              |
| -              |

|  |
|--|
|  |
|--|

|  |
|--|
|  |
|--|

*cluding employer  
no such*

|  |
|--|
|  |
|--|

| employees |
|-----------|
| Last year |
| -         |
| -         |
| -         |
| -         |
| -         |
| -         |

| Last year<br>£ |
|----------------|
| -              |

| <b>Last year<br/>Number</b> |   |
|-----------------------------|---|
|                             | - |
|                             | - |
|                             | - |
|                             | - |
|                             | - |
|                             | - |

|  |
|--|
|  |
|  |
|  |

|  |
|--|
|  |
|  |
|  |

| <b>Last year<br/>£</b> |   |
|------------------------|---|
|                        | - |

|                  |
|------------------|
| <b>Last year</b> |
| <b>£</b>         |
| -                |

|  |
|--|
|  |
|--|

|                  |
|------------------|
| <b>Last year</b> |
| <b>£</b>         |
| -                |

|  |
|--|
|  |
|--|

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

**12.1 Please complete this note if a defined contribution pension scheme is operate**

|   | <b>This year</b> |
|---|------------------|
|   | <b>£</b>         |
| <b>Amount of contributions recognised in the SOFA as an expense</b> | -                |

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

**12.2 Please complete this section where the charity participates in a defined benefit 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-employe 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**

|  |
|--|
|  |
|--|

**(cont)**

**t scheme**

**d.**

| <b>Last year</b> |
|------------------|
| <b>£</b>         |
| -                |

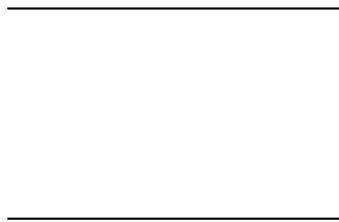
|  |
|--|
|  |
|--|

***it pension plan but***

|  |
|--|
|  |
|  |

***r defined benefit***

|  |
|--|
|  |
|--|





***Other unanalysed grants***

**TOTAL GRANTS PAID**





|  |   |
|--|---|
|  | - |
|  | - |



**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 |
|------------------------------|---------------------------|------------------------|-------------------------------------|
|                              | £                         | £                      | £                                   |
| At the beginning of the year | -                         | -                      | -                                   |
| Additions                    | -                         | -                      | -                                   |
| Revaluations                 | -                         | -                      | -                                   |
| Disposals                    | -                         | -                      | -                                   |
| Transfers *                  | -                         | -                      | -                                   |
| At end of the year           | -                         | -                      | -                                   |

**14.2 Depreciation and impairments**

|                |  |          |          |
|----------------|--|----------|----------|
| <b>**Basis</b> | SL or RB (Straight Line or Reducing Balance) | SL or RB | SL or RB |
| <b>** Rate</b> |  |          |          |

|                          |   |   |   |
|--------------------------|---|---|---|
| At beginning of the year | - | - | - |
| Disposals                | - | - | - |
| Depreciation             | - | - | - |
| Impairment               | - | - | - |
| Transfers*               | - | - | - |
| At end of the year       | - | - | - |

**14.3 Net book value**

|   |   |   |   |
|---|---|---|---|
| Net book value at the beginning of the year | - | - | - |
| Net book value at the end of the year       | - | - | - |

#### 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:***

***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

***(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

**(cont)**

| <b>Fixtures, fittings and equipment</b> | <b>Total</b> |
|---|--------------|
| <b>£</b>                                | <b>£</b>     |
| -                                       | -            |
| -                                       | -            |
| -                                       | -            |
| -                                       | -            |
| -                                       | -            |
| -                                       | -            |
| -                                       | -            |

| <b>SL or RB</b> | <b>SL or RB</b> |
|-----------------|-----------------|
|                 |                 |
|                 |                 |

|   |   |
|---|---|
| - | - |
| - | - |
| - | - |
| - | - |
| - | - |
| - | - |

|   |   |
|---|---|
| - | - |
| - | - |

|  |
|--|
|  |
|--|

|  |
|--|
|  |
|--|

**This year**

**Last year**

|   |   |
|---|---|
|   |   |
|   |   |
|   |   |
| - | - |

| <b>This year</b> | <b>Last year</b> |
|------------------|------------------|
| <b>£</b>         | <b>£</b>         |
| -                | -                |
| -                | -                |
|                  |                  |

