

Sovereign House GH

End-of-Year Trustees' Report Year Ending 30 April 2025



Reference and Administrative Details

Registered office: 19 Broad Street, Bury BL9 0DA

- Delivery in Salford (Langworthy Cornerstone, Broughton Hub, Salford Loaves and Fishes) and Bury (computer hub at 19 Broad Street, Polish Social Club).

Trustees: Adrienn Prepok; Irene Lockett; Jedidiah Tetteh; Dele Oderinde; Philip Lockett.

Independent Examiner: Paul Cowham FCA DChA, Withington Works, Manchester.

Banker: Barclays Bank PLC.

Structure, Governance and Management

Sovereign House GH is a Charitable Incorporated Organisation (CIO) governed by its constitution and policies. The Director manages daily operations, while Trustees provide strategic oversight and ensure that all activities adhere to robust procedures. The organisation operates in accordance with all relevant statutory requirements and regularly reviews its governance structures to ensure compliance and best practice. The Trustees regularly meet to discuss and plan strategies for the program delivery in alignment with the charity objects, guaranteeing that statutory requirements and best practice standards are consistently met. Periodic training for trustees supports continuous improvement and effective leadership within the organisation.

Objectives and Activities

- Empower orphans and disadvantaged children and young people through IT skills, education, housing, healthcare and supporting community development in both the UK and Ghana.

IT skills training now includes adults over 50, asylum seekers, refugees, and disadvantaged young adults to combat digital exclusion.

By focusing on holistic support, the charity seeks to address both immediate and longer-term barriers faced by vulnerable groups, offering tailored programmes that foster digital confidence, encourage lifelong learning, and promote social inclusion across its areas of operation. This approach ensures that beneficiaries not only acquire vital technological skills but also gain access to wider opportunities in education, employment, and wellbeing, reinforcing the organisation's commitment to sustainable community transformation.

- Core UK activity: Computer Learning Programme (CLP) for children and adults 50+, young adults plus refugees/asylum seekers.

The primary initiative, known as the Computer Learning Programme (CLP), was initially developed to serve children and young people. In autumn 2023, the programme expanded through a research-informed pilot project aimed at supporting adults aged 50+, followed by further growth in spring 2024 to include refugees and asylum seekers. Sessions are delivered by freelance educators and committed volunteers, encompassing basic digital competencies, programming languages such as Java and Python, e-safety, and practical life skills related to accessing and efficiently utilizing essential online services.

The organization conducts regular monitoring and evaluation of its progress towards established objectives, adjusting programmes as necessary to optimize impact and reach.

Participant feedback and outcome data are systematically employed to refine initiatives, ensuring they remain responsive to evolving community requirements and sector developments.

To enhance organizational resilience and adaptiveness, Sovereign House GH actively solicits input from beneficiaries and stakeholders through surveys and ongoing consultations, which inform strategic decision-making processes. Collaborative partnerships with local entities and community organizations guarantee that programmes are relevant and accessible, promoting an inclusive atmosphere that supports engagement from a wide range of individuals. This dedication to continuous evaluation and partnership is integral to our objective of driving ongoing improvement and delivering meaningful, sustainable benefits to the communities we serve.

Public Benefit

- Activities deliver public benefit in line with Charity Commission guidance: tackling digital exclusion in deprived localities (Salford ranked 18th most deprived; Bury worsened to 95th).
- The trustees confirm that all activities deliver public benefit in line with Charity Commission guidance: tackling **digital exclusion** in some of England's most deprived localities.

Sovereign House GH adapts its services to meet emerging needs by responding to feedback and changes in the digital landscape. The organisation builds digital resilience for those at risk of exclusion through accessible learning and practical support. It regularly monitors progress and uses participant data to refine its programmes, ensuring they align with community needs and sector trends. Staff and volunteers receive ongoing training in digital tools and safeguarding, fostering a culture of learning and accountability.

