

# SOLAR LINKS INITIATIVE

England & Wales · Charity number 1110013

## Details

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**Other names** GLOBAL LINKS INITIATIVE, GLI

**Status** Registered

**Legal form** CIO

**Registered** 2005-06-15

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 22 Old Millmeads  
Horsham  
RH12 2LZ

**Phone** 01403248468

**Email** [ian.hutch@gmail.com](mailto:ian.hutch@gmail.com)

**Website** [www.solar-links.org/](http://www.solar-links.org/)

## Activities

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**Objects:** (I) TO DEVELOP THE CAPACITY AND SKILLS OF THE MEMBERS OF SOCIALLY AND ECONOMICALLY OR SOCIALLY DISADVANTAGED COMMUNITIES SELECTED BY THE TRUSTEES ON THE BASIS OF APPROPRIATE EVIDENCE OF DISADVANTAGE, FOR THE BENEFIT OF THOSE COMMUNITIES;(II) TO RELIEVE POVERTY FOR THE BENEFIT OF THE PUBLIC BY SUCH MEANS AS THE TRUSTEES THINK FIT, INCLUDING BUT NOT LIMITED TO THE USE OF COMMUNICATIONS TECHNOLOGY, THE PROVISION OR FACILITATION OF INFORMATION AND THE ENCOURAGEMENT OF BEST PRACTICE;(III) TO RELIEVE SICKNESS.

**Activities:** Solar Links Initiative mainly assists disadvantaged communities in Uganda through the introduction of solar lighting.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE, WORLDWIDE.
- Uganda

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£50,568	£41,068	-	-
2024-07-31	£35,765	£41,914	-	-
2023-07-31	£43,673	£38,297	-	-
2022-07-31	£37,197	£9,911	-	-
2021-07-31	£21,626	£10,335	-	-

## Trustees

Name	Role	Appointed
IAN DAVID HUTCHINSON MA FCA	Chair	
NICHOLAS DEREK FEENY		2017-12-04
PHILLIDA ANNE PURVIS MBE		2012-09-12
Shree Mandke		2016-06-21

**SOLAR LINKS INITIATIVE**

England & Wales - Charity number 1110013

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# Accounts

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Charity Number 1110013

# **SOLAR LINKS INITIATIVE**

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 JULY 2025**

## **Trustees' Report for the period ending 31 July 2025**

The Trustees are pleased to present their report together with the accounts for Solar Links Initiative (the charity), for the year to 31 July 2025.

### **Achievements and performance**

Solar Links Initiative are in regular communication with all their major partners in Uganda and South Sudan over the progress and impact of their solar lighting programmes as well as the community projects towards which agreed repayments are contributed.

South Sudanese families who had been refugees in Uganda started trying to return to their land to plant crops and the solar lights donated by SLI gave confidence to them in these efforts. Unfortunately, the country has been severely destabilised by the civil war in neighbouring Sudan, causing many people to flee into eastern and northern parts of the country. The ongoing conflict between the military government in Khartoum and the RSF who hold power in Sudan's western provinces disrupted both Juba's agreements on payments for their pipelines to the coast, and consequently the actual flow of oil for export. Since the government of South Sudan rely on the sale of oil for 98% of its operating budget, the consequences to the economy are catastrophic. In Kajo Keji district, disaffection and a lack of security have allowed random militias to plunder the harvests of the returnee farmers. In addition, the lack of funding for schools and teachers has slowed the return of refugees, since the camps provide more safety and at least some education for their children.

In Northern Uganda solar lighting programmes have brought the expected benefits to households and have been helpful to the communities more generally through the support for educational costs of the most deserving children and agricultural interventions, especially around vegetable seed distribution and productive tree saplings donation, which repayments have made possible.

In the Eastern Region of Uganda, in Karamoja District, the people continued to be plagued by violent raids on their cattle from tribesman from across the border in Kenya. This was at last alleviated to some extent, at the end of the year, by the stationing of Ugandan Peoples Defence Force soldiers in the area.

Two SLI trustees travelled to Uganda and South Sudan, at their own expense, at the end of the year to meet with partners and discuss the effectiveness of the solar lighting programmes, the condition of the equipment and its impact on their lives, as well as the community programmes supported and plans going forwards.

In South Sudan they delivered some lights for health clinics, to supplement those previously given to the main hospital. This was welcomed by the county's Director for Health who is currently suffering from the lack of budget from central government for health programmes. In a situation where government officials, teachers, soldiers, doctors and nurses had not been paid for many months, most health interventions were being provided by MSF. Families visited gave evidence of the benefits that lights, and phone charging, brought them, but also of the overwhelming challenges facing them in their disrupted country.

The trustees visited families in Alebtong District who received over 1,000 solar lighting units and saw how their benefits supplemented the comprehensive improvements of OCA's StepUp participatory development programmes, which have been introduced by SLI's partner, OCA, over many years in this, Lira and neighbouring districts. Families are living more economically productive, more harmonious, safer, cleaner, more sanitary and more ordered in compounds. The evidence of climate change in South Sudan and North and

## **SOLAR LINKS INITIATIVE**

### **Year ended 31 July 2025**

North-Eastern Uganda is clear with many areas becoming more arid as a result of drought. In Karamoja the failure of the rains has compromised some of the youth agricultural programme SLI has supported alongside other livelihood projects. The trustees discussed with community leaders the implementation of a new pay in instalment solar lighting programme for families in the Namalu area which was approved by the Board. In Iganga District SLI gave lights to a youth-led community group running programmes in six villages where repayments support youth engagement and empowerment projects. Further meetings were held with community leaders from Kiboga and five villages in the Zombo and Nebbi Districts who were given lights as a result and are gradually collecting repayments, as they considered appropriate, and supporting community causes in education and livelihood training and improving water sources.

