

The Salamander Trust

Trustees' report (incorporating the Directors' Report for the purposes of s.415 Companies Act 2006)

Year ended 31 March 2022

**The Salamander Trust
(company limited by guarantee)**

Registered charity number: 1143381

Trustees' Report and Financial Statements

Year Ended 31 March 2022

Company registered number 06734362

The Salamander Trust

Trustees' report (incorporating the Directors' Report for the purposes of s.415 Companies Act 2006)

Year ended 31 March 2022

Trustees' Report and Financial Statements

Year ended 31 March 2022

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The Salamander Trust

Trustees' report (incorporating the Directors' Report for the purposes of s.415 Companies Act 2006)

Year ended 31 March 2022

The Trustees / Directors of The Salamander Trust are pleased to present their report and the financial statements of the charity for the year ended 31 March 2022.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 (FRS102) (effective 1 January 2015).

Objectives and activities

The charitable company's purposes and aims for public benefit, as set out in the objects contained in its memorandum and articles, which are consistent with the purposes for which the organisation was established, are:

- the protection and promotion of good health, particularly in those marginalised by societies worldwide as a result of their gender, HIV status or sexual or reproductive health by:
 - a) Conducting research and disseminating the useful results of that research
 - b) Increasing awareness and understanding amongst health professionals, service providers and the public of:
 - the impact of HIV on the general health of women and children
 - the HIV prevention, treatment, care and support continuum
 - the advantages of multi-sectoral and participatory approaches to HIV, sexual health and development
 - c) Providing training and developing training tools to strengthen services and support to women living with HIV
- the promotion of human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations Conventions and Declarations) throughout the world by:
 - a) Conducting research into human rights issues and disseminating the useful results of that research
 - b) Raising awareness of human rights issues, in particular where they arise from HIV and AIDS policies
 - c) Promoting public support for human rights

The trustees confirm that they have taken into account the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

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Achievements and performance

Salamander's operational side, in terms of attracting restricted donor funds to run projects ourselves, has been winding down, as explained in last year's annual report. At the same time, we have been continuing to spend much time and effort, as well as using our unrestricted funds, to support the entities that we hope will take on the work of the charity in future. In addition, we have continued to be involved in producing publications and other, mainly unfunded, activities. We report on all these below.

1. Donor funded activities.

We have not been actively fund-raising this year. However, we have received some donor funding as follows:

a). A consultancy funded by the World Health Organisation (WHO) to develop a toolkit on sexual and reproductive health and rights, created by and for women living with HIV. We bid for and won this one last operational project because it built on so much of what we have done before, and we hoped that this work would bring it further to fruition. We gathered a phenomenal international team of women living with HIV and allies, all passionate advocates for SRHR, and worked together over several months to develop this. The core team consisted of Emma Bell, Fiona Hale, Joyce Ouma, Baby Rivona and Silvia Petretti. Salamander's role involved coordinating the different workstreams that we created, and ensuring that all those concerned received appropriate payments for their work.

b). Our Salamander Trust Associates, Emma Bell and Fiona Hale, were commissioned by Plan International to develop a guidance resource on SRHR for their staff team.

c). In March 2022, we were commissioned by the International Treatment Preparedness Coalition (ITPC) to conduct a follow-up to our November 2020 COVID-19 research, in order to find out what has changed or not since then. This time the work was coordinated by Joyce Ouma, Fiona Hale and Emma Bell. Colleagues from Young Positives South Sudan, GALZ Zimbabwe, the Jacquelyne Ssozi Foundation Uganda and Positive Young Women Voices Kenya contributed to this study with their respective community research. We will report on this work in next year's annual report.

d). Finally we have been successful in securing funds from UNAIDS to support CFAR's organisational development, as it takes over the role of providing international support to those wishing to use the *Stepping Stones (StSt)* programmes. This has been the main focus of our work this year, as we support our StSt trainer colleagues in Uganda to navigate the considerable process involved in firmly establishing their own organisation (CFAR-Uganda). Any organisation nowadays

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Achievements and performance (continued)

establishing itself as an NGO faces a variety of complex challenges, many of which depend on each other to be resolved. The challenges have included core funding, official papers, programme validation, funding and staffing challenges faced by partner organisations and others, quite apart from the ongoing challenges of COVID-19, resulting in increased levels of violence against women and increased cost of living prices across the region. Our programme support has included using our own unrestricted funds to provide the core cost support that would not currently be accessible to CFAR from other sources (because it is so far only registered as a community-based organisation).