Achievements and Performance

We hosted six interns from the University of Manchester and received three direct internship applications, all of whom contributed meaningfully to our organisation. Their work encompassed conducting essential research, assisting with IT programme development, and providing support across various elements of our Computer Learning Programme (CLP). These contributions significantly enhanced the quality and impact of our services and were integral to presenting a strong case for funding, resulting in substantial backing for the expansion of our digital inclusion initiatives.

Additionally, we facilitated two work experience placements for young people through referrals and appointed one apprentice. These roles not only strengthened our organisational capacity but also offered participants valuable practical experience, promoting skill development and reinforcing a culture of continuous learning within the CLP.

Both volunteers and interns were instrumental in advancing our CLP objectives, engaging in research and IT programme assembly. Their efforts culminated in the successful presentation of our programme, leading to a £99,000 grant from Reaching Communities in December 2024. This funding includes the employment of a Digital Inclusion Officer, enabling us to expand our activities in the UK and further shaping the direction of the CLP.

Apart from the apprentice, who was paid, all interns participated on a voluntary basis. They received reimbursement for transport and lunch expenses, ensuring their contributions were acknowledged and barriers to participation minimised. This approach underscores the charity's commitment to inclusivity and accessibility.

Volunteer Management and Workforce

Volunteers are the lifeblood of Sovereign House GH's (SHGH) programs, enabling it to deliver services cost-effectively while building community engagement. Over the years, SHGH has maintained a dedicated volunteer team and implemented initiatives to recruit, train and retain volunteers:

Volunteer Management and Roles

During the year, 25 dedicated volunteers contributed their expertise, including local IT professionals, educators, and university students from the University of Manchester, Salford University, and MMU. These individuals supported the Computer Learning Programme (CLP) through instructional coding, delivering foundational computer skills, classroom assistance, and providing personalized "digital buddy" support. The commitment of our volunteers has enabled SHGH to expand class offerings and decrease waiting lists, thereby directly increasing programme capacity. Additionally, volunteers played an integral role in other areas such as accounting, social media management, content management, and cyber-security, among various other valuable functions.

Recruitment, Training and Coordination

New volunteers receive induction and shadowing, both in-person and virtual, with ongoing support through team meetings and a regularly updated volunteer management system. SHGH shares key policies on safeguarding and equality, encourages volunteers to develop their skills, and recognises long service, such as a volunteer with six years' commitment.

Recent expansion efforts have included recruiting more “Digital Buddy” volunteers to meet growing demand.

Recognition and Support

Volunteers are offered flexible hours and reimbursed for expenses, ensuring inclusivity and accessibility. Celebrating achievements, SHGH has seen volunteers shortlisted for local awards and its director recognised for outstanding contribution. Its commitment to diversity, equal opportunity, and a welcoming culture attracts volunteers from a range of backgrounds.

Overall, SHGH’s skilled and dedicated volunteers are fundamental to delivering cost-effective, high-impact programmes and ensuring the continued growth and success of its digital inclusion work.

Building on these collaborative efforts, the delivery team went on to run the classes:

Children and Young People:

256 classes run across Salford and Bury and the start of an online classes, during the year, engaging 68 children (37 aged 8–11; 31 aged 12–16) supported by 12 volunteers and 4 teachers.

Our team showed exceptional adaptability and dedication by tailoring class formats to best serve our learners’ needs. Alongside traditional in-person sessions, we introduced fully online options, particularly benefiting those with obstacles to attending in person. This flexibility ensured broader access, allowing more families to participate, and maintained our commitment to tackling digital exclusion.

The curriculum itself was rich and varied, introducing participants to a range of foundational and advanced digital skills. Learners engaged with creative coding using Scratch, developed programming proficiency in Python, gained insight into web development and design principles, and explored critical cybersecurity concepts to safeguard their online activities.

These hands-on learning experiences were designed to empower participants, ensuring they acquired practical, real-world skills directly applicable to their lives. Notably, a key component of the programme involved the introduction of data management skills. Participants were taught how to organise, store, and protect digital information effectively, with practical sessions covering file management, safe data handling, and the basics of data privacy. This emphasis on data management not only enhanced their digital competence but also equipped them with essential knowledge to navigate everyday tasks such as maintaining digital records, using spreadsheets, and safeguarding personal information online.

