

The Charity Registration Number is :- 1175804

SAMR TRUST

Report and Accounts

31 December 2022

SAMR TRUST

Report and accounts for the period ended 31 December 2022

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SAMR TRUST

Trustees' Annual Report for the year ended 31 December 2022

The Trustees presents his Report and Accounts for the year ended 31 December 2022.

Reference and administrative details

The charity name.

The legal name of the charity is:- SAMR TRUST.

The charity is also known by its operating name, SAMR TRUST.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1175804.

The charity also operates in the following countries:-

Country

Pakistan

Uganda

Sri Lanka

Africa

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

The governing document is dated 22 March 2017

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

SAMR TRUST

Trustees' Annual Report for the year ended 31 December 2022

The principal operating address, telephone number, email and web addresses of the charity are:-

Office 3
140 Hoe Street
Walthamstow
London
E17 4QR
Telephone: 079 1719 6648
Email Address: samrtrust@gmail.com
Web address: <http://www.samrtrust.org>

The Trustees in office on the date the report was approved were:-

Samee Ullah
Dr Matee Rajput
Ziaullah Rajput

The following persons served as Trustees during the year ended 31 December 2022 :-

	Appointed on
Samee Ullah	01/01/2017
Dr Matee Rajput	22/03/2017
Ziaullah Rajput	23/02/2021

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The purpose of the charity is to help and improve the conditions of those who are less fortunate and in need of help across the UK, Asia (Pakistan and Sri Lanka so far) and Africa (Uganda). We aim to do so by providing clean safe drinkable water, basic medical assistance, education assistance and by distributing basic food packs.

The main activities undertaken in relation to those purposes during the year.

During this difficult year, we

Provided food packs to over 5000 families across Pakistan, Sri Lanka, Bangladesh and Uganda.

Provided emergency coronavirus assistance to communities here in the UK and abroad.

Installed over 1000 water hand pumps across Pakistan and Africa.

Installed numerous water filtration plants across Pakistan.

Provided free medical camps and basic daily medications to those needed.

SAMR TRUST

Trustees' Annual Report for the year ended 31 December 2022

The main activities undertaken during the year to further the charity's purpose for the public benefit.

In this short time, we managed to install numerous water filtration units which will provide safe clean drinking water to thousands of families daily.

In addition, food packs, medical assistance and clothing has been provided to the needy.

Also, after starting the SAMRs Hospital building during the year we managed to complete the phase two of the project.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The short term and longer term aims and objectives.

In the short term, we want to continue and develop further the projects we have started. Establish stronger connections locally and internationally to assist us further.

In the long term, we want provide in more areas and countries the projects we have started.

The charity's strategies for achieving its aims and objectives in the future.

Maintaining the good standards, we have set out. Connecting more reliable and established local people to assist in our projects to enable them to be more efficient and identify the neediest people and communities.

The main achievements and performance of the charity during the year.

We are proud of our donors and volunteers which helped us in carrying out these projects during this year.

Also, starting SAMR Trust dream of building the SAMRs Hospital.

Financial review

The charity's financial position at the end of the year ended 31 December 2022

The financial position of the charity at 31 December 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	114,614	59,163
Unrestricted Revenue Funds available for the general purposes of the charity	269,592	154,978
Total Funds	269,592	154,978

SAMR TRUST

Trustees' Annual Report for the year ended 31 December 2022

Financial review of the position at the reporting date, 31 December 2022.

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

We continue to strive to build reserves but like many organisations find an ever-increasing demand for our service. We believe that given the level of local, national and international support, we can continue to be able to provide these charity projects nationwide in the UK and to other countries.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

MR P. JAYAWARDENE

Member of The Institute of Chartered Accountants

Hamilton House

4A The Avenue

London

E4 9LD

SAMR TRUST

Trustees' Annual Report for the year ended 31 December 2022

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 25 October 2023.


Samee Ullah (Oct 25, 2023 11:49 GMT+1)

MR SAMEE ULLAH
Trustee

SAMR TRUST

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2022

I report to the trustees on my examination of the financial statements of SAMR TRUST ('the charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 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, Report and Opinion

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

Accounting records were not kept in respect of the charity as required by section 130 of the Act; or

The financial statements do not accord with those records; or

The financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-

Peter Jayawardene

Peter Jayawardene (Oct 26, 2023 15:01 GMT+1)

MR P. JAYAWARDENE - Independent Examiner

Member of The Institute of Chartered Accountants

Hamilton House
4A The Avenue
London
E4 9LD

This report was signed on 26 October 2023

SAMR TRUST - Statement of Financial Activities for the year ended 31 December 2022

