

SAL'S SHOES

England & Wales · Charity number 1171670

Details

Status Registered

Legal form Other

Registered 2017-02-17

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

Contact

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Pilgrims Lane
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Activities

Objects: THE PREVENTION OR RELIEF OF POVERTY OF CHILDREN AND YOUNG PEOPLE BY PROVIDING OR ASSISTING IN THE PROVISION OF SHOES IN SUCH PARTS OF THE WORLD AS THE TRUSTEES SHALL DETERMINE.

Activities: Sals Shoes finds new feet for predominantly preloved children's shoes.

Classification

- **How:** Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Amateur Sport
- **Who:** Children/young People

Geography

- Brazil
- Bulgaria
- Ghana
- Kenya
- Madagascar
- Nicaragua
- Portugal
- South Africa
- South Sudan
- Sri Lanka
- Tanzania
- The Gambia
- Turkey
- Uganda
- Zambia
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£260,289	£292,124	-	-
2024-06-30	£256,768	£229,332	-	-
2023-06-30	£202,442	£212,873	-	-
2022-06-30	£179,398	£163,363	-	-
2021-06-30	£117,982	£110,436	-	-

Trustees

Name	Role	Appointed
John Liam Alexander Roundhill		2023-01-31
Mark Tantam		2023-01-31
Russell Beaumont Dixon-Box		2023-01-31
Sarah Nelson Smith		2019-02-13

SAL'S SHOES

England & Wales - Charity number 1171670

Accounts

SAL'S SHOES
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025



SAL'S SHOES

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SAL'S SHOES

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2025**

Trustees	Mark Tantam, Chair Russell Beaumont Dixon-Box John Liam Alexander Roundhill Sarah Nelson Smith
Charity registered number	1171670
Registered office	Glebelands Pilgrams Lane Titsey Oxted RH8 0SE
Accountants and Independent Examiners	Magma Audit LLP (Part of the Dains Group) Chartered Accountants Unit 2, Charnwood Edge Business Park Syston Road Leicester LE7 4UZ
Website	www.salsshoes.co.uk
Email	info@salsshoes.co.uk

SAL'S SHOES

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2025

The Trustees present their annual report together with the financial statements of the charity for the year 1 July 2024 to 30 June 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) 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 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

● Policies and objectives

Sal's Shoes' objects are the prevention or relief of poverty of children and young people by providing or assisting in the provision of shoes nationwide and internationally.

The Trustees review the aims, objectives and activities of the charity each year. The review helps the Trustees ensure the charity's aims, objectives and activities remained focused on its stated purpose. This report looks at what the charity has achieved and the outcomes of its work in the reporting period.

The majority of donations we receive are second hand shoes, outgrown before they have been outworn, but we frequently receive donations of new shoes from individuals, manufacturers and retailers.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● Activities undertaken to achieve objectives

Sal's Shoes distributes children's footwear via a network of partnerships nationwide and internationally. In the UK the distribution of footwear includes new shoes for school and the free provision of footwear in a shop style setting in a number of community centres. These are not accessible to the general public. Families are referred to the 'shops' to choose the footwear they need, by a wide range of organisations including food banks and pantries, nursery, primary and secondary schools, housing associations, GP's and health services, children's services and family centres, and domestic abuse support services.

School Shoes Fund

In 2024/25, the Child Poverty Action Group (<https://cpag.org.uk/child-poverty/poverty-facts-and-figures>) indicated that 4.5 million children are growing up in poverty in the UK. 9 children in an average classroom of 30 (31%) are living in poverty. This initiative allows us to have the funds available to buy school children in need here in the U.K. a new pair of school shoes to give them that extra spring in their step. With the contacts we have and the more we can raise, the more pairs we can purchase at a discounted rate from corporate partners. We also provide new wellies for outdoor play and walking to school in wet weather, and PE trainers and football boots, if funding allows. This financial year 92,400 pairs of new school shoes and PE trainers were distributed within the UK through our School Shoes Fund. We spent £96,172 on the purchase of new shoes for school and sent out any new donations of suitable school footwear in response to requests to this Fund.