= straight line; RB = reducing balance). Also

**Note 15****Intangible assets**

*Please complete this note if the charity has any intangible assets*

**15.1 Cost or valuation**

|                          | Research & development<br>£ | Patents and trademarks<br>£ | Other<br>£ | Total<br>£ |
|--------------------------|-----------------------------|-----------------------------|------------|------------|
| At beginning of the year | -                           | -                           | -          | -          |
| Additions                | -                           | -                           | -          | -          |
| Disposals                | -                           | -                           | -          | -          |
| Revaluations             | -                           | -                           | -          | -          |
| Transfers *              | -                           | -                           | -          | -          |
| At end of the year       | -                           | -                           | -          | -          |

**15.2 Amortisation and impairments**

| **Basis | SL or RB | SL or RB | SL or RB | SL or RB | Straight Line ("SL") or Reducing Balance ("RB") |
|---------|----------|----------|----------|----------|---|
| ** Rate |          |          |          |          |   |

|                          |   |   |   |   |
|--------------------------|---|---|---|---|
| At beginning of the year | - | - | - | - |
| Disposals                | - | - | - | - |
| Amortisation             | - | - | - | - |
| Impairment               | - | - | - | - |
| Transfers*               | - | - | - | - |
| At end of year           | - | - | - | - |

**15.3 Net book value**

|   |   |   |   |   |
|---|---|---|---|---|
| Net book value at the beginning of the year | - | - | - | - |
| Net book value at the end of the year       | - | - | - | - |

**15.4 Accounting policy**

*Please disclose the accounting policy for intangible fixed assets including:*

**Reasons for choosing amortisation rates**

|  |
|--|
|  |
|--|

***Policies for the recognition of any capital development***

|  |
|--|
|  |
|--|

**15.5 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.*

|  |
|--|
|  |
|--|

**15.6 Revaluation**

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

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

| This year | La |
|-----------|----|
|           |    |
|           |    |
|           |    |
|           |    |

**15.7 Other disclosures**

- (i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.*
  
- (ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.*
  
- (iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.*
  
- (iv) State the amount of research and development expenditure recognised as expenditure in the year.*

|  |  |
|--|--|
|  |  |
|  |  |
|  |  |
|  |  |

**(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.**

**(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.**

|  |  |
|--|--|
|  |  |
|  |  |

\* 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 balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life (in years); for reducing balance, what is the percentage annual deduction.

**(cont)**

|  |
|--|
|  |
|--|

|  |
|--|
|  |
|--|

|                |
|----------------|
| <b>st year</b> |
|                |
|                |
|                |
|                |
|                |

|  |
|--|
|  |
|  |
|  |
|  |
|  |

|  |
|--|
|  |
|  |
|  |

*'ne; RB = reducing  
f the asset (in*

**Note 16 Heritage assets***Please complete this note if the charity has heritage assets***16.1 General disclosures for all charities holding heritage assets****(i) Explain the nature and scale of heritage assets held.****(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.**

| This year |
|-----------|
|           |
|           |

**16.2 Cost or valuation**

At beginning of the year

Additions

Disposals

Revaluations

Transfers \*

At end of the year

|                          | Heritage asset<br>1<br>£ | Heritage asset<br>2<br>£ | Heritage asset<br>3<br>£ |
|--------------------------|--------------------------|--------------------------|--------------------------|
| At beginning of the year | -                        | -                        | -                        |
| Additions                | -                        | -                        | -                        |
| Disposals                | -                        | -                        | -                        |
| Revaluations             | -                        | -                        | -                        |
| Transfers *              | -                        | -                        | -                        |
| At end of the year       | -                        | -                        | -                        |

**16.3 Depreciation and impairments****\*\*Basis****\*\* Rate**

|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
|  |  |  |  |

At beginning of the year

Disposals

Depreciation

Impairment

Transfers\*

At end of year

|                |   |   |   |
|----------------|---|---|---|
|                | - | - | - |
|                | - | - | - |
|                | - | - | - |
|                | - | - | - |
|                | - | - | - |
| At end of year | - | - | - |

**16.4 Net book value**

Net book value at the beginning of the year

Net book value at the end of the year

|   |   |   |
|---|---|---|
| - | - | - |
| - | - | - |

**16.5 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.*

|  |
|--|
|  |
|--|

**16.6 Revaluation**

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

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*qualifications of independent valuer*

*the methods applied and significant assumptions*

*any significant limitations on the valuation*

| <b>This</b> |
|-------------|
|             |
|             |
|             |
|             |
|             |

