

# SUDO (UK)

England & Wales · Charity number 1136015

## Details

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Other names	SUDAN SOCIAL DEVELOPMENT ORGANIZATION (SUDO), SUDO
Status	Registered
Legal form	Trust
Registered	2010-05-19
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	7-14 Great Dover Street London SE1 4YR
Phone	0000000000
Email	<a href="mailto:info@sudouk.org">info@sudouk.org</a>
Website	<a href="http://www.sudouk.org/">http://www.sudouk.org/</a>

## Activities

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**Objects:** THE TRUSTEES SHALL APPLY THE INCOME OF THE CHARITY IN FURTHERING THE FOLLOWING OBJECTS:(I) THE RELIEF AND ASSISTANCE OF PEOPLE IN NEED IN EAST AFRICA, INCLUDING THOSE WHO ARE THE VICTIMS OF WAR OR NATURAL DISASTER, TROUBLE, OR CATASTROPHE BY:A) THE ALLEVIATION OF POVERTY AND ERADICATION OF HUNGER; B) THE PROVISION OF BASIC NEEDS IN WATER, HEALTH AND SANITATION AND; C) ASSISTANCE TO LOCAL COMMUNITIES TO MOBILIZE TO RESPOND TO NATURAL DISASTERS AND PROVIDE HUMANITARIAN AID.(II) THE PROMOTION OF THE CONSERVATION, PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT FOR THE PUBLIC BENEFIT;(III) THE ADVANCEMENT OF EDUCATION FOR THE PUBLIC BENEFIT AND THE ERADICATION OF ILLITERACY;(IV) THE PROMOTION OF HUMAN RIGHTS (AS SET OUT IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS AND SUBSEQUENT UNITED NATIONS CONVENTIONS AND DECLARATIONS) THROUGHOUT THE WORLD BY ALL OR ANY OF THE FOLLOWING MEANS:A) OBTAINING REDRESS FOR THE VICTIMS OF HUMAN RIGHTS ABUSE; B) RELIEVING NEED AMONG THE VICTIMS OF HUMAN RIGHTS ABUSE; C) RESEARCH INTO HUMAN RIGHTS ISSUES; D) PROMOTING PUBLIC SUPPORT FOR HUMAN RIGHTS.

**Activities:** SUDO (UK) works to attain its objectives through various and complementary methods, namely, through: the implementation of developmental programmes and projects; cooperation with INGOs and institutions that reflect similar objectives; providing funds to national NGOs and CBOs to realize its objectives;

and the establishment of training, research and study centres.

## Classification

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- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- **Area of benefit:** EAST AFRICA
- Chad
- Ethiopia
- Kenya
- South Sudan
- Sudan
- Uganda
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£356,726	£1,580	-	-
2023-12-31	£0	£94,783	-	-
2022-12-31	£93,808	£381,301	-	-
2021-12-31	£368,038	£158,987	-	-
2020-12-31	£164,736	£197,623	-	-

## Trustees

Name	Role	Appointed
Benedicte Goderiaux		2015-04-30
Dr Prudence Elizabeth Hodgkin		
Fiona McKay		2020-11-09

**SUDO (UK)**

England & Wales - Charity number 1136015

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# Accounts

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Charity number: 1136015

# SUDO (UK)

Report and financial statements  
For the year ended 31 December 2024

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SUDO (UK)

**Reference and administrative information**

**For the year ended 31 December 2024**

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**Charity number** 1136015

**Registered office and operational address** 7-14 Great Dover Street  
London  
SE1 4YR

**Country of registration** England & Wales

**Trustees** Trustees who served during the year and up to the date of this report were as follows:

Dr E Hodgkin  
B Goderiaux  
F McKay

**Independent examiners** Sayer Vincent LLP  
Chartered Accountants and Statutory Auditors  
Invicta House  
110 Golden Lane  
LONDON  
EC1Y 0TG

## Trustees' annual report

### For the year ended 31 December 2024

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The Trustees present their report and accounts for the year ended 31 December 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's trust deed and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

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

The Charity was established by a Charitable Trust Deed dated 10 September 2008. The Charity officially registered with the Charity Commission on 19 May 2010. The Charity has since changed its official name with the Charity Commission to SUDO (UK), which the organisation had previously used to identify itself. Since 2001 there has been a SUDO organisation, but due to concerns over its ability to function freely, SUDO (UK) was set up to provide a mechanism to support the work of SUDO.

The Trustees who served during the year were:

#### Dr E Hodgkin

Dr E Hodgkin is an independent human rights consultant. She worked as a researcher at Amnesty International for 20 years. Dr Hodgkin had earlier worked as a lecturer at the University of Khartoum.

#### B Goderiaux

Bénédicte Goderiaux specialises in human rights policy and advocacy and has worked as a researcher at Amnesty International for the past 15 years on various countries in the Africa continent. She holds an MA in Anthropology and Development from the School of Oriental and African Studies.

#### F McKay

Fiona McKay is a legal specialist with a particular focus on international criminal law and remedies for victims of international crimes. Currently an independent consultant, she formerly worked with the Open Society Justice Initiative in London. Fiona previously headed the Victims Participation and Reparations Section at the International Criminal Court in The Hague. She qualified as a lawyer in England and holds an LLM in International Law and Human Rights from the London School of Economics.

#### Recruitment and Appointment of Trustees

A Trustee must be appointed by a resolution of the Trustees passed at a special meeting, for a term of three years.

#### Induction and Training of Trustees

There are no formal induction procedures for new Trustees. Only individuals with the appropriate knowledge, skills and experience would be considered for appointment.

## Trustees' annual report

### For the year ended 31 December 2024

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#### Organisational Structure

The Charity continues to develop its organisational structure. Having had a full-time Coordinator since May 2015, the position is currently occupied in a volunteer capacity.

#### Relationships with Related Parties

The Charity holds close relationships with a number of national and international organisations working in the UK and East Africa.

#### Risk Management

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The major risks are considered to be those that have a significant effect on:

- Operational performance;
- Financial sustainability;
- Achievements of our aims and objectives;
- Meeting the expectations of our supporters and beneficiaries.