"The staff of our school care deeply – we strive to provide an education that will give the children the skills and grades needed to lift themselves out of this poverty and cycle, but this is difficult when the first challenge we face is ill clothed pupils. We are looking to develop a uniform bank within the school stocked with uniform, clothes, and shoes. We are politely reaching out to ask if you would consider our project a worthy cause for a donation of shoes." (School Request)

SAL'S SHOES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Objectives and activities (continued)

Sal's Shoes Shops

In 2021 we were approached by The Guinness Partnership to assist with the provision of children's footwear in some of their community spaces. Dignity is one of the most important things to the human spirit. One of the saddest things about poverty can be the loss of dignity. There is nothing more stifling to a person's identity than having to wear clothes that are not 'them'. Children are experts in their own lives and even they have a strong sense of what style of clothing suits their personality and personal preference. Decent clothes and shoes can add a sense of pride and dignity.

To a family in need, especially when their peers may not be, extreme poverty can be undignified. Methods for upholding dignity are usually small, seemingly inconsequential things, but they can mean the world. Our Shoe Shops, filled with donations of both new and preloved shoes have enabled children in need to retain their sense of dignity and enjoy the experience of shoe shopping. Families are also encouraged to return their Sal's Shoes once they have outgrown them, if the shoes still have wear left in them.

We currently stock 11 Sal's Shoes Shops nationwide. 5 in partnership with Guinness: at St Paul's Centre in Crewe, Hackney Children and Baby Bank, Glebe Farm School and MK Storehouse in Milton Keynes and Emmaus in Salford. 5 at London Early Years Foundation nursery sites in Barking & Dagenham, Havering, Westminster, Southwark, and Stratford. We also stock the school shoes room at the School Days hub in Reigate run by Stripey Stork the Surrey baby bank and at Little Green Sock Project, the only baby bank in Trafford. This summer we also stocked 4 pop up school shoes shops; 2 in collaboration with Guinness: 1 at The Baytree Centre in Brixton, and 1 at Manchester Youth Zone. And 2 in collaboration with the housing association A2Dominion: at sites in Ealing and Staines.

"A few weeks ago, we supported a family who had fled domestic violence – the family came to choose some school uniform, and the daughter was slightly cross saying she didn't want any stupid shoes from us, she wanted her favourite ones she'd had to leave behind when they left their home. I asked if she'd come and see what we had, and then I watched the wonder and joy on her face as she cried "It's my shoes! Look – it's my shoes, but they are shiny!" The shoes we had in her size were the same as the favourite pair she had left behind – but patent and new." (Partner Feedback)

Network of Nationwide Partnerships

Our outgoing consignments are demand-led and we respond to requests from asylum seeker and refuge centres, baby banks and food banks, charities, community organisations, domestic violence refuges, nursery, primary and secondary schools, and social services. This year we have sent out 502,065 pairs of both new and preloved donations of shoes. We have spent £4,479 on UK logistics and rely on postage, couriers and freelance drivers, dependant on the size, location and number of consignments headed out in any one week. We are increasingly having consignments collected by recipient organisations.

Feedback from the organisations we provide shoes to, and from the families receiving shoes, allows us to measure the impact of the service we provide and helps to inform any improvements we need to make. It also enables us to demonstrate to our donors, supports and funders, the collective difference we're making.

Our work around the world

This financial year we have distributed 1,410,750 pairs of shoes around the world. We send out consignments directly to small charities and organisations and also contribute to much larger consignments of humanitarian aid being sent out by larger charities. We have spent £6,139 on logistics related to overseas consignments this year.

Shoes have been distributed by partner organisations in Ghana, Kenya, Lebanon, Malawi, the Republic of the Gambia, Sierra Leone, South Sudan, Ukraine and Zambia. Shoes donated in Northern Ireland were distributed within Northern Ireland and shoes collected at schools in Dubai were delivered to a partner charity who paid for the freight and oversaw distributions at orphanages in Zanzibar.

