

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

England & Wales · Charity number 1126793

Details

Other names S.A.L.V.E INTERNATIONAL

Status Registered

Legal form Other

Registered 2008-11-19

Register [View on the Charity Commission register](#)

Contact

Address 102 Chorley Road
Standish
Wigan
Lancashire
WN1 2SX

Phone 07772999949

Email info@salveinternational.org

Website www.salveinternational.org

Activities

Objects: A) THE ADVANCEMENT OF EDUCATION FOR CHILDREN LIVING ROUGH ON THE STREETS OF UGANDA.B) THE PROVISION OF HOUSING, FOOD AND CLOTHING FOR CHILDREN LIVING ROUGH ON THE STREETS OF UGANDA.3) THE ADVANCEMENT AND IMPROVEMENT OF UGANDAN SCHOOL FACILITIES.

Activities: S.A.L.V.E. provides Street Outreach, Halfway Homes, counselling, Drug Rehab, care and medicine, Family Reunification and Educational Support for children who were living on the streets. We raise awareness of children living on Ugandan streets and their rights. We work to address the problems in local communities that drive children to the streets i.e. through Business Training and mentoring.

Classification

- **How:** Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Other Defined Groups

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE LOCAL AND OVERSEAS
- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£267,941	£273,272	-	-
2024-03-31	£283,957	£270,369	-	-
2023-03-31	£283,926	£277,903	-	-
2022-03-31	£318,565	£287,297	-	-
2021-03-31	£219,127	£179,086	-	-

Trustees

Name	Role	Appointed
Bill Hutchings		2022-12-03
Emmi Matsunaga		2023-09-30
Euan Roderick Graham		2017-02-19
HELEN GRACE HUTHWAITE		
Michael Hammond		2023-12-15
Nicola Sansom		2024-11-04
Zakya Jabeen		2024-09-21

Accounts

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL
ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2025

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Bill Hutchings (Chairperson)

Zakya Jabeen (Treasurer)

Euan Graham

Helen Huthwaite (nee Bolton)

Emmi Matsunaga

Mike Hammond (Vice-Chair)

Nicola Sansom

Charity number

1126793 (England and Wales)

Principal address

102 Chorley Road
Standish
Wigan
WN1 2SX

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 18

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and financial statements for the year ended 31 March 2025.

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 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) (effective 1 January 2022)".

Objectives and activities

S.A.L.V.E. International has been working since 2008, to meet the needs of children living and working on the streets of Jinja, Uganda. S.A.L.V.E. is providing opportunities so that no child should have to call the streets their home in Jinja, Uganda.

The charity's objects as set out in its governing document are:

- i) The advancement of education for children living rough on the streets of Uganda (who in this document will be referred to as the "children").
- ii) The provision of housing, food and clothing for the children.
- iii) The advancement and improvement of Ugandan education facilities.

The trustees have reviewed the guidance set out by the Charity Commission on public benefit. The Charity is working for the public's benefit by reducing homelessness, increasing access to education and reducing poverty in Uganda.

The main activities undertaken during the year in the furtherance of these objects were as follows:

Street Outreach

Street Outreach services to build trusting relationships with the children; including street walks, sports sessions and Drop in Centre services (separate centres are available for boys and girls).

Halfway Rehabilitation Homes

Having two Halfway Homes (one for boys and one for girls) that provide counselling, shelter, food, clothing and education to children as they transition away from the streets.

Drug Rehabilitation Centre

A Drug Rehabilitation Centre that provides addiction rehabilitation services, counselling, shelter, food, clothing and education to children as they transition away from the streets.

Resettlement

Family Resettlement and reintegration services, to help children successfully settle back to their extended family or within foster families.

Community Development

Family parenting skills and Business Empowerment training to help family members of children, and older youth who were living on the streets to cope better with challenging situations in their lives, develop their skill base and financially sustain themselves.

Education

Educational Support for children whose families could not otherwise have afforded to take them back to school or enrol them in vocational courses.

Permaculture

Educational Training in permaculture sustainable farming techniques, how to run a social enterprises such as making environmentally friendly cooking briquettes or rearing goats, and other life skills.

Research

Research to expand our relevant knowledge and expertise so that we can further increase our impact, for example research into the differences of street life between girls and boys, and also research into which

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

other organisations are operating in our area and how we could refer people to them if they are in need of support but don't fall within our remit and expertise.

Advocacy and Partnerships

Community Education and building partnerships to ensure that we are working as effectively as possible to reduce the number of children coming to the streets and reducing the barriers to children leaving the streets.

Advocating and raising awareness of the rights of children living on the streets and the realities of their lives.

We are a programme delivery organisation and, as such, do not offer grants to other organisations.

Achievements and performance

796 children attended our Drop In Centre. We conducted 209 street walks; 70 sports sessions; and 7496 meals were supplied at our Drop In Centres.

238 children underwent rehabilitation at our residential centres, including 70 at our specialist Drug Rehabilitation Centre.

140 children were resettled back to their family, community or foster parents. 212 physical follow ups were conducted, as well as 429 phone follow ups.

72 caregivers have been supported by our Community Development team to start their own business. This includes 10 caregivers who received advanced business grants to expand their businesses originally started by S.A.L.V.E.

18 children graduated from our education programme. In total, 155 children were supported in either primary or secondary school, or vocational training.

Financial review

The results for the year are set out on the Statement of Financial Activities and notes to the accounts. Fund balances at the year end were £289,431 (2024: £298,943).

Reserve balances will continue to be used to deliver the charitable outcomes of the organisation.

S.A.L.V.E. has a diversified fundraising strategy to mitigate risks and avoid overdependence on any single source of income. This includes; grants from Trusts, Foundations and Corporates, specific project or salary funding, regular and one off giving (including child educational support), community fundraising events (sponsored challenges and community events), running a small charity Lottery and claiming gift aid.

S.A.L.V.E. complies with the fundraising code of practice; we do our own fundraising through our staff and volunteers and we do not hire professional third party fundraisers to fundraise on our behalf. Most of our fundraisers are volunteers being supported by our small staff team. We offer training to anyone fundraising for S.A.L.V.E on how to safeguard vulnerable people both in terms of the way the service users and the work of the charity is portrayed, and how requests for donations are made. The charity received no complaints about its fundraising practice in the last year.

Total income for the year was £267,941, representing a reduction of £16,106 from the previous year (2024: £283,957). This was primarily due to a reduction in successful trust and foundation grants. The cash flow of the organisation is closely monitored.

Total expenditure for the year was £273,272 (2024: £270,369). Our key focus areas for the next financial year are: expansion of our internal vocational training programme, development of sport programmes to compliment our existing services, and exploring further fundraising initiatives.

This year, income was reduced slightly and investment was made into key areas of the organisation, resulting in a small end of year deficit. Reserves have been used to cover this amount.

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

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 cover three month's expenditure not covered by any specific secured grants or donations. The current reserves at the time of writing this report are at this level.

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 Board of Trustees are not aware of any issues that will affect the ongoing activities of the charity.

Structure, governance and management

The charity is registered with the Charity Commission for England and Wales. It was registered on 19 November 2008.

The legal name of the charity is Support and Love via Education International. The charity is also known by its operating name S.A.L.V.E.

S.A.L.V.E. International in the UK is working to raise funds and increase learning, development, partnerships and advocacy to further our programme of work in Uganda and to champion the rights of street connected children all over the world. S.A.L.V.E. International in Uganda is focused on delivering our direct programme work in Uganda.

S.A.L.V.E. International is governed by both a UK and a Ugandan board, recruited for their specific skills and expertise, to ensure S.A.L.V.E. is delivering the best quality work possible. The UK and Ugandan boards work together to set the number of staff needed to run the programmes in both Uganda and the UK, based on project plans and budgets available. They also work together to provide strategic oversight for the organisation. This is further supported by volunteers in Uganda and the UK, who enrich our team capacity and skill base so we can have greater impact.

Trustees are recruited in accordance with the governing document and are appointed by approval of a majority of trustees, after a recruitment process agreed by the Board.

The Board of Trustees hold trustee meetings every three months. Two sub-committees - Finance, and HR and Governance - also meet quarterly, ahead of Board Meetings.

Day-to-day running of the charity lies in the hands of full time staff that make day-to-day decisions regarding operational matters. Staff work according to work plans set and agreed quarterly in advance with the CEO to ensure strategic objectives of the organisation and the business plan are being met. Trustees are responsible for decision making on long-term strategic direction and governance.

None of the trustees received any remuneration.

Investment:

S.A.L.V.E. trustees review higher interest, risk free, ethical investment opportunities for the charities reserves at board meetings and make decisions accordingly. The Co-operative Bank is our main UK Bank Account, chosen largely due to their ethical investment policy. S.A.L.V.E has a savings account with The Co-operative Bank and a savings account with Charity Bank.

Currency exchange:

S.A.L.V.E. is proactive in following the currency exchange between Ugandan shillings and British pounds. We aim to have a minimum of 3 financial brokerage services that fit our ethical investment policies who we invite to bid for our currency exchange transactions. The CEO works with our Finance Committee to make sure that S.A.L.V.E gets the best deal possible in the market for our currency. In this financial year, S.A.L.V.E invested in some forward contracts to help us to budget and plan more effectively with a fixed exchange rate guaranteed for part of our expenditure. This means we are affected less by the exchange value of the pound when it fluctuates. However, the forward contract rate was varied for this financial year.

Asset cover for funds

The Board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The trustees' report was approved by the Board of Trustees.



Bill Hutchings
Trustee



Zakya Jabeen
Treasurer

Dated: 22 January 2026

Dated: 22 January 2026

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

I report to the trustees on my examination of the financial statements of Support and Love via Education International (the charity) for the year ended 31 March 2025.

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.



Elizabeth Ambekar, ACMA

Dated: 21st January 2026

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total 2024 £
<u>Income from:</u>					
Donations and legacies	3	116,874	39,313	156,187	125,260
Charitable activities	4	9,709	102,045	111,754	158,697
Other trading activities		-	-	-	-
Investments		-	-	-	-
Total income		<u>126,583</u>	<u>141,358</u>	<u>267,941</u>	<u>283,957</u>
<u>Expenditure on:</u>					
Raising funds	5	<u>44,716</u>	<u>0</u>	<u>44,716</u>	<u>29,644</u>
Charitable activities	6	47,400	181,156	228,556	240,725
Total resources expended		<u>92,116</u>	<u>181,156</u>	<u>273,272</u>	<u>270,369</u>
Net expenditure for the year/ Net movement in funds		34,467	(39,798)	(5,331)	13,589
		-	-	-	-
Gains and Losses		(1,378)	(2,803)	(4,181)	1,718
Fund balances at 1 April 2024		77,491	221,452	298,943	283,636
Fund balances at 31 March 2025		<u>110,580</u>	<u>178,851</u>	<u>289,431</u>	<u>298,943</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing operations. The notes form part of these accounts.

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

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025	Restricted funds 2025	Total funds 2025	Total funds 2024
	Notes	£	£	£	£
Fixed Assets	11	-	<u>148,111</u>	<u>148,111</u>	<u>150,670</u>
Current assets					
Debtors	12	449		449	696
Cash at Bank and in hand		<u>115,125</u>	<u>30,379</u>	<u>145,864</u>	<u>151,662</u>
Creditors: amounts falling due within one year	13	4,993		4,993	4,086
Net current assets/(liabilities)		110,580	30,739	141,319	148,273
Total Net Assets		<u>110,580</u>	<u>178,850</u>	<u>289,431</u>	<u>298,943</u>
Income funds					
Restricted funds		-	30,739	30,739	70,782
Unrestricted funds		110,580	-	110,580	77,491
Fixed asset designated funds		-	148,111	148,111	150,670
Total funds		<u>110,580</u>	<u>178,851</u>	<u>289,431</u>	<u>298,943</u>

The financial statements were approved by the Trustees on 22 January 2026



Bill Hutchings
Trustee



Zakya Jabeen
Treasurer

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The trustees have assessed and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1. We have prepared our accounts on an accrual basis. There are no changes to our accounting policies.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Accounting policies

This standard list of accounting policies has been applied by the charity. Where a different or additional policy has been adopted then this is detailed below.

Recognition of income	These are included in the Statement of Financial Activities (SOFA) when: · the charity becomes entitled to the resources; · it is more likely than not that the charity will receive the resources; and · the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income would only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). The charity has not received any performance related grants in this reporting period.
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met. The charity has not received any legacies in this reporting period.
Government grants	The charity has not received government grants in the reporting period
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Contractual income and performance related grants	This is only included in the SOFA once the charity has provided the related goods or services or met the performance related conditions. The charity has not received any performance related grants in this reporting period.
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to service users is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SOFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SOFA as income from donations when receivable.

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Support costs

The charity has incurred expenditure on support costs to ensure the rest of the charity operations can run.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. If they are for a specific project they are restricted for use on that particular project.

Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Settlement of insurance claims

Insurance claims are only included in the SOFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SOFA. The charity has no insurance claims in this reporting period.

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. The charity has no investment gains or losses in this reporting period.

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy cost	The charity recognises the cost of redundancy where staff member/s have to be let go due to no longer being needed. The charity would pay the statutory redundancy payments owed according to the country of operation the staff member was working in. The charity made no redundancy payments during the reporting period.
Deferred income	The charity recognises deferred income as money received but not yet earned. No material item of deferred income has been included in the accounts in this reporting period.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts.
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

ASSETS

Tangible fixed assets for use by charity	Tangible fixed assets are recognised if they provide an on-going economic benefit to the charity. Tangible fixed assets are measured initially on the balance sheet at their historical cost and are depreciated over the assets useful economic life. The depreciation rates and methods applied by the charity are disclosed in note 9.2.
Intangible fixed assets	The charity does not currently have any intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used would be disclosed in the notes if we acquire assets of this nature in the future. They will be valued at cost.
Heritage assets	The charity does not currently have heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used would be disclosed in the notes if we acquire assets of this nature in the future. They would be valued at cost.
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments. The charity did not hold any investments of this kind within the reporting period.
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower cost or net realisable value. Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity.
Current asset investments	Current asset investments include investments held for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. Current asset investments are valued at fair value except where they qualify as basic financial instruments. The charity does not hold any current asset investments at this time.

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Donations and Legacies	Unrestricted	Restricted	Total	Total
	funds	funds	funds	
	2025	2025	2025	2024
	£	£	£	£
Donations and gifts	60,174	-	60,174	28,133
Gift Aid	27,747	-	27,747	39,963
Legacies and in memory gifts	-	-	-	766
General grants provided by other charities	28,953	-	28,953	8,263
Membership subscriptions and sponsorships which are in substance donations	-	39,313	39,313	48,135
	116,874	39,313	156,187	125,260
4 Charitable activities	Unrestricted funds	Restricted funds	Total funds	Total
	2025	2025	2025	2024
	£	£	£	£
Grants provided by other charities or individuals	-	69,627	69,627	112,198
Donations provided by individuals	-	28,919	28,919	33,855
Lottery for Change	-	3,499	3,499	3,492
Social Enterprise sales	3,446	-	3,446	4,482
Gala Fundraising	6,263	-	6,263	4,670
	9,709	102,045	111,754	158,697
5 Raising Funds	Unrestricted funds	Restricted funds	Total funds	Total
	2025	2025	2025	2024
	£	£	£	£
UK costs to fundraise income for the charity	43,756	-	43,756	28,415
Social Enterprise in Uganda (Briquettes)	960	-	960	1,229
	44,716	-	44,716	29,644

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Charitable activities

	Unrestricted funds 2025	Restricted funds 2025	Total funds 2025	Total 2024
	£	£	£	£
Advocacy and Community Campaigning	13,686	-	13,686	21,454
Capital and Building Expenditure	-	-	-	7,203
Emergency Programme	3,162	1,026	4,188	2,658
Drop in Centre and Street Outreach	-	28,675	28,675	28,663
Drug Rehabilitation Programme	-	32,135	32,135	30,272
Educational Sponsorship	-	43,424	43,424	49,449
Family Counselling and Business Support	11,074	13,111	24,185	25,463
Halfway Homes Programme	11,656	15,035	26,691	30,338
Home Resettlement and Follow up	-	20,521	20,521	23,229
Permaculture Programme	7,822	14,993	22,815	20,384
Tailoring Programme	-	12,236	12,236	1,611
	47,400	181,156	228,566	240,725

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was 24 (2024: 23) across the UK and Ugandan teams, with the majority of employment being within Uganda where our charitable activities are taking place.