#### **Objectives and Activities**

The Charity's objects are as follows:

- i. The relief and assistance of people in need in East Africa, including those who are victims of war or natural disaster, trouble or catastrophe by:
  - a. The alleviation of poverty and eradication of hunger;
  - b. The provision of basic needs in water, health and sanitation;
  - c. The assistance to local communities to mobilise to respond to natural disasters and provide humanitarian aid.
- ii. The promotion of the conservation, protection and improvement of the physical and natural environment for the public benefit;
- iii. The advancement of education for the public benefit and the eradication of illiteracy;
- iv. The promotion of human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world by all or any of the following means:
  - a. Obtaining redress for victims of human rights abuse;
  - b. Relieving need among victims of human rights abuse;
  - c. Research into human rights issues;
  - d. Promoting public support for human rights.
- v. The promotion of sustainable development for the benefit of the public.

#### Strategies for Achieving Objectives

The Charity is working to attain its objectives through various complimentary methods, namely:

- Planning and implementing various developmental programmes and projects;
- Cooperation with INGO's and institutions that have similar objectives;
- Providing direct humanitarian assistance to people affected by conflict and disasters;
- Establishing training, research and study centres;

## Trustees' annual report

### For the year ended 31 December 2024

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- Encouraging voluntary activities and widening the base for voluntary work;
- Providing funds to national NGOs and CBOs;
- Helping to build capacities of local communities;
- Using various educational techniques for spreading public awareness in all matters of concern;
- Implementing training programmes which may help in realising the objectives of the organisation.

#### Compliance with Charity Commission Guidance

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

#### **Activities During the Year**

The Charity acted upon several grants to carry out the following areas of activity:

- The promotion of human rights;
- Ad hoc support for local civil society; and,
- Raising awareness and mobilising grassroots communities for active participation in the democratic processes.

#### Grant Making Policy

The Trustees consider grant making as an effective means of delivering aid using local organisations as they have access to facilities, expertise, staff and other resources in the field.

#### Achievements and Performance

The promotion of human rights

The Charity continues its efforts to support local human rights promotion and monitoring. The Charity furthermore works closely with monitors to deliver practical advice and support to victims including legal aid, healthcare and psychosocial support.

Ad hoc support for civil society

The Charity continues its efforts to support local organisations through providing capacity building, administrative assistance and ongoing support in the form of fundraising, advocacy and other ad hoc activities.

Raising awareness and mobilising grassroots communities for active participation in the democratic processes.

The Charity, working through a local partner, continues to support the inclusion of grassroots communities in the democratic processes of a transitional governance period. During this time the Charity, alongside its donors and local partner, are ensuring that diverse voices from across the country are heard at the national level to enable a truly national and inclusive democratic transformation. Local communities receive training in advocacy and communication tools, in addition to accessing neutral spaces to discuss issues relating to conflict, human rights, peace, justice, education, and livelihoods, amongst other localised topics. The aim is to build a genuine

## Trustees' annual report

### For the year ended 31 December 2024

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national conversation concerning the future direction of the country with input from all corners regardless of their proximity to the centre.

#### Outbreak of Conflict

The outbreak of large-scale conflict in Sudan in 2023 has impacted the strategy and ongoing activities with local partners in the region. We continue to provide support and ad hoc assistance to our partner in Sudan.

#### Financial Review

The Charity currently receives one funding stream for project work through SUDO in Sudan. This gave rise to income of £356,726 in the year.

#### Statement Of Responsibilities Of The Trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- 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;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

SUDO (UK)

Trustees' annual report

For the year ended 31 December 2024

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**Independent examiner**

Sayer Vincent LLP was re-appointed as the charity's independent examiner during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 29 October 2025 and signed on their behalf by

Bénédicte Goderiaux  
Trustee

## **Independent examiner's report**

**To the trustees of**

**SUDO (UK)**

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I report on the accounts of the Trust for the year ended 31 December 2024, which are set out on pages 8 to 15.

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

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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 statement below.

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

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

- Which gives me reasonable cause to believe that in any material respect the requirements
  - To keep accounting records in accordance with section 130 of the 2011 Act
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Jonathan Orchard

Sayer Vincent LLP, Invicta House, 110 Golden Lane, LONDON EC1Y 0TG

30 October 2025



## SUDO (UK)

### Balance sheet

As at 31 December 2024

	Note	£	2024 £	2023 £
<b>Fixed assets:</b>				
Tangible assets	6		-	-
<b>Current assets:</b>				
Debtors	7	-	-	-
Cash at bank and in hand		<b>384,583</b>	<b>27,997</b>	
		<b>384,583</b>	<b>27,997</b>	
<b>Liabilities:</b>				
Creditors: amounts falling due within one year	8	<b>(2,880)</b>	<b>(1,440)</b>	
<b>Net current assets</b>			<b>381,703</b>	<b>26,557</b>
<b>Total assets less current liabilities</b>			<b>381,703</b>	<b>26,557</b>
<b>Total net assets</b>			<b>381,703</b>	<b>26,557</b>
<b>The funds of the charity:</b>				
Restricted income funds			<b>376,185</b>	<b>19,459</b>
Unrestricted income funds			<b>5,518</b>	<b>7,098</b>
<b>Total charity funds</b>			<b>381,703</b>	<b>26,557</b>

Approved by the trustees on 29 October 2025 and signed on their behalf by

Bénédicte Goderiaux  
Trustee

**1 Accounting policies**

**a) Statutory information**

SUDO (UK) is an unincorporated charity registered with the Charity Commission in England & Wales.

**b) Basis of preparation**

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (September 2015) and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a ‘true and fair’ view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a ‘true and fair view’. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

**c) Public benefit entity**

The charity meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**e) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

**f) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**g) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

**1 Accounting policies (continued)**

**h) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

**i) Grants payable**

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

**j) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

**k) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

**l) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**m) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## SUDO (UK)

### Notes to the financial statements

For the year ended 31 December 2024

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#### 2a Analysis of expenditure

	Project costs £	Governance costs £	Support costs £	2024 Total £	2023 Total £
Grant funding	-	-	-	-	94,783
Staff costs	-	-	-	-	-
Office costs	-	-	140	140	240
Legal & professional	-	-	1,440	1,440	1,140
	-	-	1,580	1,580	96,163

SUDO (UK)

Notes to the financial statements

For the year ended 31 December 2024

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2b Analysis of expenditure

	Project costs £	Governance costs £	Support costs £	2023 Total £
Grant funding	94,783	-	-	94,783
Staff costs				-
Office costs	-	-	240	240
Legal & professional	-	1,140	-	1,140
	<u>94,783</u>	<u>1,140</u>	<u>240</u>	<u>96,163</u>

## Notes to the financial statements

## For the year ended 31 December 2024

**3 Net income / (expenditure) for the year**

This is stated after charging / (crediting):

	2024 £	2023 £
Depreciation	-	-
Operating lease rentals:		
Property	-	-
Independent examination fees	1,200	1,200
	<u>1,200</u>	<u>1,200</u>

**4 Analysis of staff costs, trustee remuneration and expenses**

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	-	-
Pension	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

No employee earned more than £60,000 during the year (2023: nil). Staff costs relate to one employee.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil).