SAL'S SHOES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Objectives and activities (continued)

● Volunteers

Our core team continue to volunteer throughout the year at our warehouse in Edenbridge and we host regular groups of visiting corporate volunteers. We also welcome young volunteers and accompanying adults in the school holidays as well as school groups during term time. We continue to welcome young Duke of Edinburgh Award volunteers.

The Trustees are grateful for the enormous contribution made by Sal's Shoes volunteers, one of Sal's Shoes most valuable assets.

CJ Bowry (Chief Executive) remains the single employee of the Charity and is assisted by 4 part time freelance staff:

Grants & Fundraising
Caz O'Kane: Day rate

Brand Partnerships
Claire Joy: Hourly rate

This is a new position (June 2024) and vital to the growth of Sal's Shoes as we create company aligned partnerships and strategic growth. With excellent communication skills, creative solutions, and emotive storytelling, Claire strives to raise the brands visibility and generation of funds through relevant and mutually beneficial collaborations.

UK Logistics
Claudia Lewis: Hourly rate

Design & Communications
Georgiee Rodriques: Hourly rate

● Financial review

Sal's Shoes has a diversified income stream and is not overly reliant upon a single donation or grant.

Income and expenditure during the year

In the financial year Sal's Shoes received grants and donations of £256,483 (2024: £252,418) – an increase of £4,065 compared to the previous year. Total expenditure for the financial year was £292,124 (2024: £229,332). We are focused on working towards continuing to build a diversified income stream to ensure this growth is sustainable.

Summary of movement on restricted and unrestricted funds

During the financial year, Sal's Shoes reported unrestricted income of £144,282 (2024: £78,118) and unrestricted expenditure of £176,117 (2024: £50,682), generating an unrestricted deficit of £31,835 (2024: surplus of £27,436).

During the financial year, Sal's Shoes reported restricted income of £116,007 (2024: £178,650) and restricted expenditure of £116,007 (2024: £178,650), generating a restricted surplus/(deficit) of £NIL (2024: (£NIL)).

At the end of the financial year, the total funds of the charity were £21,821 (2024: £53,656), comprising £21,821 (2024: £53,656) unrestricted funds and £NIL (2024: £NIL) restricted income funds.

SAL'S SHOES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

● Reserves policy

The Trustees monitor the charity's financial position and review its required level of reserves annually. This review considers the types of income, and the uncertainties associated with each; the level of fixed running costs including salaries and property rent; variable costs associated with logistics; and the needs of the families whom we help support via our network of partner organisations. This includes the provision of donated preloved footwear but not the purchase of new footwear, which is dependent on secured funding.

The Trustees have agreed that the ideal minimum level of general unrestricted reserves should be sufficient to cover our budgeted fixed and variable costs for a period of three months, being approximately £70,000.

At the end of the financial year, the total funds of the charity were £21,821 (2024: £53,656), comprising £21,821 (2024: £53,656) unrestricted and £NIL (2024: £NIL) restricted income funds, being approximately £48,000 less than the target level set by the Trustees. This is not of concern to the Trustees because of the low fixed costs of the Charity. Variable costs such as logistics can be reduced very quickly. Nonetheless, the intention is to generate more of a surplus in the current year from unrestricted funding to ensure we make up this small shortfall in our level of reserves.

● Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

● Constitution

The charity was established under a CIO Constitution whose only voting members are its charity Trustees. It has no subsidiary undertakings and does not form part of a wider network.

In the event of winding-up, members of the charity have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. The Trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

All Trustees are invited to spend time at the warehouse and to attend volunteering sessions.

● Day-to-day management of the charity

The Board of Trustees has collective responsibility for everything that the charity does, including the legal responsibility to ensure it is controlled and properly managed. The Board delegates responsibility for operational management to the Chief Executive. The Chief Executive leads the team of 4 freelancers and volunteers to develop plans, policies and processes following the Board's advice and approval.

● Policies

Policies for all relevant areas are maintained, and policy review periods are agreed and approved by the board.

● Public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

SAL'S SHOES**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025****Statement of Trustees' responsibilities**

The Trustees 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).