This work continued to be greatly supported from Salamander's side by Sue Holden. Sue's support for Salamander has now drawn to a close as part of our winding down strategy. We are extremely grateful for all her support over the years.

2. Supporting other entities to continue and develop the work of the charity

a). The 4M Mentor Mothers [Network](#) CIC has truly taken off in its own right, although we are very happy to maintain close ties with them and remain a part of their network. We have continued to support them with some IT assistance. We also donated a computer to support their work.

b). We also feel privileged to be part of the Making Waves [Network](#) as it expands its online presence through blogs and social media. Colleagues in Making Waves have taken key roles in the on-going research on the effects of COVID-19 on women's SRHR in East and Southern Africa, supported by ITPC (see above).

3. Support for ongoing programmes

a). Mind & Life Institute, Makerere University, Gulu, Uganda.

This operational research programme, funded by the Mind & Life Institute through Makerere University's School of Women and Gender Studies, is designed to adapt *Stepping Stones for Peace & Prosperity* for use in Gulu. This programme, with the training component provided by our colleagues in CFAR-Uganda, and the research component conducted by Makerere, is focused on reframing masculinities around violence against women (VAW) and violence against girls (VAG), in a post-conflict context where sexual and gender-based violence and small arms proliferation are widespread. The programme has been severely delayed by COVID-19, but is now underway with the communities. We will report on its progress in our next annual report.

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Achievements and performance (continued)

b). The Asia Foundation, Timor Leste

COVID-19 also caused a major delay in follow-up from the training work in February 2021, by CFAR-Uganda Coordinator Ellen Bajenja and colleague Alfred Jude Okajje in Timor Leste, to support The Asia Foundation to adapt *Stepping Stones & Stepping Stones Plus* for use with communities there. However, since then, work has again been underway to adapt the programme. Again we will report on its progress in our next annual report. This is part of an ongoing MoU between The Asia Foundation and CFAR-Uganda.

c). Grand Challenges Canada, UNYPA, Kampala

From January to March 2021, Salamander supported CFAR-Uganda and the Uganda Network of Young People living with HIV and AIDS (UNYPA) to finalise funding from Grand Challenges Canada to conduct operational research into the adaptation and use of *Stepping Stones with Children* in Uganda. This new partnership started in April 2021. Once more, however COVID-19 has caused delays. Again, we will report further on this in our next annual report.

All of these delays owing to COVID-19 have had inevitable and severe knock-on effects for CFAR-Uganda colleagues, who are dependent on these funding streams for their incomes. These challenges have exacerbated the ongoing bureaucratic processes of setting up as an institution, the lengthy time involved in setting up the organisation's own bank account, and the ongoing lack of core funding for CFAR's work. Our aim is to support the organisational development and core funding for CFAR-Uganda until they can fundraise effectively for themselves.

With thanks to all our CFAR-Uganda colleagues for all their close ongoing collaboration, especially (in alphabetical order): Ellen Bajenja, Sheila Kasabiiti, Sonia Kusiima, Jude Okajje, Baron Oron, Germina Sebuwufu.

4. Publications

a). We are very happy that, despite all the ongoing COVID-19 disruptions, we managed to publish three articles with multiple colleagues around the world during this year:

i). *Book chapter about 4M in midwifery textbook, entitled 'Perinatal Peer Mentoring, Sexual and Reproductive Health and Rights, and HIV'. We are very happy that the book chapter that we coordinated on the work of 4M and the issues that 4M addresses was published in August 2021.*

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Achievements and performance (continued)

ii). "From presumptive exclusion towards fair inclusion: perspectives on the involvement of women living with HIV in clinical trials, including stakeholders' views", is an article that we published with colleagues in a special collection entitled "HIV and women's health, where are we [now](#)".

iii). Our second article in this series, entitled "What will it take to achieve the SRHR of women living with [HIV](#)?" was also published.

b). CUSP Collective publications: As members of the CUSP [Collective](#), we are thrilled to have released the following materials, which critique conventional Western approaches to 'scaling up' and invite readers/viewers instead to consider what we name 'feminist scale':

i). Our thought piece on feminist scale, entitled "Enhancing Social Norms Programs: An invitation to rethink 'scaling-up' from a feminist [perspective](#)."

ii). A [blog](#) about this thought piece.

iii). An [infographic](#) about this thought piece.

iv). And a [webinar](#) based on the thought piece.

