

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2024

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Bill Hutchings (Chairperson)

Zakya Jabeen (Treasurer) - appointed 21 September 2024

Euan Graham (Secretary)

Helen Huthwaite (nee Bolton)

Emmi Matsunaga – appointed 30 September 2023

Mike Hammond – appointed 15 December 2023

Nicola Sansom - appointed 4 November 2024

Lis Silver – resigned 3 June 2023

Hafizah Begum – resigned 1 August 2023

Leah Slater-Radway – resigned 17 October 2023

Joe Brough - resigned 25 June 2024

Hannah Bird - resigned 20 August 2024

Charity number

1126793 (England and Wales)

Principal address

102 Chorley Road
Standish
Wigan
WN1 2SX

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

CONTENTS

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

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2022)".

Objectives and activities

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

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

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

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

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

Street Outreach

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

Halfway Rehabilitation Homes

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

Drug Rehabilitation Centre

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

Resettlement

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

Community Development

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

Education

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

Permaculture

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

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Research

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

Advocacy and Partnerships

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

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

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

Achievements and performance

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

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

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

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

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

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

Financial review

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

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

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

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

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

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to cover three month's expenditure not covered by any specific secured grants or donations. The current reserves at the time of writing this report are at this level.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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

Structure, governance and management

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

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

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

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

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

The Board of Trustees hold trustee meetings every three months.

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

None of the trustees received any remuneration.

Investment:

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

Currency exchange:

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

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Asset cover for funds

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

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



.....

Bill Hutchings

Trustee



.....

Zakya Jabeen

Treasurer

Dated: 16 January 2025

Dated: 16 January 2025

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

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

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Elizabeth Ambekar, ACMA

Dated: 20th January 2025

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2024

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

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



Bill Hutchings
Trustee



Zakya Jabeen
Treasurer

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Basis of Accounting

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

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

1.2 Going concern

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

1.3 Change of accounting policy

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

1.4 Changes to accounting estimates

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

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Accounting policies

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

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

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

Offsetting

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

Grants and donations

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

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

Legacies

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

Government grants

The charity has not received government grants in the reporting period

Tax reclaims on donations and gifts

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

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Contractual income and performance related grants

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

Donated goods

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

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

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

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

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

Donated services and facilities

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

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

Support costs

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

Volunteer help

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

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

**Income from interest,
royalties and dividends**

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

**Income from membership
subscriptions**

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

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

**Settlement of insurance
claims**

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

**Investment gains and
losses**

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

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

EXPENDITURE AND LIABILITIES

Liability recognition

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

Governance and support costs

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

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

Grants with performance conditions

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

Grants payable without performance conditions

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

Redundancy cost

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

Deferred income

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

Creditors

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

Provisions for liabilities

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

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Basic financial instruments

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

ASSETS

Tangible fixed assets for use by charity

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

Intangible fixed assets

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

Heritage assets

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

They would be valued at cost.

Investments

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

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

Stocks and work in progress

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

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

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

Debtors

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

Current asset investments

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

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and legacies

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

4 Charitable activities

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

5 Raising Funds

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

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

7 Trustees

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

8 Employees

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

9 Staff Costs

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

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

10 Redundancy payments

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

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Fixed Assets

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

12 Debtors

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

SUPPORT AND LOVE VIA EDUCATION INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Creditors

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

14 Related Party Transactions

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