Small, personalised class sizes were central to our approach. By keeping groups small, each participant received individual attention and tailored support, which significantly enhanced their learning outcomes. Attendees reported substantial improvements in both technical abilities and confidence: 92.3% demonstrated improved computer skills, while 85% experienced a notable boost in self-assurance. This targeted, supportive environment fostered deeper engagement, allowed for rapid progress, and built a strong foundation for continued digital learning; helping ensure that no one was left behind in our mission for digital inclusion.

Empowering 50+ Adults Through Digital Skills for Independence

60 Adults aged 50 and over participated in the Digital Skills for independence Courses, benefiting from a structured, 12-14 week curriculum designed to enhance everyday digital capability and foster greater independence.

The 50+ Adults Digital Skills Programme, supported by the Reaching Communities Grant, and run by 4 Teachers and 6 volunteers enabled 129 adults aged 50 and above to enhance their digital abilities through a series of tailored workshops and drop-in sessions. The programme focused on building confidence and independence in using digital devices, with many participants reporting improved connections to their families and communities via email, video calling, and online services.

A collaborative, community-led approach shaped the content and delivery of sessions, incorporating regular participant feedback to ensure relevance and inclusivity. Responsive adaptations included the introduction of one-to-one support and additional drop-in sessions, allowing the programme to meet individual needs effectively.

Partnerships with local organisations and charities strengthened the programme's impact, broadened its reach, and facilitated the sharing of resources. The initiative also fostered peer-led support, with some participants becoming 'digital champions' and encouraging others, thereby building resilience and a supportive community environment.

Digital Life-Skills Programme for Refugees and Asylum Seekers

Building on this momentum, the programme expanded to address the needs of asylum seekers and refugees, delivering a dedicated digital life-skills curriculum tailored to navigating essential online systems such as Universal Credit, housing, secure banking, CV writing and the need for it, accessing essential online services and the adaptation of AI voice interpretation to the course. This supportive, person-centred approach ensured that participants were equipped with practical skills to manage their daily lives more effectively, further strengthening the inclusivity and reach of the Computer Learning Programme across diverse communities.

During the year, a total of 45 refugees and asylum seekers successfully completed the full 15-week digital life-skills curriculum. The programme initially saw a start of 83 individuals; however, some were unable to finish due to transfers or other personal circumstances.

Of those who completed the entire course, more than 40% have since gone on to secure employment, and/or integrated into the community. This outcome demonstrates the value and practical impact of the curriculum, which was designed to equip participants with essential digital skills for navigating daily life, integrating into the UK systems and capturing their experiences, so they can tailor their CV's for accessing employment opportunities.

Recognising the linguistic diversity within our participant groups, we introduced AI-powered translation tools into the course. This innovation allows learners who speak different first languages to access course material and communicate more effectively, helping to break down barriers to participation. By incorporating real-time AI translation, we have fostered an even more inclusive learning environment, ensuring that all individuals, regardless of language background, can fully engage with digital education, collaborate with peers, and benefit from the support offered. This step has proved particularly valuable for refugees and asylum seekers, many of whom face additional language challenges when navigating digital systems in a new country.

Our approach has evolved considerably as a direct result of input from the people we support. Participants have influenced session formats, the choice of topics, and the pacing of our workshops, ensuring that our activities are accessible, engaging, and genuinely useful. For example, after listening to feedback and based on research, we introduced one-to-one support alongside group sessions, which has helped individuals with more specific challenges to progress at their own pace. This ongoing dialogue has fostered a responsive working style, where staff and volunteers adapt quickly to emerging needs and preferences within the community. We also introduced drop-in sessions based on feedback, where individuals come in with unique problems, and we support them and then point them to the tailored classes we run.