SLI is extremely grateful to their loyal long-term donors and charitable trust funders as well as those who have more recently kindly contributed to their solar lighting mission. SLI has no paid staff and minimal overheads, so 99 pence in every pound of your donation goes directly to the purchase and transportation of the equipment. You are truly changing lives, SLI thank you very sincerely.

### **Objectives and activities**

Solar Links Initiative is a charity and its objects are:

1. To develop the capacity and skills of the members of socially and economically or socially disadvantaged communities selected by the trustees on the basis of appropriate evidence of disadvantage, for the benefit of those communities;
2. To relieve poverty for the benefit of the public by such means as the trustees think fit, including but not limited to the use of communications technology, the provision or facilitation of information and the encouragement of best practice;
3. To relieve sickness.

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

SLI carries out these objects by taking action to benefit people around the world who are improving the lives of their communities, and we currently provide funds to assist disadvantaged communities primarily through the introduction of solar lighting.

### **Structure, Governance and Management**

Solar Links Initiative was originally established as a charitable company limited by guarantee, incorporated on 12 July 2004 with the name Global Links Initiative, and registered as a Charity on 13 May 2005. The charity changed its name to Solar Links Initiative on 9 December 2015 and on 15 July 2024 Solar Links Initiative converted to a Charitable Incorporated Organisation.

Trustees may be appointed, either to fill vacancies or as additional Trustees, by resolution of the Trustees at a meeting of Trustees. Trustees are recruited to fill vacancies or to address the particular needs of the charity, as required.

**SOLAR LINKS INITIATIVE**  
**Year ended 31 July 2025**

**Reference and administrative details**

Charity number: 1110013  
Registered Office: 22 Old Millmeads, Horsham, RH12 2LZ  
Independent Examiner: David Parker, 33 Wagtail Close, Horsham, RH12 5HL  
Bankers: Barclays Bank plc, 92 High St, Crawley, RH10 1YF

The trustees serving during the year and since the year end were as follows:

Ian Hutchinson  
Nicholas Derek Feeny  
Bhagyashree Mandke  
Phillida Purvis MBE

**Financial review**

Our policy is to maintain appropriate reserves to cover our immediate operating needs which, at any one time, are normally less than £3,000. At 31 July 2025 our reserves were £59,447 (2024 £49,947).

The Trustees review income and expenditure on a periodic basis and the level of expenditure is set to ensure that there will be adequate resources available to meet commitments made as they fall due.

The trustees have considered the major risks to which the charity is exposed and have concluded that our major on-going risk is to ensure that we have adequate financial resources available to finance our future activities.

The results for the year to 31 July 2025 amounted to net receipts of £9,500 (2024 net payments of £6,149).

Approved by the Trustees and signed on its behalf on 14 September 2025.

Ian Hutchinson  
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE  
UNAUDITED ACCOUNTS OF SOLAR LINKS INITIATIVE**

I report to the trustees on my examination of the accounts of Solar Links Initiative ("the Trust") for the period to 31 July 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

David Parker  
Chartered Accountant  
33 Wagtail Close, Horsham, RH12 5HL

Dated: 14 September 2025

**ACCOUNTS FOR THE PERIOD TO 31 JULY 2025**

**RECEIPTS AND PAYMENTS ACCOUNT**

	2025 Funds £	2025 Unrestricted Funds £	2025 Restricted Funds £	2024 Funds £
<b>Receipts</b>				
Donations and legacies	50,568	50,568	-	35,765
<b>Total receipts</b>	<b><u>50,568</u></b>	<b><u>50,568</u></b>	-	<b><u>35,765</u></b>
<b>Payments</b>				
Charitable Activities	<u>41,068</u>	<u>41,068</u>	-	<u>41,914</u>
<b>Total payments</b>	<b><u>41,068</u></b>	<b><u>41,068</u></b>	-	<b><u>41,914</u></b>
Receipts less payments for the year	<u>9,500</u>	<u>9,500</u>	-	<u>(6,149)</u>
<b>Fund balances at 1 August 2024</b>	<u>49,947</u>	<u>49,947</u>	-	<u>56,096</u>
<b>Fund balances at 31 July 2025</b>	<b><u>59,447</u></b>	<b><u>59,447</u></b>	-	<b><u>49,947</u></b>

**STATEMENT OF ASSETS AND LIABILITIES**

**AS AT 31 JULY 2025**

	2025 £	2024 £
<b>Assets</b>		
Cash in Bank and in hand	59,447	49,947
<b>Total assets</b>	<b><u>59,447</u></b>	<b><u>49,947</u></b>
Unrestricted income funds	59,447	49,947
Restricted income funds	-	-
<b>Total funds</b>	<b><u>59,447</u></b>	<b><u>49,947</u></b>

**Notes to the accounts**

**1 Basis of preparation**

These accounts have been prepared on a cash basis. As the Charity is registered in England and Wales, is not a company and has gross income that is not over £250,000 it is permitted under section 133 of the Charities Act 2011 to prepare receipts and payments accounts.