5. Other activities

a). *Stepping Stones with Children* Tanzania

We are still supporting our Tanzania colleagues to have the official Tanzanian version of *Stepping Stones with Children* validated by the appropriate authorities, after we provided funds for a workshop in November 2020 that our colleagues held with TACAIDS to take the process forward. Once more, COVID-19 has had its effect on this process. An adapted version has now (September 2022) been validated. We will report more on this in our next annual report.

b). *Support for Positive Young Women Voices* Kenya

In the first months of 2022, together with Ellen Bajenja of CFAR-Uganda, we supported our colleague, Lucy Wanjiku Njenga, founder and team leader of Positive Young Women Voices, Kenya, to develop a proposal for UNAIDS, to fund a 4-day Strategic Planning Meeting to be held in Kenya. This proposal – which was successful – will bring together women living with HIV and *Stepping Stones* practitioners, to create together a 5-year strategic plan for use of *Stepping Stones* programmes, led by women living with HIV and trained by *Stepping Stones* practitioners.

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We are very excited by this ground-breaking opportunity, which will also give us the chance for us all to explore together how our CUSP principles of working with women's rights organisations to advance ethical, effective and sustainable approaches to gender transformative social norms change can be realised in practice. We will report on it in our next annual report.

Future plans

The operational side of Salamander Trust, in terms of attracting donor funds to run projects ourselves, has been winding down. However, this does not mean that we will be ceasing activities in line with the charity's purposes and aims for the public benefit any time soon.

We plan to continue to support, and collaborate with, our colleagues to take the work of the charity forward through their respective entities, the 4M Network, Making Waves and CFAR-Uganda.

We will also continue to support our colleagues at PASADA in Tanzania as they finalise authorisation from TACAIDS for the official Tanzanian edition of *Stepping Stones with Children*.

We will also continue to support our *Stepping Stones* colleagues in Kenya and in Zimbabwe in particular, but in other countries too, to advance the work there.

The over-riding focus of our future plans will be to continue to provide technical and funding support to CFAR-Uganda, as well as seeking core funding support for them from others. This is in order that they may become fully established to take over from Salamander Trust as the global information and resource hub for *Stepping Stones*.

We do not anticipate that CFAR-Uganda will be fully established as an independent entity without need for further Salamander Trust support before the end of 2023 at the earliest. But, whatever happens, the Trustees have agreed that the charity should remain a going concern as a conduit for whatever funds we may receive for the various entities we are supporting.

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Financial Review

Total income for the year ended 31 March 2022 was £88,417 (2021: £23,525) and total expenditure was £79,902 (2021: £63,512). This gives rise to a net income for the year of £8,515 (2021: net expenditure of £39,987).

Total funds carried forward at 31 March 2022 are £35,525 (2021: £27,010). Of this, £11,233 (2021: £20,874) had no restrictions placed on it, whilst £24,292 (2021: £6,136) was restricted to being applied for donor-specified activities.

Reserves policy

The Trustees have agreed that a level of free reserves of £5,000 is adequate for the charity's needs, given that there are no paid employees and core costs are minimal. The trustees have considered the level of the charity's free reserves £11,233 (2021: £20,874) and consider these to be adequate for the charity's needs.

Structure, Governance and Management

Organisational structure

The Salamander Trust is a company limited by guarantee, incorporated on 27 October 2008. It is governed by its Memorandum and Articles of Association. It is a charity registered with the Charity Commission, registered on 16 August 2011 (charity number 1143381).

Trustee induction and training

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the workings of the Board and the recent financial performance of the charity.

Risk management

Procedures are in place to mitigate likely risks and to ensure regular monitoring of the primary areas of potential risk.

