

Charity Number: 1183651

Solutions Not Sides

Report and financial statements
For the year ended 31 August
2020

Contents

For the year ended 31 August 2020

Reference and administrative information	1
Trustees' annual report	2
Independent examiner's report	11
Statement of financial activities (incorporating an income and expenditure account)	11
Balance sheet	12
Notes to the financial statements	13

Solutions Not Sides

Reference and administrative information

For the year ended 31 March 2020

Charity number 1183651

Registered office and operational address Solutions Not Sides
The Vineyards
36 Gloucester Ave
LONDON
NW1 7BB

Country of registration England & Wales

Country of incorporation United Kingdom

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

R Lewis (Chair)
M A Amla
G S Rack
R Shaheen

Bankers Lloyds
Blackheath Branch
15 Blackheath Village
Blackheath
LONDON
SE3 9LH

Independent Examiner Sayer Vincent LLP
Chartered Accountants
Invicta House
108-114 Golden Lane
LONDON
EC1Y 0TL

SOLUTIONS NOT SIDES TRUSTEES ANNUAL REPORT

The trustees are pleased to present their annual report together with the financial statements of the CIO for the year beginning 30 May 2019 and ending 31 August 2020.

The financial statements comply with the Charities Act 2011, the Solutions Not Sides constitution, 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) (effective 1 January 2015).

Structure, governance and management

Solutions Not Sides is Charitable Incorporated Organisation governed by its Constitution dated 30 May 2019 and it is registered with the Charity Commission of England and Wales.

All trustees give their time voluntarily and receive no benefits from the charity.

Appointment of trustees

There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees or appoint a new charity trustee.

There is no maximum number of Trustees that may be appointed to the CIO.

The first charity trustees are as follows and are appointed for the following terms:

Rachel Lewis for 3 years;

Mohammed Ali Amla for 3 years;

Gregory Rack for 2 years;

Rafia Shaheen for 2 years;

As set out in the Constitution, apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as appointed charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

OBJECTIVES AND ACTIVITIES

Values

- Compassion & fairness
We want to live in a compassionate and fair society that celebrates diversity and where we protect one other from harm.
- Confidence in our society's youth
We want to give our young people our confidence in their ability to apply moral values and critical thinking - we grant them the opportunity of making up their own minds rather than telling them what to think.

Aims

- To provide a safe space and the skills for British young people to discuss their views on Israel-Palestine confidently, and in a way that avoids hatred towards people of different backgrounds or views to themselves
- To encourage British young people to be active around this issue in a way that puts the human rights and security of the citizens of Palestine and Israel at the centre

Reason for our work

- Antisemitic and Islamophobic attitudes along with polarisation and conspiracy theories around the Israeli-Palestinian conflict are creating tensions and hatred between British communities
- Young people are restricted and restrained within isolated echo chambers that teach them to see diversity and complexity as a threat, rather than as something positive. These echo-chambers are like fortresses with the drawbridges shut
- Some teachers, unfortunately, have opted to try and keep the topic out of school, perhaps unsure of how to deal with it or anxious that they might do more harm than good. Whilst we fully appreciate the pressures on teachers, here at Solutions Not Sides we believe that avoiding talking about politics leads to a lack of understanding of it, and that instead young people should be equipped to have a civil conversation about a difficult topic
- The future of the compassionate and fair society that we all desire to live in is threatened by this. We need to bring down those drawbridges by educating young people