Peer-Led Support and Building Community Resilience

We continue to draw on the enthusiasm and experience of both participants and volunteers, harnessing the strengths within our community. Some attendees have become 'digital champions', providing peer support and encouragement to others in their neighbourhoods. This peer-led model not only builds confidence but also recognises and celebrates the knowledge and skills already present among community members. By valuing every contribution, we are creating a more resilient and supportive environment, empowering people to help themselves and one another. We are making the most of our community's strengths by drawing on the enthusiasm and experience of both participants and volunteers.

This peer-led approach not only boosts confidence among those taking part but also celebrates the knowledge and skills already present within our community. By valuing everyone’s contribution, we’re building a more resilient and supportive environment where people feel empowered to help themselves and each other.

Financial Review

- Annual Return 2025: total income £128,360; spending £116,762.; donations £82,811; charitable activities spend £115,289; government grant £5,270.
- Reserves policy: prudent approach to safeguard operations and sustainability.

Grants and External Funding

- | | |
|--|------------|
| • Bury CVFA: | £ 2,000.00 |
| • Big Issue: | £ 6,000.00 |
| • Devolved Budget, Salford City Council | £ 5,270.16 |
| • Football for Change: | £10,000.00 |
| • Salford CVS: | £ 5,000.00 |
| • Reaching Communities Fund: (£99,000 over 3 years): | £33,000.00 |

GHANA

Building Project

We are happy to report that the building project was completed, the internal furnishings were done to accommodate children. With changes in government laws, and to mitigate the extra cost that was being put on the charity, the trustees decided to open an international boarding school.

This initiative will profoundly impact the lives of these children, giving them a world-class education and breaking the cycle of disadvantage. Before opening, our Ghana program saw sponsored children pass exams and advance to university or vocational training, becoming self-reliant adults.

Education and Care: Achievements and Performances

SHGH has continued to support orphans and disadvantaged children, and since October 2024, an international school. Over the last ten years, the charity has funded education and living costs for orphans and disadvantaged youths, ensuring access to quality schools, sometimes moving children to private schools when public options were inadequate. In September 2024, SHGH opened the Sovereign House GH International School, which

combines Ghana's curriculum with international programs and provides scholarships or educational sponsorships for the children in our care. This initiative delivers world-class education and breaks cycles of disadvantage.

University Graduations:

Over the years, two of the children we sponsored graduated from university.

- Abigail, for whom we raised funds to undergo a kidney transplant in India, returned to Ghana and completed her studies, graduation from university with First Class Honours.
- Beauty, another determined individual who was born both mute and deaf, also overcame significant challenges to graduate from a mainstream university with Second Class Upper Honours in education.

The rest of the children in our care are all doing well, with some having started Secondary School, whilst some have started Junior High.

Sovereign House GH International School has also benefitted from our capacity-building initiatives, such as leadership mentoring for staff and support in developing digital literacy programmes. These efforts have empowered the school to integrate technology into the classroom, equipping students with essential skills for the future. Our ongoing commitment to the school reflects our broader goal of enhancing educational outcomes and promoting social inclusion across the region.

We provided learning materials, teacher training, and enrichment sessions to support diverse students. We also partnered with local stakeholders to deliver health and wellbeing workshops, addressing students' and families' challenges.

Plans Ahead

The involvement of volunteers from both Ghana and the UK contributed to a vibrant exchange of ideas and supported the school's efforts to build a nurturing, inclusive environment.

To further enhance engagement, the school would pursue international accreditation alongside recognition from the Ghana Education Service. This dual approach would not only attract volunteers and students who value globally recognised standards but also assure them that their contributions are supporting an institution with both local and international credibility. The process of acquiring international accreditation could involve volunteers in curriculum development, quality assurance, and the integration of best practices from diverse educational systems, thereby enriching professional development opportunities for students, volunteers and staff alike.

By combining international accreditation with Ghanaian standards, the school would be well-positioned to offer a unique educational experience and foster a truly global learning community. This strategy would also strengthen the school's appeal to prospective volunteers, partners, and donors, reinforcing its commitment to excellence and inclusion.