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Year ended 31 March 2022

Reference and administration

Company registered number:	06734362
Registered charity number:	1143381
Registered office	c/o STOPAIDS The Grayston Centre 28, Charles Square London N1 6HT

Trustees	Dr D A Welbourn Dr N N W Padfield Ms J Tewson Professor J Lewis Ms A Namiba
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Company Secretary	Dr N N W Padfield
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Bankers	The Co-operative Bank plc P O Box 101 1 Balloon Street Manchester M60 4EP
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Independent Examiner	Griffin Chartered Accountants Unit 4 Silverdown Office Park Exeter Airport Business Park Exeter EX5 2UX
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Trustees' report (incorporating the Directors' Report for the purposes of s.415 Companies Act 2006)

Year ended 31 March 2022

Statement of Trustees' Responsibilities

The trustees (who are also directors for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Signed on behalf of the Trustees



Dr N N W Padfield

Trustee

November 25th

2022

The Salamander Trust

Independent Examiner's Report to the Trustees

Year ended 31 March 2022

I report on the accounts of the company for the year ended 31 March 2022, which are set out on pages 11 to 20.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



.....
Misty Nickells FCA

Griffin Chartered Accountants
Unit 4 Silverdown Office Park
Exeter Airport Business Park
Exeter
EX5 2UX

13 December 2022

The Salamander Trust

Statement of Financial Activities (Including the Income and Expenditure Account)

For the year ended 31 March 2022

	Note	Unrestricted Funds	Restricted Funds	Total year ended 31 March 2022	Total year ended 31 March 2021
Income from:		£	£	£	£
Donations	2	9,483	-	9,483	7,491
Charitable Activities	3	-	77,141	77,141	13,546
Other trading Activities	4	1,700	-	1,700	2,153
Investments - bank interest		93	-	93	335
Total		11,276	77,141	88,417	23,525
Expenditure on:					
Charitable activities	5	20,917	58,985	79,902	60,512
Raising funds	6	-	-	-	3,000
Total		20,917	58,985	79,902	63,512
Net income / (expenditure)		(9,641)	18,156	8,515	(39,987)
Transfers between funds	10	-	-	-	-
Net movement in funds		(9,641)	18,156	8,515	(39,987)
Fund balances brought forward		20,874	6,136	27,010	66,997
Fund balances carried forward	10	11,233	24,292	35,525	27,010

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

The Salamander Trust

Balance Sheet

Company registered number 06734362

31 March 2022

	Note	£	2022	£	£	2021	£
Current assets							
Debtors	8	9,582			2,349		
Cash at bank and in hand		41,419			26,161		
				51,001			28,510
Creditors:							
Amounts falling due within one year	9			(15,476)			(1,500)
Net Assets				35,525			27,010
Reserves							
Unrestricted funds	10			11,233			20,874
Restricted funds	10			24,292			6,136
				35,525			27,010

The trustees are satisfied that the charity is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act. The trustees acknowledge their responsibilities for:

- ensuring that the charity keeps adequate accounting records which comply with section 386 of the Act, and
- preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the board of trustees on November 25th 2022 and were signed on their behalf by



Dr N N W Padfield

Trustee

The Salamander Trust

Notes to the financial statements

Year ended 31 March 2022

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

(a) Basis of preparation

The financial statements have been prepared in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice' applicable to charities preparing their financial statements in accordance with the Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements have been prepared on a going concern basis and the Trustees are not aware of any material uncertainties that cast or would cast doubt on the charity's ability to continue as a going concern.

The charity is incorporated in England and Wales.

The functional currency of the charity is considered to be pounds sterling because it is the currency of the primary economic environment in which the charity operates.

The details of the charities registered office can be found in the trustees report.

(b) Donations and other income

Donations and other income are credited in the year in which they are receivable. Legacies are recognised as income in the year in which the Trust becomes entitled to receive them or the year of receipt if earlier.

(c) Grants receivable

Subject to the following, grants are credited as income in the year in which they are receivable. Grants received for specific purposes are accounted for as restricted funds. Grants are not recognised as receivable until any conditions for receipt have been complied with. Where donor-imposed restrictions apply to the timing of the related expenditure as a pre-condition for its use the grant is treated as deferred income until those restrictions are met.

The Salamander Trust

Notes to the financial statements (continued)

Year ended 31 March 2022

1. Accounting Policies (continued)

(d) Expenditure

Expenditure is recognised on an accruals basis when a liability is incurred.

- Raising funds comprise the costs associated with providing consultancy research and other services.
- Charitable activities comprise those costs incurred in the delivery of the charity's activities and services to its clients. It includes costs which are properly allocated directly to these activities and those of an indirect nature which are necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs which relate specifically to a particular activity are allocated directly, others are apportioned between different activities on an appropriate basis e.g. time spent, floor area, per capita.

