



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	1st	April	2021		31st	March	2022

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

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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
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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

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.
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Change of accounting policy

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

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	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.
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Changes to accounting estimates

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

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Material prior year errors

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

Yes*	<input checked="" type="checkbox"/>	
No*	<input type="checkbox"/>	

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: <ul style="list-style-type: none"> 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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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)
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Note 3	Analysis of income
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	Unrestricted funds	Restricted income funds	Total funds £	Prior year £
Donations and legacies:	Analysis			
	Donations and gifts	7,808	14,509	22,318
	Gift Aid	3,506	-	3,506
	Legacies and in memory	-	-	2,031
	General grants provided by	31,477	-	26,886
	Membership subscriptions and sponsorships which are in substance donations	11,165	43,586	54,751
	Total	53,956	58,095	107,461
Charitable activities:	Restricted grants provided by other charities	-	67,447	72,038
	Restricted donations provided by	-	132,201	132,201
	Lottery for Change	-	2,035	2,035
	Social Enterprise	3,399	-	3,399
	Gala Fundraising	1,432	-	1,432
	Total	4,831	201,683	211,105
	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	2,680
	Goods for re-sale	1,405
	Professional services provided for free	2,600
	Total	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

	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)
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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
£	£
-	-

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)
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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)
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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)
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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)
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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
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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