

Charity Number 1110013  
Company Number 5176983

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

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

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

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

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

### **Achievements and performance**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Objectives and activities**

The company is a charity and its objects are:

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

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

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

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

**Structure, Governance and Management**

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

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

**Reference and administrative details**

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

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

Ian Hutchinson  
Nicholas Derek Feeny  
Bhagyashree Mandke  
Phillida Purvis MBE

**Financial review**

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

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

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

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

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

Ian Hutchinson  
Trustee and Director

**Statement of the Trustees' Responsibilities**

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

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

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

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

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

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

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

The charitable company's trustees, who are also the Directors of Solar Links Initiative for the purpose of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and have chosen to have an independent examination.

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

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

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

My examination was conducted in accordance with the general Directions given by the Charity Commission. An examination includes the review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; have not been met; or
- (b) to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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

Dated: 15 October 2023

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

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

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

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

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

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

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

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

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

Ian Hutchinson (Director)



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

**1. Accounting policies**

**1.1 Basis of preparation**

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

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

**1.2 Incoming resources**

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

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

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

Investment income is recognised on a receivable basis.

**1.3 Resources expended**

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

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

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

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

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

**3. Charitable Activities**

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

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**Year ended 31 July 2023**

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

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

**5. Status**

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

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

The Company has no paid employees.

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