Risk Management

Key risks identified include financial controls, governance, safeguarding, inflationary pressures, rising demand for services, and both staffing and volunteer capacity. To address these, the organisation has implemented a range of policies: Safeguarding for children and adults, Volunteer, Equality and Diversity, Health & Safety, Risk Assessment, and Public Liability Insurance. These measures ensure robust risk management, supporting operational sustainability and compliance with statutory obligations.

Plans for Future Periods

- Deepen local engagement and partnerships to scale CLP and adult inclusion strands.
- Service expansion for adults 50+ and refugee cohorts with structured curricula and volunteer mobilisation.
- Incorporating AI & Robotics into the curricula
- Creating a Digital Media Course for young adults
- Gaining recognised accreditation for some of our CLP courses

Funding strategy

Funding strategy leveraging grants and corporate sponsorships to diversify income and strengthen resilience. The organisation will actively pursue new funding streams, including local authority commissions, philanthropic foundations, and social enterprise activities, to further reduce reliance on any single source. Building relationships with corporate partners will not only provide financial support but also opportunities for in-kind contributions, such as technology donations and volunteering. Regular review of the funding mix and proactive engagement with donors will enable agile responses to changes in the external environment, ensuring sustained investment in core programmes and future innovation. This approach underpins the organisation's commitment to long-term sustainability, supporting the expansion of services and the development of new initiatives outlined in our plans for future periods.

Trustees' Responsibilities Statement

The trustees are responsible for safeguarding assets, preventing fraud, keeping financial records in accordance with law and preparing annual accounts, as set out in the **Financial Policy** and followed in each year's TAR and Annual Return.

Declaration

Approved by the board and signed on its behalf by:

Irene Lockett

Director Irene Lockett (Date: _05_/_02_/2026).

Independent Examiner's Report to the Trustees of Sovereign House GH

I report to the charity trustees on my examination of the accounts of the Company for the year ended 29 April 2025.

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.

Paul Cowham

Paul Cowham FCA DChA

Withington Works
Withington Baths
30 Burton Road
Manchester, M20 3EB

Date 20/2/2026.....

Sovereign House GH
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 29 April 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income					
Donations and legacies	3	59,111	23,700	82,811	105,382
Charitable activities	4	8,665	36,770	45,435	17,001
Investments	5	114	-	114	-
Total income		67,890	60,470	128,360	122,383
Expenditure					
Raising funds	6	1,473	-	1,473	-
Charitable activities	7	78,349	36,940	115,289	92,059
Total expenditure		79,822	36,940	116,762	92,059
Net income/(expenditure) for the year	8	(11,932)	23,530	11,598	30,324
Transfer between funds		-	-	-	-
Net movement in funds for the year		(11,932)	23,530	11,598	30,324
Reconciliation of funds					
Total funds brought forward		16,767	279,681	296,448	266,124
Total funds carried forward		4,835	303,211	308,046	296,448

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Sovereign House GH
Company number 09551467
Balance sheet as at 29 April 2025

	Note	2025	2024
		£	£
Fixed assets			
Tangible assets	13	293,189	269,061
Total fixed assets		293,189	269,061
Current assets			
Debtors	-	-	-
Cash at bank and in hand		42,245	62,587
Total current assets		42,245	62,587
Liabilities			
Creditors: amounts falling due in less than one year	14	(15,142)	(11,646)
Net current assets		27,103	50,941
Total assets less current liabilities		320,292	320,002
Creditors: amounts falling due after more than one year	-	(12,246)	(23,554)
Net assets		308,046	296,448
Funds of the charity			
Restricted income funds	17	303,211	279,681
Unrestricted income funds	18	4,835	16,767
Total charity funds		308,046	296,448

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 15 to 25 form part of these accounts.

Approved by the trustees on05/02/2026..... and signed on their behalf by:

Irene Lockett - trustee

Irene Lockett

Sovereign House GH

Notes to the accounts for the year ended 29 April 2025

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 section 1A.