**16.7 Analysis of heritage assets by class or group distinguishing those at cost**

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

**16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)**

|                  |
|------------------|
| <b>This year</b> |
|------------------|

**(i) Explain the reason why heritage assets have not been recognised on the balance sheet.**

**(ii) Describe the significance and nature of heritage assets.**

**(iii) Disclose information that is helpful in assessing the value of heritage assets.**

**(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.**

|  |
|--|
|  |
|  |
|  |
|  |

## 16.9 Five year summary of heritage assets transactions

|                                    | 2015 | 2014 | 2013 |
|------------------------------------|------|------|------|
|                                    | £    | £    | £    |
| <b>Purchases</b>                   |      |      |      |
| Group A                            | -    | -    | -    |
| Group B                            | -    | -    | -    |
| Group C                            | -    |      |      |
| Other                              | -    |      |      |
| <b>Donations</b>                   |      |      |      |
| Group A                            | -    | -    | -    |
| Group B                            | -    | -    | -    |
| Group C                            | -    | -    | -    |
| Other                              | -    | -    | -    |
| <b>Total additions</b>             | -    | -    | -    |
| <b>Charge for impairment</b>       |      |      |      |
| Group A                            | -    | -    | -    |
| Group B                            | -    | -    | -    |
| Group C                            | -    | -    | -    |
| Other                              | -    | -    | -    |
| <b>Total charge for impairment</b> | -    | -    | -    |
| <b>Disposals</b>                   |      |      |      |
| Group A - carrying amount          | -    | -    | -    |
| Group B - carrying amount          | -    | -    | -    |
| Group C                            | -    | -    | -    |
| Other                              | -    | -    | -    |
| <b>Total disposals</b>             | -    | -    | -    |

**(cont)**

| <b>Last year</b> |
|------------------|
|                  |
|                  |

| <b>Heritage asset<br/>4<br/>£</b> | <b>Total<br/>£</b> |
|-----------------------------------|--------------------|
| -                                 | -                  |
| -                                 | -                  |
| -                                 | -                  |
| -                                 | -                  |
| -                                 | -                  |
| -                                 | -                  |

|  |  |   |
|--|--|---|
|  |  | Straight Line ("SL") or Reducing Balance ("RB") |
|  |  |   |

|   |   |
|---|---|
| - | - |
| - | - |
| - | - |
| - | - |
| - | - |
| - | - |

|   |   |
|---|---|
| - | - |
| - | - |

|  |
|--|
|  |
|--|

|  |
|--|
|  |
|--|

| <b>year</b> | <b>Last year</b> |
|-------------|------------------|
|             |                  |
|             |                  |
|             |                  |
|             |                  |
|             |                  |

**and those at valuation**

| <b>At valuation<br/>Group A</b> | <b>At cost Group<br/>B</b> | <b>Total</b> |
|---------------------------------|----------------------------|--------------|
| <b>£</b>                        | <b>£</b>                   | <b>£</b>     |
| -                               | -                          | -            |
| -                               | -                          | -            |
| -                               | -                          | -            |
| -                               | -                          | -            |
| -                               | -                          | -            |
| -                               | -                          | -            |

**e sheet)**

|                  |
|------------------|
| <b>Last year</b> |
|------------------|

|  |
|--|
|  |
|  |
|  |
|  |



**Note 17 Investment assets**

*Please complete this note if the charity has any investment assets.*

**17.1 Fixed assets investments (please provide for each class of investment)**

|  | Cash & cash equivalents | Listed investments | Investment properties | Social investments |
|--|-------------------------|--------------------|-----------------------|--------------------|
| Carrying (fair) value at beginning of period         | -                       | -                  | -                     | -                  |
| <b>Add:</b> additions to investments during period*  | -                       | -                  | -                     | -                  |
| <b>Less:</b> disposals at carrying value             | -                       | -                  | -                     | -                  |
| <b>Less: impairments</b>                             | -                       | -                  | -                     | -                  |
| <b>Add: Reversal of impairments</b>                  | -                       | -                  | -                     | -                  |
| <b>Add/(deduct):</b> transfer in/(out) in the period | -                       | -                  | -                     | -                  |
| <b>Add/(deduct):</b> net gain/(loss) on revaluation  | -                       | -                  | -                     | -                  |
| Carrying (fair) value at end of year                 | -                       | -                  | -                     | -                  |

