

Soberistas CIO
For the year ended 29 February 2024

Notes to the financial statement

1 Receipts & payments accounts

Receipts and payments accounts contain a summary of money received and money spent during the period and a list of assets and liabilities at the end of the period.

2. Grants & Donations

Donations £9,570.23

3. Creditors

Bounce Back Loan £6,387.63

4. Trustee's remuneration

Trustees received no expenses, remuneration or benefits in this period.

5. Glossary of terms

Creditors: These amounts are owed by the charity, but not paid during the accounting period.

Soberistas CIO
 Receipts and Payments Account
 For the year ended 29 February 2024

	2024
	£
Donation	9,570
Other Income	60,516
	70,086
	70,086
Accountancy fees	-896
Advertising and PR	-10,334
Bank charges	-81
Low value purchases	-32
Management fees	-25,387
Other legal and prof	-5,777
Repairs and maintenance	-490
Software	-11,595
Sundry	-8
Telephone and internet	-854
Travel and subsistence	-200
Web hosting	-4,381
	-60,034
	10,052

The trustees approve the Receipts and Payments Account and confirm that they have made available all relevant records and information for its preparation.
 on behalf of the trustees

Jeremy Tovey



Soberistas CIO
Balance Sheet
As at 29 February 2024

		2024
		£
Debtors	Soberistas Ltd	8599
		8599
Bank	Current account	7,841
		7,841
		16,440
Creditors	Bounce Back Loan	-6,388
		-6,388
Net assets		10,052
		£
Profit and I Net profit		10,052
		10,052
Total funds		10,052

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

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

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP, on behalf of the trustees

Jeremy Tovey
Date

17/2/25

Soberistas CIO

For the year ended 29 February 2024

Full Name: Soberistas CIO

Organisation Type Charitable Incorporated Organisation

Registered Charity Number 1204472

Trustees

Christina Jane Hallett

Jeremy Stuart Tovey

Independent Examiner

Brown & Rear Accountants Limited

838 Ecclesall Road, Sheffield, S11 8TD

Governance and Management

The charity is operated under the rules of its CIO Association.

Trustees are voted in a committee meeting and agree to serve and adopt all Soberistas CIO policies.

Objectives and Activities

The charity objects are to provide support and coaching to members of the public who suffer with addictions.

Public benefit statement

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, Charities and Public Benefit'.

Summary of the main activities undertaken for the public benefit.

Charitable Objectives THE OBJECTS OF THE CIO ARE FOR THE PUBLIC BENEFIT SUCH PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES MAY AT THEIR DISCRETION THINK FIT, INCLUDING (BUT WITHOUT LIMITING THE GENERALITY OF THE FOREGOING) BY: 3.1.1 PROVIDING RELIEF TO PERSONS IN NEED BY REASON OF ADDICTION TO ALCOHOL, IN PARTICULAR THROUGH THE PROVISION OF A SOCIAL NETWORKING WEBSITE OFFERING PEER SUPPORT FOR ANY MEMBER OF THE PUBLIC, BOTH IN THE UK AND WORLDWIDE, WISHING TO ADDRESS THEIR ALCOHOL DEPENDENCY ISSUES; AND 3.1.2 PROMOTING AND RAISING AWARENESS AMONGST PEOPLE ABOUT THE HEALTH RISKS OF ALCOHOL AND THE POSITIVE HEALTH BENEFITS OF SOBRIETY THROUGH ORGANISING WORKSHOPS AND PUBLIC SPEAKING EVENTS, AS WELL AS ANY OTHER ACTIVITIES THAT THE CHARITY TRUSTEES DEEM OF BENEFIT TO THE PUBLIC.

Main achievements in the year

App development to create an improved service for those interested in receiving support.

Jeremy Tovey

Date

17/2/25

Soberistas CIO

For the year ended 29 February 2024

Independent Examiners Report

I report on the accounts of the Trust For the year ended 31 December 2024 which are set out on page 1

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the charities act") and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- to Follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the account, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's report

I have completed my examination based on the records provided by the trustee. I confirm that no material matters have come to my attention in connection with the examination of the bank transactions provided in the excel.

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.

Brown & Rear Accountants Limited
838 Ecclesall Road
Sheffield
S11 8TD

Soberistas CIO
For the year ended 29 February 2024

Reference and Administrative Details

Trustees

Christina Jane Hallett

Jeremy Stuart Tovey

Principal Office

88 Murray Road

Sheffield

S11 7GG

Accountant

Brown & Rear Accountants Limited

838 Ecclesall Road

Sheffield

S11 8TD

Soberistas CIO

For the year ended 29 February 2024

Statements of trustees responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by:

Jeremy Tovey

Date:

17/2/25

Soberistas CIO
Annual Report & Financial Statements
For the year ended 29 February 2024
REGISTERED CHARITY No. 1204472

Soberistas CIO
For the year ended 29 February 2024
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Notes to the Accounts

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are considered in terms of arrival at net income/expenditure.

Leased assets

Where the charity enters a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognized as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

If lease incentives are received to enter operating leases, such incentives are recognised as a liability.

The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been made the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of value to the charity.

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteers help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Soberistas CIO

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accrual basis. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but have not yet been paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower cost or net realizable value. Donated items of stock are recognised at fair value, which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at the bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short-term creditors are measured at the transaction price. Other creditors and provisions are recognised as 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.