9 Staff Costs

	Year ending 31st March 2025	Year ending 31st March 2024
Salaries and wages	122,079	123,910
Employer pension costs	12,074	12,137
	134,783	136,047

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10 Redundancy payments

We have not made any redundancy payments either the current or preceding year.

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Fixed Assets

	Buildings	Land	Total
	£	£	£
Cost			
At the beginning of the year	127,949	22,721	150,670
Additions			
At end of the year	127,949	22,721	150,670
Depreciation			
At the beginning of the year			
Depreciation (2% Straight line)	(2,559)		(2,559)
At end of the year			
Net Book Value			
At the beginning of the year	127,949	22,721	150,670
At end of the year	125,390	22,721	148,111

12 Debtors

	Year ending 31st March 2025	Year ending 31st March 2024
Briquette debtors	0	8
Staff debtors	0	5
Prepayments renting Drop in Centres	449	683
	449	696

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Creditors

	Year ending 31st March 2025	Year ending 31st March 2024
Outstanding payment for PAYE and National Insurance	4,993	3,576
Ugandan Accounts audit costs		510
	4,993	4,086

14 Related Party Transactions

The charity received donations totalling £27,732 (in 2024 it was £5,877) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

Accounts

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2024

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Bill Hutchings (Chairperson)

Zakya Jabeen (Treasurer) - appointed 21 September 2024

Euan Graham (Secretary)

Helen Huthwaite (nee Bolton)

Emmi Matsunaga – appointed 30 September 2023

Mike Hammond – appointed 15 December 2023

Nicola Sansom - appointed 4 November 2024

Lis Silver – resigned 3 June 2023

Hafizah Begum – resigned 1 August 2023

Leah Slater-Radway – resigned 17 October 2023

Joe Brough - resigned 25 June 2024

Hannah Bird - resigned 20 August 2024

Charity number

1126793 (England and Wales)

Principal address

102 Chorley Road
Standish
Wigan
WN1 2SX

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 18

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report and financial statements for the year ended 31 March 2024.

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 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) (effective 1 January 2022)".

Objectives and activities

S.A.L.V.E. International has been working since 2008, to meet the needs of children living and working on the streets of Jinja, Uganda. S.A.L.V.E. is providing opportunities so that no child should have to call the streets their home in Jinja, Uganda.

The charity's objects as set out in its governing document are:

- i) The advancement of education for children living rough on the streets of Uganda (who in this document will be referred to as the "children").
- ii) The provision of housing, food and clothing for the children.
- iii) The advancement and improvement of Ugandan education facilities.

The trustees have reviewed the guidance set out by the Charity Commission on public benefit. The Charity is working for the public's benefit by reducing homelessness, increasing access to education and reducing poverty in Uganda.

The main activities undertaken during the year in the furtherance of these objects were as follows:

Street Outreach

Street Outreach services to build trusting relationships with the children; including street walks, sports sessions and Drop in Centre services (separate centres are available for boys and girls).

Halfway Rehabilitation Homes

Having two Halfway Homes (one for boys and one for girls) that provide counselling, shelter, food, clothing and education to children as they transition away from the streets.

Drug Rehabilitation Centre

A Drug Rehabilitation Centre that provides addiction rehabilitation services, counselling, shelter, food, clothing and education to children as they transition away from the streets.

Resettlement

Family Resettlement and reintegration services, to help children successfully settle back to their extended family or within foster families.

Community Development

Family parenting skills and Business Empowerment training to help family members of children, and older youth who were living on the streets to cope better with challenging situations in their lives, develop their skill base and financially sustain themselves.

Education

Educational Support for children whose families could not otherwise have afforded to take them back to school or enrol them in vocational courses.

Permaculture

Educational Training in permaculture sustainable farming techniques, how to run a social enterprises such as making environmentally friendly cooking briquettes or rearing goats, and other life skills.

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Research

Research to expand our relevant knowledge and expertise so that we can further increase our impact, for example research into the differences of street life between girls and boys, and also research into which other organisations are operating in our area and how we could refer people to them if they are in need of support but don't fall within our remit and expertise.

Advocacy and Partnerships

Community Education and building partnerships to ensure that we are working as effectively as possible to reduce the number of children coming to the streets and reducing the barriers to children leaving the streets.

Advocating and raising awareness of the rights of children living on the streets and the realities of their lives.

We are a programme delivery organisation and, as such, do not offer grants to other organisations.

Achievements and performance

S.A.L.V.E. published our Head Counting Research. This showed a dramatic 192% increase in the number of children living and working on the streets of Jinja since the last data was collected in 2017.

822 children attended our Drop In Centre. We conducted 161 street walks; 76 sports sessions; and 4688 meals were supplied at our Drop In Centres.

211 children underwent rehabilitation at our residential centres, including 75 at our specialist Drug Rehabilitation Centre.

142 children were resettled back to their family, community or foster parents. 684 physical follow ups were conducted, as well as 1643 phone follow ups.

86 caregivers have been supported by our Community Development team to start their own business. This is a 41% increase from last year. 41 of these businesses were focused on permaculture.

18 children graduated from our education programme. In total, 158 children were supported in either primary or secondary school, or vocational training.

Financial review

The results for the year are set out on the Statement of Financial Activities and notes to the accounts. Fund balances at the year end were £298,943 (2023: £283,636).

Reserve balances will continue to be used to deliver the charitable outcomes of the organisation.

S.A.L.V.E. has a diversified fundraising strategy to mitigate risks and avoid overdependence on any single source of income. This includes; grants from Trusts, Foundations and Corporates, specific project or salary funding, regular and one off giving (including child educational support), community fundraising events (sponsored challenges and community events), running a small charity Lottery and claiming gift aid.

S.A.L.V.E. complies with the fundraising code of practice; we do our own fundraising through our staff and volunteers and we do not hire professional third party fundraisers to fundraise on our behalf. Most of our fundraisers are volunteers being supported by our small staff team. We offer training to anyone fundraising for S.A.L.V.E on how to safeguard vulnerable people both in terms of the way the service users and the work of the charity is portrayed, and how requests for donations are made. The charity received no complaints about its fundraising practice in the last year.

Total income for the year was £283,957 (2023: £283,926). The cash flow of the organisation is closely monitored.

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Total expenditure for the year was £270,369 (2023: £277,903). Our key focus areas for the next financial year are: implementation of an internal vocational training programme, the expansion of our Street Outreach services and exploring further fundraising initiatives.

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 cover three month's expenditure not covered by any specific secured grants or donations. The current reserves at the time of writing this report are at this level.

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 Board of Trustees are not aware of any issues that will affect the ongoing activities of the charity.

Structure, governance and management

The charity is registered with the Charity Commission for England and Wales. It was registered on 19 November 2008.

The legal name of the charity is Support and Love via Education International. The charity is also known by its operating name S.A.L.V.E.

S.A.L.V.E. International in the UK is working to raise funds and increase learning, development, partnerships and advocacy to further our programme of work in Uganda and to champion the rights of street connected children all over the world. S.A.L.V.E. International in Uganda is focused on delivering our direct programme work in Uganda.

S.A.L.V.E. International is governed by both a UK and a Ugandan board, recruited for their specific skills and expertise, to ensure S.A.L.V.E. is delivering the best quality work possible. The UK and Ugandan boards work together to set the number of staff needed to run the programmes in both Uganda and the UK, based on project plans and budgets available. They also work together to provide strategic oversight for the organisation. This is further supported by volunteers in Uganda and the UK, who enrich our team capacity and skill base so we can have greater impact.

Trustees are recruited in accordance with the governing document and are appointed by approval of a majority of trustees, after a recruitment process agreed by the Board.

The Board of Trustees hold trustee meetings every three months.

Day-to-day running of the charity lies in the hands of full time staff that make day-to-day decisions regarding operational matters. Staff work according to work plans set and agreed quarterly in advance with the CEO to ensure strategic objectives of the organisation and the business plan are being met. Trustees are responsible for decision making on long-term strategic direction and governance.

None of the trustees received any remuneration.

Investment:

S.A.L.V.E. trustees review higher interest, risk free, ethical investment opportunities for the charities reserves at board meetings and make decisions accordingly. The Co-operative Bank is our main UK Bank Account, chosen largely due to their ethical investment policy. S.A.L.V.E has a savings account with The Co-operative Bank and a savings account with Charity Bank.

Currency exchange:

S.A.L.V.E. is proactive in following the currency exchange between Ugandan shillings and British pounds. We aim to have a minimum of 3 financial brokerage services that fit our ethical investment policies who we invite to bid for our currency exchange transactions. The CEO works with our Finance Committee to make sure that S.A.L.V.E gets the best deal possible in the market for our currency. In this financial year, S.A.L.V.E invested in some forward contracts to help us to budget and plan more effectively with a fixed exchange rate guaranteed for part of our expenditure. This means we are affected less by the exchange value of the pound when it fluctuates. However, the forward contract rate was varied for this financial year.

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Asset cover for funds

The Board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The trustees' report was approved by the Board of Trustees.



.....

Bill Hutchings

Trustee



.....

Zakya Jabeen

Treasurer

Dated: 16 January 2025

Dated: 16 January 2025

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

I report to the trustees on my examination of the financial statements of Support and Love via Education International (the charity) for the year ended 31 March 2024.

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.



Elizabeth Ambekar, ACMA

Dated: 20th January 2025

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted	Restricted	Total	Total
		funds	funds	funds	
		2024	2024	2024	2023
	Notes	£	£	£	£
<u>Income from:</u>					
Donations and legacies	3	77,125	48,135	125,260	145,907
Charitable activities	4	9,152	149,545	158,697	138,019
Other trading activities		-	-	-	-
Investments		-	-	-	-
Total income		<u>86,277</u>	<u>197,681</u>	<u>283,957</u>	<u>283,926</u>
<u>Expenditure on:</u>					
Raising funds	5	<u>29,644</u>	<u>-</u>	<u>29,644</u>	<u>27,979</u>
Charitable activities	6	<u>59,866</u>	<u>180,859</u>	<u>240,725</u>	<u>249,924</u>
Total resources expended		<u>89,510</u>	<u>180,859</u>	<u>270,369</u>	<u>277,903</u>
Net expenditure for the year/		(3,223)	16,822	13,589	6,023
Net movement in funds		-	-	-	-
Gains and Loses		<u>(1,420)</u>	<u>3,138</u>	<u>1,718</u>	<u>9,968</u>
Fund balances at 31 March 2024		<u>77,491</u>	<u>221,452</u>	<u>298,943</u>	<u>283,636</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing operations. The notes form part of these accounts.

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

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds	Restricted funds 2024	Total funds 2024	Total funds 2023
2024	Notes	£	£	£	£
Fixed Assets	11	-	<u>150,670</u>	<u>150,670</u>	<u>147,532</u>
Current assets					
Debtors	12	696		696	974
Cash at Bank and in hand		<u>80,880</u>	<u>70,782</u>	<u>151,662</u>	<u>137,946</u>
		81,576	70,782	152,358	138,920
Creditors: amounts falling due within one year	13	4,086	-	4,086	2,816
Net current assets/(liabilities)		<u>77,491</u>	<u>70,782</u>	<u>148,273</u>	<u>136,104</u>
Total Net Assets		<u>77,491</u>	<u>221,452</u>	<u>298,943</u>	<u>283,636</u>
Income funds					
Restricted funds		-	70,782	70,872	53,960
Unrestricted funds		77,491	-	77,491	82,144
Fixed asset designated funds		-	150,670	150,670	147,532
Total funds		<u>77,491</u>	<u>221,452</u>	<u>298,943</u>	<u>283,636</u>

The financial statements were approved by the Trustees on 16 January 2025



Bill Hutchings
Trustee



Zakya Jabeen
Treasurer

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The trustees have assessed and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1. We have prepared our accounts on an accrual basis. There are no changes to our accounting policies.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Accounting policies

This standard list of accounting policies has been applied by the charity. Where a different or additional policy has been adopted then this is detailed below.

Recognition of income These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the charity will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income would only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). The charity has not received any performance related grants in this reporting period.

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met. The charity has not received any legacies in this reporting period.

Government grants

The charity has not received government grants in the reporting period

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Contractual income and performance related grants

This is only included in the SOFA once the charity has provided the related goods or services or met the performance related conditions. The charity has not received any performance related grants in this reporting period.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to service users is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SOFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SOFA as income from donations when receivable.

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Support costs

The charity has incurred expenditure on support costs to ensure the rest of the charity operations can run.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

**Income from interest,
royalties and dividends**

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**Income from membership
subscriptions**

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. If they are for a specific project they are restricted for use on that particular project.

Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

**Settlement of insurance
claims**

Insurance claims are only included in the SOFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SOFA. The charity has no insurance claims in this reporting period.

**Investment gains and
losses**

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. The charity has no investment gains or losses in this reporting period.

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Redundancy cost

The charity recognises the cost of redundancy where staff member/s have to be let go due to no longer being needed. The charity would pay the statutory redundancy payments owed according to the country of operation the staff member was working in. The charity made no redundancy payments during the reporting period.

Deferred income

The charity recognises deferred income as money received but not yet earned. No material item of deferred income has been included in the accounts in this reporting period.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

ASSETS

Tangible fixed assets for use by charity

Tangible fixed assets are recognised if they provide an on-going economic benefit to the charity. Tangible fixed assets are measured initially on the balance sheet at their historical cost and are depreciated over the assets useful economic life. The depreciation rates and methods applied by the charity are disclosed in note 9.2.

Intangible fixed assets

The charity does not currently have any intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used would be disclosed in the notes if we acquire assets of this nature in the future. They will be valued at cost.

Heritage assets

The charity does not currently have heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used would be disclosed in the notes if we acquire assets of this nature in the future.

They would be valued at cost.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments. The charity did not hold any investments of this kind within the reporting period.

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity.

Current asset investments

Current asset investments include investments held for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. Current asset investments are valued at fair value except where they qualify as basic financial instruments. The charity does not hold any current asset investments at this time.

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and legacies

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total 2023
	£	£	£	£
Donations and gifts	28,133	-	28,133	25,962
Gift Aid	39,963	-	39,963	45,955
Legacies and in memory gifts	766	-	766	2,762
General grants provided by other charities	8,263	-	8,263	13,849
Membership subscriptions and sponsorships which are in substance donations	-	48,135	48,135	57,379
	77,125	48,135	125,260	145,907

4 Charitable activities

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total 2023
	£	£	£	£
Grants provided by other charities or individuals	-	112,198	112,198	104,816
Donations provided by individuals	-	33,855	33,855	23,211
Lottery for Change	-	3,492	3,492	3,162
Social Enterprise sales	4,482		4,482	2,692
Gala Fundraising	4,670		4,670	4,137
	9,152	149,545	158,697	138,019

5 Raising Funds

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total 2023
	£	£	£	£
UK costs to fundraise income for the charity	28,415	-	28,415	26,609
Social Enterprise in Uganda (Briquettes)	1,229	-	1,229	1,370
		-		2
	29,644	-	29,644	7,979

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Charitable activities	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total 2023
	£	£	£	£
Advocacy and Community Campaigning	20,499	955	21,454	22,047
Capital and Building Expenditure	7,203	-	7,203	23,179
Emergency Programme	958	1,700	2,658	4,215
Drop in Centre and Street Outreach	5,186	23,477	28,663	26,199
Drug Rehabilitation Programme	20,429	9,843	30,272	25,753
Educational Sponsorship	-	49,449	49,449	60,863
Family Counselling and Business Support	-	25,463	25,463	21,138
Halfway Homes Programme	-	30,338	30,338	26,279
Home Resettlement and Follow up	5,591	17,638	23,229	24,241
Permaculture Programme	-	20,384	20,384	16,012
Tailoring Programme	-	1,611	1,611	-
	59,866	180,859	240,725	249,924

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was 23 (2023: 22) across the UK and Ugandan teams, with the majority of employment being within Uganda where our charitable activities are taking place.

