

**Sandville Self Help Foundation**  
**Unaudited Financial Statements**  
**31 March 2025**

**WALTER HUNTER & CO LIMITED**

Chartered accountants  
24 Bridge Street  
Newport  
South Wales  
NP20 4SF

# Sandville Self Help Foundation

## Financial Statements

Year ended 31 March 2025

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# Sandville Self Help Foundation

## Trustees' Annual Report

Year ended 31 March 2025

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

### Chair's report

On behalf of the Trustees, it is my pleasure to present the Sandville Self Help Foundation's Financial Statement for the fiscal year 2024/2025. This marks our second full set of accounts since the reopening of our Centre in April 2023.

Over the past year, the Foundation has continued to grow and thrive, providing essential support to more clients than ever before during some of the most challenging times of their lives. This progress is a direct result of the dedication and hard work of our exceptional team, led by our Director, Mrs. Sandra Owen B.E.M. Through their unwavering commitment, we continue to offer cutting-edge therapies, expert care, and state-of-the-art facilities to individuals facing life-changing and life-limiting illnesses. Our model of care remains dynamic, evolving, and expanding as we collaborate with both clients and medical professionals to ensure the highest quality services.

We are especially proud to announce that our Director, Sandra Owen, has been awarded the British Empire Medal (B.E.M.) in recognition of her outstanding contributions to charity. Sandra has worked tirelessly for many years, particularly in her fundraising efforts for LATCH and, more recently, Sandville SHF. This honour is truly well-deserved, and we congratulate Sandra on this remarkable achievement.

In line with our ongoing development, we have recently expanded our facilities with the addition of two new garden therapy rooms. These rooms provide a serene, accessible, and safe environment, offering beautiful views of our gardens, and can be used for a wide range of therapeutic services. We are immensely grateful to the local tradesmen who donated their time, expertise, and resources to bring this project to fruition, as well as to our determined ambassador, Alan Phillips M.B.E., who managed the construction. A heartfelt thank you to all involved.

Further investments have been made to enhance accessibility within our garden, including the installation of beautiful resin pathways, designed to accommodate clients with mobility challenges.

In an effort to become more sustainable, we have also installed a state-of-the-art solar panel and battery system, significantly reducing our energy costs. This development not only supports our commitment to sustainability but also enables us to reinvest the savings into furthering our services.

Our charity shop continues to thrive, thanks to the tireless efforts of our volunteers and the generous donations from the community. The shop's presentation is excellent, offering a range of fantastic bargains while raising vital funds. Likewise, our kitchen team consistently provides affordable, home-cooked meals, ensuring that our clients have access to nourishing food during their visits.

# Sandville Self Help Foundation

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2025

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Thanks to strong financial performance and a generous National Lottery grant, we have expanded our team with the addition of Kate Floyd, Health and Wellbeing Instructor, and Kate Barrett, Complementary Therapy and Bereavement Practitioner. Their expertise will be invaluable as we continue to support our clients. We warmly welcome them to the team.

Our cancer and bereavement support groups have grown and are now integral to the services we provide, just as they were when the charity was first founded by Sister Gwyneth Poacher MBE. It is incredibly fulfilling to hear how our work continues to positively impact the lives of those who need it most.

Our stunning log cabin, overlooking the South Wales coast, remains a peaceful sanctuary for patients undergoing treatment or simply in need of a restorative break.

Behind the scenes, significant efforts have been made to strengthen the charity's governance. As Trustees, we are dedicated to upholding the highest standards, as outlined by the Charity Commission. A key part of this process has been the transition of the charity's legal entity to a Charitable Incorporated Organisation (CIO), streamlining regulatory processes and modernising our operations. Additionally, we are proud to report that our recent health and safety inspection was exemplary, reflecting our commitment to providing a safe environment for both clients and staff. Sandra and the team have worked diligently to implement robust policies and frameworks to ensure we meet the highest standards of practice.

We are pleased to report continued improvements in our financial performance. While legacy income remains unpredictable, we have seen a significant increase in fundraising revenue, which has helped to offset the decline in legacy contributions this year. Steady income from our charity shop and coffee shop has also bolstered our financial position. A particular highlight was the success of our fundraising events, led by Chris Leyshon and supported by the team, with the Summer Ball, Mumbles to Mules Walk, and the Mount Kenya Trek all contributing to our growth. The generosity of local businesses and the wider community has been overwhelming.