**5 Taxation**

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable

**6 Tangible fixed assets**

	Fixtures and fittings £	Total £
<b>Cost</b>		
At the start of the year	1,168	1,168
Additions in year	-	-
Disposals in year	-	-
At the end of the year	<u>1,168</u>	<u>1,168</u>
<b>Depreciation</b>		
At the start of the year	1,168	1,168
Charge for the year	-	-
Eliminated on disposal	-	-
At the end of the year	<u>1,168</u>	<u>1,168</u>
<b>Net book value</b>		
<b>At the end of the year</b>	<u>-</u>	<u>-</u>
At the start of the year	<u>-</u>	<u>-</u>

All of the above assets are used for charitable purposes.

**7 Debtors**

	2024 £	2023 £
Prepayments	-	-
	<u>-</u>	<u>-</u>

**8 Creditors: amounts falling due within one year**

	2024 £	2023 £
Taxation and social security	-	-
Accruals	2,880	1,440
	<u>2,880</u>	<u>1,440</u>

**SUDO (UK)**

England & Wales - Charity number 1136015

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# Accounts

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Charity number: 1136015

# SUDO (UK)

Report and financial statements  
For the year ended 31 December 2022

SUDO (UK)

## Contents

### For the year ended 31 December 2022

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SUDO (UK)

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## Trustees' annual report

### For the year ended 31 December 2022

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#### Relationships with Related Parties

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## Trustees' annual report

### For the year ended 31 December 2022

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- Encouraging voluntary activities and widening the base for voluntary work;
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The Trustees consider grant making as an effective means of delivering aid using local organisations as they have access to facilities, expertise, staff and other resources in the field.

#### Achievements and Performance

The promotion of human rights

The Charity continues its efforts to support local human rights monitoring. The Charity furthermore works closely with monitors to deliver practical advice and support to victims including legal aid, healthcare and psychosocial support.

Ad hoc support for civil society

The Charity continues its efforts to support local organisations through providing capacity building, administrative assistance and ongoing support in the form of fundraising, advocacy and other ad hoc activities.

Raising awareness and mobilising grassroots communities for active participation in the democratic processes.

The Charity, working through a local partner, continues to support the inclusion of grassroots communities in the democratic processes of a transitional governance period. During this time the Charity, alongside its donors and local partner, are ensuring that diverse voices from across the country are heard at the national level to enable a truly national and inclusive democratic transformation. Local communities receive training in advocacy and communication tools, in addition to accessing neutral spaces to discuss issues relating to conflict, human rights, peace, justice, education, and livelihoods, amongst other localised topics. The aim is to build a genuine

## Trustees' annual report

### For the year ended 31 December 2022

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national conversation concerning the future direction of the country with input from all corners regardless of their proximity to the centre.

#### Outbreak of Conflict

The outbreak of large-scale conflict in Sudan in 2023 has impacted the strategy and ongoing activities with local partners in the region. We continue to provide support and ad hoc assistance to our partner in Sudan.

#### Financial Review

The Charity currently receives one funding stream for project work through SUDO in Sudan. This gave rise to income of £94,000 in the year. At the start of the year, the charity was holding restricted donor funds for onward payment to SUDO in Sudan. Onward payments were made in the year reducing the restricted balance to £114,000 at the end of year.

#### Statement Of Responsibilities Of The Trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- 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;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

SUDO (UK)

Trustees' annual report

For the year ended 31 December 2022

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**Independent examiner**

Sayer Vincent LLP was re-appointed as the charity's independent examiner during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 31 October 2023 and signed on their behalf by

Bénédicte Goderiaux  
Trustee

## Independent examiner's report

To the trustees of

SUDO (UK)

---

I report on the accounts of the Trust for the year ended 31 December 2022, which are set out on pages 8 to 15.

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

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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 statement below.

### Independent examiner's statement

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

- Which gives me reasonable cause to believe that in any material respect the requirements
  - To keep accounting records in accordance with section 130 of the 2011 Act
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Jonathan Orchard

Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, LONDON EC1Y 0TL

31 October 2023

## SUDO (UK)

## Statement of financial activities

For the year ended 31 December 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
<b>Income from:</b>							
Charitable activities							
Grants from international agencies		4,690	89,118	<b>93,808</b>	18,408	349,630	368,038
<b>Total income</b>		<b>4,690</b>	<b>89,118</b>	<b>93,808</b>	<b>18,408</b>	<b>349,630</b>	<b>368,038</b>
<b>Expenditure on:</b>							
Charitable activities							
	2	2,493	378,808	<b>381,301</b>	12,547	146,440	158,987
<b>Total expenditure</b>		<b>2,493</b>	<b>378,808</b>	<b>381,301</b>	<b>12,547</b>	<b>146,440</b>	<b>158,987</b>
<b>Net income / (expenditure) before transfers</b>	3	2,197	(289,690)	<b>(287,493)</b>	5,861	203,190	209,051
Transfers between funds		-	-	-	-	-	-
<b>Net income / (expenditure)</b>		<b>2,197</b>	<b>(289,690)</b>	<b>(287,493)</b>	<b>5,861</b>	<b>203,190</b>	<b>209,051</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		6,281	403,932	<b>410,213</b>	420	200,742	201,162
<b>Total funds carried forward</b>		<b>8,478</b>	<b>114,242</b>	<b>122,720</b>	<b>6,281</b>	<b>403,932</b>	<b>410,213</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