9 Staff Costs

	Year ending 31st March 2024	Year ending 31st March 2023
Salaries and wages	123,910	109,762
Employer pension costs	12,137	6,547
	136,047	116,309

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10 Redundancy payments

We have not made any redundancy payments either the current or preceding year.

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Fixed Assets

	Buildings	Land	Total
	£	£	£
Cost			
At the beginning of the year	130,560	20,642	151,202
Additions		2,080	2,080
At end of the year	130,560	22,721	153,281
Depreciation			
At the beginning of the year			
Depreciation (2% Straight line)	(2,611)		(2,611)
At end of the year			
Net Book Value			
At the beginning of the year	130,560	20,642	151,202
At end of the year	127,949	22,721	150,670

12 Debtors

	Year ending 31st March 2024	Year ending 31st March 2023
Briquette debtors	8	105
Staff debtors	5	209
Prepayments renting Drop in Centres	683	660
	696	974

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Creditors

	Year ending 31st March 2024	Year ending 31st March 2023
Outstanding payment for PAYE and National Insurance	3,576	2,369
Ugandan Accounts audit costs	510	447
	4,086	2,816

14 Related Party Transactions

The charity received donations totalling £5,877 (in 2023 it was £11,488) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

Accounts



Trustees' Annual Report for the period									
From		Period start date			To			Period end date	
		1st	April	2022				31st	March

Section A Reference and administration details

Charity name	Support and Love via Education International
Other names charity is known by	S.A.L.V.E. International
Registered charity number (if any)	1126793
Charity's principal address	69 Thornbridge Crescent
	Chesterfield
	Derbyshire
Postcode	S40 2JH

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Helen Huthwaite (nee Bolton)			Whole Trustee Board
2	Hannah Bird (nee Graham)	Chairperson	Bill Hutchings became Chairperson on 3 rd December 2022	Whole Trustee Board
3	Lis Silver	Vice Chairperson		Whole Trustee Board
4	Euan Graham	Secretary		Whole Trustee Board
5	Claire Lister	Treasurer	Stepped down 3 rd December 2022	Whole Trustee Board
6	Ruth Till		Stepped down 11 th March 2023	Whole Trustee Board
7	Hafizah Begum			Whole Trustee Board
8	Leah Slater-Radway			Whole Trustee Board
9	Bill Hutchings	Chairperson	Appointed 3 rd December 2022	Whole Trustee Board
10	Joe Brough	Treasurer	Appointed 11 th March 2023	Whole Trustee Board

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Legal	Kirkland & Ellis International LLP	30 St Mary Axe, London EC3A 8AF, United Kingdom

Name of chief executive or names of senior staff members (Optional information)

Nicola Sansom: CEO
 Alfred Ochaya: Ugandan Director

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document :

Trust Deed

How the charity is constituted:

Charitable Trust

Trustee selection methods:

Unanimous vote by trustee board after consulting all of the team.

Additional governance issues (Optional information)

Induction and training of new trustees:

New trustees will be inducted and trained by the chair of the board with support from existing trustees and the CEO. Materials from the Charity Commission such as "The Essential Trustee" and Bates Wells Braithwaite's "Duties of a Charity Trustee" and the "Charity Good Governance Code" will be referenced as part of this induction to give them a wider base of knowledge about the roles and responsibilities of becoming a trustee.

Organisational structure:

S.A.L.V.E. International in the UK, is working to raise funds and increase learning, development, partnerships and advocacy to further our programme of work in Uganda and to champion the rights of street connected children all over the world. S.A.L.V.E. International in Uganda is focussed on delivering our direct programme work in Uganda. S.A.L.V.E. International is governed by both a UK and a Ugandan board, recruited for their specific skills and expertise, to ensure S.A.L.V.E. is delivering the best quality work possible. The UK and Ugandan boards work together to set the number of staff needed to run the programmes in both Uganda and the UK, based on project plans and budgets available. This is further supported by volunteers in Uganda and the UK, who enrich our team capacity and skill base so we can have greater impact.

Wider network and partnerships:

S.A.L.V.E. is dedicated to working with others to continuously improve our programmes so that we are offering the best programmes and support possible to the children and adults we exist to benefit. S.A.L.V.E. is a member of the Consortium for Street Children - a global network which raises street connected children's voices, promotes their rights and improves their lives. S.A.L.V.E. is also a member of the Crane Network and the Small International Development Charities Network – to share good practice and learn from other organisations.

Major risks, safeguarding and risk management:

The policies and systems to mitigate risk and ensure safeguarding of adult and child service users are laid out in our organisational policy documents and risk registers which are reviewed and updated at board meetings as needed, and on an annual basis as a minimum. Staff and volunteers are given training in these key policies in their induction and then on an annual basis as a minimum. We also actively look for additional training to help to further develop our knowledge in these key areas and keep developing our safeguarding policy and practice. Extra-ordinary board meetings can be called in the rare occasion that it is needed, to manage high level risks or any safeguarding cases.

Support and Love Via Education International:

S.A.L.V.E. International has been working since 2008, to meet the needs of children living and working on the streets of Jinja, Uganda. S.A.L.V.E. is providing opportunities so that no child should have to call the streets their home in Jinja, Uganda. Specifically as set out in our governing document by;

- i) The advancement of education for children living rough on the streets of Uganda (who in this document will be referred to as the “children”).
- ii) The provision of housing, food and clothing for the children.
- iii) The advancement and improvement of Ugandan education facilities.

The trustees have reviewed the guidance set out by the Charity Commission on public benefit. The Charity is working for the public’s benefit by reducing homelessness, increasing access to education and reducing poverty in Uganda.

S.A.L.V.E. does this specifically through:

- **Street Outreach services** to build trusting relationships with the children; including street walks, sports sessions and Drop in Centre services (separate centres are available for boys and girls).
- Having two **Halfway Homes** (one for boys and one for girls) that provide counselling, shelter, food, clothing and education to children as they transition away from the streets.
- A **Drug Rehabilitation Centre** that provides addiction rehabilitation services, counselling, shelter, food, clothing and education to children as they transition away from the streets.
- **Family Resettlement** and reintegration services, to help children successfully settle back to their extended family or within foster families.
- **Family parenting skills** and **Business Empowerment training** to help family members of children, and older youth who were living on the streets to cope better with challenging situations in their lives, develop their skill base and financially sustain themselves.
- **Educational Support** for children who whose families could not otherwise have afforded to take them back to school or enrol them in vocational courses.
- **Educational Training** in permaculture sustainable farming techniques, how to run a social enterprises such as making environmentally friendly cooking briquettes or rearing goats, and other life skills.
- **Research** to expand our relevant knowledge and expertise so that we can further increase our impact, for example research into the differences of street life between girls and boys, and also research into which other organisations are operating in our area and how we could refer people to them if they are in need of support but don’t fall within our remit and expertise.
- **Community Education** and **building partnerships** to ensure that we are working as effectively as possible to reduce the number of children coming to the streets and reducing the barriers to children leaving the streets.
- **Advocating** and raising awareness of the rights of children living on the streets and the realities of their lives.

Additional details of objectives and activities**Grant making:**

We are a programme delivery organisation and as such do not offer grants to other organisations.

Volunteers:

S.A.L.V.E. is able to make such an impact due to the dedication and hard work of our incredible volunteers in the UK and Uganda. S.A.L.V.E.’s volunteers allow us to increase our knowledge and skills in a variety of areas such as communications, fundraising, design, law, HR, video making, finance, business skills and entrepreneurship, social work, teaching, environmental building, permaculture etc.

S.A.L.V.E. offers learning and development opportunities to all volunteers and many of them have gone on to work in the charity sector to further share their skills.

A Message From Our CEO

I co-founded S.A.L.V.E in 2008. 2023 was the organisation's 15th year of supporting street connected children and their families. In this time S.A.L.V.E. has grown considerably - from renting a small space to help a handful of children in the early days, to now having our own 5 acre residential site, housing well over a hundred children a year.

The world has changed considerably in this time. Over this last year the impact of a global cost of living crisis has taken its toll on the ability of some of our kind supporters to give. It has also caused our running costs to increase due to inflated food and fuel prices. Those already living in poverty have found themselves in increasingly impossible situations, where some families can't even afford one meal a day anymore, and thus we have sadly seen a large increase in the number of children living and working on the streets of Jinja.

In January of this year I, along with an incredible team of S.A.L.V.E. volunteers, climbed Mount Elgon in Uganda to raise vital funds for the organisation. We were also able to use it as a chance to celebrate some of what we have achieved in our 15 years. It was particularly special to climb the mountain alongside Steven, who is a young man who we helped to leave the streets and get an education and is now volunteering with us in Uganda as a peer mentor.

None of what we do would be possible without our loyal global family and the tenacity of our hardworking team and volunteers. It is thanks to you that we have been resourceful and adapted to the spiraling increase in need. It is thanks to you that we continue to be a lifeline to children and families when they need us most.

It is impossible for me to say what the next 15 years will bring but, with our loyal, global family by our side, we will continue to strive for there to be 'No Street Called Home' for children in Uganda.

Nicola Sansom

CEO S.A.L.V.E. International



Chairperson of Children's Council for S.A.L.V.E. International

I am very pleased to be elected to this role by my peers.

My vision for the Children's Council leadership role is to strategically work together with my newly elected children leaders, S.A.L.V.E. staff, and the patron of the Children's Council to find ways of supporting more children to leave streets. I want to help more children go back to their families through getting engaged in street walks.

I am proud and greatly thankful for the love, care and support S.A.L.V.E. always gives to children to see that they live a happy life without any regrets.

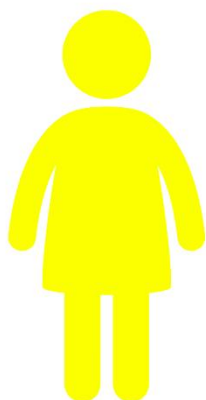
- Asinde Ritah*, Chairperson for children's council 2023 to 2024

Street Outreach

785 children accessed our Street Outreach services in the last year.

210 Girls

585 Boys



This is a 53% increase from the previous year.

Halfway Homes

140 children stayed in our Halfway Homes, where they were given vital food, medical care, education and counselling to prepare them for life away from the streets.



115

of these children were referred to our Halfway Homes directly off the streets.

30

were children we had previously resettled home but needed extra support.



* Please note girls make up approximately 32% of the children living and working on the streets of Jinja





Drug Rehabilitation

45 children attended our Drug Rehabilitation programme.

This programme offers specialist support for children who used drugs as a coping mechanism whilst living on the streets of Jinja.



Home Resettlement

120 children were resettled home

to their families (or placed with a foster family) as part of our Family Resettlement programme.

89% of those children remained settled at home for six months or longer.



Education

135 children have been helped through our Educational Support programme.

6 were transitioned back to family support.

This means that their family circumstances have changed significantly and they were now able to pay for their children's school fees. This is something we're hugely proud of as, by empowering families with business skills and start-up capital, or by supporting them in the shorter-term, we can now support more children into education.



Graduates

26 children graduated this year. Congratulations to all of them!

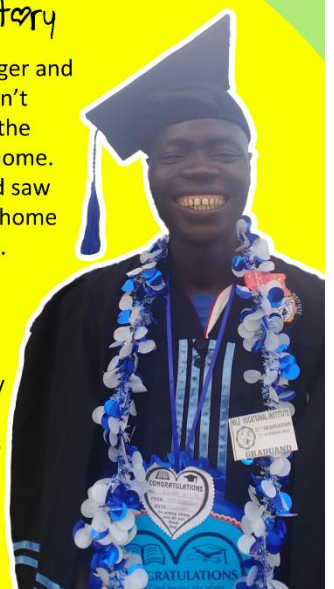


Bwanbale's story

Bwanbale lost both his parents as a teenager and sadly his remaining family members couldn't afford to care for him properly. He ran to the streets to avoid poverty and struggles at home. We met Bwanbale on our street walks and saw his enthusiasm to learn. He was resettled home and enrolled in our Education programme.

Bwanbale thrived in education but during the Covid-19 pandemic his opportunity to attend school was restricted. He was one of the few classmates who persevered and he successfully completed his course and graduated as a plumber. He is now working in this trade and is able to support himself and his family.

*names are changed in line with our Child Protection Policy





Business Empowerment

61 businesses were created as part of our Business Empowerment programme.

These businesses included specialised support in these three areas:

- 10** Permaculture farming businesses
- 26** Single mother's businesses
- 25** Urban focused businesses.

The average family we work with in Uganda has 7 children. That means these 61 businesses have helped approximately 420 children who would have been at risk of running to the streets.

420




Permaculture

25 Permaculture businesses started.

142 Community members reached through peer to peer training.

This year we have expanded our Permaculture Business Training programme.

We have continued to develop our permaculture demonstration farm. We use it to teach the children and their family members the practical skills they need to adapt their farming practices using key permaculture principles. These skills help them to adapt to climate change and improve their crop yields.

This means they can have a more varied, nutritional diet and even go on to generate an income from their excess crops.

Charities reserve policy:

The reserves policy of S.A.L.V.E. International is set by the Trustees as part of the budget setting process for each financial year. We have taken into account Government and Charities Commission guidance on setting a reserves policy, in particular Annex 1 of the Government's guidance.

Whilst many recommendations suggest reserves of between 3 and 9 months operating costs, we have to balance this against the fact that we are a small charity with a lot of different programme needs to balance, and thus we believe that 3 months of reserves is appropriate.

The 2023-24 financial year has thus far proved to be fairly successful in terms of raising funds, however, one thing we have learned from the "new post pandemic world", is the increased uncertainty around income flows, as well as potentially life threatening impacts of the lockdowns on our service users, who we would seek to potentially provide emergency support to where we are able. There is a global cost of living crisis that is affecting both our ability to raise funds in the UK and increasing costs of key staple items like food and transport in Uganda. The UK pound has also become particularly volatile in recent years, which further affects our ability to support children living on the streets.

Whilst we have always reviewed our reserves policy annually previously, the current financial instability of the world has meant that the Trustees have considered our policy more regularly, and continue to do so.

One thing worth noting is that our previous three months plus redundancies reserves policy held us in good stead when the pandemic hit, particularly when a funder withdrew a large grant with little notice. Our reserves policy is currently set to keep unrestricted reserves of at least three months' running (operational) costs. This would enable core activities to continue for three months should the charity need to wind up operations completely, or should an unforeseen, significant or temporary shortfall in income and/or cash flow occur. We believe that three months would be enough time for us to do an emergency fundraising campaign to be able to raise the funds needed to continue operating (and the response to our emergency appeal for the sudden loss of a large grant during the pandemic was outstanding). Additionally any redundancy costs that the charity would incur if winding down operations is also included in the financial reserve on top of the three months of running costs. This is to ensure that the charity could meet all of its legal obligations in case of closure.

In the 2022- 2023 financial year, our target was to have reserves of three months' running costs, calculated at £69,661 (based on a budgeted expenditure of £262,720), plus £12,158, which we estimate would cover redundancy costs should the charity have to close. So our aim was to have unrestricted reserves of £81,819 in total for the financial year April 2022 – March 2023. Our unrestricted reserves at the end of March 2023 were in fact £83,985.

Our reserves target has remained quite similar for the April 2023 – March 2024 financial year. In this financial year, the reserves target has been set at £82,142, which would cover three months running costs at £69,077, and a slight increase of £13,065 of redundancy costs that would legally be owed in case of closure.

Details of any funds materially in deficit:

N/A

Further financial review details (Optional information)**Fundraising:**

S.A.L.V.E. has a mixed approach to fundraising to reduce risk so we are not overly reliant on one source of income. This includes; grants from Trusts, Foundations and Corporates, specific project or salary funding, regular and one off giving (including child educational support), community fundraising events (sponsored challenges and community events), running a small charity Lottery and claiming gift aid.

We are also growing and developing a goat and a briquette (environmentally friendly cooking fuel) social enterprise income generating programme within Uganda, as well as selling second-hand items and Ugandan crafts within the UK.

S.A.L.V.E. complies with the fundraising code of practice; we do our own fundraising through our staff and volunteers and we do not hire professional third party fundraisers to fundraise on our behalf. Most of our fundraisers are volunteers being supported by our small staff team. We offer training to anyone fundraising for us on how to safeguard vulnerable people both in terms of the way the service users and the work of the charity is portrayed, and how requests for donations are made. The charity received no complaints about its fundraising practice in the last year.