Speaking of the Mount Kenya Trek, I was honoured to participate alongside Ceri-Anne Sims, Courtney Sims, Ellis Sims, Hayley Moody, David Hnyda, Christopher Leyshon, and our legendary expedition doctor, Graham Toms. Together, we raised approximately £40,000 for Sandville SHF, as well as making friendships and bonds for life. The experience, though incredibly challenging with temperatures as low as -7°C, Lions in camp and altitudes reaching 5,000 metres, was truly rewarding. I am immensely proud of the team's resilience and determination in often dangerous conditions. Looking ahead, we wish the next team the best of luck as they take on Mount Kinabalu, Borneo, in 2026.

I would like to take this opportunity to thank our outstanding staff, who consistently go above and beyond in their roles. Special thanks go to Sandra Owen B.E.M. (Director), Ceri-Anne Sims (Head of Finance), Christopher Leyshon (Head of Communication, Events, and Marketing), Julia Watkins (Facilities and Volunteer Manager), Katie Floyd (Health and Wellbeing Instructor), Hannah Bowen and Mandy Rees (Senior Health and Wellbeing Instructors), Mandy Perry and Wendy Parsons (Nutrition, Catering, and Housekeeping Assistants), and Irene Keane (Centre Assistant).

# Sandville Self Help Foundation

## Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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### Reference and administrative details

**Registered charity name** Sandville Self Help Foundation

**Charity registration number** 517899

**Principal office** Sandville Court  
Kenfig  
Bridgend  
CF33 4PU

### The trustees

C Barber (Appointed 3 July 2024)  
A Beale  
M Beale  
G Dower  
S Goff  
Dr R Hnyda  
P Masson  
Dr S Mohajer  
S Tyler

**Accountants** Walter Hunter & Co Limited  
Chartered accountants  
24 Bridge Street  
Newport  
NP20 4SF

### Structure, governance and management

#### Governing document

Sandville Self Help Foundation is a registered charity with the Charity Commission, charity number 517899, and is governed by its Constitution dated 7 August 1986 and amended in August 2006.

Following the year end, the assets, liabilities and charitable activities of this charity were transferred to Sandville Self Help Foundation CIO, charity number 1208408.

#### Recruitment and appointment of new trustees

This is done at a trustees' meeting where new trustees are invited along and given all the charity's literature before accepting the trustee appointment.

#### Induction and training of new trustees

New trustees undergo an orientation day to brief them on their legal obligations under charity law, the Constitution, the committee and decision making process, and recent financial performance and to gain a better insight of the charity as a whole.

#### Organisational structure

The board of trustees, which consists of 9 trustees, administers the charity. The board meet on a regular basis to discuss current developments, membership, finance and audit of the charity.

The centre director, Sandra Owen, manages the day-to-day operations of the charity.

# Sandville Self Help Foundation

## Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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### Objectives and activities

At Sandville Self Help Foundation, our mission is to provide comprehensive physical, emotional, and social support to individuals living with life limiting and life changing conditions. We are dedicated to empowering those we serve while also offering care and guidance to their families and carers during some of the most challenging periods in their lives.

### Our Core Values

#### **Respect | Compassion | Integrity | Kindness**

These core values are the foundation of everything we do. They inspire our commitment to deliver the highest quality of advice, information, care, and support. We aim to reach and assist as many individuals as possible-whether they are living with a life limiting or life changing condition, require rehabilitation post treatment, approaching the end of life, or coping with loss and bereavement. Our values guide us in creating a compassionate, inclusive, and supportive community for all.

### Vision Statement

At Sandville Self Help Foundation, our vision is to provide a compassionate and holistic service for individuals facing life limiting and life changing conditions. We are committed to nurturing physical, psychological, and social well-being through comprehensive care and unwavering support.

We aspire to build a community grounded in dignity, comfort, empowerment, and compassion. At the core of our mission is the belief that no one should face their challenges alone.