**\*Please specify additions resulting from acquisitions through business combinations, if any.**

|  |
|--|
|  |
|--|

***Please note that Fair Value in this context is the amount for which an asset could be knowlegable and willing parties in an arm's length transaction. For traded securities value of the security quoted on the London Stock Exchange Daily Official List or equi where there is no market price on a traded market, it is the trustees' or valuers' best***

**17.2 Please provide a breakdown of investments shown above agreeing with B04 differentiating between those held at fair value and those held at cost les**

**This year:**

**Analysis of investments**

**Cash or cash equivalents**

**Listed investments**

**Investment properties**

**Social investments**

**Other investments**

| Fair value at year end |
|------------------------|
| £                      |
| -                      |
| -                      |
| -                      |
| -                      |
| -                      |



**Social investments**

**Other investments**

**Total**

|   |
|---|
| - |
| - |
| - |

**17.5 Guarantees**

**Please provide details and amount of any guarantee made to or on behalf of a third party**

**Name of the entity or entities benefitting from those guarantees**

**Please explain how the guarantee furthers the charity's aims**

| <b>This year</b> |
|------------------|
|                  |
|                  |
|                  |

**17.6 Concessionary loans**

**Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).**

| <i>Description</i> |
|--------------------|
|                    |
|                    |
|                    |
|                    |
| <b>Total</b>       |

**Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).**

| <i>Description</i> |
|--------------------|
|                    |
|                    |
|                    |
| <b>Total</b>       |

**Terms and conditions eg interest rate, security provided**

| <b>This year</b> |
|------------------|
|                  |

**Value of any concessionary loans which have been committed but not taken up at the reporting date**

|  |
|--|
|  |
|--|

**Amounts payable within 1 year**

|  |
|--|
|  |
|--|

**Amounts payable after more than 1 year**

|  |
|--|
|  |
|--|

**Amounts receivable within 1 year**

|  |
|--|
|  |
|--|

**Amounts receivable after more than 1 year**

|  |
|--|
|  |
|--|

**17.7 Additional information**

**Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.**

| <b>This year</b> |
|------------------|
|                  |

**For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.**

|  |
|--|
|  |
|--|

**Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.**

|  |
|--|
|  |
|--|

**For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.**

|  |
|--|
|  |
|--|

**Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.**

|  |
|--|
|  |
|--|

**(cont)**

| <b>Other</b> | <b>Total</b> |
|--------------|--------------|
| -            | -            |
| -            | -            |
| -            | -            |
| -            | -            |
| -            | -            |
| -            | -            |
| -            | -            |
| -            | -            |
| -            | -            |

|  |
|--|
|  |
|--|

***exchanged between  
; the fair value is the  
valent. For other assets  
: estimate of fair value.***

**the balance sheet row  
is impairment.**

| <b>Cost less impairment</b> |
|-----------------------------|
| <b>£</b>                    |
| -                           |
| -                           |
| -                           |
| -                           |
| -                           |

|  |   |
|--|---|
|  | - |
|  | - |

|                             |   |
|-----------------------------|---|
|                             |   |
| <b>Cost less impairment</b> |   |
| <b>£</b>                    |   |
|                             | - |
|                             | - |
|                             | - |
|                             | - |
|                             | - |
|                             | - |
|                             | - |

**g note:**

|                  |
|------------------|
| <b>Last year</b> |
|                  |
|                  |
|                  |
|                  |

**agreeing with the**

|                  |
|------------------|
| <b>Last year</b> |
| <b>£</b>         |
| -                |
| -                |
| -                |

|  |   |
|--|---|
|  | - |
|  | - |
|  | - |

|  | <b>Last year</b> |
|--|------------------|
|  |                  |
|  |                  |
|  |                  |

|  | <b>This year £</b> | <b>Last year £</b> |
|--|--------------------|--------------------|
|  | -                  | -                  |
|  | -                  | -                  |
|  | -                  | -                  |
|  | -                  | -                  |
|  | -                  | -                  |

|  | <b>This year £</b> | <b>Last year £</b> |
|--|--------------------|--------------------|
|  | -                  | -                  |
|  | -                  | -                  |
|  | -                  | -                  |
|  | -                  | -                  |

| <b>Last year</b> |
|------------------|
|                  |
|                  |
|                  |
|                  |
|                  |
|                  |

| <b>Last year</b> |
|------------------|
|                  |
|                  |