Expenditure in relation to charity's core aims:

S.A.L.V.E. is continuing to invest in its assets in Uganda, developing our five acre site by building upon it. This will help to improve the organisation's self-sustainability by reducing monthly outgoings such as rent and food, and increase the number of services that we can offer. This financial year we have mostly focused on expanding our support services to better meet the increased need of the children living and working on the streets of Jinja.

Investment:

S.A.L.V.E. trustees review higher interest, risk free, ethical investment opportunities for the charities reserves at board meetings and make decisions accordingly. The Co-operative Bank has been chosen to be our main UK Bank Account as we felt their ethical investment policy was in keeping with our values and vision and it also offers the practical advantages of a high street bank. We decided that we will close our Barclays account in the 2023 – 2024 financial year and we will open a savings account with Chairty Bank.

Currency exchange:

S.A.L.V.E. is proactive in following the currency exchange between Ugandan shillings and British pounds. We aim to have a minimum of 3 financial brokerage services that fit our ethical investment policies who we invite to bid for our currency exchange transactions. The CEO works with our Finance Committee to make sure that we get the best deal possible in the market for our currency. In this financial year we invested in some forward contracts to help us to budget and plan more effectively with a fixed exchange rate guaranteed for part of our expenditure. This means we are affected less by the exchange value of the pound when it fluctuates. However, we were only able to get a good forward contract rate for the earlier part of this financial year.

Partnerships

We believe in the power of partnerships and we are lucky to have some amazing partners who support our programmes in Uganda. Here are just two of our amazing partners from this year.

Book Aid

Donated 500 brand new books for the children at both our Drop in Centres and residential site. The children will use these books for scholastic activities but also reading for pleasure.



Alice Morrison

Alice Morrison is a female adventurer, BBC Presenter and author. She has sponsored children's education with S.A.L.V.E. over a number of years. In January 2023, Alice climbed Mount Elgon for S.A.L.V.E. and had the chance to meet her sponsored child. She has supported us in our events, invited us on her podcast and continues to be a great advocate for our work.



Research

In early 2023 we conducted a large-scale piece of headcounting research to better understand the number of children on the streets.

The research also asked questions about how and where they spent their time so that we can adjust our services accordingly to better suit their needs.

The survey showed that there were an estimated 11,516 children living on the streets and working on the streets. This is a 192% increase from the last piece of head counting research that S.A.L.V.E. conducted in 2017.

The data also showed that there was a significant trend in children starting to rent together to try to be safer than sleeping openly on the streets. We also found children as young as 3 years old on the streets now.

For more information visit our website
www.salveinternational.org/research/2023-head-count/



Thank You

We want to say a HUGE thank you to every individual and organisation who have kindly partnered with and supported S.A.L.V.E. in the last year. Our work is only possible because of your help. Below are just a few. Together, we can make sure there is 'No Street Called Home' for children living and working on the streets of Uganda.

Brian Murtagh Charitable Trust
British Humane Association
Charles Hayward Foundation
David Lister Charitable Trust
Fox and Grapes
Garstang Quaker Meeting
Help Change Lives
Highlands School (Eldoret)
Old Girls Association
Hope 4 Smile
Jaspar Foundation
KPMG
Lush Charity Pot

Merriman Charitable Foundation
MJB Charitable Trust
Nalu Afrika
One World Centre
Open Gate
Paul Hodges Trust
Pro-Seed
Shishukunj
Tales to Inspire
The Angela Gallagher Memorial Fund
The Ashworth Charitable Trust
The Austin Bailey Foundation
The Coles-Medlock Foundation
The Fulmer Charitable Trust
The Hudson Charitable Trust
The Rozelle Trust
The S M B Trust
The Souter Charitable Trust
The Strathspey Charitable Trust
The Tula Trust Limited
W F Southall Trust
Webmart



Get Involved



Fundraise

Challenge yourself and make a difference

Volunteer

Share your time and skills!

Donate

Provide life-changing opportunities for children

Partner

School, uni or business? Partner with us and feel inspired!

UK Charity Number: 1126793

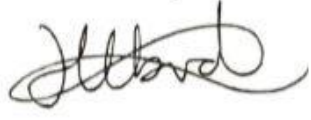
Ugandan NGO number: MIA/NB/2019/07/229

Section G**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

	
---	---

Full name(s)

Bill Hutchings	Hannah Bird
----------------	-------------

Position (eg Secretary, Chair, etc.)

Chairperson	Vice Chairperson
-------------	------------------

Date

05/01/2024

Charity Name: Support and Love Via Education International (S.A.L.V.E.)		Charity No	1126793
Annual accounts for the period			
Period start date	1st April 2022	To	Period end date 31st March 2023

Section A Statement of financial activities

Categories by activity	Note	Unrestricted funds £	Restricted income funds £	Total funds 2023 FY £	Total funds 2022 FY £
Incoming resources	3				
Income and endowments from:					
Donations and legacies		85,506	60,401	145,907	112,051
Charitable activities		6,829	131,190	138,019	206,514
Total		92,335	191,591	283,926	318,565
Resources expended					
Expenditure on:					
Raising funds	4	27,979	0	27,979	31,016
Charitable activities	4	55,096	194,828	249,924	256,281
Total		83,075	194,828	277,903	287,297
Net income/(expenditure)		9,260	(3,238)	6,022	31,269
Transfers between funds		0	0	0	0
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use		1,676	8,292	9,968	71,861
Net movement in funds		10,936	5,054	15,990	103,129
Reconciliation of funds:					
Total funds brought forward		71,208	196,438	267,646	164,516
Total funds carried forward		82,144	201,492	283,636	267,646

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing operations.

The notes form part of these accounts.

The restricted income funds include the fixed assets of the charity in a designated fund.

Some prior year numbers related to fixed assets have been restated.

	Unrestricted funds £ F01	Restricted income funds £ F02	Total 2023 FY £ F04	Total 2022 FY £ F05
Fixed assets				
Tangible assets (Note 7)	-	147,532	147,532	139,240
Total fixed assets	-	147,532	147,532	139,240
Current assets				
Debtors (Note 8)	974	-	974	1,084
Cash at bank and in hand (Note 10)	83,986	53,960	137,946	132,559
Total current assets	84,960	53,960	138,920	133,643
Creditors: amounts falling due within one year (Note 9)	2,816		2,816	5,238
Net current assets/(liabilities)	82,144	53,960	136,104	128,405
Total assets less current liabilities	82,144	201,492	283,636	267,646
Creditors: amounts falling due after one year	-	-	-	-
Provisions for liabilities	-	-	-	-
Total net assets or liabilities	82,144	201,492	283,636	267,646

Funds of the Charity

Restricted income funds (Note 11)	53,960	53,960	57,198
Unrestricted funds	82,144	82,144	71,208
Fixed asset designated funds	147,532	147,532	139,240
Total funds	82,144	201,492	283,636

Signed by the S.A.L.V.E. Board Treasurer on behalf of all the trustees.

Signature	Print Name	Date of approval dd/mm/yyyy
<i>Joe Brough</i>	Joe Brough	26/01/2024

Note 1 Basis of preparation**Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Going concern

The trustees have assessed and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1. We have prepared our accounts on an accrual basis. There are no changes to our accounting policies.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Note 2

Accounting policies

INCOME

This standard list of accounting policies has been applied by the charity. Where a different or additional policy has been adopted then this is detailed below.

Recognition of income	These are included in the Statement of Financial Activities (SOFA) when: · the charity becomes entitled to the resources; · it is more likely than not that the charity will receive the resources; and · the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income would only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). The charity has not received any performance related grants in this reporting period.
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met. The charity has not received any legacies in this reporting period.
Government grants	The charity has not received government grants in the reporting period
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Contractual income and performance related grants	This is only included in the SOFA once the charity has provided the related goods or services or met the performance related conditions. The charity has not received any performance related grants in this reporting period.
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to service users is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SOFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SOFA as income from donations when receivable.
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.
Support costs	The charity has incurred expenditure on support costs to ensure the rest of the charity operations can run.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. If they are for a specific project they are restricted for use on that particular project.

Income from membership subscriptions	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.
Settlement of insurance claims	Insurance claims are only included in the SOFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SOFA. The charity has no insurance claims in this reporting period.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. The charity has no investment gains or losses in this reporting period.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy cost	The charity recognises the cost of redundancy where staff member/s have to be let go due to no longer being needed. The charity would pay the statutory redundancy payments owed according to the country of operation the staff member was working in. The charity made no redundancy payments during the reporting period.
Deferred income	The charity recognises deferred income as money received but not yet earned. No material item of deferred income has been included in the accounts in this reporting period.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts.
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

ASSETS

Tangible fixed assets for use by charity	Tangible fixed assets are recognised if they provide an on-going economic benefit to the charity. Tangible fixed assets are measured initially on the balance sheet at their historical cost and are depreciated over the assets useful economic life. The depreciation rates and methods applied by the charity are disclosed in note 9.2.
Intangible fixed assets	The charity does not currently have any intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used would be disclosed in the notes if we acquire assets of this nature in the future. They would be valued at cost.
Heritage assets	The charity does not currently have heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used would be disclosed in the notes if we acquire assets of this nature in the future. They would be valued at cost.
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments. The charity did not hold any investments of this kind within the reporting period.

Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity.
Current asset investments	Current asset investments include investments held for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due. Current asset investments are valued at fair value except where they qualify as basic financial instruments. The charity does not hold any current asset investments at this time.

Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Total funds year ending 31st March 2023	Prior year ending 31st March 2022
Analysis		£	£	£	£
Donations and legacies:	Donations and gifts	19,580	6,382	25,962	22,318
	Gift Aid	37,900	8,055	45,955	3,506
	Legacies and in memory gifts	2,762		2,762	-
	General grants provided by other charities	13,849		13,849	26,886
	Membership subscriptions and sponsorships which are in substance donations	11,415	45,964	57,379	54,751
	Total	85,506	60,401	145,907	107,461
Charitable activities:	Restricted grants provided by other charities or individuals		104,816	104,816	72,038
	Restricted donations provided by individuals		23,211	23,211	132,201
	Lottery for Change		3,162	3,162	2,035
	Social Enterprise sales	2,692		2,692	3,399
	Gala Fundraising	4,137		4,137	1,432
	Total	6,829	131,190	138,019	211,105
TOTAL INCOME		92,335	191,591	283,926	318,565

Donations in kind comprise of the following:

Goods donated for:	2023 FY	2022 FY
Use by S.A.L.V.E. team to support our service	1,755	2,680
Goods for re-sale	1,282	1,405
Professional services provided for free	2,800	2,600
	5,837	6,685

Donated goods for use or re-sale comprise of:

Electronics such as computers, smart phones and tablets
Clothes and shoes
Books
Toys and games
Art and craft materials
Food

Professional services provided in kind comprise of:

Independent evaluation of accounts
Computer repair
Website services
Printing

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 4 Analysis of expenditure

Analysis	Year ending 31st March 2023			Year ending 31st March 2022		
	Unrestricted funds	Restricted income funds	Total funds	Unrestricted funds	Restricted income funds	Total funds
	£	£	£	£	£	£
Expenditure on raising funds:						
UK costs to fundraise income for the charity	26,609		26,609	29,280	-	29,280
Social Enterprise in Uganda (Briquettes)	1,370		1,370	1,736		1,736
Total expenditure on raising funds	27,979	-	27,979	31,016	-	31,016

Expenditure on charitable activities:

Advocacy and Community Campaigning	20,001	2,045	22,047	9,382	-	9,382
Capital and Building Expenditure	1,284	21,895	23,179	-	72,861	72,861
Emergency Programme	3,465	750	4,215	438	5,694	6,132
Drop in Centre and Street Outreach		26,199	26,199	-	23,045	23,045
Drug Rehabilitation Programme	16,115	9,638	25,753	18,930	6,868	25,798
Educational Sponsorship		60,863	60,863	-	49,802	49,802
Family Counselling and Business Support		21,138	21,138	-	18,282	18,282
Halfway Homes Programme		26,279	26,279	-	21,668	21,668
Home Resettlement and Follow up	14,231	10,010	24,241	-	15,738	15,738
Permaculture Programme		16,012	16,012	-	13,573	13,573
Total expenditure on charitable activities	55,096	194,828	249,924	28,750	227,530	256,281
TOTAL EXPENDITURE	83,075	194,828	277,903	59,766	227,530	287,297

Donations in kind expensed in year

Goods donated for:	2023 FY	2022 FY
Use by S.A.L.V.E.	1,755	2,680
Goods for re-sale	1,282	1,405
Professional services provided for free	2,800	2,600
	5,837	6,685

Section C	Notes to the accounts
------------------	------------------------------

Note 5	Details of certain items of expenditure
---------------	--

Fees for examination of the accounts

Independent examiner's fees

Year ending 31st March 2023 £	Year ending 31st March 2022 £
0	0
Donation in kind	Donation in kind

Note 6 **Paid employees**

The average monthly number of employees during the year was 22 (2022: 22) across the UK and Ugandan teams, with the majority of employment being within Uganda where our charitable activities are taking place.

No trustees received employment benefits in either the current or preceding year.

Staff Costs

	Year ending 31st March 2023	Year ending 31st March 2022
	£	£
Salaries and wages	109,762	89,930
Employer pension costs	6,547	7,050
Total staff costs	116,309	96,980

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

The total amount paid to key management personnel (includes trustees and senior management) for their services to the charity.

This year	Last year
£	£
30,545	24,397

Redundancy payments

We have not made any redundancy payments either the current or preceding year.

Total amount of payment

This year	Last year
£	£

We will follow the law in both of the countries that we operate in (the UK and Uganda) around what statutory redundancy payments would be. This is calculated on an annual basis as part of our reserves policy so that we would have the money needed to pay our legal required redundancy costs in case the charity were to cease operations.