### Achievements and performance

Since reopening in March 2023 following a comprehensive refurbishment, including significant enhancements to the Therapy Centre, Sandville Self Help Foundation continues to make remarkable strides in delivering holistic care and support to individuals facing life limiting and life changing conditions. These conditions include Cancer, Parkinson's, Motor Neurone Disease, Multiple Sclerosis (MS), Stroke, acquired Head Injuries, Dementia, services for Older People and more.

Sandville Self Help Foundation provides an integrated and person-centred service model, welcoming clients and their families throughout the week. Beneficiaries have access to a broad spectrum of high-quality, complementary therapies, tailored mobility and wellbeing classes, hydrotherapy-based rehabilitation exercises, and a range of health, beauty, and relaxation treatments. Importantly, the Centre also offers psychological and emotional support to promote mental wellbeing alongside physical support.

A key strength of the Foundation's work is its ability to foster community and peer support. The Centre currently runs a monthly primary breast cancer group and bereavement support group, both of which have been well-received and have seen consistent attendance and positive feedback. Plans are underway to expand the Bereavement Service to offer Bereavement and Grief Workshops including for Loss of a Partner, Sibling or a Close Friend Workshop and a Bereaved Parents Workshop for those who have lost a child at any age. The Log Cabin continues to provide a tranquil place for children or adults with life limiting conditions to have a short break away, to enjoy the Porthcawl Coastline and make valuable memories.

Through its revitalised facilities and compassionate, multidisciplinary approach, the team of staff and volunteers at Sandville Self Help Foundation continue to make a significant and measurable impact on the lives of individuals living with life limiting and life changing conditions, as well as their families and carers.

# Sandville Self Help Foundation

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2025

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#### Achievements and performance *(continued)*

##### Investment performance

Realised loss on the disposal of investments were £982 (2024: Gains £29,156).

The trustees were satisfied with the management of the fund's investments which generated income of £30,448 (2024: £27,522).

##### Contribution of Volunteers

Sandville Self Help Foundation is deeply indebted to its dedicated volunteer team, whose generosity, time, and diverse skillsets are instrumental to contributing to the organisation's continued growth, sustainability, and success. Volunteers form the backbone of the Foundation, enabling alongside the team of staff, the delivery of high-quality, person-centred services to individuals living with life limiting and life changing conditions.

Volunteers contribute across a wide range of service areas, including Client assessments, Complementary therapies, Hairdressing, Reception, Therapy Centre, Café & Kitchen duties, 'Friends of Sandville' Charity Shop, Gardening within the Sensory Gardens, driving clients to and from the centre, fundraising and community engagement. Their commitment significantly enhances the scope and reach of the charity, allowing the Foundation to broaden the range of services available to clients and improve the overall experience for both clients and their families.

As of 31st March 2025, the Foundation had 64 active volunteers contributing a total of 273 hours per week. These contributions are distributed as follows:

**Reception:** 10 volunteers, total 38 hours

**Cafe & Kitchen:** 10 volunteers, total 51 hours

**Complementary therapies and assessments:** 13 volunteers, total 50 hours

**Therapy Centre Support:** 11 volunteers, total 39 hours

**Charity Shop Operations:** 13 volunteers, total 68 hours

**Gardening:** 5 volunteers, total 22 hours

**Volunteer Driving Services:** 2 volunteers, total 5 hours

Sandville Self Help Foundation is also privileged to benefit from the support of a volunteer President and a team of Ambassadors, who play an integral role in advocating for the charity's Mission, Values and Vision. Their efforts are crucial in raising the organisation's profile and driving fundraising initiatives throughout the year.

One of the most notable strengths of the Foundation's volunteer programme is its exceptional retention rate. With minimal vacancies, the programme is a model of volunteer engagement and satisfaction. Volunteers consistently report a high level of personal fulfilment, growth, and sense of purpose through their involvement with Sandville Self Help Foundation. This long-term commitment reflects the charity's inclusive and supportive environment, as well as its recognition of the value of each individual's contribution.

The Foundation also places strong emphasis on diversity and inclusion, resulting in a well-balanced and collaborative volunteer workforce. This diversity enriches the service experience, fosters a culture of mutual respect, and ensures that a wide range of perspectives inform the charity's ongoing development.