Sovereign House GH meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was required.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the year ended 29 April 2025 (continued)

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the accounts for the year ended 29 April 2025 (continued)

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis.

k Debtors

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

l Cash at bank and in hand

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

m Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Notes to the accounts for the year ended 29 April 2025 (continued)

n Financial instruments

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

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1. The charity is registered as a Charitable Incorporated Organisation (CIO), number 1168568.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Donations from individuals UK	9,546	-	9,546	11,257	-	11,257
Donations from Ghana	-	23,700	23,700	-	49,569	49,569
Gift aid	11,871	-	11,871	9,556	-	9,556
In kind income - volunteer CEO	35,000	-	35,000	35,000	-	35,000
In kind income laptops donated by Salford CC	2,694	-	2,694	-	-	-
Total	59,111	23,700	82,811	55,813	49,569	105,382

Sovereign House GH

Notes to the accounts for the year ended 29 April 2025 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Grants						
Reaching Communities NL	-	16,500	16,500	-	-	-
FM & Cellnex	-	-	-	-	5,000	5,000
Big Issue	-	-	-	-	6,000	6,000
Football for Change	-	10,000	10,000	-	-	-
Reach fund	-	-	-	-	180	180
Salford Community Grant	-	-	-	-	2,400	2,400
Bury Voluntary VCFA	-	-	-	-	2,000	2,000
Salford CC	-	5,270	5,270	-	-	-
Salford CVS	-	5,000	5,000	-	921	921
Local Giving	-	-	-	500	-	500
Other charitable income						
Computer Learning programme	6,490	-	6,490	-	-	-
Education in	2,175	-	2,175	-	-	-
Total	8,665	36,770	45,435	500	16,501	17,001

5 Investment income

	Unrestricted £	Restricted £	2025 £	Unrestricted £	Restricted £	2024 £
Income from bank deposits	114	-	114	-	-	-
	114	-	114	-	-	-

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

Sovereign House GH

Notes to the accounts for the year ended 29 April 2025 (continued)

6 Analysis of expenditure on raising funds

	Total 2025 £	Total 2024 £
Fundraising costs	1,473	-

7 Analysis of expenditure on charitable activities

	Total 2025 £	Total 2024 £
Programme costs, including volunteer exps	4,490	8,402
Programme costs - Ghana	24,501	-
Wages and salaries	27,565	17,241
Loan interest	2,338	-
Volunteer food	397	1,555
Depreciation	5,340	3,240
Office costs	1,700	-
Premises	9,115	14,111
Professional fees	-	9,696
Insurance	-	1,279
Bank charges	149	585
In kind - volunteer CEO	35,000	35,000
In kind - laptops donated by Salford CC	2,694	-
Other governance costs		
Independent examination	1,000	950
Other accountancy	1,000	-
Trustee meeting costs	-	-
	115,289	92,059
	2025 £	2024 £
Restricted expenditure	36,940	25,790
Unrestricted expenditure	78,349	66,269
	115,289	92,059

Notes to the accounts for the year ended 29 April 2025 (continued)

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2025	2024
	£	£
Depreciation	5,340	3,240
Independent examiner's remuneration		
- accountancy	1,400	700
- independent examination	600	500

9 Staff costs

Staff costs during the year were as follows:

	2025	2024
	£	£
Wages and salaries	27,592	17,002
Social security costs	-	-
Employers pension contributions	104	-
DBS checks	-	249
	27,696	17,251

These figures are for the payroll in the UK. In addition, £5,270 was paid to workers in Ghana, these costs are included in "Project costs - Ghana" in note 7.

No employee has employee benefits in excess of £60,000 (2024: Nil).

The average number of staff employed during the period was 3.6 (2024: 1.6).

The average full time equivalent number of staff employed during the period was 1.2 (2024: 1).

The key management personnel of the charity comprise the trustees, and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £nil (2024: £nil).

10 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration during the year (2024: Nil). One trustee claimed £nil travel expenses in the year (2024 £72.40).

Aggregate donations from related parties were £nil (2024: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2024: nil).

Sovereign House GH

Notes to the accounts for the year ended 29 April 2025 (continued)

11 Government grants

The government grants recognised in the accounts were as follows:

	2025 £	2024 £
Salford Council	5,270	2,000
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	5,270	2,000
	<hr/>	<hr/>

There were no unfulfilled conditions and contingencies attaching to the grants.

