



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

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.

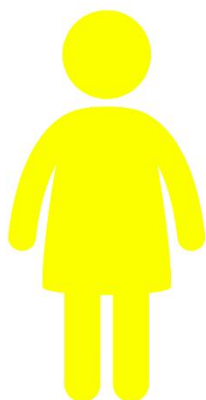
- Asinde Ritah*, Chairperson for children's council 2023 to 2024

Street Outreach

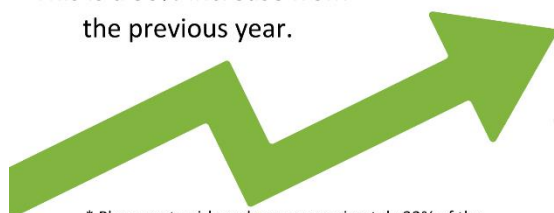
785 children accessed our Street Outreach services in the last year.

210 Girls

585 Boys



This is a 53% increase from the previous year.



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



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.





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!

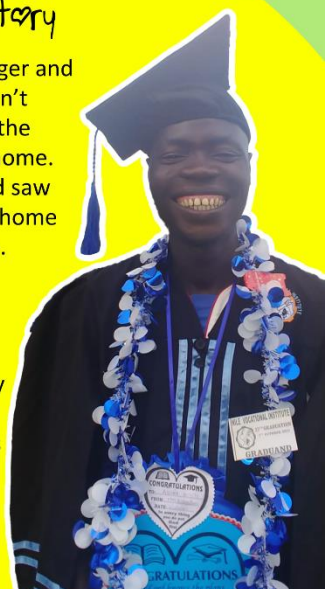


Bwanbale's story

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


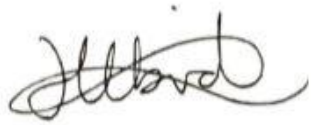
Ugandan NGO number: MIA/NB/2019/07/229

Section G**Declaration**

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

Signed on behalf of the charity's trustees

Signature(s)

	
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Full name(s)

Bill Hutchings	Hannah Bird
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Position (eg Secretary, Chair, etc.)

Chairperson	Vice Chairperson
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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	267,646

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	<p>These are included in the Statement of Financial Activities (SOFA) when:</p> <ul style="list-style-type: none"> · 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	<p>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.</p>
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <p>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.</p>
Legacies	<p>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.</p>
Government grants	<p>The charity has not received government grants in the reporting period</p>
Tax reclaims on donations and gifts	<p>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.</p>
Contractual income and performance related grants	<p>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.</p>
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>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.</p> <p>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'.</p> <p>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.</p> <p>Gifts in kind for use by the charity are included in the SOFA as income from donations when receivable.</p>
Donated services and facilities	<p>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.</p> <p>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.</p>
Support costs	<p>The charity has incurred expenditure on support costs to ensure the rest of the charity operations can run.</p>
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>
Income from membership subscriptions	<p>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.</p>

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	<p>Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.</p> <p>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.</p> <p>Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.</p>
Debtors	<p>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.</p>
Current asset investments	<p>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.</p>

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)
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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)
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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)
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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)
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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)
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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)
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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)
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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)
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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