Volunteers are advocates, ambassadors, and partners in delivering compassionate, community-focused care. Their contributions significantly enhance the charity's impact, helping to build stronger relationships with clients and families while elevating the organisation's reputation across the wider community.

# Sandville Self Help Foundation

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2025

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#### Financial review

##### Reserves Policy

The trustees have reviewed the level of reserves (that is those funds that are readily available at any point in time) that the charity ought to have in relation to its size and operational activities. These reserves are needed to bridge the funding gaps between spending and receiving resources through donations that provide funding. Reserves are also held to cover possible emergency repairs to the building and other expenditure.

The unrestricted reserves as at 31 March 2025 were £1,653,926 (2024: £1,672,166). It is the trustees' view that it is prudent to ensure that there are sufficient reserves to provide financial flexibility should there be any unexpected events. In particular, the level of funds available is required to ensure the charity can continue operating over a period of time should fundraising capacity be reduced.

The free reserves of the charity at the year end totalled £96,923 (2024: £190,341).

##### Specific changes in fixed assets

All movements in fixed assets are shown in note 19 to the accounts.

##### Investment policy

It is the charity's intention to:

- Generate reasonable returns on investments to support the ongoing operations and programs of the charity.
- Preserve the purchasing power of the organisation's assets over time.
- Diversify investments to mitigate risk while maintaining an appropriate level of liquidity to meet operational and strategic needs.

The investment portfolio, managed by HSBC UK Bank plc, shall be regularly monitored to evaluate performance relative to established benchmarks and objectives.

##### Investment Strategies

**Asset Allocation:** The investment portfolio shall be diversified across various asset classes, including but not limited to equities, fixed income securities, real estate, and alternative investments. The allocation shall be periodically reviewed and adjusted based on market conditions, risk tolerance, and the charity's financial goals.

**Risk Management:** Investments shall be managed with a focus on risk-adjusted returns. Risk tolerance levels will be established and periodically assessed to ensure alignment with the organisation's financial objectives.

**Socially Responsible Investing:** Sandville Self Help Foundation is committed to investing in a manner that aligns with its values and ethical considerations. Preference may be given to investments that promote sustainability, social justice, and corporate responsibility.

##### Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

# Sandville Self Help Foundation

## Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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### Plans for future periods

In the years ahead, all our initiatives will remain focused on advancing our core mission and vision: to provide the highest standard of physical, emotional, and social support, and to empower individuals living with life limiting and life changing conditions. These plans will be regularly assessed and prioritised to respond to evolving needs.

1. **Facility Enhancements**

We aim to make all areas of the Sandville Self Help Foundation fully accessible. This includes completing the upgrading of outdoor spaces and creating suitable seating areas. The existing garden building has been converted into two accessible therapy rooms, improving access for clients with limited mobility or who use mobility aids. The changes will continue to meet the evolving needs of our clients with cost-effective, high-quality facilities.

2. **Community Engagement**

We plan to strengthen community connections by expanding outreach to both primary and secondary healthcare services and the third sector to raise awareness of our services. Our presence on social media and our website will be actively maintained and enhanced to reach individuals who may not yet be familiar with our services.

3. **Staffing and Service Development**

We will continually assess staffing needs on an annual basis to align with client demand. Additional sessions will be introduced in the Mobility Suite, Wellbeing Studio and Hydrotherapy Pool based on need through effective assessment. We are committed to continuing our support for our dedicated volunteers while actively working to increase volunteer numbers to meet growing demand and enhance our services. We will also continue to promote greater use of the Log Cabin at Sandville Self Help Foundation, providing essential respite for children and adults affected by a progressive life limiting illness.

4. **Governance and Leadership**

Our board of trustees will continue to diversify, welcoming individuals with relevant experience and expertise. To modernise and strengthen our legal structure, we have transitioned to a Charitable Incorporated Organisation (CIO). All organisational policies will be reviewed annually and adhered to rigorously.

5. **Fundraising Strategy**

We will continue to grow our signature fundraising events—the "Mumbles to Mules Walk", the "Sandville Summer Ball", and our bi-annual overseas trek (Borneo 2027). Through targeted social media campaigns, we aim to connect with new communities and encourage their support. We will also explore and evaluate additional funding streams to support our mission, producing compelling videos and high-quality media to boost engagement and fundraising efforts.