12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

13 Fixed assets: tangible assets

	Motor Vehicles	Land and Buildings £	Office equipment £	Computer equipment £	Total £
Cost					
At 1 May 2024	-	261,711	3,600	12,601	277,912
Additions	10,500	18,968	-	-	29,468
Disposals	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 29 April 2025	10,500	280,679	3,600	12,601	307,380
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation					
At 1 May 2024	-	-	1,800	7,051	8,851
Charge for the year	2,100	-	900	2,340	5,340
Disposals	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 29 April 2025	2,100	-	2,700	9,391	14,191
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net book value					
At 29 April 2025	8,400	280,679	900	3,210	293,189
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 30 April 2024	-	261,711	1,800	5,550	269,061
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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Notes to the accounts for the year ended 29 April 2025 (continued)

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors and accruals	2,475	1,200
Taxation and social security costs	-	-
Big Issue Loan	11,308	10,446
Owed to director	1,359	-
	<hr/>	<hr/>
	15,142	11,646
	<hr/>	<hr/>

15 Creditors: amounts falling after more than one year

	2025 £	2024 £
Big Issue Loan	12,246	23,554
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17 Analysis of movements in restricted funds

	Balance at 1 May 2024 £	Income £	Expenditure £	Transfers £	Balance at 29 April 2025 £
Big Life Company	5,482	-	(5,482)	-	-
Football for change	-	10,000	(829)	-	9,171
Computer Equipment	897	-	(897)	-	-
FM & Cellnex	5,550	-	(5,550)	-	-
Forever Manchester	1,421	-	(1,421)	-	-
Reaching Communities	-	16,500	(7,742)	-	8,758
Ghana Children's Home and Mission House	260,912	23,700	(3,933)	-	280,679
Reach fund	5,348	-	(5,348)	-	-
Kickstart	71	-	(71)	-	-
Salford Community	-	-	-	-	-
Salford CC	-	5,270	(5,270)	-	-
Salford CVS	-	5,000	(397)	-	4,603
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	279,681	60,470	(36,940)	-	303,211
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Notes to the accounts for the year ended 29 April 2025 (continued)

17 Analysis of movements in restricted funds (continued)

Previous reporting period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 30 April 2024 £
Big Life Company	-	6,000	(518)	-	5,482
Bury Voluntary VCFA	-	2,000	(1,103)	-	897
Computer Equipment	7,775	-	(2,225)	-	5,550
FM & Cellnex	-	5,000	(3,579)	-	1,421
Forever Manchester	-	-	-	-	-
Awards for All	4,361	-	(4,361)	-	-
Ghana Children's Home building	211,343	49,569	-	-	260,912
Ghana Children's Home and					
Mission House	5,348	-	-	-	5,348
Reach fund	10,574	180	(10,683)	-	71
Kickstart	-	-	-	-	-
Salford Community	-	1,500	(1,500)	-	-
Salford CVS Volunteers expenses	-	900	(900)	-	-
Salford CVS	-	921	(921)	-	-
	239,401	66,070	(25,790)	-	279,681

Name of Description, nature and purposes of the fund

The balances on restricted funds are all unexpended grants for the charity's projects. Transfers from restricted funds occur when capital items are purchased and this satisfies the restriction on the funding.

Notes to the accounts for the year ended 29 April 2025 (continued)

18 Analysis of movement in unrestricted funds

	Balance at 1 May 2024 £	Income £	Expenditure £	Transfers £	As at 29 April 2025 £
General fund	16,767	67,890	(79,822)	-	4,835
	16,767	67,890	(79,822)	-	4,835
Previous reporting period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 30 April 2024 £
General fund	26,723	56,313	(66,269)	-	16,767
	26,723	56,313	(66,269)	-	16,767

Name of **Description, nature and purposes of the fund**
General Fund This represents the free reserves of the charity.

19 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	293,189	-	-	293,189
Net current assets/(liabilities)	(276,108)	-	303,211	27,103
Total	4,835	-	303,211	308,046