## SUDO (UK)

### Balance sheet

As at 31 December 2022

	Note	£	2022 £	2021 £
<b>Fixed assets:</b>				
Tangible assets	6		-	-
<b>Current assets:</b>				
Debtors	7	-	1,100	
Cash at bank and in hand		126,500	411,093	
		<u>126,500</u>	<u>412,193</u>	
<b>Liabilities:</b>				
Creditors: amounts falling due within one year	8	(3,780)	(1,980)	
			<u>122,720</u>	<u>410,213</u>
<b>Net current assets</b>			<u>122,720</u>	<u>410,213</u>
<b>Total assets less current liabilities</b>			<u>122,720</u>	<u>410,213</u>
<b>Total net assets</b>			<u><u>122,720</u></u>	<u><u>410,213</u></u>
<b>The funds of the charity:</b>				
Restricted income funds			114,242	403,932
Unrestricted income funds			8,478	6,281
			<u>122,720</u>	<u>410,213</u>
<b>Total charity funds</b>			<u><u>122,720</u></u>	<u><u>410,213</u></u>

Approved by the trustees on 31 October 2022 and signed on their behalf by

Bénédicte Goderiaux  
Trustee

**1 Accounting policies**

**a) Statutory information**

SUDO (UK) is an unincorporated charity registered with the Charity Commission in England & Wales.

**b) Basis of preparation**

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (September 2015) and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

**c) Public benefit entity**

The charity meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**e) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

**f) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**g) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

**1 Accounting policies (continued)**

**h) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

**i) Grants payable**

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

**j) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

**k) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**l) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**m) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## 2a Analysis of expenditure

	Project costs £	Governance costs £	Support costs £	2022 Total £	2021 Total £
Grant funding	378,808			<b>378,808</b>	146,440
Staff costs				-	5,545
Office costs			693	<b>693</b>	4,842
Legal & professional		1,800		<b>1,800</b>	2,160
	<u>378,808</u>	<u>1,800</u>	<u>693</u>	<u><b>381,301</b></u>	<u>158,987</u>

SUDO (UK)

Notes to the financial statements

For the year ended 31 December 2022

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2b Analysis of expenditure (prior year)

	Project costs £	Governance costs £	Support costs £	2021 Total £
Grant funding	146,440	-	-	146,440
Staff costs	-	-	5,545	5,545
Office costs	-	-	4,842	4,842
Legal & professional	-	2,160	-	2,160
	<u>146,440</u>	<u>2,160</u>	<u>10,387</u>	<u>158,987</u>

## Notes to the financial statements

## For the year ended 31 December 2022

**3 Net income / (expenditure) for the year**

This is stated after charging / (crediting):

	2022 £	2021 £
Depreciation	-	-
Operating lease rentals:		
Property		4,842
Independent examination fees	<b>1,500</b>	<b>1,980</b>

**4 Analysis of staff costs, trustee remuneration and expenses**

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	-	5,545
Pension	-	-
	<b>-</b>	<b>5,545</b>

No employee earned more than £60,000 during the year (2020: nil). Staff costs relate to one employee.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil).

**5 Taxation**

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable

**6 Tangible fixed assets**

	Fixtures and fittings £	Total £
<b>Cost</b>		
At the start of the year	1,168	1,168
Additions in year	-	-
Disposals in year	-	-
	<u>1,168</u>	<u>1,168</u>
<b>Depreciation</b>		
At the start of the year	1,168	1,168
Charge for the year	-	-
Eliminated on disposal	-	-
	<u>1,168</u>	<u>1,168</u>
<b>Net book value</b>		
At the end of the year	<u>-</u>	<u>-</u>
At the start of the year	<u>-</u>	<u>-</u>
All of the above assets are used for charitable purposes.		

**7 Debtors**

	2022 £	2021 £
Prepayments	-	1,100
	<u>-</u>	<u>1,100</u>

**8 Creditors: amounts falling due within one year**

	2022 £	2021 £
Taxation and social security	-	-
Accruals	3,780	1,980
	<u>3,780</u>	<u>1,980</u>

**SUDO (UK)**

England & Wales - Charity number 1136015

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# Accounts

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Charity number: 1136015

# SUDO (UK)

Report and financial statements  
For the year ended 31 December 2021

SUDO (UK)

**Contents**

**For the year ended 31 December 2020**

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SUDO (UK)

**Reference and administrative information**

**For the year ended 31 December 2021**

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**Charity number** 1136015

**Registered office and operational address** 7-14 Great Dover Street  
London  
SE1 4YR

**Country of registration** England & Wales

**Trustees** Trustees who served during the year and up to the date of this report were as follows:

Dr E Hodgkin  
B Goderiaux  
F McKay

**Independent examiners** Sayer Vincent LLP  
Chartered Accountants and Statutory Auditors  
Invicta House  
108-114 Golden Lane  
LONDON  
EC1Y 0TL

## Trustees' annual report

For the year ended 31 December 2020

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The Trustees present their report and accounts for the year ended 31 December 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's trust deed and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

### Structure, Governance and Management

The Charity was established by a Charitable Trust Deed dated 10 September 2008. The Charity officially registered with the Charity Commission on 19 May 2010. The Charity has since changed its official name with the Charity Commission to SUDO (UK), which the organisation had previously used to identify itself. Since 2001 there has been a SUDO organisation, but due to concerns over its ability to function freely, SUDO (UK) was set up to provide a mechanism to support the work of SUDO.

The Trustees who served during the year were:

#### Dr E Hodgkin

Dr E Hodgkin is an independent human rights consultant. She worked as a researcher at Amnesty International for 20 years. Dr Hodgkin had earlier worked as a lecturer at the University of Khartoum.

#### B Goderiaux

Bénédicte Goderiaux specialises in human rights policy and advocacy and has worked as a researcher at Amnesty International for the past 15 years on various countries in the Africa continent. She holds an MA in Anthropology and Development from the School of Oriental and African Studies.

#### F McKay

Fiona McKay is a legal specialist with a particular focus on international criminal law and remedies for victims of international crimes. Currently with the Open Society Justice Initiative in London, she previously headed the Victims Participation and Reparations Section at the International Criminal Court in The Hague. She qualified as a lawyer in England and holds an LLM in International Law and Human Rights from the London School of Economics.

### Recruitment and Appointment of Trustees

A Trustee must be appointed by a resolution of the Trustees passed at a special meeting, for a term of three years.

### Induction and Training of Trustees

There are no formal induction procedures for new Trustees. Only individuals with the appropriate knowledge, skills and experience would be considered for appointment.