**2. Restricted funds**

Restricted funds, being donations which the donor has specified are to be solely used for particular areas of the Charity's work, are shown separately from unrestricted funds which are available to spend on activities that further any of the purposes of the charity.

**3. Staff Costs and Trustees' Remuneration**

The Charity has no paid employees. Trustees received no remuneration (2024 £Nil), but are reimbursed for personal expenses, primarily costs of travelling to Uganda, incurred on behalf of the charity which amounted in the year to £2,110 (2024 £Nil). These travel costs are financed by donations from trustees.

Approved by the Trustees on 14 September 2025 and signed on its behalf.

Ian Hutchinson  
Trustee

**SOLAR LINKS INITIATIVE**

England & Wales - Charity number 1110013

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# Accounts

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Charity Number 1110013

# **SOLAR LINKS INITIATIVE**

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 JULY 2024**

## **Trustees' Report for the period ending 31 July 2024**

The Trustees are pleased to present their report together with the accounts for Solar Links Initiative (the charity), for the year to 31 July 2024.

### **Achievements and performance**

During the year Solar Links Initiative has continued to provide solar lighting equipment to a number of long-term partners. The first, supplying nearly 1,000 families, is in the ten villages of Kai Parish, Akura sub-County in Alebtong District.

The following feedback from beneficiaries in this District demonstrates the impact of lighting – residents of Agira village wrote *“I am so happy to have solar light in my home; before, I was spending a lot of money in buying the small torches which are not durable but now I have the solar lamp which is durable and easy to use therefore, making life so easy”*; and *“from today, we will rest from the accidents of our houses getting burnt as a result of using kerosene lamp, candles and grass as sources of light. We are so happy because we have been provided with a better source of light for us!”* Similarly, a family in Oweopena village reported *“for a long time, we were being attacked by the red ants at night and to make it worse we didn't have any good source of light to help us at the time but now that we have received the solar lamp, we will be safe from the ants and snakes. The lights will also improve on the hygiene of our home since we will no longer use the kerosene lamp”* and others in Atingtwoo village said *“we could only see solar light in the homes of the rich, but today we are so happy to have our own. The light will help our children to revise their books in the night”*

As agreed at the outset, all the beneficiaries have made contributions in return for the equipment to community projects, for example towards the purchase of banana suckers, commercial vegetable seeds (tomatoes, cabbages and onions), and the payment of school fees for the students under their scholarship programme. SLI boosted this programme with funding for the further purchase of tree seedlings. Also, in Karamoja, SLI gave support for the purchase of tree seedlings (teak, pine, eucalyptus, avocado and jackfruit) and seeds (tomatoes, cabbage and onions) and for training of young single mothers in tailoring.

Once again SLI gave solar lanterns to refugee families, in the Nakivale Refugee Camp, who have particularly vulnerable children. This has aided those children to become a little more confident and independent and thereby helped their families.

SLI purchased, in Kampala, several hundred solar home systems for returnee families in South Sudan and support is under way for further households there, as well as for community organizations. In striving to rebuild their lives after spending many years as refugees in Uganda, when they fled from civil war in their homeland, lighting provides a significant boost to progress as well as giving them some hope for the future. Here too, beneficiaries are contributing to the construction of a community centre and to piggeries which help fund community causes, now that they no longer have to purchase kerosene, candles or batteries for their light or pay for phone charging.

In contrast to these encouraging developments, during this year a number of trusted partners of SLI have suffered dramatic reversals in their own personal fortunes or in their organisations. In two cases this was caused by serious health issues, one from a traffic accident and the other from attacks from raiding herdsmen from Kenya. Both were life-threatening and required major surgery and inevitably impacted progress in their projects. In the case of a third key partner, their main programme funder suddenly withdrew support which has

## **SOLAR LINKS INITIATIVE**

### **Year ended 31 July 2024**

left them struggling to find new funding for their intensive but very successful development programmes. We will continue to do what we can to support these and other partners with the provision of solar lighting where they are in a position to work with their beneficiaries to make a contribution, in return for it, to a communal endeavour. This not only strengthens their wider community but gives them ownership of the equipment and greater responsibility for its care.

On behalf of the families whose lives are transformed by light, and by other small interventions, SLI wishes to express its gratitude to the small number of generous donors, as well as some charitable trusts and foundations, who make this work possible.

### **Objectives and activities**

Solar Links Initiative is a charity and its objects are:

1. To develop the capacity and skills of the members of socially and economically or socially disadvantaged communities selected by the trustees on the basis of appropriate evidence of disadvantage, for the benefit of those communities;
2. To relieve poverty for the benefit of the public by such means as the trustees think fit, including but not limited to the use of communications technology, the provision or facilitation of information and the encouragement of best practice;
3. To relieve sickness.

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

SLI carries out these objects by taking action to benefit people around the world who are improving the lives of their communities, and we currently provide funds to assist disadvantaged communities primarily through the introduction of solar lighting.

### **Structure, Governance and Management**

Solar Links Initiative was originally established as a charitable company limited by guarantee, incorporated on 12 July 2004 with the name Global Links Initiative, and registered as a Charity on 13 May 2005. The charity changed its name to Solar Links Initiative on 9 December 2015 and on 15 July 2024 Solar Links Initiative converted to a Charitable Incorporated Organisation.