Statement of Financial Activities for the year ended 31 December 2022

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £	2021 £
Income & Endowments from:					
Donations & Legacies	A1	255,841	-	255,841	266,600
Total income	A	255,841	-	255,841	266,600
Expenditure on:					
Raising funds	B1	3,800	-	3,800	-
Charitable activities	B2	137,427	-	137,427	207,437
Total expenditure	B	141,227	-	141,227	207,437
Net income for the year		114,614	-	114,614	59,163
Net income after transfers	A-B	114,614	-	114,614	59,163
Net movement in funds		114,614	-	114,614	59,163
Reconciliation of funds:-	E	-	-	-	-
Total funds brought forward		154,978	-	154,978	95,815
Total funds carried forward		269,592	-	269,592	154,978

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 14 to 20 form an integral part of these accounts.

SAMR TRUST - Statement of Financial Activities for the year ended 31 December 2022

SAMR TRUST - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Income & Endowments from:				
Donations & Legacies	A1	266,600	-	266,600
Total income	A	266,600	-	266,600
Expenditure on:				
Charitable activities	B2	207,437	-	207,437
Total expenditure	B	207,437	-	207,437
Net income for the year		59,163	-	59,163
Net income after transfers	A-B	59,163	-	59,163
Net movement in funds		59,163	-	59,163
Reconciliation of funds:-	E	-	-	-
Total funds brought forward		95,815	-	95,815
Total funds carried forward		154,978	-	154,978

All activities derive from continuing operations

The notes attached on pages 14 to 20 form an integral part of these accounts.

SAMR TRUST - Statement of Financial Activities for the year ended 31 December 2022

SAMR TRUST - Resources applied in the year ended 31 December 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	114,614	59,163
Resources applied on functional fixed assets	(124,413)	(116,394)
Net resources available to fund charitable activities	<u>(9,799)</u>	<u>(57,231)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

Movements in revenue and capital funds for the year ended 31 December 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	154,978	-	154,978	95,815
Recognised gains and losses before transfers	<u>114,614</u>	<u>-</u>	<u>114,614</u>	<u>59,163</u>
	269,592	-	269,592	154,978
Closing revenue funds	<u>269,592</u>	<u>-</u>	<u>269,592</u>	<u>154,978</u>

Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	269,592	-	269,592	154,978
Total funds	<u>269,592</u>	<u>-</u>	<u>269,592</u>	<u>154,978</u>

The notes attached on pages 14 to 20 form an integral part of these accounts.

SAMR TRUST - Statement of Financial Activities for the year ended 31 December 2022

SAMR TRUST

Income and Expenditure Account for the year ended 31 December 2022 as required by the Companies Act 2006

	2022 £	2021 £
Income		
Income from operations	255,841	266,600
Gross income in the year before exceptional items	255,841	266,600
Gross income in the year including exceptional items	255,841	266,600
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	134,820	206,359
Depreciation and amortisation	1,907	478
Governance costs	700	600
Total expenditure in the year	141,227	207,437
Net income before tax in the financial year	114,614	59,163
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	114,614	59,163
Retained surplus for the financial year	114,614	59,163
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 14 to 20 form an integral part of these accounts.

SAMR TRUST - Balance Sheet as at 31 December 2022

	SORP		2022	2021
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	6	A2	259,505	136,999
Total fixed assets			<u>259,505</u>	<u>136,999</u>
Current assets		B		
Debtors	7	B2	1,079	993
Cash at bank and in hand		B4	14,895	21,305
Total current assets			<u>15,974</u>	<u>22,298</u>
Creditors: amounts falling due within one year	8	C1	<u>(5,887)</u>	<u>(4,319)</u>
Net current assets			10,087	17,979
The total net assets of the charity			<u>269,592</u>	<u>154,978</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

-

Unrestricted Funds

Unrestricted Revenue Funds	11	D3	269,592	154,978
			269,592	154,978

Designated Funds

Total charity funds			<u>269,592</u>	<u>154,978</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 6.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.


Samee Ullah (Oct 25, 2023 11:49 GMT+1)

MR SAMEE ULLAH

Trustee

Approved by the board of trustees on 25 October 2023

The notes attached on pages 14 to 20 form an integral part of these accounts.