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 7 Tangible fixed assets Year ending March 2023

Please complete this note if the charity has any tangible fixed assets

Cost or valuation

	Buildings	Land	Plant, machinery and motor vehicles	Total
	£		£	£
At the beginning of the year	122,841	17,399	-	140,240
Additions	10,968	-	-	10,968
At end of the year	133,809	17,399	-	151,208

Depreciation and impairments

Basis	Straight Line	Straight Line	Straight Line	
Rate	2%	0%	20%	

At the beginning of the year	(1,000)			(1,000)
Depreciation for the year	(2,676)			(2,676)
At end of the year	(3,676)			(3,676)

Net book value

Net book value at the beginning of the year	121,841	17,399		139,240
Net book value at the end of the year	130,133	17,399		147,532

Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

Note 8	Debtors and prepayments
--------	-------------------------

Analysis of debtors	
---------------------	--

Briquette debtors	
-------------------	--

Staff debtors	
---------------	--

Prepayments renting Drop in Centres	
-------------------------------------	--

Total	
-------	--

Year ending 31st March 2023 £	Year ending 31st March 2022 £
105	55
209	413
660	617
974	1,084

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 9 **Creditors and accruals**

Analysis of creditors

Accruals and deferred income

Grant for vocational education to be fully spent in new financial year

Outstanding payment for PAYE and National Insurance

Ugandan Accounts audit costs

Total

Amounts falling due within one year		Amounts falling due after more than one year	
Year ending 31st March 2023	Year ending 31st March 2022	Year ending 31st March 2023	Year ending 31st March 2022
£	£	£	£
	3,000		
2,369	1,816		
447	422		
2,816	5,238		

Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

Note 10 Cash at bank and in hand

	Year ending 31st March 2023 £	Year ending 31st March 2022 £
Cash at bank and on hand	137,946	132,559
Total	137,946	132,559

Section C **Notes to the accounts** **(cont)**

Note 11 **Charity funds**

Details of material funds held and movements during the CURRENT reporting period

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Advocacy and Community Campaigning	R	To advocate for the rights of street connected children and try to ensure they get justice in case their rights are abused.	0	3,000	(22,047)	20,002	0	955
Capital and Building Fixed Asset Designated fund	R	To hold the charity's fixed assets in a designated fund for using to help to further our charitable aims. This is mainly a 5 acre plot of land with a range of structures built on it.	139,240			1,000	7,292	147,532
Capital and Building Fixed Asset Restricted fund Expenditure	R	To build and maintain structures on our plot of land in Namulesa Uganda to help to further our charitable aims.	10,968	10,926	(23,179)	1,284		(0)
Emergency Programme	R	To provide emergency support i.e. food, bedding, soap and medical care for street connected children and their families during extreme climate or health events such as floods or the COVID-19 pandemic.	0	750	(4,215)	3,465	0	0
Drop in Centres and Street Outreach	R	To run 2 Drop in Centres (one for girls and one for boys) which offer food, showering, clothes washing, medical care and counselling facilities. Also to be a base for street walks and street sports to build trusting relationships with children on the streets.	5,553	22,349	(26,199)	0	0	1,703
Drug Rehabilitation Programme	R	To run a residential drug rehabilitation service for street connected children to help them to overcome their addictions.	0	9,638	(25,753)	16,115	0	0
Educational Support	R	To provide educational support to street connected children whose family is unable to afford their school costs.	21,803	52,731	(60,863)	0	0	13,672

Family Counselling and Business Support	R	To support the families of street connected children with business training, mentoring and start up costs. Additionally to provide family counselling and training that enables families to become self sufficient.	1,881	42,622	(21,138)	0	0	23,366
Fundraising and Administration support	UR	To ensure the charity is able to operate legally under the laws of both the UK and Uganda through good administration. To raise the funds needed to ensure the charity can operate according to its aims.	0	26,609	(26,609)	0	0	0
General Unrestricted funds	UR	This money is unrestricted to be used wherever the charity needs it most at the time to achieve our charity aims.	71,208	65,726	0	(57,466)	2,676	82,144
Halfway Homes Programme	R	To run 2 residential homes (1 for boys and 1 for girls) that provide temporary shelter, care and counselling to children as they transition from the streets and to prepare them to return to a safe family home.	5,471	25,374	(26,279)	0	0	4,566
Home Resettlement and Follow up	R	To find and assess the children's family homes (or foster homes) so that they can be resettled in a safe and loving environment. To provide follow up family counselling and support to ensure the child settled home well.	2,510	7,500	(24,241)	14,230	0	0
Social Enterprise	R	To pay the costs of buying materials and buying and maintaining the equipment to run our social enterprises. The purpose of our social enterprises are to raise funds to support our programmes of work.	0	0	(1,370)	1,370	0	0
Permaculture Programme	R	To provide sustainable farming training to street connected children and their families. To support families to start a permaculture farming business with training, mentoring and start up costs. To provide a learning farm at the main S.A.L.V.E. site.	9,010	16,700	(16,012)	0	0	9,698
Total Funds			267,646	283,926	(277,903)	(0)	9,968	283,636

Section C **Notes to the accounts** **(cont)**

Note 11 **Charity funds (cont)**

Details of material funds held and movements during the PREVIOUS reporting period

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Advocacy and Community Campaigning	R	To advocate for the rights of street connected children and try to ensure they get justice in case their rights are abused.	0	0	(9,382)	9,382	0	0
Capital and Building Fixed Asset Expenditure	R	To hold the charity's fixed assets in a designated fund for using to help to further our charitable aims. This is mainly a 5 acre plot of land with a range of structures built on it.	67,379	0	0	0	71,861	139,240
Capital and Building Fixed Asset Expenditure	R	To build and maintain structures on our plot of land in Namulesa Uganda to help to further our charitable aims.	0	83,829	(72,861)	0	0	10,968
COVID Emergency	R	To provide emergency support i.e. food, soap and medical care for street connected children and their families during the strict COVID lockdowns.	0	5,694	(6,132)	438	0	0
Drop in Centres and Street Outreach	R	To run 2 Drop in Centres (one for girls and one for boys) which offer food, showering, clothes washing, medical care and counselling facilities. Also to be a base for street walks and street sports to build trusting relationships with children on the streets.	0	28,598	(23,045)	0	0	5,553
Drug Rehabilitation Programme	R	To run a residential drug rehabilitation service for street connected children to help them to overcome their addictions.	0	6,868	(25,798)	18,930	0	0
Educational Support	R	To provide educational support to street connected children whose family is unable to afford their school costs.	8,081	63,524	(49,802)	0	0	21,803
Family Counselling and Business Support	R	To support the families of street connected children with business training, mentoring and start up costs. Additionally to provide family counselling and training that enables families to become self sufficient.	621	19,543	(18,282)	0	0	1,882

Fundraising and Administration support	UR	To ensure the charity is able to operate legally under the laws of both the UK and Uganda through good administration. To raise the funds needed to ensure the charity can operate according to its aims.	0	29,280	(29,280)	0	0	0
General Unrestricted funds	UR	This money is unrestricted to be used wherever the charity needs it most at the time to achieve our charity aims.	72,187	29,507	0	(30,486)	0	71,208
Halfway Homes Programme	R	To run 2 residential homes (1 for boys and 1 for girls) that provide temporary shelter, care and counselling to children as they transition from the streets and to prepare them to return to a safe family home.	0	27,139	(21,668)	0	0	5,471
Home Resettlement and Follow up	R	To find and assess the children's family homes (or foster homes) so that they can be resettled in a safe and loving environment. To provide follow up family counselling and support to ensure the child settled home well.	16,248	2,000	(15,738)	0	0	2,510
Social Enterprise	R	To pay the costs of buying materials and buying and maintaining the equipment to run our social enterprises. The purpose of our social enterprises are to raise funds to support our programmes of work.	0		(1,736)	1,736	0	0
Permaculture Programme	R	To provide sustainable farming training to street connected children and their families. To support families to start a permaculture farming business with training, mentoring and start up costs. To provide a learning farm at the main S.A.L.V.E. site.	0	22,583	(13,573)	0	0	9,010
Total Funds			164,516	318,565	(287,297)	0	71,861	267,646

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 11 **Charity funds (cont)**

Transfers between funds

This year ending March 31st 2023

	Reason for transfer	Amount £
Between unrestricted and restricted funds	Unrestricted funds were used to support the following funds as we were unable to secure enough restricted funds to cover the planned programmes: Advocacy and Community Campaigning, Capital and Building Expenses, Emergency Programme, Drug Rehabilitation, Fundraising and Administrative support, Home Resettlement and Follow up and Social Enterprise.	56,467

Last year ending March 31st 2022

	Reason for transfer	Amount £
Between unrestricted and restricted funds	Unrestricted funds were used to support the following funds as we were unable to secure enough restricted funds to cover the planned programmes: Advocacy and Community Campaigning, COVID Emergency, Drug Rehabilitation, Fundraising and Administrative support and Social Enterprise.	30,486

Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

Note 12 Transactions with trustees and related parties

Trustee remuneration and benefits

This year ending March 31st 2023

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Previous year ending March 31st 2022

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity

Trustees' expenses

No trustee expenses have been incurred in this reporting period.

Transaction(s) with related parties

This year

The charity received donations totalling £11,488 (in 2022 it was £5,160) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

Except as disclosed in note 6 'Analysis of staff costs', there have been no other transactions with related parties during the year.



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Support and Love Via Education International (S.A.L.V.E.)

**On accounts for the year
ended**

31st March 2023

**Charity no
(if any)**

1126793

Set out on pages

1-2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2023**.

**Responsibilities and basis
of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's
statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accountants.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Signed:

Date: 29/01/2024

Name: Elizabeth Ambekar

Relevant professional qualification(s) or body (if any): Chartered Institute of Management Accountants

Address: 12 Hillcrest Gardens
Esher, Surrey
KT10 0BS

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern.

Give here brief details of any items that the examiner wishes to disclose.

None

Accounts



Trustees' Annual Report for the period						
From	Period start date			To	Period end date	
	1st	April	2021		31st	March

Section A Reference and administration details

Charity name	Support and Love via Education International
Other names charity is known by	S.A.L.V.E. International
Registered charity number (if any)	1126793
Charity's principal address	69 Thornbridge Crescent
	Chesterfield
	Derbyshire
Postcode	S40 2JH

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Helen Huthwaite (nee Bolton)			Whole Trustee Board
2	Hannah Bird (nee Graham)	Chairperson		Whole Trustee Board
3	Lis Silver	Vice Chairperson		Whole Trustee Board
4	Euan Graham	Secretary		Whole Trustee Board
5	Claire Lister	Treasurer		Whole Trustee Board
6	Ruth Till			Whole Trustee Board
7	Hafizah Begum		December 2021	Whole Trustee Board
8	Leah Slater-Radway		December 2021	Whole Trustee Board

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Legal	Kirkland & Ellis International LLP	30 St Mary Axe, London EC3A 8AF, United Kingdom

Name of chief executive or names of senior staff members (Optional information)

Nicola Sansom: CEO
 Alfred Ochaya: Ugandan Director

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document :

Trust Deed

How the charity is constituted:

Charitable Trust

Trustee selection methods:

Unanimous vote by trustee board after consulting all of the team.

Additional governance issues (Optional information)

Induction and training of new trustees:

New trustees will be inducted and trained by existing trustees and the CEO. Materials from the Charity Commission such as "The Essential Trustee" and Bates Wells Braithwaite's "Duties of a Charity Trustee" and the "Charity Good Governance Code" will be referenced as part of this induction to give them a wider base of knowledge about the roles and responsibilities of becoming a trustee.

Organisational structure:

S.A.L.V.E. International in the UK, is working to raise funds and increase learning, development, partnerships and advocacy to further our programme of work in Uganda and to champion the rights of street connected children all over the world. S.A.L.V.E. International in Uganda is focussed on delivering our direct programme work in Uganda. S.A.L.V.E. International is governed by both a UK and a Ugandan board, recruited for their specific skills and expertise, to ensure S.A.L.V.E. is delivering the best quality work possible. The UK and Ugandan boards work together to set the number of staff needed to run the programmes in both Uganda and the UK, based on project plans and budgets available. This is further supported by volunteers in Uganda and the UK, who enrich our team capacity and skill base so we can have greater impact.

Wider network and partnerships:

S.A.L.V.E. is dedicated to working with others to continuously improve our programmes so that we are offering the best programmes and support possible to the children and adults we exist to benefit. S.A.L.V.E. is a member of the Consortium for Street Children - a global network which raises street children's voices, promotes their rights and improves their lives. S.A.L.V.E. is also a member of the Crane Network and the Small International Development Charities Network – to share good practice and learn from other organisations.

Major risks, safeguarding and risk management:

The policies and systems to mitigate risk and ensure safeguarding of adult and child service users are laid out in our organisational policy documents and risk registers which are reviewed and updated at board meetings as needed, and on an annual basis as a minimum. Staff and volunteers are given training in these key policies in their induction and then on an annual basis as a minimum. We also actively look for additional training to help to further develop our knowledge in these key areas and keep developing our safeguarding policy and practice. Extra-ordinary board meetings can be called in the rare occasion that it is needed, to manage high level risks or any safeguarding cases.

Section C Objectives and activities

Support and Love Via Education International:

S.A.L.V.E. International has been working since 2008, to meet the needs of children living and working on the streets of Jinja, Uganda. S.A.L.V.E. is providing opportunities so that no child should have to call the streets their home in Jinja, Uganda. Specifically as set out in our governing document by;

- i) The advancement of education for children living rough on the streets of Uganda (who in this document will be

referred to as the “children”).

ii) The provision of housing, food and clothing for the children.

iii) The advancement and improvement of Ugandan education facilities.

The trustees have had to regard the guidance set out by the Charity Commission on public benefit. The Charity is working for the public’s benefit by reducing homelessness, increasing access to education and reducing poverty in Uganda.

S.A.L.V.E. does this specifically through:

- **Street Outreach services** to build trusting relationships with the children; including street walks, sports sessions and Drop in Centre services (separate centres are available for boys and girls).
- Having two **Halfway Homes** (one for boys and one for girls) that provide counselling, shelter, food, clothing and education to children as they transition away from the streets.
- A **Drug Rehabilitation Centre** that provides addiction rehabilitation services, counselling, shelter, food, clothing and education to children as they transition away from the streets.
- **Family Resettlement** and reintegration services, to help children successfully settle back to their extended family or within foster families.
- **Family parenting skills** and **Business Empowerment training** to help family members of children, and older youth who were living on the streets to cope better with challenging situations in their lives, develop their skill base and financially sustain themselves.
- **Educational Support** for children who whose families could not otherwise have afforded to take them back to school or enrol them in vocational courses.
- **Educational Training** in permaculture sustainable farming techniques, how to run a social enterprises such as making environmentally friendly cooking briquettes or rearing goats, and life skills.
- **Research** to expand our relevant knowledge and expertise so that we can further increase our impact, for example research into the differences of street life between girls and boys, and also research into which other organisations are operating in our area and how we could refer people to them if they are in need of support but don’t fall within our remit and expertise.
- **Community Education** and **building partnerships** to ensure that we are working as effectively as possible to reduce the number of children coming to the streets and reducing the barriers to children leaving the streets.
- **Advocating** and raising awareness of the rights of children living on the streets and the realities of their lives.

Additional details of objectives and activities

Grant making:

We are a programme delivery organisation and as such do not offer grants to other organisations.

Volunteers:

S.A.L.V.E. is able to make such an impact due to the dedication and hard work of our incredible volunteers in the UK and Uganda.

S.A.L.V.E.’s volunteers allow us to increase our knowledge and skills in a variety of areas such as communications, fundraising, design, law, HR, video making, finance, business skills and entrepreneurship, social work, teaching, environmental building, permaculture etc.

S.A.L.V.E. offers learning and development opportunities to all volunteers and many of them have gone on to work in the charity sector to further share their skills.



NICOLA SANSON - CEO

Being CEO of a small charity is often a whirlwind experience. There is so much going on at once that we don't often have the opportunity to reflect on what we have achieved. Writing this, however, brings me joy as I get the chance to appreciate what we, as a global family, have done over the past year and the impact that we have had with street connected children and their families.

One of our proudest achievements is that we helped more people than ever through Uganda's second, strict Covid-19 lockdown. This involved providing a safe place to stay for children on the street who otherwise would have been punished for being outside beyond curfew. It also involved delivering food and soap packages to families in vulnerable situations. For some families, we were also able to pay their rent to stop them from being evicted and forced onto the streets.

While the schools were closed, we offered tutoring services to children to help keep them engaged with education and to stop them dropping too far behind. Thankfully the schools in Uganda fully reopened in January 2022 and the children were delighted to re-start their education. We were so proud to see them in their uniforms at the start of the year, brimming with hope!

As the rest of the country also re-opened, we were able to support families whose businesses were forced to close during lockdowns, to once again start trading. This has enabled them to be more financially self-sufficient and empowered them to look after their own families and their futures.

We have expanded our support services for girls in the past year with a larger dedicated Drop in Centre, which we were lucky to have funds for, despite losing our UK Aid Grant in the cuts. Thanks to another kind donation we were also able to build our Anam Cara Halfway Home of Healing for Girls at our residential site, providing a safe place for more girls to come and recover away from the dangers of the streets.

None of this would be possible without you, our loyal and generous friends and supporters. I am always humbled by your kind words, deeds and hearts.

From myself and the whole team at S.A.L.V.E. International, thank you for believing in us and standing with us in such difficult times,

Nicola



Chairperson of Children's Council for S.A.L.V.E. International

Before being entrusted with this role, I have been a member on this council for two consecutive years.

Me and my three siblings had run away from home to street due to problems at home. We met S.A.L.V.E. staff there and I am happy to say that I am no longer on the street and I am now at school. In this role I enjoy helping share views on how to best support other children in S.A.L.V.E. both in education, already reintegrated home, on the street and those who are being prepared to go back home.

My vision in this leadership is to focus on providing and developing leadership skills among the children supported by S.A.L.V.E. I want us to help there to be 'No Street Called Home' in the world.

COVID-19 SUPPORT



We helped 1,908 people with food and soap parcels through the second strict Covid-19 lockdown.



Schools in Uganda were closed for almost 2 years - one of the longest lockdowns in the world.



We provided education tutors to children in our Educational Support programme to help them catch up on missed learning.



STREET OUTREACH

520

children have accessed our Street Outreach services in the past year.

This is a 62% increase from the previous year.

