

TAR summary:

Sunseed Trust Ltd, also known as Sunseed Desert Technology

Charity No: 1098353

Company No: 04749157

Principal office: Apartado de correos 9 Rio de Aguas 04270 Sorbas Almeria Spain

Registered office: 76 Cross Green Lane Halton Leeds LS15 7SB

Trustees: Jyoti Tyler Steve Lance Hugo Gonzales Martinez Martin Hyams Emma Stopford

Trustees are almost invariably people who flourished as volunteer workers at the centre in Rio de Aguas. In addition, the admin coordinator currently in post at the centre serves ex-officio.

Sunseed is registered both as a charity and as a limited company. It is governed by a Memorandum of Association dated 30th April 2003.

500

3

---

---

*75 Cross Green Lane, Halton, Leeds LS15 7SB*

*Phone +34 9511 90263 UK : [sunseed.org.uk](http://sunseed.org.uk)*

*Registered Company number 3107200 : Charity number: 1098353*

---

The Sunseed Trust Limited

Accounts for

The Year to 31st December 2018

---

*Independent examiner: Frank Selkirk*

*104 Grove Park Knutsford WA16 8QB*

*Telephone: 0121 288 3042*

---

The directors presents their report and accounts for the period ended 31/12/2016

### Principal activities

The companies principal activities during the year were:-

The Directors who served during the year and their interests in the share capital of the Company were as follows:

£1 Ordinary shares	
31/08/16	31/08/15
11	91
11	0

### Small company special provisions

For the period ending 31<sup>st</sup> December 2016 the company was entitled to exemption under section 477 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 Act with respect to accounting and the preparation of accounts

The Accounts have been prepared in accordance with the provisions of the small companies regime applicable to Micro-entities

The financial statements were approved by the Board of Directors on 2017

Signed \_\_\_\_\_

Director

		<b>31/12/18</b>		<b>31/12/17</b>
<b>Fixed assets</b>				
As per Detail		<b><u>£83,891</u></b>		<b><u>£85,891</u></b>
<b>Current assets</b>				
Paypal A/C	£11,320		£7,347	
Triados A/C	£7,298		£7,298	
Cash at Bank	£40,113		£32,413	
Cash in hand	<b><u>£1,018</u></b>	<b>£59,750</b>	£331	<b>£47,389</b>
<b>Creditors:</b> amounts falling due within one year	£0		£0	
<b>Total assets less current liabilities</b>		<b>£143,641</b>		<b>£133,280</b>
<b>Net assets</b>		<b>£143,641</b>		<b>£133,280</b>
<b>Capital and reserves</b>				
<b>Brought forward</b>	<u>£133,280</u>		<u>£129,396</u>	
<b>From Receipts &amp; Payments</b>	£10,419		£3,885	
<b>Unrestricted Capital and reserves</b>		<b><u>£143,699</u></b>		<b><u>£133,281</u></b>

Note: there are no restricted funds or reserves

	<b>2018</b>		<b>2017</b>	
<b>Income</b>				
Volunteering	£30,638		£29,684	
Exceptional Donations	£4,346		£3,486	
Group Activities	£17,223		£6,242	
E.V.S. funding	£21,015		£24,440	
Retail	£2,352		£2,346	
Other	£1,210	<b>£76,785</b>	£3,181	<b>£69,379</b>
<b>Expenses</b>				
Food & Household	£14,440		£16,412	
Staff emoluments	£13,689		£15,499	
Utilities	£2,521		£3,311	
Departments	£11,422		£11,621	
EVS	£11,205		£5,638	
Vehicle costs	£3,778		£1,452	
Insurance	£1,006		£1,291	
Retail	£2,369		£1,619	
Rent	£451		£3,360	
Repairs	£1,068		£1,210	
Company costs	£321		£416	
Sundry	£1,634		£1,294	
Exchange rate Var'n etc	£463		£372	

Depreciation	£2,000	<b><u>£66,366</u></b>	£2,000	<b><u>£65,495</u></b>
<b>Net surplus/loss</b>		<b><u>£10,419</u></b>		<b><u>£3,885</u></b>

## Notes to the Abbreviated Accounts

### 1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Small Entities (effective January 2005).

#### *Turnover*

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

#### *Depreciation*

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

Plant and machinery	20% straight line
Motor vehicles	25% straight line

#### *Stocks*

Stock is valued at the lower of cost and net realisable value.

