



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:

M S Caldicott

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

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.



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

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	
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 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">1. Scholarship grants for students2. Scholarship grants for teachers3. Structural/technologic improvements to school infrastructures4. Training initiatives <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">1. Projects and programs supporting human resource development2. Projects that add value to existing resources <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"> 1. Projects and programs that have strong youth component in protection and preservation of the environment. 2. Projects and programs that target outcomes in awareness and practice for marine and terrestrial preservation
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.	Para 1.17 and 1.19	<p>Scholarships (Grenada & St. Lucia) 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>Sir Lester Bird Medical Centre (Antigua) 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>

		<p>success of the neonatal department's service.</p> <p>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.</p> <p>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.</p> <p>SickKids Caribbean Initiative (Jamaica, St Vincent Barbados, Bahamas, Trinidad, St Lucia)</p> <p>The Sandals Foundation continued its work with Sick Kids Caribbean to improve the lives of children diagnosed with paediatric cancer and blood disorders.</p> <p>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.</p> <p>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.</p> <p>Nassau Rowing Club (Nassau, Bahamas)</p> <p>The Sandals Foundation funded the purchase of an additional boat, the first 8 seat rower for the club.</p> <p>The Nassau Rowing Club is the largest club in the Bahamas, established in 2012 to develop the premier competitive rowing</p>
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		<p>program for rowers of all experience, age and fitness levels in the Bahamas.</p> <p>The Opportunities & 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>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<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.
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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.
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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.
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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 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 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				
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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

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Other optional information

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Declarations

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

Signed on behalf of the charity's trustees

Signature(s)

Karl Thompson

Full name(s)

Karl Thompson

Position (eg Secretary,
Chair, etc)

Trustee

Date

12/12/2024

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

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

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Income (Note 3)						
Income and endowments from:						
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	-	-	-	-	-
Total	S07	91,859	25,000	-	116,858.97	17,500
Expenditure (Notes 6)						
Expenditure on:						
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
Total	S12	91,222	25,000	-	116,222.49	18,556
Net income/(expenditure) before tax for the reporting period						
	S13	636	-	-	636.48	- 1,056
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)						
	S15	636	-	-	636.48	- 1,056
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S17	636	-	-	636.48	- 1,056
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	636	-	-	636.48	- 1,056
Reconciliation of funds:						
Total funds brought forward	S23	5,332	-	-	5,332	6,388
Total funds carried forward	S24	5,968	-	-	5,968	5,332

The Sandals Foundation

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

	Guidance Note					
		Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£ F01	£ F02	£ F03	£ F04	£ F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
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
Total current assets	B10	5,968	-	-	5,968	5,332
Creditors: amounts falling due within one year (Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)	B12	5,968	-	-	5,968	5,332
Total assets less current liabilities	B13	5,968	-	-	5,968	5,332
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	5,968	-	-	5,968	5,332
Funds of the Charity						
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	-	-	-	-	-
Total funds	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.

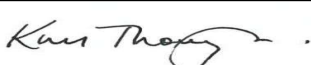
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

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 dd/mm/yyyy
Karl Thompson	01/07/2024

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	01/07/2024
Karl Thompson	Print name