|  |
|--|
|  |
|--|

|  |
|--|
|  |
|--|

|  |
|--|
|  |
|--|

**Section C**

**Notes to the accounts**

**Note 18 Stocks**

*Please complete this note if the charity holds any stock items*

**18.1 Please state the carrying amount of stock and work in progress analysed by activities.**

|                                  | Stock            |            | Donated goods    |            |
|----------------------------------|------------------|------------|------------------|------------|
|                                  | For distribution | For resale | For distribution | For resale |
|                                  | £                | £          | £                | £          |
| <b>Charitable activities:</b>    |                  |            |                  |            |
| <i>Opening</i>                   | -                | -          | -                | -          |
| <i>Added in period</i>           | -                | -          | -                | -          |
| <i>Expensed in period</i>        | -                | -          | -                | -          |
| <i>Impaired</i>                  | -                | -          | -                | -          |
| <i>Closing</i>                   | -                | -          | -                | -          |
| <b>Other trading activities:</b> |                  |            |                  |            |
| <i>Opening</i>                   | -                | -          | -                | -          |
| <i>Added in period</i>           | -                | -          | -                | -          |
| <i>Expensed in period</i>        | -                | -          | -                | -          |
| <i>Impaired</i>                  | -                | -          | -                | -          |
| <i>Closing</i>                   | -                | -          | -                | -          |
| <b>Other:</b>                    |                  |            |                  |            |
| <i>Opening</i>                   | -                | -          | -                | -          |
| <i>Added in period</i>           | -                | -          | -                | -          |
| <i>Expensed in period</i>        | -                | -          | -                | -          |
| <i>Impaired</i>                  | -                | -          | -                | -          |
| <i>Closing</i>                   | -                | -          | -                | -          |
| <b>Total this year</b>           | -                | -          | -                | -          |
| <b>Total previous year</b>       | -                | -          | -                | -          |

|                  |             |
|------------------|-------------|
| <b>This year</b> | <b>Last</b> |
|------------------|-------------|

**18.2 Please specify the carrying amount of any stocks pledged as security for liabilities**

|   |   |
|---|---|
| £ | : |
|   |   |



|          |
|----------|
| <b>£</b> |
|          |
|          |

**Section C****Notes to the accounts****Note 19 Debtors and prepayments**

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

**19.1 Analysis of debtors**

|                                | <b>This year<br/>£</b> |
|--------------------------------|------------------------|
| Trade debtors                  | -                      |
| Prepayments and accrued income | -                      |
| Other debtors                  | -                      |
| <b>Total</b>                   | -                      |

*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 at reporting date)**

|                                | <b>This year<br/>£</b> |
|--------------------------------|------------------------|
| Trade debtors                  | -                      |
| Prepayments and accrued income | -                      |
| Other debtors                  | -                      |
| <b>Total</b>                   | -                      |

**(cont)**

| <b>Last year<br/>£</b> |
|------------------------|
| -                      |
| -                      |
| -                      |
| -                      |

**porting**

**bove)**

| <b>Last year<br/>£</b> |
|------------------------|
| -                      |
| -                      |
| -                      |
| -                      |

**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 more than one year |
|--|-------------------------------------|----------------|------------------------------------|
|  | This year<br>£                      | Last year<br>£ | This year<br>£                     |
| Accruals for grants payable  | -                                   | -              | -                                  |
| Bank loans and overdrafts  | -                                   | -              | -                                  |
| Trade creditors  | -                                   | -              | -                                  |
| Payments received on account for contracts or performance-related grants | -                                   | -              | -                                  |
| Accruals and deferred income   | -                                   | -              | -                                  |
| Taxation and social security   | -                                   | -              | -                                  |
| Other creditors  | -                                   | -              | -                                  |
| <b>Total</b>   | -                                   | -              | -                                  |

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

|  | This year | Last year |
|--|-----------|-----------|
|  |           |           |

**Movement in deferred income account**

|   | This year<br>£ |
|---|----------------|
| Balance at the start of the reporting period      | -              |
| Amounts added in current period                   | -              |
| Amounts released to income from previous periods  | -              |
| <b>Balance at the end of the reporting period</b> | -              |

**(cont)**

**ing due after  
one year**

| <b>Last year<br/>£</b> |
|------------------------|
| -                      |
| -                      |
| -                      |
| -                      |
| -                      |
| -                      |
| -                      |
| -                      |
| -                      |
| -                      |

| <b>year</b> |
|-------------|
|             |

| <b>Last year<br/>£</b> |
|------------------------|
| -                      |
| -                      |
| -                      |
| -                      |

