

Charity registration number 1174883

Company registration number 10254940 (England and Wales)

SOLIDARITÉS INTERNATIONAL UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2021

SOLIDARITÉS INTERNATIONAL UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A M A Giraud	(Resigned 19 September 2020)
	Mr J A D Brooker	
	Ms T Dupont	
	Mr A P B Peigney	
	Mr K Goldberg	(Appointed 21 April 2021)
	Ms A E Lovell	(Appointed 20 June 2022)
Charity number	1174883	
Company number	10254940	
Principal address	C A N Mezzanine 49-51 East Road London N1 6AH	
Registered office	C A N Mezzanine 49-51 East Road London N1 6AH	
Independent examiner	Robert Berry Perez Silver Levene (UK) Limited 37 Warren Street London W1T 6AD	

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SOLIDARITÉS INTERNATIONAL UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE PERIOD ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the period ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the governing document, the Companies Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charitable purposes of the company are the relief and assistance of people in any part of the world who are the victims of war or natural disaster, trouble, or catastrophe in particular by the supply of humanitarian aid to such persons and by contributing to research and development that will support better crisis response, reduce water-borne illness and otherwise improve global humanitarian responses.

In support of the charitable objects, the methods of operation are as follows: makes grants to individuals; makes grants to organisations; provides other finance; provides human resources; provides buildings/facilities/open space; provides services; provides advocacy/advice/information; sponsors or undertakes research; acts as umbrella or resource body; other charitable activities.

Trustees review the aims, objectives and activities each year to ensure charity work delivers what it strive to achieve. The review looks at what it have achieved and the outcomes of charity work in the previous twelve months, including the impacts of key activities. The review also helps trustees to ensure charity remain focused on its stated purpose. Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing its aim and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

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

Achievements and performance

The objectives for the year have continued to be providing assistance to support frontline humanitarian aid delivery through financing, human resources support, service provision, providing advocacy, policy, operational advice and information support, undertaking research and acting as an umbrella and resource body.

In the year this work has in part contributed to the delivery of critical humanitarian aid including ensuring some of the most vulnerable people affected by crises and disasters have access to safe drinking water, sanitation and hygiene services and support, food security, shelter and protection assistance, with aid reaching four million people in seventeen countries across the world.

This work has been affected by unprecedented uncertainty about the impact of the COVID-19 pandemic, together with the extent and duration of social distancing measures imposed by the governments across the world. Trustees have considered carefully the challenges caused by this and potential impact of these matters. The trustees continue to monitor carefully the position.

Financial review

During the period ended 31 December 2021, the charity has:

- Secured total funding of £118,749
- Not awarded any specific grants

We have conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. A priority in order to reduce risks to the organisation is diversification of funding. Internal control risks are minimised by the implementation of procedures for authorisation of transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2021

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period.

Structure, governance and management

The charity was incorporated as a company limited by guarantee on 28th June 2016 and was registered with The Charity Commission on 28th September 2017.

The trustees, who are also the directors for the purpose of company law, and who served during the period and up to the date of signature of the financial statements were:

Mr A M A Giraud	(Resigned 19 September 2020)
Mr J A D Brooker	
Ms T Dupont	
Mr A P B Peigney	
Mr K Goldberg	(Appointed 21 April 2021)
Ms A E Lovell	(Appointed 20 June 2022)

The recruitment and appointment of new trustees is agreed by existing trustees at the annual general meeting. Every trustee is appointed for a period of one year.

New trustees must sign a model trustee declaration statement committing them to giving of their time and expertise and are given a copy of the trust deed and the trust's latest report and financial accounts.

All trustees give of their time freely and no remuneration was paid in the year except for Jonathan Brooker.

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. A related party exists if there is a family or business connection between the charity, its trustees or senior staff and another organisation or individuals.