### Trustees' responsibilities statement

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 and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

# Sandville Self Help Foundation

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2025

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In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting 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.

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 applicable Charities (Accounts and Reports) Regulations, 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.

The trustees' annual report was approved on 29<sup>th</sup> August 2025 and signed on behalf of the board of trustees by:

Dr R Hnyda  
Trustee

# Sandville Self Help Foundation

## Independent Examiner's Report to the Trustees of Sandville Self Help Foundation

**Year ended 31 March 2025**

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I report to the trustees on my examination of the financial statements of Sandville Self Help Foundation ('the charity') for the year ended 31 March 2025.

### **Responsibilities and basis of 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 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. 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 accounts to be reached.

Mr Jonathan Rhodes BSc BFP FCA  
Independent Examiner

Walter Hunter & Co Limited  
Chartered Accountants  
24 Bridge Street  
Newport  
NP20 4SF

29<sup>th</sup> August 2025

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# Sandville Self Help Foundation

## Statement of Financial Activities

Year ended 31 March 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
<b>Income and endowments</b>	<b>Note</b>				
Donations and legacies	4	136,168	–	136,168	243,135
Charitable activities	5	–	36,687	36,687	14,940
Other trading activities	6	201,336	–	201,336	111,263
Investment income	7	30,448	–	30,448	27,522
Other income	8	14,435	–	14,435	600
<b>Total income</b>		<u>382,387</u>	<u>36,687</u>	<u>419,074</u>	<u>397,460</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	9	36,307	–	36,307	7,333
Investment management costs	10	6,569	–	6,569	7,066
Expenditure on charitable activities	11,12	356,769	32,226	388,995	305,202
<b>Total expenditure</b>		<u>399,645</u>	<u>32,226</u>	<u>431,871</u>	<u>319,601</u>
Net (losses)/gains on investments	14	(982)	–	(982)	29,156
<b>Net (expenditure)/income and net movement in funds</b>		<u>(18,240)</u>	<u>4,461</u>	<u>(13,779)</u>	<u>107,015</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,672,166	9,748	1,681,914	1,574,899
<b>Total funds carried forward</b>		<u>1,653,926</u>	<u>14,209</u>	<u>1,668,135</u>	<u>1,681,914</u>

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

The notes on pages 12 to 23 form part of these financial statements.

# Sandville Self Help Foundation

## Statement of Financial Position

31 March 2025

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	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	19	909,604	829,429
Investments	20	647,399	652,396
		<u>1,557,003</u>	<u>1,481,825</u>
<b>Current assets</b>			
Debtors	21	17,437	7,510
Cash at bank and in hand		116,037	224,746
		<u>133,474</u>	<u>232,256</u>
<b>Creditors: amounts falling due within one year</b>	22	22,342	19,767
<b>Net current assets</b>		<u>111,132</u>	<u>212,489</u>
<b>Total assets less current liabilities</b>		1,668,135	1,694,314
<b>Creditors: amounts falling due after more than one year</b>	23	–	12,400
<b>Net assets</b>		<u>1,668,135</u>	<u>1,681,914</u>
<b>Funds of the charity</b>			
Restricted funds		14,209	9,748
Unrestricted funds		1,653,926	1,672,166
<b>Total charity funds</b>	26	<u>1,668,135</u>	<u>1,681,914</u>

These financial statements were approved by the board of trustees and authorised for issue on 29<sup>th</sup> August 2025, and are signed on behalf of the board by:

Dr R Hnyda  
Trustee

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The notes on pages 12 to 23 form part of these financial statements.