**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Movements in recognised provisions and funding commitment during the period**

|   | This year<br>£ |
|---|----------------|
| Balance at the start of the reporting period                | -              |
| Amounts added in current period                             | -              |
| Amounts charged against the provision in the current period | -              |
| Unused amounts reversed during the period                   | -              |
| Balance at the end of the reporting period                  | -              |

**21.2 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

|  | This year | Last |
|--|-----------|------|
|  |           |      |
|  |           |      |
|  |           |      |

**21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).**

|  | This year | Last |
|--|-----------|------|
|  |           |      |

**21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.**

|  |  |
|--|--|
|  |  |
|--|--|

**(cont)**

**i. A**

**od**

| <b>Last year<br/>£</b> |
|------------------------|
| -                      |
| -                      |
| -                      |
| -                      |
| -                      |

**year**

|  |
|--|
|  |
|  |
|  |
|  |

**year**

|  |
|--|
|  |
|  |

**Note 22 Other disclosures for debtors, creditors and other basic financial instrur**

**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**

| This year |  |
|-----------|--|
|           |  |

**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.**

|  |  |
|--|--|
|  |  |
|--|--|

**cont)**

**ments**

| <b>Last year</b> |
|------------------|
|                  |
|                  |

**Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section possibility of their existence is remote.

This year

| Description of item including its legal nature. Please describe any security provided in connection to the liability. | Estimate of financial effect |
|---|------------------------------|
|   |                              |
|   |                              |
|   |                              |
|   |                              |

Last year

| Description of item including its legal nature. Please describe any security provided in connection to the liability. | Estimate of financial effect |
|---|------------------------------|
|   |                              |
|   |                              |
|   |                              |
|   |                              |

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section where existence is probable

This year

| Description of item | Estimate of financial effect |
|---------------------|------------------------------|
|                     |                              |
|                     |                              |
|                     |                              |
|                     |                              |

Last year

| Description of item | Estimate of financial effect |
|---------------------|------------------------------|
|                     |                              |
|                     |                              |
|                     |                              |
|                     |                              |

**23.4 Other disclosures for contingent assets and/or liabilities**  
Please provide the following information where practicable:

**Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement**

**Where it is not practical to make one or more of these disclosures, please state this fact**

| <b>This year</b> | <b>Last</b> |
|------------------|-------------|
|                  |             |
|                  |             |

**(cont)**

**unless the**

|   |
|---|
| : |
|   |
|   |
|   |
|   |

|   |
|---|
| : |
|   |
|   |
|   |
|   |

**n their**

|   |
|---|
| : |
|   |
|   |
|   |

|   |
|---|
| : |
|   |
|   |
|   |

| <b>year</b> |
|-------------|
|             |
|             |
|             |

**Section C****Notes to the accounts****Note 24 Cash at bank and in hand**

|   |
|---|
| <b>Short term cash investments (less than 3 months maturity date)</b> |
| <b>Short term deposits</b>  |
| <b>Cash at bank and on hand</b>                                       |
| <b>Other</b>  |
| <b>Total</b>  |

| <b>This year<br/>£</b> |
|------------------------|
| -                      |
| -                      |
| -                      |
| -                      |
| -                      |

**(cont)**

| <b>Last year<br/>£</b> |
|------------------------|
| -                      |
| -                      |
| -                      |
| -                      |
| -                      |

**Note 25 Fair value of assets and liabilities**

**This year**

**25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.**

|  |  |
|--|--|
|  |  |
|--|--|

**25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.**

|  |  |
|--|--|
|  |  |
|--|--|

**(cont)**

**Last year**

|  |
|--|
|  |
|--|

|  |
|--|
|  |
|--|

**Section C**

**Notes to the accounts**

**Note 26**

**Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred during the reporting period but before the accounts are authorised which relate to conditions that existed at the end of the reporting period.*