403 BOYS

117 GIRLS*

*Please note girls make up approximately 25% of the children living and working on the streets of Jinja.

HALFWAY HOMES

127

children stayed in our Halfway Homes, where they were given vital food, medical care, education and counselling to prepare them for life away from the streets.

87 CHILDREN

were referred to our Halfway Homes directly off the streets.

40 CHILDREN

were children we had previously resettled home but needed extra support.

DRUG REHABILITATION

61

boys were part of our innovative Drug Rehabilitation programme last year.

This programme currently only runs for boys but we hope to expand it to girls, who are also at risk of dangerous drug and alcohol addictions.

Of the children who completed their drug rehab programme, we had a 70% success rate of them staying home and drug free.

Drug abuse is common amongst children on the streets and we are pleased to be able to provide this lifeline against battling addiction.



HOME RESETTLEMENT

92

children were resettled safely home to their families (or a foster family) as part of our Family Resettlement programme.



We had an 80% success rate of children successfully remaining at home for the long term (1 year or more) after being resettled. We are proud to have achieved this. This is a small drop from previous years, likely caused by the Covid-19 pandemic and the rising cost of living, which has led to increased poverty at home for many Ugandan families.

EDUCATION

128

children have been helped through our Educational Support programme.



At S.A.L.V.E. we believe that education is key to unlocking a brighter future for street connected children.

We now offer both individual Educational Sponsorship, as well as giving people the option to support children through our Education Fund. Any money given to the Education Fund is used to support the schooling of whichever child(ren) are in greatest need at the time.

GRADUATES



young people have graduated this year. Congratulations to all of them!

Sarah's* story

We first met Sarah on the streets when she was 13 years old, spending her days on the street picking firewood to sell. She had run away from home after the death of her mother.



Once we were able to resettle her with a family member, she was supported by a kind education sponsor to return to school. Sarah has now qualified as a teacher, working in a school to empower other children through education.

*names are changed in line with our Child Protection Policy

BUSINESS EMPOWERMENT

56

new businesses were created as part of our Business Empowerment programme.

These businesses included specialised support in these three areas:

26

Permaculture farming businesses.

10

Single mother's businesses

20

Urban focused businesses



PERMACULTURE

We were shortlisted for the Permaculture Magazine Award in 2022 for our work with street connected children at our 5 acre site, teaching them about sustainable farming; as well as our community education with families to improve food production at home.



We are also proud to have increased our own food production at our S.A.L.V.E. learning farm to help reduce our costs and increase our sustainability.

ADVOCACY

Our News From the Streets publication is written by street connected children and published on the International Day for Street Children. It tells their story in their own words and is available in both Luganda and English.



On the International Day for Street Children in April, we helped to organise the Jinja celebration in partnership with the District, to highlight the rights of children living on the streets.

We also launched our new 5 year strategic plan:
www.salveinternational.org/salve-explained/our-strategic-plan/



PARTNERSHIPS

We believe in the power of partnerships and we are lucky to have some amazing partners who support our programmes in Uganda. Here are two from this year.

Sole2Soul Yoga

Sole2Soul chose S.A.L.V.E. as their charity partner for their advent yoga challenge in 2021. This was 24 days of yoga in the run up to Christmas. They also kindly donated a special yoga session for a raffle prize. Sole2Soul have additionally created special videos for the children in Uganda to do their own yoga sessions, which they love!



Stepping Out Theatre

Stepping Out Theatre is a charity based in Bristol that is the country's leading mental health theatre group. We began our partnership in 2021 and they did a special theatre production as a dedicated fundraiser for S.A.L.V.E. and we are currently exploring if it might be possible for them to come to Uganda to train the children to put on a production too!



Section E Financial review

Charities reserve policy:

The reserves policy of S.A.L.V.E. International is set by the Trustees as part of the budget setting process for each financial year. We have taken into account Government and the Charity Commission's guidance on setting a reserves policy, in particular Annex 1 of the Government's guidance.

Whilst many recommendations suggest reserves of between 3 and 9 months operating costs, we have to balance this against the fact that we are a small charity with a lot of different programme needs to balance, and thus we believe that 3 months of reserves is appropriate.

The 2022-23 financial year has so far proved to be successful in terms of raising funds, however, one thing we have learned from the "new post pandemic world", is the increased uncertainty around income flows, as well as potentially life threatening impacts of the lockdowns on our service users, who we would seek to potentially provide emergency support to where we are able. There is a global cost of living crisis that is affecting both our ability to raise funds in the UK and increasing costs of key staple items like food and transport in Uganda. The UK pound has also become particularly weak in recent months, which further affects our ability to support children living on the streets.

Whilst we have always reviewed our reserves policy annually previously, the "new post pandemic world" has meant that the Trustees have considered our policy more regularly, and continue to do so.

One thing worth noting is that our previous three months plus redundancies reserves policy held us in good stead when the pandemic hit, particularly when a funder withdrew a large grant with little notice.

Our reserves policy is currently set to keep unrestricted reserves of at least three months running (operational) costs. This would enable core activities to continue for three months should the charity need to wind up

operations completely, or should an unforeseen, significant or temporary shortfall in income and/or cash flow occur. We believe that three months would be enough time for us to do an emergency fundraising campaign to be able to raise the funds needed to continue operating (and the response to our emergency appeal for the sudden loss of a large grant during the pandemic was outstanding). Additionally, any redundancy costs that the charity might incur, whilst winding down operations, is also included in the financial reserve on top of the three months of running costs. This is to ensure that the charity could meet all of its legal obligations in case of closure.

In the 2021- 2022 financial year, our target was to have reserves of three months running costs, calculated at £65,680 (based on a budgeted expenditure of £262,720), plus £7,751, which we estimate would cover redundancy costs should the charity have to close. So our aim was to have unrestricted reserves of £73,431 in total for the financial year April 2021 – March 2022. Our unrestricted reserves at the end of March 2022 were in fact £75,361.

Our reserves target has been increased for the April 2022 – March 2023 financial year due to the increased need for our services and increased costs of key items such as food, transport and soap. In this financial year, the reserves target has been set at £69,661, which would cover three months running costs, and £12,158 of redundancy costs that would legally be owed in case of closure.

Details of any funds materially in deficit:

N/A

Further financial review details (Optional information)

Fundraising:

S.A.L.V.E. has a mixed approach to fundraising to reduce risk so we are not overly reliant on one source of income. This includes; grants from Trusts, Foundations and Corporates, specific project or salary funding, regular and one off giving (including child educational support), community fundraising events (sponsored challenges and community events), running a small charity Lottery and claiming gift aid.

We are also growing and developing a goat and a briquette (environmentally friendly cooking fuel) social enterprise income generating programme within Uganda, as well as selling second-hand items and Ugandan crafts within the UK.

S.A.L.V.E. complies with the fundraising code of practice; we do our own fundraising through our staff and volunteers and we do not hire professional third party fundraisers to fundraise on our behalf. Most of our fundraisers are volunteers being supported by our small staff team. We offer training to anyone fundraising for us on how to safeguard vulnerable people both in terms of the way the service users and the work of the charity is portrayed, and how requests for donations are made. The charity received no complaints about its fundraising practice in the last year.

Expenditure in relation to charity's core aims:

S.A.L.V.E. is continuing to invest in its assets in Uganda, developing our five acre site by building upon it. This will help to improve the organisation's self-sustainability by reducing monthly outgoings such as rent and food, and increase the number of services that we can offer. This financial year, thanks to a very generous donation, we invested in the building of a larger girls Halfway Home (the Anam Cara Halfway Home of Healing) and a security fence. This will enable us to help more girls to leave the streets and have a brighter future by getting the support services they need.

Investment:

S.A.L.V.E. trustees review higher interest, risk free, ethical investment opportunities for the charities reserves at board meetings and make decisions accordingly. The Co-operative Bank has been chosen to be our main UK Bank Account as we felt their ethical investment policy was in keeping with our values and vision and it also offers the practical advantages of a high street bank. We also have a Barclays bank

account that we continue to operate as a backup option, but we hold very little money within it.

Currency exchange:

S.A.L.V.E. is proactive in following the currency exchange between Ugandan shillings and British pounds. We aim to have a minimum of 3 financial brokerage services that fit our ethical investment policies who we invite to bid for our currency exchange transactions. The CEO works with our Finance Committee to make sure that we get the best deal possible in the market for our currency. In this financial year we invested in forward contracts to help us to budget and plan more effectively with a fixed exchange rate guaranteed for part of our expenditure. This means we are affected less by the exchange value of the pound when it fluctuates.

Section F Other optional information

--

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Hannah Bird	Helen Huthwaite
Position (eg Secretary, Chair, etc.)	Chairperson	Trustee

Date	04/01/2022
------	------------

Charity Name: Support and Love Via Education International (S.A.L.V.E.)		Charity No	1126793
Annual accounts for the period			
Period start date	1st April 2021	To	Period end date 31st March 2022

Section A Statement of financial activities

Categories by activity	Note	Unrestricted funds £	Restricted income funds £	Total funds 2022 FY £	Total funds 2021 FY £
Incoming resources	3				
Income and endowments from:					
Donations and legacies		53,956	58,095	112,051	118,516
Charitable activities		4,831	201,683	206,514	100,611
Total		58,787	259,778	318,565	219,127
Resources expended					
Expenditure on:					
Raising funds	4	29,280	-	29,280	19,645
Charitable activities	5	30,486	227,530	258,017	159,441
Total		59,766	227,530	287,297	179,086
Net income/(expenditure)		- 979	32,248	31,269	40,041
Transfers between funds		-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use		-	72,861	72,861	-
Net movement in funds		-	72,861	72,861	-
Reconciliation of funds:					
Total funds brought forward		76,340	24,950	101,290	61,249
Total funds carried forward		75,361	57,198	132,559	101,290

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing operations.

The notes form part of these accounts.

	Note	Unrestricted £	Restricted £	Total 2022 FY £	Total 2021 FY £
Fixed assets		F01	F02	F04	F05
Tangible assets	7	66,379	72,861	139,240	67,379
Total fixed assets		66,379	72,861	139,240	67,379
Current assets					
Debtors	8	1,084	-	1,084	3,663
Cash at bank and in hand	10	71,561	60,997	132,559	101,290
Total current assets		72,646	60,997	133,643	104,953
Creditors: amounts falling due within one year	9	2,238	3,000	5,238	-
Net current assets/(liabilities)		70,408	57,997	128,405	104,953
Total assets less current liabilities		136,787	130,858	267,645	172,332
Creditors: amounts falling due after one year		-	-	-	-
Provisions for liabilities		-	-	-	-
Total net assets or liabilities		136,787	130,858	267,645	172,332
Funds of the Charity					
Restricted income funds	11	-	57,198	57,198	24,950
Unrestricted funds		75,361	-	75,361	76,340
Total funds		75,361	57,198	132,559	101,290

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
C L Lister	C L LISTER	23/11/22

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities.

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	The trustees have assessed and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial account statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.
---	---

Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.

Yes*	☒	* -Tick as appropriate
No*	☐	

Please disclose:

(i) the nature of the change in accounting policy;	We are moving from preparing receipts and payments accounts to preparing the more detailed accrual accounts. This will give a more detailed picture of our finances for analysis and thus is providing more relevant and reliable data.
---	---

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☐	

Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	☒	
No*	☐	

Note 2 Accounting policies

INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	Yes	No	N/a
		☒	☐	☐
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		☒	☐	☐
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes	No	N/a
		☒	☐	☐
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		☐	☐	☒
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		☐	☐	☒
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		☒	☐	☐
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		☐	☐	☒
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		☒	☐	☐
		☒	☐	☐
		☒	☐	☐
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes	No	N/a
		☒	☐	☐
		☒	☐	☐
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		☒	☐	☐
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		☒	☐	☐
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		☒	☐	☐
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		☒	☐	☐
		☒	☐	☐

Settlement of insurance claims Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/a
		✓

Investment gains and losses This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
		✓

EXPENDITURE AND LIABILITIES

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
✓		

Governance and support costs Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
✓		

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
✓		

Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
✓		

Grants payable without performance conditions Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
✓		

Redundancy cost The charity made no redundancy payments during the reporting period.

Yes	No	N/a
✓		

Deferred income No material item of deferred income has been included in the accounts.

Yes	No	N/a
✓		

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
✓		

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
✓		

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
✓		

ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least

£10,000

They are valued at cost.

Yes	No	N/a
✓		

Intangible fixed assets The depreciation rates and methods used are disclosed in note 9.2.

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

Heritage assets The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

Investments Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓

Stocks and work in progress Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
✓		

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
✓		

Debtors Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		☐	☐	☒
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		☐	☐	☒

Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

Note 3	Analysis of income
--------	--------------------

	Analysis	Unrestricted funds	Restricted income funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	7,808	14,509	22,318	23,473
	Gift Aid	3,506	-	3,506	21,350
	Legacies and in memory	-	-	-	2,031
	General grants provided by	31,477	-	26,886	20,117
	Membership subscriptions and sponsorships which are in substance donations	11,165	43,586	54,751	51,544
	Total	53,956	58,095	107,461	118,516
Charitable activities:	Restricted grants provided by other charities	-	67,447	72,038	76,570
	Restricted donations provided by	-	132,201	132,201	17,579
	Lottery for Change	-	2,035	2,035	1,986
	Social Enterprise	3,399	-	3,399	4,097
	Gala Fundraising	1,432	-	1,432	380
	Total	4,831	201,683	211,105	100,611
TOTAL INCOME		58,787	259,778	318,565	219,127

Donations in kind comprise of the following:

Goods donated for:	2022 FY	2021 FY
	Use by S.A.L.V.E. team to support our service users	965
	Goods for re-sale	1,090
	Professional services provided for free	2,600
	Total	4,655

Donated goods for use or re-sale comprise of:

Electronics such as computers, smart phones and tablets
Clothes and shoes
Books
Toys and games

Art and craft materials
Food

Professional services provided in kind comprise of:

Independent evaluation of accounts
Computer repair
Website services
Printing

Section C Notes to the accounts (cont)

Note 4 Analysis of expenditure

	This year			Last year		
Analysis	Unrestricted funds	Restricted income funds	Total funds	Unrestricted funds	Restricted income funds	Total funds
Expenditure on raising funds:			£			£
UK costs to fundraise income for the charity	29,280	-	29,280	19,645	-	19,645
Social Enterprise in Uganda (Briquettes)	1,736		1,736	627	1,641	2,268
Total expenditure on raising funds	31,016	-	31,016	20,272	1,641	21,913
Expenditure on charitable activities:						
Advocacy and Community Campaigning	9,382	-	9,382	4,833	2,000	6,833
Capital and Building Expenditure	-	72,861	72,861	-	-	-
COVID Emergency	438	5,694	6,132	4,995	23,583	28,579
Drop in Centre and Street Outreach	-	23,045	23,045	1,038	14,500	15,538
Drug Rehabilitation Programme	18,930	6,868	25,798	11,569	6,000	17,569
Educational Sponsorship	-	49,802	49,802	-	39,479	39,479
Family Counselling and Business Support	-	18,282	18,282	-	10,684	10,684
Halfway Homes Programme	-	21,668	21,668	4,824	11,764	16,588
Home Resettlement and Follow up	-	15,738	15,738	14,277	-	14,277
Permaculture Programme	-	13,573	13,573	2,325	5,300	7,625
Total expenditure on charitable activities	28,750	227,530	256,281	43,862	113,311	157,173
TOTAL EXPENDITURE	59,766	227,530	287,297	64,134	114,952	179,086

Donations in kind expensed in year

Goods donated for:	2022 FY	2021 FY
Use by S.A.L.V.E. team to support our service users	2,680	965
Goods for re-sale	1,405	1,090
Professional services provided for free	2,600	2,600
	6,685	4,655

Section C Notes to the accounts (cont)

Note 5 Details of certain items of expenditure

Fees for examination of the accounts

Independent examiner's fees

This year £	Last year £
0	0
Donation in kind	Donation in kind

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 6 **Paid employees**

The average monthly number of employees during the past two years was 22 across the UK and Ugandan teams, with the majority of employment being within Uganda where our charitable activities are taking place.

No trustees received employment benefits in either the current or preceding year.