## Trustees' annual report

For the year ended 31 December 2020

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### Organisational Structure

The Charity continues to develop its organisational structure. Having had a full-time Coordinator since May 2015, the position is currently occupied in a volunteer capacity. The Charity hopes to return this to a full-time position once the situation allows.

### Relationships with Related Parties

The Charity holds close relationships with a number of national and international organisations working in the UK and East Africa.

### Risk Management

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The major risks are considered to be those that have a significant effect on:

- Operational performance;
- Financial sustainability;
- Achievements of our aims and objectives;
- Meeting the expectations of our supporters and beneficiaries.

### **Objectives and Activities**

The Charity's objects are as follows:

- i. The relief and assistance of people in need in East Africa, including those who are victims of war or natural disaster, trouble or catastrophe by:
  - a. The alleviation of poverty and eradication of hunger;
  - b. The provision of basic needs in water, health and sanitation;
  - c. The assistance to local communities to mobilise to respond to natural disasters and provide humanitarian aid.
- ii. The promotion of the conservation, protection and improvement of the physical and natural environment for the public benefit;
- iii. The advancement of education for the public benefit and the eradication of illiteracy;
- iv. The promotion of human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world by all or any of the following means:
  - a. Obtaining redress for victims of human rights abuse;
  - b. Relieving need among victims of human rights abuse;
  - c. Research into human rights issues;
  - d. Promoting public support for human rights.
- v. The promotion of sustainable development for the benefit of the public.

### Strategies for Achieving Objectives

The Charity is working to attain its objectives through various complimentary methods, namely:

- Planning and implementing various developmental programmes and projects;
- Cooperation with INGO's and institutions that have similar objectives;
- Providing direct humanitarian assistance to people affected by conflict and disasters;

## Trustees' annual report

### For the year ended 31 December 2020

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- Establishing training, research and study centres;
- Encouraging voluntary activities and widening the base for voluntary work;
- Providing funds to national NGOs and CBOs;
- Helping to build capacities of local communities;
- Using various educational techniques for spreading public awareness in all matters of concern;
- Implementing training programmes which may help in realising the objectives of the organisation.

#### Compliance with Charity Commission Guidance

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

#### **Activities During the Year**

The Charity acted upon several grants to carry out the following areas of activity:

- The promotion of human rights;
- Capacity building, training and support for local civil society; and,
- Raising awareness and mobilising grassroots communities for active participation in the democratic processes.

#### Grant Making Policy

The Trustees consider grant making as an effective means of delivering aid using local organisations as they have access to facilities, expertise, staff and other resources in the field.

#### Achievements and Performance

##### The promotion of human rights

The Charity continues its efforts to support local human rights monitors. The Charity furthermore works closely with monitors to deliver practical advice and support to victims including legal aid, healthcare and psychosocial support. The grants received also make provision for financial support to assist the Charity in developing its structure to further its charitable objectives. The London office continues to support the work of the implementing partners.

##### Capacity building, training and support for civil society

The Charity continues its efforts to support local organisations through providing capacity building, administrative assistance and ongoing support in the form of fundraising, advocacy and other ad hoc activities.

##### Raising awareness and mobilising grassroots communities for active participation in the democratic processes

The Charity, working through a local partner, continues to support the inclusion of grassroots communities in the democratic processes of a transitional governance period. During this time the Charity, alongside its donors and local partner, are ensuring that diverse voices from across the country are heard at the national level to enable a truly national and inclusive democratic transformation. Local communities receive training in advocacy and communication tools, in

## Trustees' annual report

### For the year ended 31 December 2020

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addition to accessing neutral spaces to discuss issues relating to conflict, human rights, peace, justice, education, and livelihoods, amongst other localised topics. The aim is to build a genuine national conversation concerning the future direction of the country with input from all corners regardless of their proximity to the centre.

#### Financial Review

The Charity received funds of £368,038 throughout 2021. During 2021, the Charity's expenditure was £158,987 and relates to the costs of the London office and the subsequent work conducted by the Coordinator to support partner organisations and the implementation of several projects, in addition to the payment of sub-grants.

#### Statement Of Responsibilities Of The Trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- 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;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

SUDO (UK)

Trustees' annual report

For the year ended 31 December 2020

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**Independent examiner**

Sayer Vincent LLP was re-appointed as the charity's independent examiner during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on xx<sup>st</sup> October, 2022 and signed on their behalf by

Bénédicte Goderiaux  
Trustee

## Independent examiner's report

To the trustees of

SUDO (UK)

---

I report on the accounts of the Trust for the year ended 31 December 2021, which are set out on pages 8 to 15.

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

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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 statement below.

### Independent examiner's statement

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

- Which gives me reasonable cause to believe that in any material respect the requirements
  - To keep accounting records in accordance with section 130 of the 2011 Act
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Jonathan Orchard

Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, LONDON EC1Y 0TL

date

## SUDO (UK)

## Statement of financial activities

For the year ended 31 December 2021

	Note	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
<b>Income from:</b>							
Charitable activities							
Grants from international agencies		18,408	349,630	<b>368,038</b>	12,987	151,749	164,736
<b>Total income</b>		<b>18,408</b>	<b>349,630</b>	<b>368,038</b>	<b>12,987</b>	<b>151,749</b>	<b>164,736</b>
<b>Expenditure on:</b>							
Charitable activities	2	12,547	146,440	<b>158,987</b>	21,013	176,610	197,623
<b>Total expenditure</b>		<b>12,547</b>	<b>146,440</b>	<b>158,987</b>	<b>21,013</b>	<b>176,610</b>	<b>197,623</b>
<b>Net income / (expenditure) before transfers</b>	3	5,861	203,190	209,051	(8,026)	(24,861)	(32,887)
Transfers between funds		-	-	-	-	-	-
<b>Net income / (expenditure)</b>		<b>5,861</b>	<b>203,190</b>	<b>209,051</b>	<b>(8,026)</b>	<b>(24,861)</b>	<b>(32,887)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		420	200,742	<b>201,162</b>	8,446	225,603	234,049
<b>Total funds carried forward</b>		<b>6,281</b>	<b>403,932</b>	<b>410,213</b>	<b>420</b>	<b>200,742</b>	<b>201,162</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

SUDO (UK)