**This year**

**Please provide details of the nature of the event**

|  |  |
|--|--|
|  |  |
|--|--|

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

|  |  |
|--|--|
|  |  |
|--|--|

**(cont)**

*urred after the end of the  
arose after the end of*

**Last year**

|  |
|--|
|  |
|--|

|  |
|--|
|  |
|--|



**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<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Gains and losses<br>£ | Fund balances carried forward<br>£ |
|---|-----------------------|--------------------------|------------------------------------|-------------|------------------|----------------|-----------------------|------------------------------------|
|   |                       |                          | -                                  | -           | -                | -              | -                     | -                                  |
|   |                       |                          | -                                  | -           | -                | -              | -                     | -                                  |
|   |                       |                          | -                                  | -           | -                | -              | -                     | -                                  |
|   |                       |                          | -                                  | -           | -                | -              | -                     | -                                  |
|   |                       |                          | -                                  | -           | -                | -              | -                     | -                                  |
|   |                       |                          | -                                  | -           | -                | -              | -                     | -                                  |
|   |                       |                          | -                                  | -           | -                | -              | -                     | -                                  |
|   |                       |                          | -                                  | -           | -                | -              | -                     | -                                  |
|   |                       |                          | -                                  | -           | -                | -              | -                     | -                                  |
|   |                       |                          | -                                  | -           | -                | -              | -                     | -                                  |
|   |                       |                          | -                                  | -           | -                | -              | -                     | -                                  |
| <b>Other funds (balancing figure)</b>   | N/a                   | N/a                      | -                                  | -           | -                | -              | -                     | -                                  |
| <b>Total Funds as per balance sheet</b> |                       |                          | -                                  | -           | -                | -              | -                     | -                                  |

Fund balances carried forward include assets and liabilities denominated in a foreign currency

|      |     |
|------|-----|
| Yes* | No* |
| ✓    | ✓   |

**Note 27 Charity funds (cont)**

**27.3 Transfers between funds**

**This year**

|   | <b>Reason for transfer and where endowment is con<br/>income, legal power for its conversion</b> |
|---|--|
| Between unrestricted and restricted funds |  |
| Between endowment and restricted funds    |  |
| Between endowment and unrestricted funds  |  |
|   |  |

**Last year**

|   | <b>Reason for transfer and where endowment is con<br/>income, legal power for its conversion</b> |
|---|--|
| Between unrestricted and restricted funds |  |
| Between endowment and restricted funds    |  |
| Between endowment and unrestricted funds  |  |
|   |  |

**27.4 Designated funds**

**This year**

| <b>Planned use</b> | <b>Purpose of the designation</b> |
|--------------------|-----------------------------------|
|                    |                                   |
|                    |                                   |
|                    |                                   |
|                    |                                   |
|                    |                                   |
|                    |                                   |

**Last year**

| <b>Planned use</b> | <b>Purpose of the designation</b> |
|--------------------|-----------------------------------|
|                    |                                   |
|                    |                                   |

|  |  |
|--|--|
|  |  |
|  |  |
|  |  |
|  |  |



| <b>verted to</b> | <b>Amount</b> |
|------------------|---------------|
|                  | -             |
|                  | -             |
|                  | -             |
|                  | -             |

| <b>verted to</b> | <b>Amount</b> |
|------------------|---------------|
|                  | -             |
|                  | -             |
|                  | -             |
|                  | -             |

|  | <b>Amount</b> |
|--|---------------|
|  | -             |
|  | -             |
|  | -             |
|  | -             |
|  | -             |
|  | -             |

|  | <b>Amount</b> |
|--|---------------|
|  | -             |
|  | -             |

|  |   |
|--|---|
|  | - |
|  | - |
|  | - |
|  | - |

**Note 28 Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses) details of such transactions should be provided in this note. If there are no transactions to report, 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 or been in any other employment with their charity or a related entity (True or False)**

*In the period the charity has paid trustees remuneration and benefits. Please give details of any remuneration or other benefits paid to a trustee by the charity or any institution in the period.*

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid |                      |
|-----------------|--|--------------|----------------------|
|                 |  | Remuneration | Pension contribution |
|                 |  | £            | £                    |
|                 |  | -            | -                    |
|                 |  | -            | -                    |
|                 |  | -            | -                    |
|                 |  | -            | -                    |

***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 in connection with their employment with their charity or a related entity (True or False)**

***In the period the charity has paid trustees remuneration and benefits. Please give details of any remuneration or other benefits paid to a trustee by the charity or any institution.***

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid |                      |
|-----------------|--|--------------|----------------------|
|                 |  | Remuneration | Pension contribution |
|                 |  | £            | £                    |
|                 |  | -            | -                    |
|                 |  | -            | -                    |
|                 |  | -            | -                    |
|                 |  | -            | -                    |

