

REGISTERED COMPANY NUMBER: CE003653 (England and Wales)
REGISTERED CHARITY NUMBER: 1160787

Trustees' Report and
Unaudited Financial Statements for the Year Ended 25 February 2022
for
Support A Survivor of Torture
(A Company Limited by Guarantee)

Support A Survivor of Torture

**Contents of the Financial Statements
for the Year Ended 25 February 2022**

	Page
Trustees' Report	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

Support A Survivor of Torture
Trustees' Report
for the Year Ended 25 February 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 25 February 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

A To promote human rights (as set out in the Universal Declaration of Human Rights and subsequent UN conventions and declarations) among torture survivors throughout the world.

B The relief of torture survivors who are in conditions of need due to financial hardship, physical and/or mental health problems or other disadvantage by the provision of practical support and financial assistance.

Significant activities

The project has been weekly lifeline for very isolated and traumatised individuals during and after the Covid crisis, addressing mental health and physical problems resulting from torture and exile.

Public benefit

During the first half of 2021, SAST continued to run online psycho-social support groups for approximately at any time 65 torture survivors. From mid 2021 the service returned, for the most part, to the physical space with a break over Christmas 2021 when the virus returned. The offering involved basic English classes, group and some individual counselling sessions, therapeutic art, food as well as when relevant, assistance in accessing vaccines and test kits. In addition to this, a part time case worker supplied other kinds of support, such as facilitating access to medical services, housing services and help to fill in HC2 forms for free medical prescriptions and assistance with other items such as eye glasses. All staff have access to regular counselling for the purposes of de-briefing as well as weekly clinical supervision online for the team.

The charity received the assistance of some volunteers who have assisted in the preparation of accounts, in helping individuals with accessing food, arranging birthday cards, organising poetry sessions, and in other ways. One of the lead counsellors is also a volunteer.

We confirm that the Trustees have had regard to the Charity Commission's guidance on public benefit.

FINANCIAL REVIEW

Reserves policy

We seek to build up a reserve to be able to continue services and to assist individuals in emergencies.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

All participants sign a code of conduct and a privacy notice that is GDPR compliant.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE003653 (England and Wales)

Support A Survivor of Torture
Trustees' Report
for the Year Ended 25 February 2022

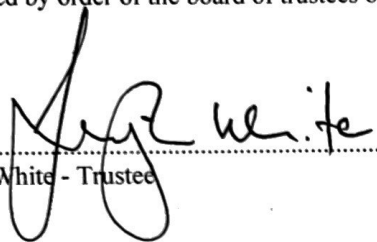
Registered Charity number
1160787

Registered office
Suite 94
95 Wilton Road
London
SW1V 1BZ

Trustees
F Carver
Ms M Crowther (appointed 2.8.21)
K Pathmanathan
Mrs L White

Independent Examiner
Steffanie Hartley
Accountant member of ICAEW
9A Tufton Street
London
SW1P 3QB

Approved by order of the board of trustees on 26 July 2022 and signed on its behalf by:


.....
Mrs L White - Trustee

Independent Examiner's Report to the Trustees of
Support A Survivor of Torture

Independent examiner's report to the trustees of Support A Survivor of Torture ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 25 February 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Steffanie Hartley
Accountant member of ICAEW

Date: 18 August 2022

Support A Survivor of Torture
Statement of Financial Activities
for the Year Ended 25 February 2022

	Notes	Unrestricted fund £	Restricted fund £	25.2.22 Total funds £	25.2.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		211,805	-	211,805	272,409
EXPENDITURE ON					
Charitable activities					
Psychological		50,893	-	50,893	63,711
Social		80,733	-	80,733	136,134
Miscellaneous		43,569	-	43,569	24,905
Total		<u>175,195</u>	<u>-</u>	<u>175,195</u>	<u>224,750</u>
NET INCOME		36,610	-	36,610	47,659
RECONCILIATION OF FUNDS					
Total funds brought forward		108,688	-	108,688	61,029
TOTAL FUNDS CARRIED FORWARD		<u>145,298</u>	<u>-</u>	<u>145,298</u>	<u>108,688</u>

The notes form part of these financial statements

Support A Survivor of Torture

Balance Sheet 25 February 2022

	Notes	Unrestricted fund £	Restricted fund £	25.2.22 Total funds £	25.2.21 Total funds £
CURRENT ASSETS					
Debtors	6	2,807	-	2,807	4,335
Cash in hand		<u>151,082</u>	<u>-</u>	<u>151,082</u>	<u>115,378</u>
		153,889	-	153,889	119,713
CREDITORS					
Amounts falling due within one year	7	(8,591)	-	(8,591)	(11,025)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>145,298</u>	<u>-</u>	<u>145,298</u>	<u>108,688</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>145,298</u>	<u>-</u>	<u>145,298</u>	<u>108,688</u>
NET ASSETS		<u>145,298</u>	<u>-</u>	<u>145,298</u>	<u>108,688</u>
FUNDS	8				
Unrestricted funds				<u>145,298</u>	<u>108,688</u>
TOTAL FUNDS				<u>145,298</u>	<u>108,688</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 25 February 2022.