Balance sheet

As at 31 December 2021

	Note	£	2021 £	2020 £
<b>Fixed assets:</b>				
Tangible assets	6		-	-
<b>Current assets:</b>				
Debtors	7	1,100	1,097	
Cash at bank and in hand		411,093	202,045	
		<u>412,193</u>	<u>203,142</u>	
<b>Liabilities:</b>				
Creditors: amounts falling due within one year	8	(1,980)	(1,980)	
			<u>410,213</u>	<u>201,162</u>
<b>Net current assets</b>			<u>410,213</u>	<u>201,162</u>
<b>Total assets less current liabilities</b>			<u>410,213</u>	<u>201,162</u>
<b>Total net assets</b>			<u><u>410,213</u></u>	<u><u>201,162</u></u>
<b>The funds of the charity:</b>				
Restricted income funds			403,932	200,742
Unrestricted income funds			6,281	420
			<u>410,213</u>	<u>201,162</u>
<b>Total charity funds</b>			<u><u>410,213</u></u>	<u><u>201,162</u></u>

Approved by the trustees on XXXX and signed on their behalf by

Bénédicte Goderiaux  
Trustee

**1 Accounting policies**

**a) Statutory information**

SUDO (UK) is an unincorporated charity registered with the Charity Commission in England & Wales. The registered office address is 49–51 East Road, LONDON, N1 6AH.

**b) Basis of preparation**

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (September 2015) and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a ‘true and fair’ view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a ‘true and fair view’. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

**c) Public benefit entity**

The charity meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**e) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

**f) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**g) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

**1 Accounting policies (continued)**

**h) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

**i) Grants payable**

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

**j) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

**k) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

**l) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**m) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

SUDO (UK)

Notes to the financial statements

For the year ended 31 December 2021

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2a Analysis of expenditure

	Project costs £	Governance costs £	Support costs £	2021 Total £	2020 Total £
Grant funding	146,440	-	-	<b>146,440</b>	176,610
Staff costs	-	-	5,545	<b>5,545</b>	14,048
Office costs	-	-	4,842	<b>4,842</b>	4,985
Legal & professional	-	2,160	-	<b>2,160</b>	1,980
	<u>146,440</u>	<u>2,160</u>	<u>10,387</u>	<u><b>158,987</b></u>	<u>197,623</u>

SUDO (UK)

Notes to the financial statements

For the year ended 31 December 2021

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2b Analysis of expenditure (prior year)

	Project costs £	Governance costs £	Support costs £	2020 Total £	2019 Total £
Grant funding	176,610	-	-	176,610	-
Staff costs	-	-	14,048	14,048	24,945
Office costs	-	-	4,985	4,985	4,936
Legal & professional	-	1,980	-	1,980	2,000
	<u>176,610</u>	<u>1,980</u>	<u>19,033</u>	<u>197,623</u>	<u>31,881</u>

**3 Net income / (expenditure) for the year**

This is stated after charging / (crediting):

	2021 £	2020 £
Depreciation	-	-
Operating lease rentals:		
Property	4,842	4,384
Independent examination fees	1,980	1,980
	<u>          </u>	<u>          </u>

**4 Analysis of staff costs, trustee remuneration and expenses**

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	5,545	14,048
Pension	-	-
	<u>          </u>	<u>          </u>
	<u>5,545</u>	<u>14,048</u>

No employee earned more than £60,000 during the year (2020: nil). Staff costs relate to one employee.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil). XXXX trustees claimed any expenses in the year.

**5 Taxation**

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**6 Tangible fixed assets**

	Fixtures and fittings £	Total £
<b>Cost</b>		
At the start of the year	1,168	1,168
Additions in year	-	-
Disposals in year	-	-
	<u>1,168</u>	<u>1,168</u>
<b>Depreciation</b>		
At the start of the year	1,168	1,168
Charge for the year	-	-
Eliminated on disposal	-	-
	<u>1,168</u>	<u>1,168</u>
<b>Net book value</b>		
<b>At the end of the year</b>	<u>-</u>	<u>-</u>
At the start of the year	<u>-</u>	<u>-</u>

All of the above assets are used for charitable purposes.

**7 Debtors**

	2021 £	2020 £
Prepayments	1,100	1,097
	<u>1,100</u>	<u>1,097</u>

**8 Creditors: amounts falling due within one year**

	2021 £	2020 £
Taxation and social security	-	-
Accruals	1,980	1,980
	<u>1,980</u>	<u>1,980</u>

**9 Transfers between funds**

Transfers between funds represent costs eligible under historic restricted grants and applied to unrestricted funds in prior years.

**SUDO (UK)**

England & Wales - Charity number 1136015

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# Accounts

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Charity number: 1136015

# SUDO (UK)

Report and financial statements  
For the year ended 31 December 2020

SUDO (UK)

**Contents**

**For the year ended 31 December 2020**

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SUDO (UK)

**Reference and administrative information**

**For the year ended 31 December 2020**

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**Charity number** 1136015

**Registered office and operational address** 49-51 East Road  
London  
N1 6AH

**Country of registration** England & Wales

**Trustees** Trustees who served during the year and up to the date of this report were as follows:

Dr E Hodgkin  
A Anderson (Resigned 09/11/2020)  
B Goderiaux  
F McKay (Appointed 09/11/2020)

**Independent examiners** Sayer Vincent LLP  
Chartered Accountants and Statutory Auditors  
Invicta House  
108-114 Golden Lane  
LONDON  
EC1Y 0TL

**Trustees' annual report**

**For the year ended 31 December 2020**

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The Trustees present their report and accounts for the year ended 31 December 2020.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's trust deed and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

**Structure, Governance and Management**

The Charity was established by a Charitable Trust Deed dated 10 September 2008. The Charity officially registered with the Charity Commission on 19 May 2010. The Charity has since changed its official name with the Charity Commission to SUDO (UK), which the organisation had previously used to identify itself. Since 2001 there has been a SUDO organisation, but due to concerns over its ability to function freely, SUDO (UK) was set up to provide a mechanism to support the work of SUDO.

The Trustees who served during the year were:

Dr E Hodgkin

Dr E Hodgkin is an independent human rights consultant. She worked as a researcher at Amnesty International for 20 years. Dr Hodgkin had earlier worked as a lecturer at the University of Khartoum.