How the programme works

- The SNS Education Programme is a four-part programme for secondary students and youth group members aged 14-18 on the Israeli-Palestinian conflict. Each of the four stages takes one hour to complete and the stages are based around three E's:
 1. Exploration: Understanding diverse historical narratives from Israeli and Palestinian perspectives
 2. Empathy: Hearing personal stories and having humanising dialogue with Israeli and Palestinian speakers
 3. Empowerment: Undertaking a solutions-focused workshop using conflict resolution and critical-thinking skills
 4. Exploration in depth: Undertaking a personal research project using SNS resources
- The polarised narratives that we hear echoed in the UK are: "Free Palestine vs. Save Israel". Palestinian and Israeli speakers address this in our programme and model breaking that cycle by both recognising simultaneously that Palestinians must be free, and Israelis must be safe
- The values framework that all our speakers sign up to and within which classroom discussions take place is: 1) non-violence; 2) equality for all; 3) rejection of hatred
- One of the approaches we introduce in schools is the importance of not pushing for a win-lose outcome, i.e., supporting one side against the other. This is because if you keep pushing for win-lose, you will probably end up not at win-lose but at lose-lose, and the presence of the Palestinian and Israeli speakers in our sessions and their personal stories illustrate what that truly means in human terms
- Another tool that we use in our sessions is that of an iceberg. The tip of the iceberg represents the positions people hold, usually quite simplistic - i.e. 'good guys vs. bad guys'. But the large part of the iceberg that you can't see unless you dive down and look represents all the reasons why people hold those positions, and these need to be understood for making a change in the situation
- Various solutions for the conflict are explored, be that 'one state', 'two-state', 'two-state-one-homeland' and other possibilities. As an organisation we do not advocate for a specific solution
- SNS has follow-up opportunities for students aged 16+ to continue the empowerment element of our work

People

- SNS' staff, trustee and advisory boards work closely together and are a mixture of non-religious, Jewish, Muslim, and Christian backgrounds including Palestinian and Israeli Coordinators
- Over 100 Israeli and Palestinian young people have participated as classroom speakers in the SNS programme and their voices are at the heart of SNS' work
- All the Palestinian and Israeli speakers in our programme are from civil society. They do not claim to speak for or represent their governments, entire societies or anything apart from themselves. They all agree on certain values or principles that can be found on the 'about' page of our website and their political views are diverse

- SNS has a highly skilled team, who have been trained to be impartial in the classroom as facilitators

SNS undertook the following activities in 2019-20:

- 17 educational tours with Israeli and Palestinian speakers, each lasting one week, across most large cities in the UK with 7,294 participants
- 4 adult teacher/community training sessions with 92 participants
- One Student Leadership Programme – a residential course lasting five days held in London

Up until late in the spring term 2020, SNS ran its full anticipated tours programme plus other sessions and events including teacher training and some adult discussion sessions. The total number of participants in sessions this year has been 7,294, the number of events has been 200, and from late March 2020 onwards, SNS has also run some online programming totalling 74 participants in six events.

The summer term of 2019 saw us running a tour in London before the exam period started and some training workshops for adults who are practitioners in a similar field, including Anne Frank Trust and the Holocaust Educational Trust. This confirmed our decision that the best type of engagement we can offer for adults is skills and narratives training, rather than the kind of 'experiential' curriculum that we offer school students. The training sessions that we now deliver for teachers, other educators and community leaders focus on recognising and dealing with Antisemitism and Islamophobia in the context of discussions about the Israeli-Palestinian conflict and understanding Israeli and Palestinian historical narratives. Our Middle East Director made four successful trips to Israel-Palestine during the year to recruit and train new speakers and connect with some of our partner organisations there. She also ran a reunion for our former speakers where 30 of them came together for a meal, networking and reaffirming their support for SNS in helping to train and mentor new speakers. In addition, during the summer term, our Executive Director was recognised with an award as part of the 21 for 21 project for contributions to interfaith work in the UK, run by Jewish News, Church Times and British Muslim TV.

The autumn term 2019 was one of our busiest on record, with 11 tours in one term and over 4,000 participants. We did several sessions in PRUs (Pupil Referral Units)/special needs schools that went well, and we strengthened our collaboration with Parallel Histories – feedback about which from teachers was very positive as our organisations complement each other well in providing an all-round, holistic education on this issue. Two of the tours were conducted in partnership with the Board of Deputies of British Jews and the Churches Together in Britain & Ireland to deliver discussion sessions for adult Jewish and Christian community groups.

We ran five tours as usual in the spring term up until 20 March, but the final four tours of this academic year that were due to run the rest of March, April and early May were cancelled due to the COVID-19 crisis. The term was particularly successful in reaching students who clearly needed our intervention, with prejudiced views being evident towards both Jews and Muslims, Palestinians and Israelis in the discussion part of these sessions. The Israeli and Palestinian speakers modelled challenging these views well, whilst maintaining a safe space and a good atmosphere for the discussion to continue. We worked again with a Pupil Referral Unit this term with an excellent response from students and teachers. The rest of the term was devoted to responding proactively to the Corona situation and we moved our usual schools and teacher-training programmes online. We also created a new online safeguarding policy and made some staffing cuts (two staff members) and furloughing decisions (half the staff in April and all in May) in order to save costs for the organisation during this period.