# Sandville Self Help Foundation

## Notes to the Financial Statements

Year ended 31 March 2025

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Sandville Court, Kenfig, Bridgend, CF33 4PU.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Sandville Self Help Foundation

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

# Sandville Self Help Foundation

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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### 3. Accounting policies *(continued)*

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% - 5% per annum straight line
Fixtures and fittings	-	20% - 33.3% per annum straight line
Motor vehicles	-	25% per annum straight line

#### Investments

Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

#### Finance leases and hire purchase contracts

Assets held under finance leases and hire purchase contracts are recognised in the statement of financial position as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

# Sandville Self Help Foundation

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
<b>Donations</b>				
Donations	98,040	98,040	127,694	127,694
Gift Aid	6,583	6,583	–	–
<b>Legacies</b>				
Legacies	31,545	31,545	115,441	115,441
	<u>136,168</u>	<u>136,168</u>	<u>243,135</u>	<u>243,135</u>

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# Sandville Self Help Foundation

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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### 5. Charitable activities

	Restricted Funds £	<b>Total Funds 2025 £</b>	Restricted Funds £	Total Funds 2024 £
Macmillan Cancer Support grant	8,650	8,650	14,940	14,940
National Lottery Community Fund	28,037	28,037	–	–
	<u>36,687</u>	<u>36,687</u>	<u>14,940</u>	<u>14,940</u>

### 6. Other trading activities

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	130,802	130,802	58,689	58,689
Coffee Shop	37,392	37,392	16,490	16,490
Charity Shop	33,142	33,142	36,084	36,084
	<u>201,336</u>	<u>201,336</u>	<u>111,263</u>	<u>111,263</u>

### 7. Investment income

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Income from other investments	30,448	30,448	27,522	27,522

### 8. Other income

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Gain on disposal of tangible fixed assets held for charity's own use	–	–	600	600
Rental income	14,435	14,435	–	–
	<u>14,435</u>	<u>14,435</u>	<u>600</u>	<u>600</u>

### 9. Costs of other trading activities

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Costs of other trading activities - Staging events	36,307	36,307	7,333	7,333

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# Sandville Self Help Foundation

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 10. Investment management costs

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Portfolio investment management costs	6,569	6,569	7,066	7,066

### 11. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2025 £</b>
Centre costs	347,453	–	347,453
Coffee Shop	8,783	13,828	22,611
Charity Shop	533	–	533
Building Improvements	–	8,650	8,650
Maintenance of Church	–	9,748	9,748
	<u>356,769</u>	<u>32,226</u>	<u>388,995</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Centre costs	287,710	–	287,710
Coffee Shop	2,552	–	2,552
Charity Shop	–	–	–
Building Improvements	–	14,940	14,940
Maintenance of Church	–	–	–
	<u>290,262</u>	<u>14,940</u>	<u>305,202</u>

### 12. Expenditure on charitable activities by activity type

	Activities undertaken directly £	<b>Total funds 2025 £</b>	Total fund 2024 £
Centre costs	347,453	347,453	287,710
Coffee Shop	22,611	22,611	2,552
Charity Shop	533	533	–
Building Improvements	8,650	8,650	14,940
Maintenance of Church	9,748	9,748	–
	<u>388,995</u>	<u>388,995</u>	<u>305,202</u>

### 13. Taxation

As a charity, Sandville Self Help Foundation is exempt from tax on income and gains, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charges have arisen in the charity.

# Sandville Self Help Foundation

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

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#### 14. Net (losses)/gains on investments

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Gains/(losses) on listed investments	(982)	(982)	29,156	29,156

#### 15. Net (expenditure)/income

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

	2025	2024
	£	£
Depreciation of tangible fixed assets	36,436	30,185
Gains on disposal of tangible fixed assets	—	(600)
Operating lease rentals	4,418	4,697

#### 16. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,980	1,920

#### 17. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	182,213	138,117
Social security costs	10,290	6,932
Employer contributions to pension plans	3,953	3,028

The average head count of employees during the year was 8 (2024: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Management	1	1
Administration and support	7	5

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £45,278 (2024:£38,026).

# Sandville Self Help Foundation

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

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#### 18. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees (2024: £nil).

No trustee expenses have been incurred (2024: £nil).

Funds belonging to the charity have been used for the purchase of insurance to protect the charity from loss arising from neglect or defaults of its trustees, employees or agents, or to indemnify its trustees, employees or agents, against the consequences of any neglect or default on their part. The indemnity insurance is included as part of the overall charity insurance premium and therefore is an unidentifiable cost.