Trustees may be appointed, either to fill vacancies or as additional Trustees, by resolution of the Trustees at a meeting of Trustees. Trustees are recruited to fill vacancies or to address the particular needs of the charity, as required.

### **Reference and administrative details**

Charity number:	1110013
Registered Office:	22 Old Millmeads, Horsham, RH12 2LZ
Independent Examiner:	David Parker, 33 Wagtail Close, Horsham, RH12 5HL
Bankers	Barclays Bank plc, 92 High St, Crawley, RH10 1YF

The trustees serving during the year and since the year end were as follows:

**SOLAR LINKS INITIATIVE**  
**Year ended 31 July 2024**

Ian Hutchinson  
Nicholas Derek Feeny  
Bhagyashree Mandke  
Phillida Purvis MBE

**Financial review**

Our policy is to maintain appropriate reserves to cover our immediate operating needs which, at any one time, are normally less than £3,000. At 31 July 2024 our reserves were £49,947 (2023 £56,096).

The Trustees review income and expenditure on a periodic basis and the level of expenditure is set to ensure that there will be adequate resources available to meet commitments made as they fall due.

The trustees have considered the major risks to which the charity is exposed and have concluded that our major on-going risk is to ensure that we have adequate financial resources available to finance our future activities.

The results for the year to 31 July 2024 amounted to net payments of £6,149 (2023 net receipts of £5,376).

Approved by the Trustees and signed on its behalf on 18 August 2024.

Ian Hutchinson  
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE  
UNAUDITED ACCOUNTS OF SOLAR LINKS INITIATIVE**

I report to the trustees on my examination of the accounts of Solar Links Initiative ("the Trust") for the period to 31 July 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

David Parker  
Chartered Accountant  
33 Wagtail Close, Horsham, RH12 5HL

Dated: 18 August 2024

**ACCOUNTS FOR THE PERIOD TO 31 JULY 2024**

**RECEIPTS AND PAYMENTS ACCOUNT**

	Notes	2024 Funds £	2024 Unrestricted Funds £	2024 Restricted Funds £	2023 Funds £
<b>Receipts</b>					
Donations and legacies		35,765	35,765	-	43,673
<b>Total receipts</b>		<b><u>35,765</u></b>	<b><u>35,765</u></b>	-	<b><u>43,673</u></b>
<b>Payments</b>					
Charitable Activities		<u>41,914</u>	<u>37,517</u>	<u>4,397</u>	<u>38,297</u>
<b>Total payments</b>		<b><u>41,914</u></b>	<b><u>37,517</u></b>	<b><u>4,397</u></b>	<b><u>38,297</u></b>
Receipts less payments for the year		<u>(6,149)</u>	<u>(1,752)</u>	<u>(4,397)</u>	<u>5,376</u>
<b>Fund balances at 1 August 2023</b>	<b>3</b>	<u>56,096</u>	<u>51,699</u>	<u>4,397</u>	<u>50,720</u>
<b>Fund balances at 31 July 2024</b>	<b>3</b>	<b><u>49,947</u></b>	<b><u>49,947</u></b>	-	<b><u>56,096</u></b>

**STATEMENT OF ASSETS AND LIABILITIES**  
**AS AT 31 JULY 2024**

Notes	2024 £	2023 £
<b>Assets</b>		
Cash in Bank and in hand	49,947	56,096
<b>Total assets</b>	<b><u>49,947</u></b>	<b><u>56,096</u></b>
Unrestricted income funds	49,947	51,699
Restricted income funds	-	4,397
<b>Total funds</b>	<b><u>49,947</u></b>	<b><u>56,096</u></b>

**Notes to the accounts**

**1 Basis of preparation**

These accounts have been prepared on a cash basis. As the Charity is registered in England and Wales, is not a company and has gross income that is not over £250,000 it is permitted under section 133 of the Charities Act 2011 to prepare receipts and payments accounts.

**2. Restricted funds**

Restricted funds, being donations which the donor has specified are to be solely used for particular areas of the Charity's work, are shown separately from unrestricted funds which are available to spend on activities that further any of the purposes of the charity.

**3. Funds at 31 July 2023**

Solar Links Initiative's 2023 financial statements were prepared on an accruals basis as the charity was a company at that time. On that basis the funds at 31 July 2023 were £55,997 as the net assets included a creditor of £99. On a cash basis, as shown above, the funds at 31 July 2023 are £56,096.

**4. Staff Costs and Trustees' Remuneration**

The Charity has no paid employees. Trustees received no remuneration (2023 £Nil), but are reimbursed for personal expenses, primarily costs of travelling to Uganda, incurred on behalf of the charity which amounted in the year to £Nil (2023 £Nil).

Approved by the Trustees on 18 August 2024 and signed on its behalf.

Ian Hutchinson  
Trustee

**SOLAR LINKS INITIATIVE**

England & Wales - Charity number 1110013

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# Accounts

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Charity Number 1110013  
Company Number 5176983

**SOLAR LINKS INITIATIVE**  
(A company limited by guarantee)

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 JULY 2023**

## **Trustees' Report for the period ending 31 July 2023**

The Trustees are pleased to present their report together with the accounts for Solar Links Initiative (the charity), for the year to 31 July 2023.

The accounts comply with current statutory requirements, the Memorandum and Articles of Association, the Companies Act 2006, Financial Reporting Standard 102 applicable to smaller entities and the Statement of Recommended Practice applicable to charities.