Staff Costs

	This year	Last year
	£	£
Salaries and wages	89,930	77,438
Employer pension costs	7,050	4,601
Total staff costs	96,980	82,039

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

✓

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity.

This year	Last year
£	£
24,397	20,692

Redundancy payments

We have not made any redundancy payments either the current or preceding year.

	This year	Last year
	£	£
Total amount of payment	-	-

Please state the accounting policy for any redundancy or termination payments

We will follow the law in both of the countries that we operate in (the UK and Uganda) around what statutory redundancy payments would be. This is calculated on an annual basis as part of our reserves policy so that we would have the money needed to pay our legal required redundancy costs in case the charity were to cease operations.

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 7 **Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

Cost or valuation

	Buildings	Land	Plant, machinery and motor vehicles	Total
	£		£	£
At the beginning of the year	49,980	17,399	-	67,379
Additions	72,861	-	-	72,861
At end of the year	122,841	17,399	-	140,240

Depreciation and impairments

Basis	Straight Line	Straight Line	Straight Line	
Rate	2%	0%	20%	
Depreciation	- 1,000	-	-	- 1,000

Net book value

Net book value at the beginning of the year	49,980	17,399	-	67,379
Net book value at the end of the year	121,841	17,399	-	139,240

The charity does have 1 motorbike asset, but it was bought in 2013 so has depreciated to no longer hold monetary value in the accounts, though it is still working and in use.

Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

Note 8 Debtors and prepayments

Analysis of debtors	This year £	Last year £
Briquette debtors	55	81
Staff debtors	413	3,170
Prepayments renting Drop in Centres	617	412
Accrued income	-	-
Total	1,084	3,663

Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

Note 9

Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals and deferred income		-	-	-
Grant for vocational education to be fully spent in new financial year	3,000			
Outstanding payment for PAYE and National Insurance	1,816			
Ugandan Accounts audit costs	422	248		
Total	5,238	248	-	-

Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

Note 10

	This year £	Last year £
Cash at bank and on hand	132,559	101,290
Total	132,559	101,290

Section C

Notes to the accounts

(cont)

Note 11 Charity funds

Details of material funds held and movements during the CURRENT reporting period

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditu £	Transfer £	Gains £	Fund £
Advocacy and Community Campaigning	R	To advocate for the rights of street connected children and try to ensure they get justice in case their rights are abused.	-	-	- 9,382	9,382	-	0
Capital and Building Expenditure	R	To build and maintain structures on our plot of land in Namulesa Uganda to help to further our charitable aims.	-	83,829	- 72,861	-	-	10,968
COVID Emergency	R	To provide emergency support i.e. food, soap and medical care for street connected children and their families during the strict COVID lockdowns.	-	5,694	- 6,132	438	-	0
Drop in Centres and Street Outreach	R	To run 2 Drop in Centres (one for girls and one for boys) which offer food, showering, clothes washing, medical care and counselling facilities. Also to be a base for street walks and street sports to build trusting relationships with children on the streets.	-	28,598	- 23,045	-	-	5,553
Drug Rehabilitation Programme	R	To run a residential drug rehabilitation service for street connected children to help them to overcome their addictions.	-	6,868	- 25,798	18,930	-	0
Educational Support	R	To provide educational support to street connected children whose family is unable to afford their school costs.	8,081	63,524	- 49,802	-	-	21,803
Family Counselling and Business Support	R	To support the families of street connected children with business training, mentoring and start up costs. Additionally to provide family counselling and training that enables families to become self sufficient.	621	19,543	- 18,282	-	-	1,881

Fundraising and Administration support	UR	To ensure the charity is able to operate legally under the laws of both the UK and Uganda through good administration. To raise the funds needed to ensure the charity can operate according to its aims.	-	-	- 29,280	29,280	-	-
General Unrestricted funds	UR	This money is unrestricted to be used wherever the charity needs it most at the time to achieve our charity aims.	76,340	58,787	0 - 59,766	-	-	75,361
Halfway Homes Programme	R	To run 2 residential homes (1 for boys and 1 for girls) that provide temporary shelter, care and counselling to children as they transition from the streets and to prepare them to return to a safe family home.	-	27,139	- 21,668	-	-	5,471
Home Resettlement and Follow up	R	To find and assess the children's family homes (or foster homes) so that they can be resettled in a safe and loving environment. To provide follow up family counselling and support to ensure the child settled home well.	16,248	2,000	- 15,738	-	-	2,510
Social Enterprise	R	To pay the costs of buying materials and buying and maintaining the equipment to run our social enterprises. The purpose of our social enterprises are to raise funds to support our programmes of work.	-	-	- 1,736	1,736	-	- 0
Permaculture Programme	R	To provide sustainable farming training to street connected children and their families. To support families to start a permaculture farming business with training, mentoring and start up costs. To provide a learning farm at the main S.A.L.V.E. site.	-	22,583	- 13,573	-	-	9,010
Total Funds			101,290	318,565	- 287,297	-	-	132,559

Note 11

Charity funds (cont)

Details of material funds held and movements during the PREVIOUS reporting period

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditu £	Transfer £	Gains £	Fund £
Advocacy and Community Campaigning	R	To advocate for the rights of street connected children and try to ensure they get justice in case their rights are abused.	2,000	-	- 6,833	4,833	-	- 0
Capital and Building Expenditure	R	To build and maintain structures on our plot of land in Namulesa Uganda to help to further our charitable aims.	-	-	-	-	-	-
COVID Emergency	R	To provide emergency support i.e. food, soap and medical care for street connected children and their families during the strict COVID lockdowns.	1,014	22,569	- 28,578	4,995	-	- 0
Drop in Centres and Street Outreach	R	To run 2 Drop in Centres (one for girls and one for boys) which offer food, showering, clothes washing, medical care and counselling facilities. Also to be a base for street walks and street sports to build trusting relationships with children on the streets.	-	14,500	- 15,538	1,038	-	- 0
Drug Rehabilitation Programme	R	To run a residential drug rehabilitation service for street connected children to help them to overcome their addictions.	-	6,000	- 17,569	11,569	-	- 0
Educational Support	R	To provide educational support to street connected children whose family is unable to afford their school costs.	3,350	44,210	- 39,479	-	-	8,081
Family Counselling and Business Support	R	To support the families of street connected children with business training, mentoring and start up costs. Additionally to provide family counselling and training that enables families to become self sufficient.	6,000	5,305	- 10,684	-	-	621

Fundraising and Administration support	UR	To ensure the charity is able to operate legally under the laws of both the UK and Uganda through good administration. To raise the funds needed to ensure the charity can operate according to its aims.	-	-	- 19,645	19,645	-	-
General Unrestricted funds	UR	This money is unrestricted to be used wherever the charity needs it most at the time to achieve our charity aims.	46,385	79,812	-	- 49,856	-	76,342
Halfway Homes Programme	R	To run 2 residential homes (1 for boys and 1 for girls) that provide temporary shelter, care and counselling to children as they transition from the streets and to prepare them to return to a safe family home.	-	11,764	- 16,588	4,824	-	0
Home Resettlement and Follow up	R	To find and assess the children's family homes (or foster homes) so that they can be resettled in a safe and loving environment. To provide follow up family counselling and support to ensure the child settled home well.	-	30,525	- 14,277	-	-	16,248
Social Enterprise	R	To pay the costs of buying materials and buying and maintaining the equipment to run our social enterprises. The purpose of our social enterprises are to raise funds to support our programmes of work.	-	1,641	- 2,268	627	-	0
Permaculture Programme	R	To provide sustainable farming training to street connected children and their families. To support families to start a permaculture farming business with training, mentoring and start up costs. To provide a learning farm at the main S.A.L.V.E. site.	2,500	2,800	- 7,625	2,325	-	0
Total Funds			61,249	219,127	- 179,086	-	-	101,290

Section C**Notes to the accounts****(cont)****Note 11 Charity funds (cont)****Transfers between funds****This year**

	Reason for transfer	Amount
Between unrestricted and restricted funds	Unrestricted funds were used to support the following funds as we were unable to secure enough restricted funds to cover the planned programmes: Advocacy and Community Campaigning, COVID Emergency, Drug Rehabilitation, Fundraising and Administrative support and Social Enterprise.	59,766

Last year

	Reason for transfer	Amount
Between unrestricted and restricted funds	Unrestricted funds were used to support the following funds as we were unable to secure enough restricted funds to cover the planned programmes: Advocacy and Community Campaigning, COVID Emergency, Drop in Centres and Street Outreach, Drug Rehabilitation, Fundraising and Administrative support, Halfway Homes, Social Enterprise and Permaculture Programme.	49,856

Section C**Notes to the accounts****(cont)****Note 12 Transactions with trustees and related parties****Trustee remuneration and benefits****This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.	TRUE
--	------

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.	TRUE
--	------

Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred	TRUE
--	------

Transaction(s) with related parties**This year**

The charity received donations totalling £5,160 (in 2020 it was £9,064) from related parties (which includes trustees, any other members of key management and anyone closely connected to them)
Except as disclosed in note 6 'Analysis of staff costs', there have been no other transactions with related parties during the year.



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Support and Love Via Education International (S.A.L.V.E.)

**On accounts for the year
ended**

31st March 2022

**Charity no
(if any)**

1126793

Set out on pages

1-2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2022**.

**Responsibilities and basis
of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's
statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accountants.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Signed:

Date: 19/12/2022

Name: Elizabeth Ambekar

Relevant professional qualification(s) or body (if any): Chartered Institute of Management Accountants

Address: 12 Hillcrest Gardens
Esher, Surrey
KT10 0BS

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern.

Give here brief details of any items that the examiner wishes to disclose.

N/A

Accounts



Trustees' Annual Report for the period						
From	Period start date			To	Period end date	
	1st	April	2020		31st	March

Section A Reference and administration details

Charity name	Support and Love via Education International
Other names charity is known by	S.A.L.V.E. International
Registered charity number (if any)	1126793
Charity's principal address	69 Thornbridge Crescent
	Chesterfield
	Derbyshire
Postcode	S40 2JH

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Helen Huthwaite (nee Bolton)			Whole Trustee Board
2	Hannah Bird (nee Graham)	Chairperson		Whole Trustee Board
3	Lis Silver	Vice Chairperson		Whole Trustee Board
4	Euan Graham			Whole Trustee Board
5	Claire Lister	Treasurer		Whole Trustee Board
6	Ruth Till			Whole Trustee Board
7	Paul Mosley			Whole Trustee Board

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Legal	Kirkland & Ellis International LLP	30 St Mary Axe, London EC3A 8AF, United Kingdom

Name of chief executive or names of senior staff members (Optional information)

Nicola Sansom: CEO Alfred Ochaya: Ugandan Director

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document :

Trust Deed

How the charity is constituted:

Charitable Trust

Trustee selection methods:

Unanimous vote by trustee board after consulting all of the team.

Additional governance issues (Optional information)

Induction and training of new trustees:

New trustees will be inducted and trained by existing trustees and the CEO. Materials from the Charity Commission such as "The Essential Trustee" and Bates Wells Braithwaite's "Duties of a Charity Trustee" and the "Charity Good Governance Code" will be referenced as part of this induction to give them a wider base of knowledge about the roles and responsibilities of becoming a trustee.

Organisational structure:

S.A.L.V.E. International in the UK, is working to raise funds and increase learning, partnerships and advocacy to further our programme work in Uganda and to champion the rights of street-connected children all over the world. S.A.L.V.E. International in Uganda, is focussed on our direct programme work in Uganda. S.A.L.V.E. International is governed by both a UK and a Ugandan board, recruited for their specific skills and expertise, to ensure S.A.L.V.E. is delivering the best quality work possible. The UK and Ugandan boards work together to set the number of staff needed to run the programmes in both Uganda and the UK, based on project plans and budgets available. This is further supported by volunteers in Uganda and the UK, who enrich our team capacity and skill base.

Wider network and partnerships:

S.A.L.V.E. is dedicated to working with others to continuously improve our programmes so that we are offering the best service possible to the children and adults we exist to benefit. S.A.L.V.E. is a member of the Consortium for Street Children - a global network which raises street children's voices, promotes their rights and improves their lives. S.A.L.V.E. is also a member of the Small Charities Coalition and the Small International Development Charities Network – to share good practice and learn from other organisations.

Major risks, safeguarding and risk management:

The policies and systems to mitigate risk and ensure safeguarding of adult and child service users are laid out in our organisational policy documents and registers which are reviewed and updated at board meetings as needed, and on an annual basis as a minimum. Staff and volunteers are given training in these key policies in their induction and then on an annual basis as a minimum. We also actively look for additional training to help to further develop our knowledge in this key area and keep developing our safeguarding policy and practice. Extra-ordinary board meetings can be called in the rare occasion that it is needed to manage risk or any safeguarding cases.

Section C Objectives and activities

Support and Love Via Education International:

S.A.L.V.E. International has been working since 2008, to meet the needs of children living and working on the streets of Jinja, Uganda. S.A.L.V.E. is providing opportunities so that no child should have to call the streets their home in Jinja, Uganda. Specifically as set out in our governing document by;

- i) The advancement of education for children living rough on the streets of Uganda (who in this document will be referred to as the "children").
- ii) The provision of housing, food and clothing for the children.
- iii) The advancement and improvement of Ugandan education facilities.

The trustees have had to regard the guidance set out by the Charity Commission on public benefit. The Charity is working for the public's benefit by reducing homelessness, increasing access to education and reducing poverty in Uganda.

S.A.L.V.E. does this specifically through:

- **Street Outreach services** to build trusting relationships with the children; including street walks, sports sessions and Drop in Centre services (separate centres are available for boys and girls).
- Having two **Halfway Homes** (one for boys and one for girls) that provide counselling, shelter, food, clothing and education to children as they transition away from the streets.
- A **Drug Rehabilitation Centre** that provides addiction rehabilitation services, counselling, shelter, food, clothing and education to boys as they transition away from the streets.
- **Family Resettlement** and reintegration services, to help children successfully settle back to their extended family.
- **Family parenting skills** and **Business Empowerment training** to help family members of children, and older youth who were living on the streets to cope better with challenging situations in their lives, develop their skill base and financially sustain themselves.
- **Educational Support** for children who whose families could not otherwise have afforded to take them back to school or enrol them in vocational courses.
- **Educational Training** in permaculture sustainable farming techniques, how to run a social enterprise making environmentally friendly cooking briquettes and life skills.
- **Research** to expand our relevant knowledge and expertise so that we can further increase our impact, for example research into why some street-connected children return to the streets, and also research into which other organisations are operating in our area and how we could refer people to them if they are in need of support but don't fall within our remit and expertise.
- **Community Education** and **building partnerships** to ensure that we are working as effectively as possible to reduce the number of children coming to the streets and reducing the barriers to children leaving the streets.
- **Advocating** and raising awareness of the rights of children living on the streets and the realities of their lives.

Additional details of objectives and activities

Grant making:

We are a programme delivery organisation and as such do not offer grants to other organisations.

Volunteers:

S.A.L.V.E. is able to make such an impact due to the dedication and hard work of our incredible volunteers in the UK and Uganda.

S.A.L.V.E.'s volunteers allow us to increase our knowledge and skills in a variety of areas such as communications, fundraising, design, law, HR, video making, finance, business skills and entrepreneurship, social work, teaching, environmental building, permaculture etc.

S.A.L.V.E. offers learning and development opportunities to all volunteers and many of them have gone on to work in the charity sector to further share their skills.



Adaptation and hope

NICOLA SANSON (CEO)

This year has been a rollercoaster where we have had to adapt and change how we work again and again due to changing COVID-19 restrictions.

It has been so important to us to be able to still be there for the children and families we support in Uganda when they have needed us most. This has involved us having to open an Emergency Quarantine Centre in Jinja for children still on the streets and create a COVID bubble at our main site for the children who were staying there. We also gave out emergency aid in the form of food, soap and phone counselling to families.

I am so proud of what we have achieved together in these difficult times. As a long term development charity, adapting successfully to give out emergency supplies and setting up a new Emergency Quarantine Centre, at short notice, involved a huge amount of work. This wouldn't have been possible without the incredible kindness we received from supporters all over the world. We are all so incredibly grateful that you chose to stand by us at this time.