(e) Transfers

The Board, in accordance with its powers and within the restrictions imposed by such, has approved the transfer of such income as is not otherwise committed between funds.

(f) Value Added Tax

The charity is not registered for Value Added Tax, and the cost of irrecoverable VAT is therefore included within the relevant expenditure headings.

(g) Foreign exchange

Assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated at the rates on the date of the transaction. All exchange differences arising are dealt with through the Statement of Financial Activities.

(h) Taxation

The Salamander Trust is a registered charity and is exempt from taxation on income and capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

(i) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The charity currently holds other debtors and other creditors details of which can be found in notes 8 & 9.

The Salamander Trust

Notes to the financial statements (continued)

Year ended 31 March 2022

2. Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Other donations	9,483	-	9,483	7,491
	<u>9,483</u>	<u>-</u>	<u>9,483</u>	<u>7,491</u>

All income from donations is unrestricted (2022 & 2021).

3. Charitable Activities - Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Grants				
ITPC (International Treatment Preparedness Coalition)	-	14,633	14,633	6,224
PLAN International	-	12,618	12,618	-
UNAIDS 4	-	-	-	1,186
UNAIDS 4A	-	(6,136)	(6,136)	6,136
UNAIDS 5	-	9,493	9,493	-
WHO	-	46,533	46,533	-
	<u>-</u>	<u>77,141</u>	<u>77,141</u>	<u>13,546</u>

4. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Royalty payment	-	-	-	130
Consultancy	-	-	-	417
Publications	-	-	-	1,606
IT support to other organisations	1,700	-	1,700	-
	<u>1,700</u>	<u>-</u>	<u>1,700</u>	<u>2,153</u>

All income from other trading activities is unrestricted (2022 & 2021).

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Notes to the financial statements (continued)

Year ended 31 March 2022

5.	Charitable activities - Expenditure	2022 £	2021 £
	Project management	15,938	19,303
	Design and development of materials	100	4,023
	Monitoring and evaluation	-	3,740
	Consultants	38,880	12,175
	Programme support	2,347	7,405
	Community research	11,050	-
	Travel, subsistence and accommodation	-	-51
	Communication	1,504	993
	IT equipment and support	995	2,491
	IT website	564	-
	Office equipment and supplies	159	1,668
	Bank charges	481	322
	Printing, postage and stationery	16	-
	Administration and insurance	13	13
	Rent	-	550
	Accountancy and independent examination fees	120	1,170
	Donations	3,417	1,681
	SSWC review workshop	-	2,860
	Podcasts and webinars	-	910
	Conference registration fees	73	-
	Honoraria	4,245	1,259
		<u>79,902</u>	<u>60,512</u>

Included in the total of £79,902 (2021: £60,512) is expenditure of restricted funds of £58,985 (2021: £26,929). The remaining expenditure of £20,917 (2021: £33,583) is of unrestricted funds.

6.	Raising funds	2022 £	2021 £
	Consultant fund-raiser	-	3,000
		<u>-</u>	<u>3,000</u>

All expenditure on raising funds is unrestricted (2022 & 2021).

The Salamander Trust

Notes to the financial statements (continued)

Year ended 31 March 2022

7. Staff costs

There were no employees (2021: none).

No Trustee received any remuneration during the year and no trustee incurred expenses requiring reimbursement (2021: £1,419).

The trustees consider that the Board of Trustees comprise the key management personnel and as such received no remuneration for their services.

8. Debtors

	2022 £	2021 £
Other debtors	9,582	2,349
Prepayments	-	-
	<u>9,582</u>	<u>2,349</u>

9. Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors and accruals	15,476	1,500
	<u>15,476</u>	<u>1,500</u>

The Salamander Trust

Notes to the financial statements (continued)

Year ended 31 March 2022

10. Funds

	1 April 2021	Incoming resources	Expenditure	Transfers	31 March 2022
	£	£	£	£	£
Restricted funds					
ITPC	-	14,633	(14,633)	-	-
PLAN International	-	12,618	(12,618)	-	-
UNAIDS 4A	6,136	(6,136)	-	-	-
UNAIDS 5	-	9,493	(439)	-	9,054
WHO	-	46,533	(31,295)	-	15,238
Sub-total	<u>6,136</u>	<u>77,141</u>	<u>(58,985)</u>	<u>-</u>	<u>24,292</u>
Unrestricted funds	<u>20,874</u>	<u>11,276</u>	<u>(20,917)</u>	<u>-</u>	<u>11,233</u>
Total funds	<u>27,010</u>	<u>88,417</u>	<u>(79,902)</u>	<u>-</u>	<u>35,525</u>