### **Achievements and performance**

As with communities across Africa, and elsewhere, Ugandans have continued to face burdensome price rises in the cost of living. The economy has recovered well, after Covid, but large public investment in infrastructure has not brought benefit to the rural poor, who are still reliant on small holding and inefficient agriculture and are largely off-grid.

SLI has continued to support an expanding youth agricultural cooperative in Karamoja, including with training in other parts of the country. With disastrous impacts of climate change being evident in this poorest and most remote region of the country, many families can only give their children one meal a day, while adults resort to a local brew. Youth-led Saidia brings together several hundred families to purchase and plant seeds, including tree seedlings, grow and irrigate crops, and harvest and sell their surplus communally, as well as store for their own families' needs.

SLI's main partner during the year, delivering solar lighting as part of their multi-year comprehensive participatory community development programme, entitled Step-Up, has been the Organisation for Community Action, working in the north of the country. Their own report explains: *'With support from Solar Links Initiative, OCA has provided 540 units of Pro 300 solar lamps to the StepUp communities of Oluvo and Bardago, which has immensely impacted their lives. Our aim was to support 1394 households in Oluvo and Bardago Parishes in West Nile and Lango sub-regions respectively with solar lights. In October 2023, OCA received 540 units of lamps from Solar Links Initiative which were all given out to the 540 (39%) households which means 854 (61%) households are without proper lights.*

*The main purpose of promoting the use of solar lights was to boost education among school-age-going children. The lights have created opportunities for the children to revise their books at night, therefore, enabling them to compete favourably with their fellow children in the urban areas with access to electricity. We have witnessed an improvement in the academic performance of children and high morale to continue with their studies. Because of the good performance, parents strive hard to educate their children beyond the primary level of education to secondary schools and vocational institutions.*

*There has been a reduction in the cases of respiratory-related diseases like flu and cough which are caused by inhaling smoke from the kerosene lamp. Families are healthier.*

*Solar lights being smart energy has boosted both home and personal hygiene in farming households as smoke stains are reduced.*

*Farmers now save money that could have been spent on purchasing kerosene and torches to meet other needs of the family. Because of this, farmers are fulfilling their development plans like the construction of permanent*

## **SOLAR LINKS INITIATIVE**

### **Year ended 31 July 2023**

*pit-latrines, construction of permanent corrugated iron roofed houses, paying school fees, and buying other household items...*

*There has been great improvement in family relationships as husband, wife, and children have time to bond together at night before they go to bed. With the presence of lights, they are able to sit as a family to discuss family affairs which in a way has created love, peace, and unity among them.*

*The lights have not only become a source of dignity and pride to the families owning them but to the entire StepUp communities as a whole. As a result, lamps are well-kept.*

*The lights have also provided security for the families. Cases of theft have reduced; families also use the lights at night as they move across their houses and visit the pit latrines at night with a clear visualization. Farmers' houses are safe since there are no more cases of burnt houses as a result of using kerosene lamps.*

*Farmers have more time to work even late in the night, therefore, completing the household chores.'*

Smaller numbers of home solar systems have been given to communities in other regions, on an agreed pay-back over time basis, and to a large new school in the foothills of Mount Elgon, for its hostel dormitories and classrooms. Solar lamps have also been donated to Burundian children, with special needs, in Uganda's third largest refugee camp in partnership with Music for Refugees and Bridge of Solidarity. SLI will continue to work with known partners, especially community NGOs, so that lights are given to individuals on the basis of their participation in community development programmes to which they make a financial contribution for wider community benefit.

SLI's work is made possible because of the support of a number of regular donors, those who generously respond to specific appeals and to a number of charitable trusts and foundations. Thanks are due to them all for their much-appreciated support.

### **Objectives and activities**

The company is a charity and its objects are:

1. To develop the capacity, skills and the availability of facilities of the members of socially or economically disadvantaged communities;
2. To relieve poverty for the benefit of the public by such means as the trustees think fit, including but not limited to the provision of funding and the encouragement of best practice; and
3. To relieve sickness.

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

SLI carries out these objects by taking action to benefit people around the world who are improving the lives of their communities, and we currently provide funds to assist disadvantaged communities in Uganda primarily through the introduction of solar lighting.

**SOLAR LINKS INITIATIVE**  
**Year ended 31 July 2023**

**Structure, Governance and Management**

Solar Links Initiative is a charitable company limited by guarantee, incorporated on 12 July 2004 with the name Global Links Initiative, and registered as a Charity on 13 May 2005. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. The charity changed its name to Solar Links Initiative on 9 December 2015.

Trustees may be appointed, either to fill vacancies or as additional Trustees, by resolution of the Trustees at a meeting of Trustees. Trustees are recruited to fill vacancies or to address the particular needs of the charity, as required.

**Reference and administrative details**

Charity number:	1110013
Company number:	5176983
Registered Office:	22 Old Millmeads, Horsham, RH12 2LZ
Independent Examiner:	David Parker, 33 Wagtail Close, Horsham, RH12 5HL
Bankers	Barclays Bank plc, 92 High St, Crawley, RH10 1YF

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and those serving during the year and since the year end were as follows:

Ian Hutchinson  
Nicholas Derek Feeny  
Bhagyashree Mandke  
Phillida Purvis MBE

**Financial review**

Our policy is to maintain appropriate reserves to cover our immediate operating needs which, at any one time, are normally less than £3,000. At 31 July 2023 our reserves were £55,997 (2022 £50,621).