#### 19. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2024	1,109,013	60,312	17,000	1,186,325
Additions	96,665	19,946	–	116,611
<b>At 31 March 2025</b>	<u>1,205,678</u>	<u>80,258</u>	<u>17,000</u>	<u>1,302,936</u>
<b>Depreciation</b>				
At 1 April 2024	328,221	11,675	17,000	356,896
Charge for the year	22,693	13,743	–	36,436
<b>At 31 March 2025</b>	<u>350,914</u>	<u>25,418</u>	<u>17,000</u>	<u>393,332</u>
<b>Carrying amount</b>				
<b>At 31 March 2025</b>	<u>854,764</u>	<u>54,840</u>	<u>–</u>	<u>909,604</u>
At 31 March 2024	<u>780,792</u>	<u>48,637</u>	<u>–</u>	<u>829,429</u>

In the opinion of the trustees the market value of land and buildings at Sandville Court is considerably more than the carrying value in the accounts. At the time of approval of these financial statements it is not practicable to quantify the difference.

#### Finance leases and hire purchase contracts

Included within the carrying value of tangible fixed assets are the following amounts relating to assets held under finance leases or hire purchase agreements:

	Freehold property £
<b>At 31 March 2025</b>	<u>48,960</u>
At 31 March 2024	<u>49,980</u>

# Sandville Self Help Foundation

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

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#### 20. Investments

	Cash or cash equivalents £	Listed investments £	Total £
<b>Valuation</b>			
At 1 April 2024	9,131	643,265	652,396
Additions	134,876	103,656	238,532
Disposals	(138,119)	(104,428)	(242,547)
Fair value movements	–	(982)	(982)
<b>At 31 March 2025</b>	<u>5,888</u>	<u>641,511</u>	<u>647,399</u>
<b>Carrying amount</b>			
<b>At 31 March 2025</b>	<u>5,888</u>	<u>641,511</u>	<u>647,399</u>
At 31 March 2024	<u>9,131</u>	<u>643,265</u>	<u>652,396</u>

All investments shown above are held at valuation.

#### Financial assets held at fair value

Investments are held and managed by HSBC Global Asset Management, and is a portfolio of managed investments split as follows:

	UK £	Overseas £	Total £
Fixed Income	13,714	429,787	443,501
Equities	–	198,010	198,010
Cash	5,888	–	5,888
Total	<u>46,397</u>	<u>3,195,595</u>	<u>647,399</u>

#### 21. Debtors

	2025 £	2024 £
Trade debtors	2,000	–
Prepayments and accrued income	14,251	6,324
Other debtors	1,186	1,186
	<u>17,437</u>	<u>7,510</u>

# Sandville Self Help Foundation

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

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#### 22. Creditors: amounts falling due within one year

	<b>2025</b>	2024
	£	£
Trade creditors	7,388	3,389
Accruals and deferred income	2,554	3,327
Obligations under finance leases and hire purchase contracts	12,400	12,400
Other creditors	–	651
	<u>22,342</u>	<u>19,767</u>

#### 23. Creditors: amounts falling due after more than one year

	<b>2025</b>	2024
	£	£
Obligations under finance leases and hire purchase contracts	–	<u>12,400</u>

#### 24. Finance leases and hire purchase contracts

The total future minimum lease payments under finance leases and hire purchase contracts are as follows:

	<b>2025</b>	2024
	£	£
Not later than 1 year	12,400	–
Later than 1 year and not later than 5 years	–	<u>24,800</u>
	<u>12,400</u>	<u>24,800</u>

#### 25. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,953 (2024: £3,028).

# Sandville Self Help Foundation

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

#### 26. Analysis of charitable funds

##### Unrestricted funds

	At 1 Apr 2024 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2025 £
General funds	<u>1,672,166</u>	<u>382,387</u>	<u>(399,645)</u>	<u>—</u>	<u>(982)</u>	<u>1,653,926</u>

	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2024 £
General funds	<u>1,549,560</u>	<u>382,520</u>	<u>(304,661)</u>	<u>15,591</u>	<u>29,156</u>	<u>1,672,166</u>

##### Restricted funds

	At 1 Apr 2024 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2025 £
Building improvements	—	8,650	(8,650)	—	—	—
Donation for church	9,748	—	(9,748)	—	—	—
Strengthening Services	—	8,301	—	—	—	8,301
Nutrition, Catering & Housekeeping	—	19,736	(13,828)	—	—	5,908
	<u>9,748</u>	<u>36,687</u>	<u>(32,226)</u>	<u>—</u>	<u>—</u>	<u>14,209</u>