A Anderson

Andrew Anderson is the Executive Director of Front Line Defenders: The International Foundation for the Protection of Human Rights Defenders. Previously he served the organisation in the capacity of Deputy Director. Mr Anderson has also worked for 13 years at the International Secretariat of Amnesty International where he was Director of the Campaigning and Crisis Response Program and then Director of the Africa Program. He holds an MA (Hons) in Politics and Modern History from the University of Edinburgh and a Postgraduate Diploma in Voluntary Sector Management from the City University Business School (London).

B Goderiaux

Bénédicte Goderiaux specialises in human rights policy and advocacy and has worked as a researcher at Amnesty International for the past 15 years on various countries in the Africa continent. She holds an MA in Anthropology and Development from the School of Oriental and African Studies.

F McKay

Fiona McKay is a legal specialist with a particular focus on international criminal law and remedies for victims of international crimes. Currently with the Open Society Justice Initiative in London, she previously headed the Victims Participation and Reparations Section at the International Criminal Court in The Hague. She qualified as a lawyer in England and holds an LLM in International Law and Human Rights from the London School of Economics.

## Trustees' annual report

### For the year ended 31 December 2020

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#### Recruitment and Appointment of Trustees

A Trustee must be appointed by a resolution of the Trustees passed at a special meeting, for a term of three years.

#### Induction and Training of Trustees

There are no formal induction procedures for new Trustees. Only individuals with the appropriate knowledge, skills and experience would be considered for appointment.

#### Organisational Structure

The Charity continues to develop its organisational structure. Having had a full-time Coordinator since May 2015, the position is currently occupied in a volunteer capacity. The Charity hopes to return this to a full-time position once the situation allows.

#### Relationships with Related Parties

The Charity holds close relationships with a number of national and international organisations working in the UK and East Africa.

#### Risk Management

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The major risks are considered to be those that have a significant effect on:

- Operational performance;
- Financial sustainability;
- Achievements of our aims and objectives;
- Meeting the expectations of our supporters and beneficiaries.

#### **Objectives and Activities**

The Charity's objects are as follows:

- i. The relief and assistance of people in need in East Africa, including those who are victims of war or natural disaster, trouble or catastrophe by:
  - a. The alleviation of poverty and eradication of hunger;
  - b. The provision of basic needs in water, health and sanitation;
  - c. The assistance to local communities to mobilise to respond to natural disasters and provide humanitarian aid.
- ii. The promotion of the conservation, protection and improvement of the physical and natural environment for the public benefit;
- iii. The advancement of education for the public benefit and the eradication of illiteracy;
- iv. The promotion of human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world by all or any of the following means:
  - a. Obtaining redress for victims of human rights abuse;
  - b. Relieving need among victims of human rights abuse;
  - c. Research into human rights issues;
  - d. Promoting public support for human rights.

## Trustees' annual report

### For the year ended 31 December 2020

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- v. The promotion of sustainable development for the benefit of the public.

#### Strategies for Achieving Objectives

The Charity is working to attain its objectives through various complimentary methods, namely:

- Planning and implementing various developmental programmes and projects;
- Cooperation with INGO's and institutions that have similar objectives;
- Providing direct humanitarian assistance to people affected by conflict and disasters;
- Establishing training, research and study centres;
- Encouraging voluntary activities and widening the base for voluntary work;
- Providing funds to national NGOs and CBOs;
- Helping to build capacities of local communities;
- Using various educational techniques for spreading public awareness in all matters of concern;
- Implementing training programmes which may help in realising the objectives of the organisation.

#### Compliance with Charity Commission Guidance

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

#### **Activities During the Year**

The Charity acted upon several grants to carry out the following areas of activity:

- The promotion of human rights;
- Capacity building, training and support for local civil society; and,
- Raising awareness and mobilising grassroots communities for active participation in the democratic processes.

#### Grant Making Policy

The Trustees consider grant making as an effective means of delivering aid using local organisations as they have access to facilities, expertise, staff and other resources in the field.

#### Achievements and Performance

The promotion of human rights

The Charity continues its efforts to support local human rights monitors. The Charity furthermore works closely with monitors to deliver practical advice and support to victims including legal aid, healthcare and psychosocial support. The grants received also make provision for financial support to assist the Charity in developing its structure to further its charitable objectives. The London office continues to support and coordinate the work of the implementing partners.

Capacity building, training and support for civil society

The Charity continues its efforts to support local organisations through providing capacity building, administrative assistance and ongoing support in the form of fundraising, advocacy and other ad hoc activities.

**Trustees' annual report**

**For the year ended 31 December 2020**

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Raising awareness and mobilising grassroots communities for active participation in the democratic processes

The Charity, working through a local partner, continues to support the inclusion of grassroots communities in the democratic processes of a transitional governance period. During this time the Charity, alongside its donors and local partner, are ensuring that diverse voices from across the country are heard at the national level to enable a truly national and inclusive democratic transformation. Local communities receive training in advocacy and communication tools, in addition to accessing neutral spaces to discuss issues relating to conflict, human rights, peace, justice, education, and livelihoods, amongst other localised topics. The aim is to build a genuine national conversation concerning the future direction of the country with input from all corners regardless of their proximity to the centre.

**Financial Review**

The Charity received funds of £164,736 throughout 2020. During 2020, the Charity's expenditure was £197,623 and relates to the costs of the London office and the subsequent work conducted by the Coordinator to support partner organisations and the implementation of several projects, in addition to the payment of sub-grants.

**Statement Of Responsibilities Of The Trustees**

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- 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;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

SUDO (UK)

Trustees' annual report

For the year ended 31 December 2020

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**Independent examiner**

Sayer Vincent LLP was re-appointed as the charity's independent examiner during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 31<sup>st</sup> October, 2021 and signed on their behalf by

Bénédicte Goderiaux  
Trustee

## **Independent examiner's report**

**To the trustees of**

**SUDO (UK)**

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I report on the accounts of the Trust for the year ended 31 December 2020, which are set out on pages 8 to 15.

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

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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 statement below.