The Trustees review income and expenditure on a periodic basis and the level of expenditure is set to ensure that there will be adequate resources available to meet commitments made as they fall due.

The trustees have considered the major risks to which the charity is exposed and have concluded that our major on-going risk is to ensure that we have adequate financial resources available to finance our future activities.

The results for the year to 31 July 2023 amounted to net income of £5,376 (2022 net income of £27,286).

Approved by the Trustees and signed on its behalf on 15 October 2023.

Ian Hutchinson  
Trustee and Director

**Statement of the Trustees' Responsibilities**

The trustees, who are also Directors of Solar Links Initiative for the purposes of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINERS' REPORT TO THE MEMBERS ON THE  
UNAUDITED ACCOUNTS OF SOLAR LINKS INITIATIVE**

I report on the accounts for the year ended 31 July 2023 set out on pages 7 to 10.

**Respective responsibilities of the charitable company's trustees and the independent examiner**

The charitable company's trustees, who are also the Directors of Solar Links Initiative for the purpose 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 and have chosen to have an independent 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:

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

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

My examination was conducted in accordance with the general Directions given by the Charity Commission. An examination includes the 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 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 statement**

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - ii) 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
- (b) to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Parker  
Chartered Accountant  
33 Wagtail Close, Horsham, RH12 5HL

Dated: 15 October 2023

**SOLAR LINKS INITIATIVE**  
**Year ended 31 July 2023**

**SOLAR LINKS INITIATIVE**  
(A COMPANY LIMITED BY GUARANTEE)  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(including income and expenditure account)  
**FOR THE YEAR ENDED 31 JULY 2023**

	Notes	2023 Funds £	2023 Unrestricted Funds £	2023 Restricted Funds £	2022 Funds £
<b>Incoming resources from generated funds</b>	1.2				
Donations and legacies	2	43,673	40,715	2,958	37,197
Investment Income		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total incoming resources</b>		<u>43,673</u>	<u>40,715</u>	<u>2,958</u>	<u>37,197</u>
<b>Resources Expended</b>	1.3				
Charitable Activities	3	<u>38,297</u>	<u>26,136</u>	<u>12,161</u>	<u>9,911</u>
<b>Total resources expended</b>		<u>38,297</u>	<u>26,136</u>	<u>12,161</u>	<u>9,911</u>
<b>Net income / (outgoings) for the year</b>		<u>5,376</u>	<u>14,579</u>	<u>(9,203)</u>	<u>27,286</u>
<b>Net Movement in funds</b>		<u>5,376</u>	<u>14,579</u>	<u>(9,203)</u>	<u>27,286</u>
<b>Fund balances at 1 August 2022</b>		<u>50,621</u>	<u>37,021</u>	<u>13,600</u>	<u>23,335</u>
<b>Fund balances at 31 July 2023</b>		<u>55,997</u>	<u>51,600</u>	<u>4,397</u>	<u>50,621</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**SOLAR LINKS INITIATIVE**  
Year ended 31 July 2023

**SOLAR LINKS INITIATIVE**  
(A COMPANY LIMITED BY GUARANTEE)  
**BALANCE SHEET**  
AS AT 31 JULY 2023

	Notes	2023 £	2022 £
<b>Current assets</b>			
Debtors		-	-
Cash in Bank and in hand		<u>56,096</u>	<u>50,720</u>
<b>Total Current Assets</b>		<u>56,096</u>	<u>50,720</u>
<b>Creditors; amounts falling due within a year</b>	4	<u>99</u>	<u>99</u>
<b>Net Assets</b>		<u>55,997</u>	<u>50,621</u>
<b>Total assets</b>		<u>55,997</u>	<u>50,621</u>
Unrestricted income funds		51,600	37,021
Restricted income funds		4,397	13,600
<b>Total funds</b>		<u>55,997</u>	<u>50,621</u>

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.

Approved by the Board of Trustees on 15 October 2023 and signed on its behalf.

Ian Hutchinson (Director)

**SOLAR LINKS INITIATIVE**  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2023

**1. Accounting policies**

**1.1 Basis of preparation**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 (FRS 102) applicable in the UK and Republic of Ireland, with the Companies Act 2006 and the Statement of Recommended Practice applicable to charities.

The Financial Statements have been prepared on a going concern basis under the historical cost convention and are presented in sterling.

**1.2 Incoming resources**

Income has been recognised gross on the basis of entitlement, certainty and measurement.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable or any requirement imposed on the grant is fulfilled.

Investment income is recognised on a receivable basis.

**1.3 Resources expended**

Expenditure is recognised on an accruals basis, inclusive of value added tax.

Costs of generating funds are those costs incurred in attracting voluntary income, in particular grant funding and the costs of maintaining the charity's profile within the sector.

Governance costs include those costs incurred in the governance of the charity's assets and are primarily associated with constitutional and statutory requirements.

**2. Restricted and designated income relating to the year to 31 July 2023**

Restricted funds, being donations which the donor has specified are to be solely used for particular areas of the Charity's work, are shown separately from unrestricted funds which are available to spend on activities that further any of the purposes of charity.

**3. Charitable Activities**

Included in Charitable Activities are governance costs of £99 (2022 £99) being accountancy fees.