Due to the Coronavirus pandemic and closure of schools for all of the summer term 2020, we took a balanced approach between developing online versions of our programming in order to deliver on our goals as much as possible and using the government's furlough scheme in order to conserve some funds for when schools reopen. In April 2020, we conducted six online sessions, one with a school as a pilot for our new, online format, three student events, one community discussion session and one training session for teachers and community leaders. We also developed new safeguarding policies for running online sessions and every staff member undertook an online safeguarding course. In May 2020, we furloughed all staff, hibernated the organisation and set up scheduled advertising on social media for session bookings in what remained of the summer the autumn terms. In June 2020, we unfurloughed two staff and conducted one school session and in July we further unfurloughed two more staff part-time and conducted four school sessions, plus an adult discussion session with the Liberal

Democrats and a reunion event for our alumni of Israeli and Palestinian speakers. In total during the lockdown, we had 182 participants in our online sessions. The Israeli and Palestinian speakers who participated in the sessions were from our alumni who have all done tours and had experience as SNS speakers in the past. All sessions went well, with some notable advantages of running sessions in this way, plus some disadvantages when it came to working with young people. For the youth sessions, the online format works very well for the preparatory stage of students' learning (the history of the conflict), and for the critical-thinking stage of the programme (working together to analyse and discuss potential solutions for the conflict).