SAMR TRUST

Cash Flow Statement for the year ended 31 December 2022

		2022 £	2021 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	<u>118,003</u>	<u>59,115</u>
Cash flows from investing activities			
Purchase of property, plant and equipment		(124,413)	(116,394)
Net cash provided by investing activities	B	<u>(124,413)</u>	<u>(116,394)</u>
Cash flows from financing activities			
Net cash provided by financing activities	C	<u>-</u>	<u>-</u>
Overall cash provided by all activities	A+B+C	<u>(6,410)</u>	<u>(57,279)</u>
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 December 2022		(6,410)	(57,279)
Cash and cash equivalents at 1 January 2022		21,305	78,584
Cash at bank and in hand less overdrafts at 31 December		<u>14,895</u>	<u>21,305</u>

SAMR TRUST**Cash Flow Statement for the year ended 31 December 2022****SAMR TRUST****Cash Flow Statement for the year ended 31 December 2022 - Continued****Reconciliation of net income to net cash flow from operating activities**

	2022	2021
	£	£
Net income as shown in the Statement of Financial Activities	114,614	59,163
Adjustments for :-		
Depreciation charges	1,907	478
Decrease in debtors	(86)	(84)
Increase in creditors, excluding loans	1,568	(442)
Increase in provisions	-	-
Net cash provided by operating activities	A 118,003	59,115

Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash in hand at for the year ended 31 December 2022	14,895	21,305
Total cash and cash equivalents	14,895	21,305

SAMR TRUST**Cash Flow Statement for the year ended 31 December 2022 - Continued****Analysis of change in net debt**

	<i>At start of year</i>	<i>Cash Flows</i>	<i>At end of year</i>
Cash	21,305	(6,410)	14,895
Total	21,305	(6,410)	14,895

SAMR TRUST

Notes to the Accounts for the year ended 31 December 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing of the voluntary donations. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value of donations received from donors.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

SAMR TRUST

Notes to the Accounts for the year ended 31 December 2022

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

SAMR TRUST

Notes to the Accounts for the year ended 31 December 2022

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity. However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 4.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Land and buildings	over 100 years
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A regular annual review of the likelihood of asset impairment is undertaken.

SAMR TRUST

Notes to the Accounts for the year ended 31 December 2022

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The volunteers work tirelessly to achieve the goals of the charity and their contributions cannot be measured. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

5 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

SAMR TRUST

Notes to the Accounts for the year ended 31 December 2022

6 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2022	137,690	-	-	137,690
Additions	124,413	-	-	124,413
At 31 December 2022	262,103	-	-	262,103
Depreciation				
At 1 January 2022	691	-	-	691
Charge for the year	1,907	-	-	1,907
At 31 December 2022	2,598	-	-	2,598
Net book value				
At 31 December 2022	259,505	-	-	259,505
At 31 December 2021	136,999	-	-	136,999

<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
31 December 2020	21,296	-	-	21,296
Additions	116,394	-	-	116,394
31 December 2021	137,690	-	-	137,690
Depreciation				
31 December 2020	213	-	-	213
Charge for the year	478	-	-	478
31 December 2021	691	-	-	691
Net book value				
31 December 2021	136,999	-	-	136,999
31 December 2020	21,083	-	-	21,083

SAMR TRUST

Notes to the Accounts for the year ended 31 December 2022

7 Debtors

	2022 £	2021 £
Prepayments and accrued income	1,079	993
	1,079	993

8 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	3,349	119
Accruals	2,538	4,200
	5,887	4,319

9 Income and Expenditure account summary

	2022 £	2021 £
At 1 January 2022	154,978	95,815
Surplus after tax for the year	114,614	59,163
At 31 December 2022	269,592	154,978

10 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2022

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	259,505	-	-	259,505
Current Assets	15,974	-	-	15,974
Current Liabilities	(5,887)	-	-	(5,887)
	269,592	-	-	269,592

At 1 January 2022

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	136,999	-	-	136,999
Current Assets	22,298	-	-	22,298
Current Liabilities	(4,319)	-	-	(4,319)
	154,978	-	-	154,978

SAMR TRUST

Notes to the Accounts for the year ended 31 December 2022

11 Change in total funds over the year as shown in Note 10, analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 12 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	154,978	114,614	-	269,592
Total unrestricted and designated funds	154,978	114,614	-	269,592
Total charity funds	154,978	114,614	-	269,592

12 Analysis of movements in funds over the year as shown in Note 11

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022 £	2022 £	2022 £	2022 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	255,841	(141,227)	-	114,614
	255,841	(141,227)	-	114,614

13 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

Unrestricted Revaluation Reserve This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

Restricted funds:-

Restricted Fixed Asset Funds The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted Revaluation Reserve This fund represents the restricted surplus arising on the revaluation of the charity's assets.

14 Ultimate controlling party

The charity is under the control of its legal members.

SAMR TRUST UK 20EWFRS102NONEND 31 DEC 2022

Final Audit Report

2023-10-25

Created:	2023-10-25
By:	Pervez Latif (pervez@plc4accounts.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAJKj2e7mDnFMWuzPEhvxxQHak-toH8OzZ

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