**SOLAR LINKS INITIATIVE**  
**Year ended 31 July 2023**

**4. Creditors: amounts falling due within a year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accrued accountancy fees	<u>99</u>	<u>99</u>
Total Creditors	<u>99</u>	<u>99</u>

**5. Status**

The Company is a private company limited by guarantee and registered in England and Wales. The registered office address is 22 Old Millmeads, Horsham RH12 2LZ. The members of the Company have agreed to contribute £1 each to the assets of the Company in the event of it being wound up.

**6. Staff Costs and Trustees' Remuneration**

The Company has no paid employees.

Trustees received no remuneration (2022 £Nil), but are reimbursed for expenses, primarily costs of travelling to Uganda, incurred on behalf of the charity which amounted in the year to £Nil (2022 £Nil).

**SOLAR LINKS INITIATIVE**

England & Wales - Charity number 1110013

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# Accounts

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Charity Number 1110013  
Company Number 5176983

**SOLAR LINKS INITIATIVE**  
(A company limited by guarantee)

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 JULY 2022**

## **Trustees' Report for the period ending 31 July 2022**

The Trustees are pleased to present their report together with the accounts for Solar Links Initiative (the charity), for the year to 31 July 2022.

The accounts comply with current statutory requirements, the Memorandum and Articles of Association, the Companies Act 2006, Financial Reporting Standard 102 applicable to smaller entities and the Statement of Recommended Practice applicable to charities.

### **Achievements and performance**

SLI's target communities, living under the poverty line in the poorest parts of Uganda have been particularly badly hit by the global cost of living crisis. Covid, the Ukrainian war, with the blockade of grain and cooking oil, as well as the long China lockdown, have seen prices of staples in the country, especially food and fuel, double during this period. Consumers at the bottom of the pyramid have had to ration payments on their usual sources of lighting – kerosene, batteries, candles. This has made the cost of transitioning to solar lighting even more challenging, in spite of SLI's long and not-for-profit repayment plan and all the longer-term benefits - economic, health-related, educational and social. SLI has therefore concentrated on providing equipment for hospitals, in Uganda, working with a local savings and loans organisation, and also in South Sudan in a community for which it had previously provided lighting. Individual refugee households, at last able to return to their land in the south of the country, have also been given small solar home systems. In both cases, the beneficiaries transported the equipment from Kampala and installed it themselves. SLI has also supported development projects in Karamoja, Uganda's most remote and disadvantaged area where it was operating for several years. Working with a local Community Based Organisation, SLI has helped youth and women start an agri-business cooperative, so that they have some hope of feeding their families and gaining small incomes to afford some improvements in life going forward, including, potentially, of solar lighting. They have also been able to feed orphaned children, and child-led families at a time of extreme drought and conflict with herdsman from neighbouring Turkana over diminishing water sources and pasturage for their cattle.

Especially in these difficult times, with so many appeals for their funding, SLI remains extremely grateful to its loyal donors for their continuing gifts and to members of The Funding Network for their live crowd-funding support.

### **Objectives and activities**

The company is a charity and its objects are:

1. To develop the capacity, skills and the availability of facilities of the members of socially or economically disadvantaged communities;
2. To relieve poverty for the benefit of the public by such means as the trustees think fit, including but not limited to the provision of funding and the encouragement of best practice; and
3. To relieve sickness.

## **SOLAR LINKS INITIATIVE**

### **Year ended 31 July 2022**

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

SLI carries out these objects by taking action to benefit people around the world who are improving the lives of their communities, and we currently provide funds to assist disadvantaged communities in Uganda primarily through the introduction of solar lighting.

### **Structure, Governance and Management**

Solar Links Initiative is a charitable company limited by guarantee, incorporated on 12 July 2004 with the name Global Links Initiative, and registered as a Charity on 13 May 2005. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. The charity changed its name to Solar Links Initiative on 9 December 2015.

Trustees may be appointed, either to fill vacancies or as additional Trustees, by resolution of the Trustees at a meeting of Trustees. Trustees are recruited to fill vacancies or to address the particular needs of the charity, as required.

### **Reference and administrative details**

Charity number:	1110013
Company number:	5176983
Registered Office:	22 Old Millmeads, Horsham, RH12 2LZ
Independent Examiner:	David Parker, 33 Wagtail Close, Horsham, RH12 5HL
Bankers	Barclays Bank plc, 92 High St, Crawley, RH10 1YF

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and those serving during the year and since the year end were as follows:

Ian Hutchinson  
Nicholas Derek Feeny  
Bhagyashree Mandke  
Phillida Purvis MBE

**SOLAR LINKS INITIATIVE**  
**Year ended 31 July 2022**

**Financial review**

Our policy is to maintain appropriate reserves to cover our immediate operating needs which, at any one time, are normally less than £3,000. At 31 July 2022 our reserves were £50,621 (2021 £23,335).

The Trustees review income and expenditure on a periodic basis and the level of expenditure is set to ensure that there will be adequate resources available to meet commitments made as they fall due.

The trustees have considered the major risks to which the charity is exposed and have concluded that our major on-going risk is to ensure that we have adequate financial resources available to finance our future activities.

The results for the year to 31 July 2022 amounted to net income of £27,286 (2021 net income of £11,291).

Approved by the Trustees and signed on its behalf on 20 November 2022.