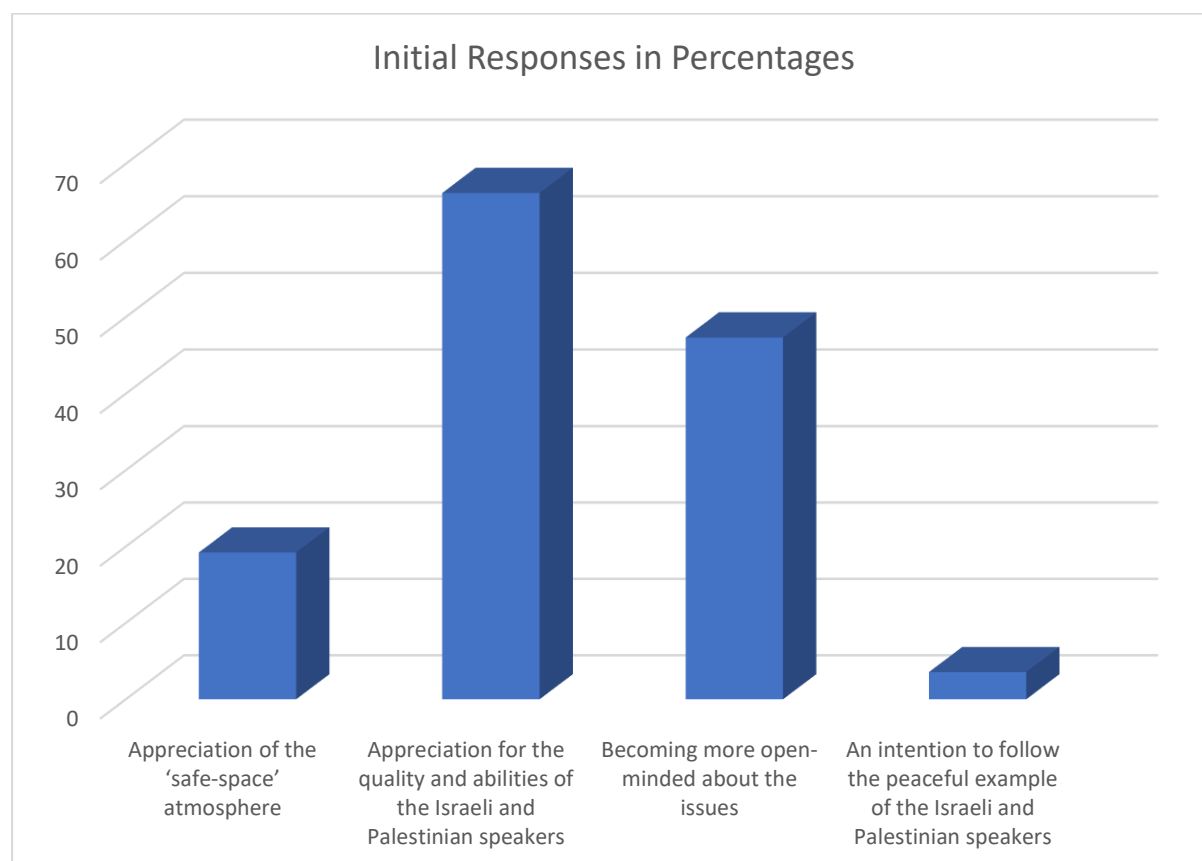
Quantitative Metrics for 2019-20

This year, Solutions Not Sides surpassed the 45,000 participants mark since the programme was founded in 2011. With the increasing demand from schools, the number of tours has grown from four in 2014, to 13 in 2017-2018, to 17 in 2018-19 and 20 were planned in 2019-20, of which 17 took place due to three being cancelled because of the COVID pandemic. This year, the total number of participants was around 7,300. This figure was spread across our main priority areas of London, Birmingham, East Midlands, Manchester and Lancashire, Bradford and Leeds, Scotland and South Wales.

Qualitative Metrics for 2019-20

During the year, we collected feedback from 303 students using forms in which we asked the students questions on a written survey prior to and after meeting the speakers from Israel and Palestine.

Initial responses:



The appreciation of the safe space atmosphere was slightly higher than usual at around 15%, with several students directly commenting that they felt the session was non-biased, friendly and open, and that they felt comfortable to ask whatever questions they wanted. This indicates some successful combinations of tour leader and speaker teams this year – succeeding in setting a tone and example for dialogue that the students were able to follow. This theory is borne out by the very high percentage

of students who indicated that they appreciated the chance to engage with the Palestinian and Israeli speakers, the quality and abilities of the speakers etc. The score for this was over 60%, which is the highest percentage indicator for any outcome we have ever had. Credit for this must go to our Middle East Director, Jess Brandler, who is developing an increasingly sophisticated and efficient system for selecting and preparing speakers for their tours. With the help of our two excellent Regional Coordinators, the most important element of our programme – the participation of young Israelis and Palestinians in our sessions – is going from strength to strength.

The percentage of students who expressed an increase in awareness of the complexities of the situation, a deepening of knowledge and a sense of becoming more open-minded was also very high this year at over 40%. Bearing in mind again that students are not prompted or asked whether they have experienced this kind of outcome but give this feedback from their own independent self-reflection, it shows that the programme is very successful in this important aspect of education.

Learning outcomes:



The pattern of learning outcomes followed the usual pattern of results from our sessions, with a slightly higher percentage than usual (10%) of students expressing awareness of the severity of the situation in terms of human suffering and the importance of the needs, rights and interests of both sides being met. The understanding of diverse perspectives and actually showing evidence of new facts learned about a different point of view was higher than usual at more than 45%. The solutions-focused attitude and comments about not supporting one side against the other for a win-lose outcome and realising the

elements that a solution must involve were also around 10% higher than usual at 30%.

The shift from enmity to empathy, where a student holds hatred or negative stereotypes towards one side before engaging in the programme, and then writes something showing a shift in those attitudes towards empathy for the human beings on the other side, was slightly lower this term at 9%. Normally this figure is at least 10% but less than 20% so the figure is not worryingly low. This may be due to students having less polarised views on this issue more generally this year. Considering the high indicator of appreciating the safe space, it seems unlikely that this could be due to students not feeling able to express strong views, so a lower level of interest or animosity regarding this issue in schools where we worked this year is a possibility.

Comments that indicate the learning outcome of awareness that media sources have bias and need to be approached critically is still low. This often comes up in Q&A but is not a central component of our session. Because most of our students get their information about this issue online, during the summer term, we developed a new resource for teachers and students to download from our website on critical thinking and the media.

Some feedback from teachers this year:

“It has really helped students think about issues on a deeper level and how politics impacts on how the world operates. Fantastic opportunity.”

“Students have better understanding of issues. They are starting to see that this issue impacted negatively both sides and a solution is very important.”

“Good critical thinking. Better awareness of conflicts in the world and conflict resolution. It was brilliant and students engaged and were engaged by the information.”

“It is an excellent introduction into such a complex issue. For many I believe they will continue to research.”