I also want to thank our amazing team of staff and volunteers who were determined to make sure that we were still able to provide our often life-saving services in the face of so much uncertainty and rapid change. You are an inspiration and have ensured that the children and families we exist to support have been able to stay hopeful and stay together, despite the challenges they faced.

The pandemic is still ongoing, but reflecting on all we have managed to achieve in the last year fills me with hope. S.A.L.V.E. will continue to be resilient and keep adapting and improving our services for street-connected children in Uganda no matter what. This is made possible by our incredible and supportive community. Thank you for all your solidarity and support.

'Without S.A.L.V.E. my family would have starved during lockdown.'

S.A.L.V.E. gives us hope that the future can be better.'

MAMA MOSES



www.salveinternational.org

UK Charity Number: 1126793

Ugandan NGO number: MIA/NB/2019/07/2297

COVID-19 SUPPORT

The strict COVID-19 lockdown in Uganda forced us to change the way we worked since all transport was banned and schools were closed. We transitioned to provide emergency care to some of the most vulnerable people in their time of greatest need.

1,600

vulnerable people accessed counselling, soap and food (including over 401,000 meals).

54

children were cared for at the Emergency Quarantine Centre we set up to give children on the streets shelter during the strict lockdown

30

children were cared for at our Halfway Homes and Drug Rehab Centre during the main lockdown

www.salveinternational.org

UK Charity Number: 1126793

Ugandan NGO number: MIA/NB/2019/07/2297

STREET OUTREACH

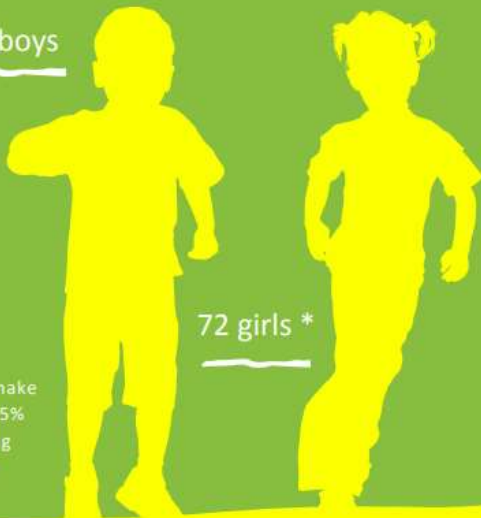
320

children living on the streets of Jinja accessed our Street Outreach programme through our Drop-In Centres, street walks and sports sessions

248 boys

72 girls *

*Please note girls make up approximately 25% of the children living and working on the streets of Jinja.



HALFWAY HOMES

74

children stayed in our Halfway Homes, where they were given vital food, medical care, education and counselling to prepare them for life away from the streets

48 children

were referred to our Halfway Homes directly off the streets

26 children

were children we had previously resettled home but needed extra support



www.salveinternational.org

UK Charity Number: 1126793

Ugandan NGO number: MIA/NB/2019/07/2297

DRUG REHABILITATION

24

children attended our Drug Rehabilitation programme. This programme offers specialist support for children who used drugs as a coping mechanism whilst living on the streets of Jinja

The children are given counselling, medical care and educational classes. They also learn practical skills such as permaculture farming and how to make briquettes (an environmentally friendly cooking fuel), which will be valuable to themselves and their families once they are resettled.



HOME RESETTLEMENT

63

children were resettled safely home to their families as part of our Family Resettlement programme

We believe all children deserve to grow up in a loving and caring home environment. We aim to resettle children back to their families or a foster family if necessary. The needs of a child are assessed individually and both individual and family counselling are offered.



95%

of these children have remained settled back home for six months or longer

www.salveinternational.org

UK Charity Number: 1126793

Ugandan NGO number: MIA/NB/2019/07/2297

EDUCATION

119

children have been supported through our Educational Sponsorship programme

Our Educational Support programme helps children to access an education, who may otherwise not be able to. Street-connected children don't get to go to school. Our programme supports these children to attend education institutions and/or vocational programmes so they can build a brighter future for themselves and their family.

7 children

have graduated this year, we're so excited to see what they do next!



BUSINESS EMPOWERMENT

30

new businesses were created as part of our Business Empowerment programme

These businesses included specialised support in these three areas:

- 10 Permaculture farming businesses
- 10 Single mother's businesses
- 10 Urban focussed businesses



www.salveinternational.org

UK Charity Number: 1126793

Ugandan NGO number: MIA/NB/2019/07/2297

ADVOCACY



Inequality Question at the Youth Climate Summit

Our monthly debate led by the children on the streets was highlighted at the Youth Climate Summit in November 2020. In the last year, our debate forum has been viewed by 11,633 people and generated 751 responses.

S.A.L.V.E. in the media

We reached over 5.5 million people this year through our radio, TV and newspaper articles covering topics such as street-connected children and their needs through COVID-19, child labour and gender-based violence. Wherever possible we give opportunities to the children themselves to participate and advocate for their rights.

PARTNERSHIPS

We believe in the power of partnerships and we are lucky to have some amazing partners who support our programmes in Uganda. Here are two of our amazing partners from this year.

Tales to Inspire

Tales to Inspire continue to kindly share the story of S.A.L.V.E. through live events, blogs, books and podcasts. They have inspired many people to get involved with our work and have generously donated part of the proceeds from their new book to provide children being resettled home with a fruit tree to plant to signify new beginnings.



Nalu Afrika

Nalu Afrika generously donate a percentage of their profits to support S.A.L.V.E.'s single mothers business training and start-up programme. Their kind donations have given single mothers the opportunity to build their family's future.



www.salveinternational.org

UK Charity Number: 1126793

Ugandan NGO number: MIA/NB/2019/07/2297

PERMACULTURE

We believe that learning sustainable farming skills and ways of working with the natural resources we have is important for everyone.

82

permaculture training sessions were delivered

205

children and family members benefited from this training

We have also increased our own food production at our S.A.L.V.E. learning farm to help reduce costs and increase our sustainability.

FUTURE PLANS

Reaching more children

The COVID-19 pandemic has pushed even more children to the streets. We want to expand our high-quality support programmes to give more children the chance to benefit and turn their lives around.

Expanding specialised support for girls

We want to expand our services to ensure that girls make up a minimum of 25% of the children we support, in keeping with the current ratio of boys to girls on the streets in Jinja.

Strengthening families

COVID-19 has tipped many more families over the edge into poverty. We want to give families the training and support they need to develop their income and reduce the risk of their children returning to the streets.

Improving our funding sustainability

We have developed some amazing partnerships since S.A.L.V.E. began. We will continue to strengthen these links by delivering high impact projects and communicating our results clearly. We will also explore new partnerships and social enterprise opportunities.



www.salveinternational.org

UK Charity Number: 1126793

Ugandan NGO number: MIA/NB/2019/07/2297

Section E Financial review

Charities reserve policy:

The reserves policy of S.A.L.V.E. International is set by the Trustees as part of the budget setting process for each financial year. We have taken into account Government and Charities Commission guidance on setting a reserves policy, in particular Annex 1 of the Government's guidance.

Whilst many recommendations suggest reserves of between 3 and 9 months operating costs, we have to balance this against the fact that we are a small charity, and are mindful of the very real need every day of our service users, and the still large number of young people living on the streets that we are unable to reach.

The 2020-21 financial year has proved to be successful in terms of raising funds, however, one thing we have learned from the "new post pandemic world", is the increased uncertainty around income flows, as well as potentially life threatening impacts of lockdowns on our service users, who we would seek to potentially provide emergency support to where we are able.

Whilst we have always reviewed our reserves policy annually previously, the "new post pandemic world" has meant that the Trustees have considered our policy more regularly, and continue to do so. Two things are worth noting :

- Our previous three months plus redundancies policy held us in good stead when the pandemic hit, particularly when a funder withdrew a large grant with little notice.
- The increased uncertainties of the future would possibly lead us to consider an increase in the reserves policy in the future. This is being closely monitored.

Our reserves policy is currently set to keep unrestricted reserves of at least three months' running (operational) costs. This would enable core activities to continue for three months should the charity need to wind up operations completely, or should an unforeseen, significant or temporary shortfall in income and/or cash flow occur. We believe that three months would be enough time for us to do an emergency fundraising campaign to be able to raise the funds needed to continue operating (and indeed, the response to our emergency appeal for the sudden loss of a large grant during the pandemic was outstanding). Additionally any redundancy costs that the charity would incur if winding down operations is also included in the financial reserve on top of the three months of running costs. This is to ensure that the charity could meet all of its legal obligations in case of closure.

In the 2020- 2021 financial year, our target was to have reserves of three months' running costs, calculated at £50,000 (based on a budgeted expenditure of £197,000), plus £7,809, which we estimate would cover redundancy costs should the charity have to close. So our aim was to have unrestricted reserves of £57,809 in total for the financial year April 2020 – March 2021.

Our unrestricted reserves at the end of March 2021 were in fact £76,340, which is higher than the minimum required by our reserves policy. This is due to the fact that some of our budgeted expenditure for the 2020-21 financial year could not take place due to COVID-19 restrictions. However, we anticipate that this will rectify itself in the new financial year as some of the COVID-19 restrictions in Uganda are lifted and the activities that had been postponed with in the last financial year will be able to take place. Our operational expenditure will increase as we plan for increased activities, thus the reserves target has been increased for the April 2021 – March 2022 financial year. In this financial year, the reserves target has been set at £65,680, which would cover three months running costs, and £7,751 of redundancy costs that would legally be owed in case of closure.

Details of any funds materially in deficit:

N/A

Further financial review details (Optional information)

Fundraising:

S.A.L.V.E. has a mixed approach to fundraising to reduce risk so that we are not overly reliant on one source of income. This includes; grants from Trusts, Foundations and Corporates, specific project or salary funding, regular and one off giving (including child educational sponsorship), community fundraising events (sponsored challenges, community events and dances), running a small charity Lottery and claiming gift aid. We have adapted some of these events or explored new virtual options to help us to continue raising much needed funds while complying with COVID regulations.

We are also growing and developing both a goat and a briquette (environmentally friendly cooking fuel) social enterprise income generating programme within Uganda and selling second-hand items and Ugandan crafts within the UK.

S.A.L.V.E. complies with the fundraising code of practice; we do our own fundraising through our staff and volunteers and don't hire professional third party fundraisers to fundraise on our behalf. Most of our fundraisers are volunteers being supported by our staff team. We offer training to anyone fundraising for us on how to safeguard vulnerable people both in terms of the way the service users and the work of the charity is portrayed, and how requests for donations are made. The charity received no complaints about its fundraising practice in the last year.

Expenditure in relation to charity's core aims:

S.A.L.V.E. is continuing to invest in assets in Uganda, developing our five acre site by building upon it. This will help to improve the organisation's self-sustainability by reducing monthly outgoings such as rent and

food and increase the number of services that we can offer. This financial year we invested in improving our Permaculture farm so that we could grow more of our own food to allow us to be able to support more children by reducing our food bill. It also teaches the children useful farming skills they can put into practice when they are resettled home to their families.

Investment:

S.A.L.V.E. trustees review higher interest, risk free, ethical investment opportunities for the charities reserves at board meetings and make decisions accordingly. The Co-operative Bank has been chosen to be our main UK Bank Account as we felt their ethical investment policy was in keeping with our values and vision and it also offers the practical advantages of a high street bank. We also have a Barclays bank account that we continue to operate as a backup option, but we hold very little money within it.

Currency exchange:

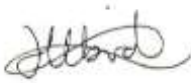
S.A.L.V.E. is proactive in following the currency exchange between Ugandan shillings and British pounds. We aim to have a minimum of 3 financial brokerages services that fit our ethical investment policies who we invite to bid for our currency exchange transactions. The CEO works with our Finance Committee to make sure that we get the best deal possible in the market for our currency. In this financial year we invested in forward contracts to help us to budget and plan more effectively with a fixed exchange rate guaranteed for part of our expenditure. This helps us to be less easily affected by the exchange value of the pound fluctuating.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Hannah Bird	Ruth Till
Position (eg Secretary, Chair, etc.)	Chairperson	Trustee
Date	14/12/2021	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name S.A.L.V.E. International	No (if any) 1126793
--	------------------------

Receipts and payments accounts

CC16a

For the period from	Period start date 1st April 2020	To	Period end date 31st March 2021
------------------------	-------------------------------------	----	------------------------------------

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
COVID Emergency		17,579	-	17,579	4,130
Educational Sponsorship subscriptions	-	41,539	-	41,539	33,139
Fundraising events	380		-	380	390
General donation	9,858		-	9,858	2,951
Gift Aid	21,350		-	21,350	4,203
Grants (Trusts, Foundations, Corporates and Individuals)	20,117	76,570		96,687	68,906
Legacy/ In Memory gifts	2,031			2,031	-
Lottery for Change	-	1,986	-	1,986	1,987
Manchester University Fundraising and Project Costs			-	-	19,979
Regular donation	10,005		-	10,005	8,284
Shop sales	2,456		-	2,456	769
Social enterprise sales		1,641	-	1,641	2,277
Sponsored challenge	13,615		-	13,615	15,042
Sub total (Gross income for AR)	79,812	139,315	-	219,127	162,056
A2 Asset and investment sales, (see table).					
N/A	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	79,812	139,315	-	219,127	162,056
A3 Payments					
Advocacy and Community Campaigning	4,833	2,000	-	6,833	5,030
Business training and Family support		10,684	-	10,684	9,931
COVID Emergency	4,995	23,583	-	28,579	3,116
Drop in Centre and Street Outreach	1,038	14,500	-	15,538	14,891
Drug Rehabilitation Programme	11,569	6,000	-	17,569	18,632
Educational Support Programme		39,479	-	39,479	51,415
Halfway Home Programme	4,824	11,764	-	16,588	16,006
Fundraising and Admin Costs	19,645		-	19,645	17,886
Home resettlement and Follow up		14,277	-	14,277	10,713
Manchester University Project	-	-	-	-	19,983
Sustainable Farming Programme	2,325	5,300	-	7,625	4,164
Social Enterprise in Uganda (Briquettes)	627	1,641	-	2,268	2,719
Programmes that have ended			-	-	-
Sub total	49,857	129,229	-	179,086	174,485
A4 Asset and investment purchases, (see table)					
			-	-	-
Sub total	-	-	-	-	-
Total payments	49,857	129,229	-	179,086	174,485
Net of receipts/(payments)	29,955	10,086	-	40,041	
A5 Transfers between funds			-	-	-
A6 Cash funds last year end	46,385	14,864	-	61,249	
Cash funds this year end	76,340	24,950	-	101,290	101,290

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Ugandan account	10,328	8,243	-
	UK Account	66,012	16,707	-
	Total cash funds	76,340	24,950	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
B2 Other monetary assets	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	N/A	-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	N/A		-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	5 Acres of Land in Butiki near Jinja, Eastern Uganda with a 2 room house and large barn on it.	Unrestricted	17,399	17,399
	One motorbike and safety equipment	Unrestricted	1,000	-
	SALVE Halfway Home (boys)	Unrestricted	15,000	12,740
	Drug Rehabilitation Centre	Restricted	28,825	24,500
	Emergency Family House/ Halfway Home (girls)	Restricted	14,233	12,740
	Furniture for the Drug Rehab Centre, Halfway Homes and Drop in Centres i.e. 34 beds, 5 sofas, 15 tables, 40 chairs, 8 benches, 8 shelves, 3* kitchen equipment, 2 white boards, 5 desks	Unrestricted		
	Donated computers (14), 2 laminators, 4 digital cameras, 1 projector	Unrestricted		
	Resilience equipment, 1 laptop, 1 camera, 1 public address system, dancing costumes, sports equipment	Restricted		
	2 Plastic bottle Classrooms, Library, Hall, Briquette Workshop and machinery, Playground and Football Pitch	Restricted		
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
	N/A		-	
Signed by one or two trustees on behalf of all the trustees				
Signature		Print Name	Date of approval	
		Claire Lister	23/11/2021	



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

Support and Love Via Education

On accounts for the year
ended

31 March 2021

Charity no
(if any)

1126793

Set out on pages

1-2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2021.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

17/12/2021

Name:

Camilla Frost

Relevant professional
qualification(s) or body

Accountant

(if any):

--

Address:

30 GOULDEN ROAD
MANCHESTER
M20 4ZF

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

--