	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2024 £
Building improvements	15,591	14,940	(14,940)	(15,591)	—	—
Donation for church	9,748	—	—	—	—	9,748
Strengthening Services	—	—	—	—	—	—
Nutrition, Catering & Housekeeping	—	—	—	—	—	—
	<u>25,339</u>	<u>14,940</u>	<u>(14,940)</u>	<u>(15,591)</u>	<u>—</u>	<u>9,748</u>

# Sandville Self Help Foundation

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

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#### 27. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	909,604	–	909,604
Investments	647,399	–	647,399
Current assets	119,265	14,209	133,474
Creditors less than 1 year	(22,342)	–	(22,342)
Creditors greater than 1 year	–	–	–
<b>Net assets</b>	<u>1,653,926</u>	<u>14,209</u>	<u>1,668,135</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	829,429	–	829,429
Investments	652,396	–	652,396
Current assets	222,508	9,748	232,256
Creditors less than 1 year	(19,767)	–	(19,767)
Creditors greater than 1 year	(12,400)	–	(12,400)
<b>Net assets</b>	<u>1,672,166</u>	<u>9,748</u>	<u>1,681,914</u>

#### 28. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Not later than 1 year	2,753	3,127
Later than 1 year and not later than 5 years	4,364	7,117
	<u>7,117</u>	<u>10,244</u>

# **Sandville Self Help Foundation**

## **Management Information**

**Year ended 31 March 2025**

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**The following pages do not form part of the financial statements.**

# Sandville Self Help Foundation

## Detailed Statement of Financial Activities

Year ended 31 March 2025

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	2025 £	2024 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	98,040	127,694
Gift Aid	6,583	–
Legacies	31,545	115,441
	<u>136,168</u>	<u>243,135</u>
<b>Charitable activities</b>		
Macmillan Cancer Support grant	8,650	14,940
National Lottery Community Fund	28,037	–
	<u>36,687</u>	<u>14,940</u>
<b>Other trading activities</b>		
Fundraising events	130,802	58,689
Coffee Shop	37,392	16,490
Charity Shop	33,142	36,084
	<u>201,336</u>	<u>111,263</u>
<b>Investment income</b>		
Income from other investments	30,448	27,522
<b>Other income</b>		
Gain on disposal of tangible fixed assets held for charity's own use	–	600
Rental income	14,435	–
	<u>14,435</u>	<u>600</u>
<b>Total income</b>	<u>419,074</u>	<u>397,460</u>

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# Sandville Self Help Foundation

## Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

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	<b>2025</b>	2024
	<b>£</b>	£
<b>Expenditure</b>		
<b>Costs of other trading activities</b>		
Staging events	<u>36,307</u>	<u>7,333</u>
<b>Investment management costs</b>		
Portfolio investment management costs	<u>6,569</u>	<u>7,066</u>
<b>Expenditure on charitable activities</b>		
Purchases	32,787	25,721
Wages and salaries	182,213	138,117
Employer's NIC	10,290	6,932
Pension costs	3,953	3,028
Operating leases	4,418	4,697
Rates and water	620	378
Light and heat	25,663	26,410
Repairs and maintenance	26,293	1,964
Insurance	7,003	6,537
Other establishment	19,580	19,732
Motor vehicle expenses	2,407	1,207
Legal and professional fees	10,003	11,179
Telephone	5,850	4,480
Other office costs	15,252	18,367
Depreciation	36,436	30,185
Interest on HP and finance leases	1,890	1,891
Other interest payable and similar charges	4,145	2,835
Staff training	<u>192</u>	<u>1,542</u>
	<u>388,995</u>	<u>305,202</u>
<b>Total expenditure</b>	<u>431,871</u>	<u>319,601</u>
<b>Net (losses)/gains on investments</b>		
Gains/(losses) on listed investments	<u>(982)</u>	<u>29,156</u>
<b>Net (expenditure)/income</b>	<u>(13,779)</u>	<u>107,015</u>

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