“Raised awareness of the conflict and hopefully inspired the students to work for conflict resolution within their own community. Also given them ideas of what careers they may want to go into that involve some sort of social action.”

The SNS Israeli and Palestinian Speakers and Fellows

Time and time again we see impact in our work because we have Palestinian and Israeli speakers in the room (or on Zoom!). For the majority of the young people with whom we work in the UK, SNS is the first and possibly the only chance they have to meet their peers from the region in a safe space, and the only platform for them to listen, talk, ask questions, and think critically about the situation without judgement, ridicule, or shame.

This is why our work in Israel & Palestine to prepare the speakers for participating in our sessions is so important. For the 2019 - 2020 academic year, we had 40 volunteers from Jerusalem, Nablus, Jericho, Tel Aviv, Hebron, Beer Sheva, Gaza, Ramallah, Rehovot, Sderot, and elsewhere in Israel and Palestine, ready to come to the UK on our tours. What's more, we have another 60 speakers already engaged in training for the next two years of sessions. These are outstanding young leaders from our partner organisations who understand the importance of generational change and are willing to give up their time and energy, and volunteer to be vulnerable in front of hundreds of strangers.

During this year, we ran two training and recruitment trips, and started partnerships with four new organisations, bringing the total number of partnership organisations from which we recruit our speakers to 20.

Finally, we also created a new programme to increase the connectivity between our speakers and Fellows in Israel and Palestine, and British young people. It is called our Challenging Leadership series, which connects our UK Student Leadership Alumni with our Palestinian and Israeli Fellows through online guest speaker seminars. Each session had a guest speaker from the UK to raise issues and

spark conversation on relevant important transnational issues such as strategies for ethical and effective activism, and loss through violence.

The Student Leadership Programme

The 2019 Elliot Simmons Student Leadership Programme (SLP) is the eighth year that Solutions Not Sides (SNS) has hosted UK-based students for a residential course in London. This is the second year that SNS have received support from the Elliott Simmons Charitable Trust, allowing us to continue providing this fantastic opportunity for students interested in broadening their knowledge and understanding of the Israeli-Palestinian conflict. Participants were selected through an application process and each applicant displayed a deep personal or academic interest in the conflict, most having had some exposure to its nuances through university and school or from family and friends.

Unfortunately, this year we had one participant drop out of the programme last minute, meaning we were unable to find a replacement, so we only had 19 participants. Additionally, we decided to make this year's programme only 4 days long in response to feeling that last year's programme was very busy and tiring for participants. We had a high number of 35 applications for the programme this year, possibly because we decided to open applications to 17-year-olds, in closer keeping with our target age group for schools' work. Five participants were aged 17, influencing our decision to continue to offer the SLP to younger students in the future. Nearly 60% of participants heard about the programme from a teacher or because they have been in a SNS workshop at their school. This shows our relationships with teachers and schools in terms of follow-up opportunities for their students is improving. 40% of participants were enrolled in university with some being active in Israel-Palestine related societies, suggesting that the conflict continues to be a relevant and interesting topic to university age students.

Based on an assessment of the evaluation from last year's cohort, the SNS team built on the success areas of last year's programme and worked to improve on areas of weakness. SNS considered which panels were the most popular among participants in 2018, introducing more skills-based workshops related to conflict resolution. Alongside previous panels such as internal politics, three Abrahamic Faiths, antisemitism and Islamophobia, we also ran Non-Violent Communication training, tackling prejudice, and leadership workshops as well as a debating activity on the final day. Collectively, the week addressed ideas of identity, historical responsibility, foreign intervention, religious connection, minority rights, democracy, tackling prejudice and hate speech, and propaganda or 'fake news', among many others.

Plans for 2020-21

In 2020-21, SNS is planning to reach around 7,000 participants through a flexible combination of in-school and online sessions, depending on the situation with the pandemic. The plan is to hire freelance facilitators who can lead school sessions in person in their local areas, plus assist with sessions when they happen purely online. The Palestinian and Israeli speakers will mostly be connected to the students via Zoom, although for some sessions in and around London, some UK-resident speakers will be able to do some sessions. We will also run one online Student Leadership Programme in February 2021 half-term (postponed from August 2020), and hopefully our usual residential Student Leadership Programme in August 2021.