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

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

- Which gives me reasonable cause to believe that in any material respect the requirements
  - To keep accounting records in accordance with section 130 of the 2011 Act
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Jonathan Orchard

Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, LONDON EC1Y 0TL

31 December 2021

SUDO (UK)

Statement of financial activities

For the year ended 31 December 2020

	Note	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
<b>Income from:</b>							
Charitable activities							
Grants from international agencies		12,987	151,749	<b>164,736</b>	-	229,603	229,603
<b>Total income</b>		<b>12,987</b>	<b>151,749</b>	<b>164,736</b>	<b>-</b>	<b>229,603</b>	<b>229,603</b>
<b>Expenditure on:</b>							
Charitable activities	2	21,013	176,610	<b>197,623</b>	27,830	4,000	31,830
<b>Total expenditure</b>		<b>21,013</b>	<b>176,610</b>	<b>197,623</b>	<b>27,830</b>	<b>4,000</b>	<b>31,830</b>
<b>Net income / (expenditure) before transfers</b>	3	<b>(8,026)</b>	<b>(24,861)</b>	<b>(32,887)</b>	<b>(27,830)</b>	<b>225,603</b>	<b>197,773</b>
Transfers between funds		-	-	-	-	-	-
<b>Net income / (expenditure)</b>		<b>(8,026)</b>	<b>(24,861)</b>	<b>(32,887)</b>	<b>(27,830)</b>	<b>225,603</b>	<b>197,773</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		8,446	225,603	<b>234,049</b>	36,276	-	36,276
<b>Total funds carried forward</b>		<b>420</b>	<b>200,742</b>	<b>201,162</b>	<b>8,446</b>	<b>225,603</b>	<b>234,049</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

**SUDO (UK)****Balance sheet****As at 31 December 2020**

	Note	£	2020 £	2019 £
<b>Fixed assets:</b>				
Tangible assets	6		-	-
<b>Current assets:</b>				
Debtors	7	1,097	1,076	
Cash at bank and in hand		202,045	235,617	
		<u>203,142</u>	<u>236,693</u>	
<b>Liabilities:</b>				
Creditors: amounts falling due within one year	8	(1,980)	2,644	
			<u>201,162</u>	<u>239,337</u>
<b>Net current assets</b>			<u>201,162</u>	<u>239,337</u>
<b>Total assets less current liabilities</b>			<u>201,162</u>	<u>239,337</u>
<b>Total net assets</b>			<u><u>201,162</u></u>	<u><u>239,337</u></u>
<b>The funds of the charity:</b>				
Restricted income funds			200,742	225,603
Unrestricted income funds			420	8,446
			<u>201,162</u>	<u>234,049</u>
<b>Total charity funds</b>			<u><u>201,162</u></u>	<u><u>234,049</u></u>

Approved by the trustees on 31 October 2021 and signed on their behalf by

Bénédicte Goderiaux  
Trustee

**1 Accounting policies**

**a) Statutory information**

SUDO (UK) is an unincorporated charity registered with the Charity Commission in England & Wales. The registered office address is 49–51 East Road, LONDON, N1 6AH.

**b) Basis of preparation**

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (September 2015) and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a ‘true and fair’ view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a ‘true and fair view’. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

**c) Public benefit entity**

The charity meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**e) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

**f) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**g) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

**1 Accounting policies (continued)**

**h) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

**i) Grants payable**

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

**j) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

**k) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**l) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**m) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

SUDO (UK)

Notes to the financial statements

For the year ended 31 December 2020

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2a Analysis of expenditure

	Project costs £	Governance costs £	Support costs £	2020 Total £	2019 Total £
Grant funding	176,610	-	-	176,610	-
Staff costs	-	-	14,048	14,048	24,945
Office costs	-	-	4,985	4,985	4,936
Legal & professional	-	1,980	-	1,980	2,000
	<u>176,610</u>	<u>1,980</u>	<u>19,033</u>	<u>197,623</u>	<u>31,881</u>

SUDO (UK)

Notes to the financial statements

For the year ended 31 December 2020

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2b Analysis of expenditure (prior year)

	Project costs £	Governance costs £	Support costs £	2019 Total £	2018 Total £
Grant funding	-	-	-	-	216,116
Direct project costs	-	-	-	-	16,827
Staff costs	4,000	-	20,945	<b>24,945</b>	24,249
Office costs	-	-	4,936	<b>4,936</b>	6,514
Legal & professional	-	2,000	-	<b>2,000</b>	2,400
	<u>4,000</u>	<u>2,000</u>	<u>25,881</u>	<u><b>31,881</b></u>	<u>266,106</u>

## Notes to the financial statements

For the year ended 31 December 2020

**3 Net income / (expenditure) for the year**

This is stated after charging / (crediting):

	2020 £	2019 £
Depreciation	-	-
Operating lease rentals:		
Property	4,384	4,304
Independent examination fees	1,980	2,000
	<u>14,048</u>	<u>24,945</u>

**4 Analysis of staff costs, trustee remuneration and expenses**

Staff costs were as follows:

	2020 £	2019 £
Salaries and wages	13,322	23,811
Pension	727	1,134
	<u>14,048</u>	<u>24,945</u>

No employee earned more than £60,000 during the year (2019: nil). Staff costs relate to one employee.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2019: £nil). No trustees claimed any expenses in the year. No charity trustee received payment for professional or other services supplied to the charity (2019: £nil).

**5 Taxation**

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable

**6 Tangible fixed assets**

	Fixtures and fittings £	Total £
<b>Cost</b>		
At the start of the year	1,168	1,168
Additions in year	-	-
Disposals in year	-	-
	<u>1,168</u>	<u>1,168</u>
At the end of the year	<u>1,168</u>	<u>1,168</u>
<b>Depreciation</b>		
At the start of the year	1,168	1,168
Charge for the year	-	-
Eliminated on disposal	-	-
	<u>1,168</u>	<u>1,168</u>
At the end of the year	<u>1,168</u>	<u>1,168</u>
<b>Net book value</b>		
At the end of the year	<u>-</u>	<u>-</u>
At the start of the year	<u>-</u>	<u>-</u>
All of the above assets are used for charitable purposes.		

**7 Debtors**

	2020 £	2019 £
Prepayments	1,097	1,076
	<u>1,097</u>	<u>1,076</u>

**8 Creditors: amounts falling due within one year**

	2020 £	2019 £
Taxation and social security	-	608
Accruals	1,980	2,036
	<u>1,980</u>	<u>2,644</u>

**9 Transfers between funds**

Transfers between funds represent costs eligible under historic restricted grants and applied to unrestricted funds in prior years.