The members have not required the company to obtain an audit of its financial statements for the year ended 25 February 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26/7/22 and were signed on its behalf by:


L White - Trustee

The notes form part of these financial statements

Support A Survivor of Torture

Notes to the Financial Statements for the Year Ended 25 February 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	25.2.22	25.2.21
Auditors' remuneration for non audit work	£ <u>4,485</u>	£ <u>5,151</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 25 February 2022 nor for the year ended 25 February 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 25 February 2022 nor for the year ended 25 February 2021.

Support A Survivor of Torture

Notes to the Financial Statements - continued
for the Year Ended 25 February 2022

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES FOR 2020-2021

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	272,409	-	272,409
 EXPENDITURE ON			
Charitable activities			
Psychological	63,711	-	63,711
Social Work	136,134	-	136,134
Miscellaneous	24,905	-	24,905
 Total	<u>224,750</u>	<u>-</u>	<u>224,750</u>
 NET INCOME	47,659	-	47,659
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>61,029</u>	<u>-</u>	<u>61,029</u>
 TOTAL FUNDS CARRIED FORWARD	<u>108,688</u>	<u>-</u>	<u>108,688</u>

5. COVID-19

From May 2021 activities for the participants were returned to in-person from online with necessary restrictions..

Due to this survivors travel expenses and premises charges increased during the year.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	25.2.22	25.2.21
	£	£
Other debtors	<u>2,807</u>	<u>4,335</u>

Support A Survivor of Torture

Notes to the Financial Statements - continued
for the Year Ended 25 February 2022

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	25.2.22	25.2.21
	£	£
Other creditors	<u>8,591</u>	<u>11,025</u>

8. MOVEMENT IN FUNDS

	At 26.2.21 £	Net movement in funds £	At 25.2.22 £
Unrestricted funds			
General fund	108,688	36,610	145,298
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>108,688</u>	<u>36,610</u>	<u>145,298</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	211,805	(175,195)	36,610
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>211,805</u>	<u>(175,195)</u>	<u>36,610</u>

Comparatives for movement in funds

	At 26.2.20 £	Net movement in funds £	At 25.2.21 £
Unrestricted funds			
General fund	61,029	47,659	108,688
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>61,029</u>	<u>47,659</u>	<u>108,688</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	272,409	(224,750)	47,659
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>272,409</u>	<u>(224,750)</u>	<u>47,659</u>

Support A Survivor of Torture

Notes to the Financial Statements - continued
for the Year Ended 25 February 2022

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 26.2.20 £	Net movement in funds £	At 25.2.22 £
Unrestricted funds			
General fund	61,029	84,269	145,298
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>61,029</u>	<u>84,269</u>	<u>145,298</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	484,214	(399,945)	84,269
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>484,214</u>	<u>(399,945)</u>	<u>84,269</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 25 February 2022.

Support A Survivor of Torture

Detailed Statement of Financial Activities
for the Year Ended 25 February 2022

	25.2.22 £	25.2.21 £
INCOME AND ENDOWMENTS		
Donations and legacies	18,285	22,306
Donations	2,633	7,020
Gift aid	<u>190,887</u>	<u>243,083</u>
Grants	<u>211,805</u>	<u>272,409</u>
Total incoming resources	211,805	272,409
EXPENDITURE		
Charitable activities		
Survivors Travel	16,306	2,637
Training and supervision	11,101	13,030
Rent, light and heat	2,360	910
Food	29,159	60,008
Fees	56,250	65,397
Project management	29,482	31,031
Miscellaneous	<u>12,095</u>	<u>23,083</u>
	156,753	196,096
Support costs		
Finance		
Administration	9,240	10,484
Information technology		
Online services	4,717	13,019
Governance costs		
Auditors' remuneration for non audit work	<u>4,485</u>	<u>5,151</u>
Total resources expended	<u>175,195</u>	<u>224,750</u>
Net income	<u>36,610</u>	<u>47,659</u>