On behalf of the board of trustees

Ms T Dupont

Trustee

Dated: 26 October 2022

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INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SOLIDARITÉS INTERNATIONAL UK

I report to the trustees on my examination of the financial statements of Solidarités International UK for the period ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Robert Barry Perez
Silver Levene (UK) Limited
Chartered Certified Accountants
37 Warren Street
London
W1T 6AD

Dated: 26 October 2022

SOLIDARITÉS INTERNATIONAL UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 18 Months ended December 2021 £	Restricted funds 18 Months ended December 2021 £	Total Unrestricted funds 18 Months ended December 2021 £	12 Months ended June 2020 £
<u>Income from:</u>					
Donations and legacies	3	96,975	21,774	118,749	250,837
<u>Expenditure on:</u>					
Charitable activities	4	120,852	-	120,852	143,405
Net (outgoing)/incoming resources before transfers		(23,877)	21,774	(2,103)	107,432
Transfers between funds		21,774	(21,774)	-	-
Net (expenditure)/income for the period/ Net movement in funds		(2,103)	-	(2,103)	107,432
Fund balances at 1 July 2020		107,432	-	107,432	-
Fund balances at 31 December 2021		105,329	-	105,329	107,432

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SOLIDARITÉS INTERNATIONAL UK

BALANCE SHEET

AS AT 31 DECEMBER 2021

Company Registration No. 10254940

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	8	105,649		5,605	
Cash at bank and in hand		2,260		107,432	
		<u>107,909</u>		<u>113,037</u>	
Creditors: amounts falling due within one year	9	<u>(2,580)</u>		<u>(5,605)</u>	
Net current assets			<u>105,329</u>		<u>107,432</u>
Income funds					
Unrestricted funds			<u>105,329</u>		<u>107,432</u>
			<u>105,329</u>		<u>107,432</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the period ended 31 December 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 26 October 2022

Ms T Dupont
Trustee

SOLIDARITÉS INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Solidarités International UK is a private company limited by guarantee incorporated in England and Wales. The registered office is C A N Mezzanine, 49-51 East Road, London, N1 6AH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a public benefit entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

The UK economy is currently facing unprecedented uncertainty about the impact of the COVID-19 pandemic, together with the extent and duration of social distancing measures imposed by the UK Government. The trustees have foreseen the challenges in the coming months and considered carefully the potential impact of these matters. In taking into account available cash resources (including access to existing financing facilities) and the extent of support provided by the UK Government announced as of the date of signing these financial statements, the trustees have continued to adopt the going concern basis of accounting.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 Resources expended

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

SOLIDARITÉS INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2021

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2021 £	2021 £	2021 £	2020 £
Income from international organisation	96,975	-	96,975	250,837
Choose Love project	-	21,774	21,774	-
	<u>96,975</u>	<u>21,774</u>	<u>118,749</u>	<u>250,837</u>
For the period ended 30 June 2020	<u>250,837</u>	<u>-</u>		<u>250,837</u>

The restricted funds are for emergency relief in Bardarash, Kurdistan Region of Iraq. As the project was undertaken entirely in 2021, by the international organisation of which the UK charity is part, this amount has been transferred to unrestricted funds at the balance sheet date.

4 Charitable activities

	2021 £	2020 £
Share of support costs (see note 5)	118,272	140,825
Share of governance costs (see note 5)	2,580	2,580
	<u>120,852</u>	<u>143,405</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2021

5 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Staff costs	105,352	-	105,352	111,753	-	111,753
Support costs	12,920	-	12,920	29,072	-	29,072
Accountancy fee	-	2,580	2,580	-	2,580	2,580
	<u>118,272</u>	<u>2,580</u>	<u>120,852</u>	<u>140,825</u>	<u>2,580</u>	<u>143,405</u>
Analysed between Charitable activities	<u>118,272</u>	<u>2,580</u>	<u>120,852</u>	<u>140,825</u>	<u>2,580</u>	<u>143,405</u>

Governance costs includes payments to the independent examiner, including irrecoverable VAT of £2,580 (2020- £2,580).

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period, apart from as disclosed in note 7 below.

7 Employees

Number of employees	2021 Number	2020 Number
There were four employees (including the directors/trustees) during the period.	<u>4</u>	<u>3</u>
Employment costs	2021 £	2020 £
Wages and salaries	95,885	100,124
Social security costs	5,751	8,436
Other pension costs	3,716	3,193
	<u>105,352</u>	<u>111,753</u>

8 Debtors

Amounts falling due within one year:	2021 £	2020 £
Other debtors	<u>105,649</u>	<u>5,605</u>

SOLIDARITÉS INTERNATIONAL UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2021

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	-	3,025
Accruals and deferred income	2,580	2,580
	<u>2,580</u>	<u>5,605</u>

10 Related party transactions

The charity is the UK arm of an international charity and received all of its income from that international charity. The amount owed by the international charity at end of period was £102,178 (2020 : £0)

There were no other disclosable related party transactions during the period.