We made some cuts and contingencies in summer 2020 to ensure that the organisation can continue to operate during and beyond the Corona crisis as follows:

- Reducing the staff team by two people
- Giving up our office and working more flexibly
- Using UK-based speakers and already experienced speakers this coming academic year and no longer paying coordinators in Israel and Palestine
- Moving some parts of our curriculum online and creating some new follow-up opportunities for students

New format for sessions from Sept 2020:

The educational elements are:

Humanising encounters (parts 2 and 5)

Diverse narratives (parts 1,2 and 5)

Critical-thinking skills (parts 3 and 4)

Combination classroom and online version of the programme:

Part 1: Student preparation (can be done as homework or as a teacher-led preparatory session); 1 hour

Part 2: Live classroom session with Israeli and Palestinian speakers (either in person or via video link into the classroom), facilitated by an SNS staff member in person; 1 hour

Part 3: Solutions project (can be done as homework with a follow-up, SNS-led online session with the same Israeli and Palestinian speakers; or as an extension to the live session); between 30 minutes and 1 hour

Part 4: A project task for students to present to their class/school assembly

N.B. the entire programme can be run online if needed, with part 2 as a Zoom session.

Teacher and community leader training:

SNS will also offer four online training sessions for teachers and community leaders on Understanding and tackling Islamophobia and Antisemitism within Israel-Palestine discourse and debate (90 minutes)

New Resources:

For students to undertake part 4 of the new format above, SNS staff will use any quieter periods between session bookings to increase our library of resources that will be made available to students and teachers exploring various elements of the Israeli-Palestinian conflict in more depth. This will include religious, political, and emotional/psychological elements of the conflict. The resources will be designed to guide students in doing their own research project on a particular topic that they will then use to educate fellow students at their school through a presentation. The resources will be available for use as a part 4 of the SNS programme and will also be available as stand-alone resources for teachers to download from our website. In addition, for delivery of Part 2 during COVID, we will be producing personal story films of our Palestinian and Israeli speakers to compensate somewhat for not being able to bring them to the UK classrooms in person.

Financial commentary

This report covers the period from the original set up of Solutions Not Sides in May 2019 through to 31 August 2020. The charity was operating independently from 1 September 2019 and so in effect the numbers reported reflect the 12 month period from September 2019.

The charity receives income from individual donations, a number of trusts and foundations as well as a grant from the UK government. In addition in the reporting period it utilised the funding available from the government from the Coronavirus Job Retention Scheme.

A surplus of £90,000 was achieved in the year including the transfer of net assets from OneVoice Europe.

This surplus provides a good financial base for sustainability moving forward. The consequences of the economic impact of COVID19 on the UK are not yet clear and may affect fundraising in the months ahead. SNS begins its new financial year in a robust position to carry forward programming.

SNS is anticipating that some of its longest-running supporters will still be in a position to support the organisation in the coming financial year, up to almost the full amount of its prospective budget for 2020-21. Combined with the expected income from charitable activities, the organisation looks likely to remain in a strong financial position for the coming twelve months. The accounts are therefore prepared on a going concern basis

Statement of responsibilities of the trustees

The charity trustees must comply with the requirements of the Charities Act with regard to the keeping of accounting records, to the preparation and scrutiny of statements of account, and to the preparation of annual reports and returns.

The statements of account, reports and returns must be sent to the Commission, regardless of the income of the CIO, within 10 months of the financial year end.

The charity trustees must comply with their obligation to inform the Commission within 28 days of any change in the particulars of the CIO entered on the Central Register of Charities.

These accounts have been prepared in accordance with the requirements of the Charities Act.

The trustees' annual report has been approved by the trustees on 28 June 2021 and signed on their behalf by

Rachel Lewis

Rachel Lewis (Jun 26, 2021 10:58 GMT+2)

R Lewis

Chairperson

Solutions Not Sides

Statement of financial activities (incorporating an income and expenditure account)