***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 are given in this note. If there are no transactions to report, please enter "True" in the box below. If there are no transactions to report, please enter "False".***

No trustee expenses have been incurred (True or False)

| Type of expenses reimbursed | This |
|-----------------------------|------|
| Travel                      |      |
| Subsistence                 |      |
| Accommodation               |      |
| Other (please specify):     |      |
|                             |      |
| <b>TOTAL</b>                |      |

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 material interest, including where funds have been held as agent for related parties 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 |
|--------------------------------------|-------------------------|-----------------------------------|--------|-----------------------|
|                                      |                         |                                   | £      | £                     |
|                                      |                         |                                   | -      | -                     |
|                                      |                         |                                   | -      | -                     |
|                                      |                         |                                   | -      | -                     |
|                                      |                         |                                   | -      | -                     |

*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 |
|--------------------------------------|-------------------------|-----------------------------------|----------|-----------------------|
|                                      |                         |                                   | <b>£</b> | <b>£</b>              |
|                                      |                         |                                   | -        | -                     |
|                                      |                         |                                   | -        | -                     |
|                                      |                         |                                   | -        | -                     |
|                                      |                         |                                   | -        | -                     |

***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.***

**(cont)**

**ties**

*enses explained in guidance notes)  
tions to report, please enter*

ts from an

*the amount of, and legal authority  
ution or company connected with*

| <b>aid or benefit value</b>  |              |              |
|--|--------------|--------------|
| <b>Redundancy<br/>(including loss<br/>of office)/ex<br/>gratia</b> | <b>Other</b> | <b>TOTAL</b> |
| <b>£</b>   | <b>£</b>     | <b>£</b>     |
| -  | -            | -            |
| -  | -            | -            |
| -  | -            | -            |
| -  | -            | -            |

|  |
|--|
|  |
|  |
|  |
|  |
|  |

ts from an

*the amount of, and legal authority  
ution or company connected with*

| aid or benefit value                                     |       |       |
|--|-------|-------|
| Redundancy<br>(including loss<br>of office)/ex<br>gratia | Other | TOTAL |
|  | £     | £     |
| -  | -     | -     |
| -  | -     | -     |
| -  | -     | -     |
| -  | -     | -     |

*ransactions should be provided in  
ow. If there are transactions to*

|  |
|--|
|  |
|--|

| <b>year</b> | <b>Last year</b> |
|-------------|------------------|
| <b>£</b>    | <b>£</b>         |
| -           | -                |
| -           | -                |
| -           | -                |
| -           | -                |
| -           | -                |
| -           | -                |
| -           | -                |

|  |  |
|--|--|
|  |  |
|--|--|

**which a related party has a**  
**s. If there are no such**

b) 

|  |
|--|
|  |
|--|

| <b>Provision for bad debts<br/>at period end</b> | <b>Amounts<br/>written<br/>off during<br/>reporting<br/>period</b> |
|--|--|
| <b>£</b>   | <b>£</b>   |
| -  | -  |
| -  | -  |
| -  | -  |
| -  | -  |

|  |
|--|
|  |
|--|

|  |
|--|
|  |
|--|

b)

|  |
|--|
|  |
|--|

| <b>Provision for bad debts<br/>at period end</b> | <b>Amounts<br/>written<br/>off during<br/>reporting<br/>period</b> |
|--|--|
| <b>£</b>   | <b>£</b>   |
| -  | -  |
| -  | -  |
| -  | -  |
| -  | -  |

|  |
|--|
|  |
|--|

|  |
|--|
|  |
|--|

**Note 29**

**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

---



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
The Sandals Foundation

On accounts for the year  
ended

31 DECEMBER 2020

Charity no  
(if any)

1158252

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 12 / 2020**.

Responsibilities and  
basis of report

As the charity's trustees, 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [ ] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

\* *Please delete the words in the brackets if they do not apply.*

Signed:

DocuSigned by:

M S Caldicott

Date:

29/10/2021

Name:

M S Caldicott FCA ACCA CTA

Relevant professional  
qualification(s) or body  
(if any):

ICAEW / ACCA CIOT

|                 |   |
|-----------------|---|
| <b>Address:</b> | C/O White Hart Associates (London) Limited                  |
|                 | 2 <sup>nd</sup> Floor, Nucleus House, 2 Lower Mortlake Road |
|                 | Richmond, TW9 2JA   |

**Section B Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

None