#### *Deferred taxation*

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

***Foreign currencies***

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

***Leasing and hire purchase commitments***

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding liability or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

***Pensions***

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they are payable in accordance with the rules of the scheme.

£12,360.32

£10,360

£6,534

£10,419

iller

its and  
pply in

minated  
and loss

ership of  
ng lease

constant

become

	<b>£2,018</b>		<b>2017</b>	
<b>Income</b>				
Volunteering	£30,638		£29,684	
Exceptional Donations	£4,346		£3,486	
Group Activities	£17,223		£6,242	
E.V.S. funding	£21,015		£24,440	
Retail	£2,352		£2,346	
Other	£1,210	<b>£76,785</b>	£3,181	<b>£69,379</b>
<b>Expenses</b>				
Food & Household	£14,440		£16,412	
Staff emoluments	£13,689		£15,499	
Utilities	£2,521		£3,311	
Departments	£11,422		£11,621	
EVS	£11,205		£5,638	
Vehicle costs	£3,778		£1,452	
Insurance	£1,006		£1,291	
Retail	£2,369		£1,619	
Rent	£451		£3,360	
Repairs	£1,068		£1,210	
Company costs	£321		£416	
Sundry	£1,634		£1,294	
Exchange rate Var'n etc	£463		£372	
Depreciation	£2,000	<b><u>£66,366</u></b>	£2,000	<b><u>£65,495</u></b>
<b>Net surplus/loss</b>		<b><u>£10,419</u></b>		<b><u>£3,885</u></b>

**Tangible fixed assets**

	<u>Land &amp; Buildings</u>	<u>MOTOR VEHICLE</u>	<u>Equipment</u>	<u>Totals</u>
Year start	£82,391	£2,345	£23,609	£108,345
Additions		£0	£0	£0
Disposals	£0	£0	£0	£0
As at 31/12/2018	<u>£82,391</u>	<u>£2,345</u>	<u>£23,609</u>	<u>£108,345</u>

**Depreciation**

Year start	£0	£1,345	£21,109	£22,454
Charge for the year	£0	£500	£1,500	£2,000
On disposals	£0	£0	£0	£0
As at 31/12/2018	<u>£0</u>	<u>£1,845</u>	<u>£22,609</u>	<u>£24,454</u>

**Net book value**

As at 31/12/2018	<u>£82,391</u>	<u>£500</u>	<u>£1,000</u>	<u>£83,891</u>
------------------	----------------	-------------	---------------	----------------

**Tangible fixed assets**

	<u>Land &amp; Buildings</u>	<u>MOTOR VEHICLE</u>	<u>Equipment</u>	<u>Totals</u>
Year start	£82,391	£2,345	£23,609	£108,345
Additions		£0	£0	£0
Disposals	£0	£0	£0	£0
As at 31/12/2018	<u>£82,391</u>	<u>£2,345</u>	<u>£23,609</u>	<u>£108,345</u>

**Depreciation**

Year start	£0	£1,345	£21,109	£22,454
Charge for the year	£0	£500	£1,500	£2,000
On disposals	£0	£0	£0	£0
As at 31/12/2018	<u>£0</u>	<u>£1,845</u>	<u>£22,609</u>	<u>£24,454</u>

**Net book value**

As at 31/12/2018	<u>£82,391</u>	<u>£500</u>	<u>£1,000</u>	<u>£83,891</u>
------------------	----------------	-------------	---------------	----------------

**CAPITAL ALLOWANCES****POOL****BAL B'FWD**

Additions

Disposals

	-
--	---

**ALLOWANCE**

Rate (18%)

###

Private deduction

###

Allowance claimed

###

**BALANCE C/FWD**

###

**CORPORATION TAX COMPUTATION****PROFITS AS PER ACCOUNTS**

Plus Depreciation

Less Capital Allowances

-

**PROFITS CHARGEABLE TO CT**

-

-

Year

2015

2016

Taxable Profits

-

-

CT Rate

20%

20%

CT Amount

£

-

£

-

Sunseed Capital Allowances and Tax 31st December 2016

Total CT payable

£0.00

-

## Electronic Repairs & Services Notes to the Abbreviated Accounts

###

### 1 Accounting policies

The accounts have been prepared under the historical accordance with the Financial Reporting Standard for Smaller (2005).

#### **Turnover**

Turnover represents the invoiced value of goods and services net of value added tax and trade discounts.

#### **Depreciation**

Depreciation has been provided at the following rates in order to reflect their estimated useful lives.

