Charity number: 1136015

SUDO (UK)

Report and financial statements

For the year ended 31 December 2025

SAYER | VINCENT

SUDO (UK)

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For the year ended 31 December 2025

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SUDO (UK)

Reference and administrative information

For the year ended 31 December 2025

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 (resigned July 2026) B Goderiaux F McKay A Thurnham (appointed July 2026)
Independent examiners	Sayer Vincent LLP Chartered Accountants and Statutory Auditors Invicta House 110 Golden Lane LONDON EC1Y 0TG

SUDO (UK)

Trustees' annual report

For the year ended 31 December 2025

The Trustees present their report and accounts for the year ended 31 December 2025.

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 and up to the date of this report are listed on page 1.

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.

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;
- 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 grassroot 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.

Ah 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 grassroot communities for active participation in the democratic processes.
The Charity, working through a local partner, continues to support the inclusion of grassroot 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.

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 £51,408 in the year.

No disbursements were made to SUDO during the current financial year. Future remittances remain temporarily suspended pending the resolution of administrative and banking processing matters with third-party financial institutions unrelated to SUDO (UK).

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.

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 30 October 2026 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 2025, 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 2026

SUDO (UK)

Statement of financial activities

For the year ended 31 December 2025

	Note	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Income from:							
Charitable activities							
Grants from international agencies		–	51,409	**51,409**	–	356,726	356,726
Total income		–	51,409	**51,409**	–	356,726	356,726
Expenditure on:							
Charitable activities	2	1,440	–	**1,440**	1,580	–	1,580
Total expenditure		1,440	–	**1,440**	1,580	–	1,580
Net income / (expenditure) before transfers	3	(1,440)	51,409	**49,969**	(1,580)	356,726	355,146
Transfers between funds		–	–	–	–	–	–
Net income / (expenditure)		(1,440)	51,409	**49,969**	(1,580)	356,726	355,146
Reconciliation of funds:							
Total funds brought forward		5,518	376,185	**381,703**	7,098	19,459	26,557
Total funds carried forward		**4,078**	**427,594**	**431,672**	5,518	376,185	381,703

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 2025

	Note	£	2025 £	£	2024 £
Fixed assets:					
Tangible assets	6		–		–
Current assets:					
Debtors	7	–		–	
Cash at bank and in hand		433,112		384,583	
		433,112		384,583	
Liabilities:					
Creditors: amounts falling due within one year	8	(1,440)		(2,880)	
Net current assets			431,672		381,703
Total assets less current liabilities			431,672		381,703
Total net assets			431,672		381,703
The funds of the charity:					
Restricted income funds			427,594		376,185
Unrestricted income funds			4,078		5,518
Total charity funds			431,672		381,703

Approved by the trustees on 30 October 2026 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 £	**2025 Total £**	2024 Total £
Grant funding	–	–	–	**–**	–
Staff costs	–	–	–	**–**	–
Office costs	–	–		**–**	140
Legal & professional	–	–	1,440	**1,440**	1,440
	–	–	1,440	**1,440**	1,580

2b Analysis of expenditure (prior year)

	Project costs £	Governance £	Support £	**2024 £**
Grant funding	–	–	–	**–**
Staff costs	–	–	–	**–**
Office costs	–	–	140	**140**
Legal & professional	–	–	1,440	**1,440**
	–	–	1,580	1,580

3 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2025	2024
	£	£
Depreciation	-	-
Operating lease rentals:		
Property	-	-
Independent examination fees	1,200	1,200

4 Analysis of staff costs, trustee remuneration and expenses

Staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	-	-
Pension	-	-
	-	-

No employee earned more than £60,000 during the year (2024: 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 (2024: £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 £**
Cost		
At the start of the year	1,168	**1,168**
Additions in year	–	**–**
Disposals in year	–	**–**
At the end of the year	1,168	**1,168**
Depreciation		
At the start of the year	1,168	**1,168**
Charge for the year	–	**–**
Eliminated on disposal	–	**–**
At the end of the year	1,168	**1,168**
Net book value		
At the end of the year	–	**–**
At the start of the year	–	–

All of the above assets are used for charitable purposes.

7 Debtors

	2025 £	2024 £
Prepayments	**–**	–
	–	–

8 Creditors: amounts falling due within one year

	2025 £	2024 £
Taxation and social security	**–**	–
Accruals	**1,440**	2,880
	1,440	2,880