For the 15 month period to 31 August 2020

	Note	Unrestricted £	Restricted £	2020 Total £
Income from:				
Donations and legacies	2	356,239	–	356,239
Charitable activities				
Session fees		17,227	–	17,227
Other income		25,246	–	25,246
Total income		398,711	–	398,711
Expenditure on:				
Raising funds	3	936	–	936
Charitable activities	3	299,209	–	299,209
Governance		8,410	–	8,410
Total expenditure		308,555	–	308,555
Net income / (expenditure) for year		90,156	–	90,156
Net movement in funds		90,156	–	90,156
Reconciliation of funds:				
Total funds brought forward		–	–	–
Total funds carried forward		90,156	–	90,156

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

Solutions Not Sides

Balance sheet

15 month period to 31 August 2020

	Note	£	2020 £
Current assets:			
Debtors	8	1,958	
Cash at bank and in hand		94,697	
		<u>96,655</u>	
Liabilities:			
Creditors: amounts falling due within one year	9	(6,499)	
		<u></u>	
Net current assets			<u>90,156</u>
Total assets less current liabilities			<u>90,156</u>
Total net assets / (liabilities)			<u><u>90,156</u></u>
The funds of the charity:			
Total unrestricted funds			<u>90,156</u>
Total charity funds			<u><u>90,156</u></u>

The opinion of the directors is that the company is entitled to the exemptions conferred by Section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge the following responsibilities:

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

Approved by the trustees on 28 June 2021 and signed on their behalf by


[Rachel Lewis \(Jun 26, 2021 10:58 GMT+2\)](#)

Rachel Lewis
Chairperson of the Board



Sharon Booth
Founder & Executive Director

1 Accounting policies

a) Statutory information

Solutions Not Sides is a charitable incorporated organisation registered with the Charity Commission for England and Wales.

The registered office address is The Vineyards, 36 Gloucester Avenue, London, NW1 7BB.

b) Basis of preparation

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

The 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) 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.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

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.

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.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Solutions Not Sides

Notes to the financial statements

For the 15 month period to 31 August 2020

1 Accounting policies (continued)

f) 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.

g) 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.

h) 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.

i) 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.

j) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 Income from donations and legacies

	Unrestricted £	Restricted £	2020 Total £
Grants	250,974	–	250,974
Donations	105,265	–	105,265
Donated services	–	–	–
	<u>356,239</u>	<u>–</u>	<u>356,239</u>

Donations include the balance of funds of Solutions Not Sides held by OneVoice Europe at 1 September 2019 (see note 10)

Solutions Not Sides

Notes to the financial statements

For the 15 month period to 31 August 2020

3 Analysis of expenditure

	<u>Charitable</u>			
	Raising funds £	Charitable activity £	Governance costs £	2020 Total £
Staff costs	–	124,673	–	124,673
Other direct project costs	–	80,522	–	80,522
Legal and Governance	–	–	8,410	8,410
Overheads	–	27,162	–	27,162
Fundraising	936	–	–	936
Other staff costs	–	65,902	–	65,902
Sundry	–	950	–	950
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure 2020	936	299,209	8,410	308,555
	<hr/>	<hr/>	<hr/>	<hr/>

4 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management

Staff costs were as follows:

	2020 £
Salaries costs	124,673
Tax and social security costs	58,002
Employer's contribution to defined contribution pension schemes	7,900
	<hr/> 190,575 <hr/>

No employee earned more than £60,000 during the year.

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year. No charity trustee received payment for professional or other services supplied to the charity. No trustees claimed any expenses in the year.

5 Related party transactions

There are no related party transactions to disclose for this financial year.

6 Taxation

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

7 Net income resources for year

This is stated after charging:

	2020 £
Independent examination fees	2,000
Depreciation	–
	<hr/>

Solutions Not Sides

Notes to the financial statements

For the 15 month period to 31 August 2020

8 Debtors

	2020 £
Gift aid receivable	172
Other debtors	304
Rent deposit	1,482
	<hr/>
	1,958
	<hr/>

9 Creditors: amounts falling due within one year

	2020 £
Taxation and social security	4,099
Accruals	2,400
	<hr/>
	6,499
	<hr/>

10 Transfer of activities and net assets

Prior to September 2019, the activities of Solutions Not Sides were undertaken within OneVoice Europe – a registered charity and company limited by guarantee.

Solutions Not Sides was registered as a separate charitable incorporated organisation (CIO) in May 2019. Under the terms of a transfer deed, the activities and net assets of Solutions Not Sides were transferred from OneVoice Europe to the new Solutions Not Sides CIO on 31 August 2019.