Ian Hutchinson  
Trustee and Director

**Statement of the Trustees' Responsibilities**

The trustees, who are also Directors of Solar Links Initiative for the purposes of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINERS' REPORT TO THE MEMBERS ON THE  
UNAUDITED ACCOUNTS OF SOLAR LINKS INITIATIVE**

I report on the accounts for the year ended 31 July 2022 set out on pages 7 to 10.

**Respective responsibilities of the charitable company's trustees and the independent examiner**

The charitable company's trustees, who are also the Directors of Solar Links Initiative for the purpose 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 and have chosen to have an independent 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:

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

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

My examination was conducted in accordance with the general Directions given by the Charity Commission. An examination includes the 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 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 statement**

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - ii) 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
- (b) to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Parker  
Chartered Accountant  
33 Wagtail Close, Horsham, RH12 5HL

Dated: 20 November 2022

**SOLAR LINKS INITIATIVE**  
**Year ended 31 July 2022**

**SOLAR LINKS INITIATIVE**  
(A COMPANY LIMITED BY GUARANTEE)  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(including income and expenditure account)  
**FOR THE YEAR ENDED 31 JULY 2022**

	Notes	2022 Funds £	2022 Unrestricted Funds £	2022 Restricted Funds £	2021 Funds £
<b>Incoming resources from generated funds</b>	1.2				
Donations and legacies	2	37,197	23,597	13,600	21,626
Investment Income		—	—	—	—
<b>Total incoming resources</b>		<u>37,197</u>	<u>23,597</u>	<u>13,600</u>	<u>21,626</u>
<b>Resources Expended</b>	1.3				
Charitable Activities	3	9,911	9,911	—	10,335
<b>Total resources expended</b>		<u>9,911</u>	<u>9,911</u>	<u>—</u>	<u>10,335</u>
<b>Net income / (outgoings) for the year</b>		<u>27,286</u>	<u>13,686</u>	<u>13,600</u>	<u>11,291</u>
<b>Net Movement in funds</b>		<u>27,286</u>	<u>13,686</u>	<u>13,600</u>	<u>11,291</u>
<b>Fund balances at 1 August 2021</b>		<u>23,335</u>	<u>23,335</u>	<u>—</u>	<u>12,044</u>
<b>Fund balances at 31 July 2022</b>		<u>50,621</u>	<u>37,021</u>	<u>13,600</u>	<u>23,335</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**SOLAR LINKS INITIATIVE**  
**Year ended 31 July 2022**

**SOLAR LINKS INITIATIVE**  
(A COMPANY LIMITED BY GUARANTEE)  
**BALANCE SHEET**  
**AS AT 31 JULY 2022**

	Notes	2022 £	2021 £
<b>Current assets</b>			
Debtors		-	-
Cash in Bank and in hand		<u>50,720</u>	<u>23,533</u>
<b>Total Current Assets</b>		50,720	23,533
<b>Creditors; amounts falling due within a year</b>	4	<u>99</u>	<u>198</u>
<b>Net Assets</b>		<u>50,621</u>	<u>23,335</u>
<b>Total assets</b>		<u>50,621</u>	<u>23,335</u>
Unrestricted income funds		37,021	23,335
Restricted income funds		13,600	-
<b>Total funds</b>		<u>50,621</u>	<u>23,335</u>

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.

Approved by the Board of Trustees on 20 November 2022 and signed on its behalf.

Ian Hutchinson (Director)

**SOLAR LINKS INITIATIVE**  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2022

**1. Accounting policies**

**1.1 Basis of preparation**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 (FRS 102) applicable in the UK and Republic of Ireland, with the Companies Act 2006 and the Statement of Recommended Practice applicable to charities.

The Financial Statements have been prepared on a going concern basis under the historical cost convention and are presented in sterling.

**1.2 Incoming resources**

Income has been recognised gross on the basis of entitlement, certainty and measurement.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable or any requirement imposed on the grant is fulfilled.

Investment income is recognised on a receivable basis.

**1.3 Resources expended**

Expenditure is recognised on an accruals basis, inclusive of value added tax.

Costs of generating funds are those costs incurred in attracting voluntary income, in particular grant funding and the costs of maintaining the charity's profile within the sector.

Governance costs include those costs incurred in the governance of the charity's assets and are primarily associated with constitutional and statutory requirements.

**2. Restricted and designated income relating to the year to 31 July 2022**

Restricted funds, being donations which the donor has specified are to be solely used for particular areas of the Charity's work, are shown separately from unrestricted funds which are available to spend on activities that further any of the purposes of charity.

**3. Charitable Activities**

Included in Charitable Activities are governance costs of £99 (2021 £99) being accountancy fees.

**SOLAR LINKS INITIATIVE**  
**Year ended 31 July 2022**

**4. Creditors: amounts falling due within a year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accrued accountancy fees	<u>99</u>	<u>198</u>
Total Creditors	<u>99</u>	<u>198</u>

**5. Status**

The Company is a private company limited by guarantee and registered in England and Wales. The registered office address is 22 Old Millmeads, Horsham RH12 2LZ. The members of the Company have agreed to contribute £1 each to the assets of the Company in the event of it being wound up.

**6. Staff Costs and Trustees' Remuneration**

The Company has no paid employees.

Trustees received no remuneration (2021 £Nil), but are reimbursed for expenses, primarily costs of travelling to Uganda, incurred on behalf of the charity which amounted in the year to £Nil (2021 £Nil).