10. Funds – prior year comparative

	1 April 2020	Incoming resources	Expenditure	Transfers	31 March 2021
	£	£	£	£	£
Restricted funds					
ITPC	-	6,224	(6,030)	(194)	-
MAC AIDS 4	17,628	-	(15,492)	(2,136)	-
MIND	6,409	-	(4,660)	(1,749)	-
UNAIDS 4	996	1,186	(747)	(1,435)	-
UNAIDS 4A	-	6,136	-	-	6,136
	<u>25,033</u>	<u>13,546</u>	<u>(26,929)</u>	<u>(5,514)</u>	<u>6,136</u>
Unrestricted funds	<u>41,964</u>	<u>9,979</u>	<u>(36,583)</u>	<u>5,514</u>	<u>20,874</u>
Total funds	<u>66,997</u>	<u>23,525</u>	<u>(63,512)</u>	<u>-</u>	<u>27,010</u>

The Salamander Trust

Notes to the Financial Statements (continued)

Year ended 31st March 2022

10. Funds (continued)

ITPC: Grant \$20,000 (£14,633)

The International Treatment Preparedness Coalition (ITPC) commissioned Salamander Trust Associates Emma Bell, Fiona Hale and Joyce Ouma to do a consultancy, channelled through Salamander, to document the impact of Covid-19 on access to Sexual and Reproductive Health and Rights (SRHR) services for women in East and Southern Africa. Four community based organisations in Kenya, Uganda, Zimbabwe and Southern Sudan respectively were each given funding to conduct research on this issue in their areas, and the results were then collated and analysed by the three consultants.

PLAN International: Grant £12,618

This was another consultancy led by two Salamander Trust Associates and channelled through Salamander. Its purpose was to develop a guidance resource on SRHR-influencing strategies in restrictive and challenging contexts. The consultancy was originally for 24 days, but later extended by an additional 4 days.

UNAIDS 4A: Grant –£6,136

At the beginning of last year UNAIDS gave us the first 50% of a \$15,000 grant for the making of a film 25 years on from the first Stepping Stones training programme in Buwenda, Uganda. However, when it became clear that, because of Covid-19, making this film would not be possible, we had to return these funds to UNAIDS.

UNAIDS 5: Grant £9,493

In place of the above, UNAIDS awarded us a grant to assist CFAR to increase support for the activities of accredited Stepping Stones trainers. In March we transferred, as a pre-payment, £5,000 of these funds to CFAR. These were received in their account as 22,905,350 Uganda shillings. Project expenditure in Uganda by the end of March was 2,013,000 Uganda shillings, which is £439 at the exchange rate at which the funds were received.

WHO: Grant \$64,000 (£46,533)

This grant from the World Health Organisation (WHO) was for the development of a users' toolkit on the SRHR of women living with HIV to support the implementation of the 2017 WHO consolidated guideline. The core project team consisted of Emma Bell, Fiona Hale and Sylvia Petretti from UK, Joyce Ouma from Kenya and Baby Rivona from Indonesia, all of whom were paid as consultants. In addition there was a Global Reference Group of 12 women from Africa, Asia, Latin America and the Middle East, each of whom was paid an honorarium for their inputs. The grant was received in full during the year, and expenditure was £31,295 leaving the remainder to be carried over to next year.

The Salamander Trust

Notes to the Financial Statements (continued)

Year ended 31st March 2022

11. Analysis of Net Assets between Funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Fund balances at the year-end are represented by:			
Debtors	5,022	4,560	9,582
Cash at bank and in hand	12,884	28,535	41,419
Creditors	(6,673)	(8,803)	(15,956)
Total net assets	11,233	24,292	35,525

11. Analysis of Net Assets between Funds – prior year comparative

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Fund balances at the year-end are represented by:			
Debtors	2,349	-	2,349
Cash at bank and in hand	20,025	6,136	26,161
Creditors	(1,500)	-	(1,500)
Total net assets	20,874	6,136	27,010

12. Transactions with related parties

There have been no transactions with related parties.