Plant and machinery	20% straight line
Motor vehicles	25% straight line

#### **Stocks**

Stock is valued at the lower of cost and net realisable value

#### **Deferred taxation**

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition in the tax accounts. Deferred taxation is calculated on an un-discounted basis at the balance sheet date.

Transactions in foreign currencies are recorded at the rate of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. Exchange differences are taken to the profit and loss account.

#### **Foreign currencies**

Assets held under finance leases and hire purchase contracts are valued at the amount payable, less the present value of the payments to be made. Substantially all the risks and rewards of ownership of the assets, are capitalised in the balance sheet and depreciated over their useful lives.

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable under the rules of the scheme.

#### **Leasing and hire purchase contracts**

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the total capital repayments outstanding.

Rentals paid under operating leases are charged to income on the lease term.

***Pensions***

**2 Intangible fixed assets**

**#NAME?**

**Cost**

#NAME?	#N/A
Additions	#N/A
Disposals	#N/A
#NAME?	<u>#N/A</u>

**Amortisation**

#NAME?	#N/A
#NAME?	#N/A
On disposals	#N/A
#NAME?	<u>#N/A</u>

**Net book value**

#NAME?	<u>#N/A</u>
#NAME?	<u>#N/A</u>

**3 Tangible fixed assets**

#NAME?

**Cost**

	#NAME?	#N/A
Additions		#N/A
Surplus on revaluation		#N/A
Disposals		#N/A

#NAME?	<u>#N/A</u>
--------	-------------

**Depreciation**

	#NAME?	#N/A
	#NAME?	#N/A
Surplus on revaluation		#N/A
On disposals		#N/A

#NAME?	<u>#N/A</u>
--------	-------------

**Net book value**

#NAME?	<u>#N/A</u>
--------	-------------

#NAME?	<u>#N/A</u>
--------	-------------

**4 Investments**

#NAME?

**Cost**

	#NAME?	#N/A
Additions		#N/A
Disposals		#N/A

#NAME?	<u>#N/A</u>
--------	-------------

The company holds 20% or more of the share capital of the following companies:

<b>Company</b>	<b>Country of registration or incorporation</b>		<b>Shares held Class</b>	<b>%</b>
	#N/A	#N/A	#N/A	#N/A

#N/A	#N/A	#N/A	#N/A
#N/A	#N/A	#N/A	#N/A
#N/A	#N/A	#N/A	#N/A

**5 Debtors**

<b>2008</b>	<b>2007</b>
<b>#NAME?</b>	<b>#NAME?</b>

Debtors include:

Amounts due after more than one year	<u>#N/A</u>	<u>#N/A</u>
--------------------------------------	-------------	-------------

**6 Loans**

<b>2008</b>	<b>2007</b>
<b>#NAME?</b>	<b>#NAME?</b>

Creditors include:

Amounts falling due for payment after more than five years	<u>#N/A</u>	<u>#N/A</u>
--	-------------	-------------

Secured bank loans	<u>#N/A</u>	<u>#N/A</u>
--------------------	-------------	-------------

**7 Share capital**

[Type your text here]

<b>#NAME?</b>	<b>#NAME?</b>
---------------	---------------

Authorised:

#N/A	#N/A	#N/A	#N/A
#N/A	#N/A	<u>#N/A</u>	<u>#N/A</u>
#N/A	#N/A	#N/A	#N/A
#N/A	#N/A	<u>#N/A</u>	<u>#N/A</u>
#N/A	#N/A	<u>#N/A</u>	<u>#N/A</u>

<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
<b>No</b>	<b>No</b>	<b>#NAME?</b>	<b>#NAME?</b>

Allotted, called up and fully paid:

#N/A	#N/A	#N/A	#N/A
#N/A	#N/A	#N/A	#N/A
#N/A	#N/A	<u>#N/A</u>	<u>#N/A</u>
#N/A	#N/A	#N/A	#N/A
#N/A	#N/A	<u>#N/A</u>	<u>#N/A</u>

#N/A

**8 Transactions with directors**

## **Independent examiner's report to the trustees of The Sunseed Trust Limited**

I report on the accounts of the company for the year ended 31st December 2018, which are set out on pages 1 to 5.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

### **Basis of independent examiner's report**

My examination was carried out in accordance with the 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 accounts, and seeking explanations from you as 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 next statement.

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

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Name: Frank Selkirk

Relevant professional qualification or body: (Long retired from Professional work)

Address: 104 Grove Park, Knutsford, Cheshire

Date: 7th October 2018