The law applicable to charities in England & Wales 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 Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on
30-Jan-26 | 9:35 PM GMT and signed on their behalf by:

Signed by:

A3DE38BA5E0D4A3...
Mark Tantom
Chair

SAL'S SHOES

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2025

Independent examiner's report to the Trustees of Sal's Shoes ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 June 2025.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.


I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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:

Signed by:

 E30800AC25FE4D9...

Luke Turner

Dated: 31-Jan-26 | 2:25 PM GMT

FCA FCCA

Magma Audit LLP (Part of the Dains Group)
 Chartered Accountants
 Unit 2, Charnwood Edge Business Park
 Syston Road
 Cossington
 Leicester
 LE7 4UZ

SAL'S SHOES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	4,000	28,726	32,726	51,918
Charitable activities	4	112,007	111,750	223,757	200,500
Other income	5	-	3,806	3,806	4,350
Total income		116,007	144,282	260,289	256,768
Expenditure on:					
Charitable activities		116,007	176,117	292,124	229,332
Total expenditure		116,007	176,117	292,124	229,332
Net movement in funds		-	(31,835)	(31,835)	27,436
Reconciliation of funds:					
Total funds brought forward		-	53,656	53,656	26,220
Net movement in funds		-	(31,835)	(31,835)	27,436
Total funds carried forward		-	21,821	21,821	53,656

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 19 form part of these financial statements.

SAL'S SHOES

BALANCE SHEET
AS AT 30 JUNE 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	2,013	3,570
		<u>2,013</u>	<u>3,570</u>
Current assets			
Debtors	11	9,541	34,063
Cash at bank and in hand		20,304	30,356
		<u>29,845</u>	<u>64,419</u>
Current liabilities			
Creditors: amounts falling due within one year	12	(10,037)	(14,333)
		<u>19,808</u>	<u>50,086</u>
Net current assets		<u>19,808</u>	<u>50,086</u>
Total assets less current liabilities		<u>21,821</u>	<u>53,656</u>
Net assets excluding pension asset		<u>21,821</u>	<u>53,656</u>
Total net assets		<u><u>21,821</u></u>	<u><u>53,656</u></u>
Charity funds			
Restricted funds	13	-	-
Unrestricted funds	13	21,821	53,656
Total funds		<u><u>21,821</u></u>	<u><u>53,656</u></u>

The financial statements were approved and authorised for issue by the Trustees on 30-Jan-26 | 9:35 PM GMT and signed on their behalf by:

Signed by:

A3DE38BA5E0D4A3...
Mark Tantam
Chair

The notes on pages 10 to 19 form part of these financial statements.

SAL'S SHOES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. General information

Sal's Shoes is an unincorporated charity registered with the Charity Commission. Its registered office is Glebelands, Pilgrims Lane, Titsey, Oxted, RH8 0SE. The registered Charity number is 1171670.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Sal's Shoes meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects where a monetary value can be ascertained. Gifts donated for resale are included as income when they are sold where a monetary value can be ascertained.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

SAL'S SHOES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	25%
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2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

SAL'S SHOES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

2. Accounting policies (continued)

2.9 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Donations	4,000	28,726	32,726	51,918
<i>Total 2024</i>	<u>4,150</u>	<u>47,768</u>	<u>51,918</u>	

4. Income from charitable activities

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Grants	112,007	111,750	223,757	200,500
<i>Total 2024</i>	<u>174,500</u>	<u>26,000</u>	<u>200,500</u>	

SAL'S SHOES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

5. Other incoming resources

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Employment allowance	3,806	3,806	4,350
<i>Total 2024</i>	4,350	4,350	

6. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Charitable activities	271,615	20,509	292,124	229,332
<i>Total 2024</i>	211,375	17,957	229,332	

SAL'S SHOES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	27,757	27,757	21,474
Purchase of stock	96,172	96,172	66,464
Carriage	10,618	10,618	12,493
Rent	59,870	59,870	47,439
Media and communications	18,935	18,935	18,957
Insurance	1,367	1,367	1,267
Telephone	2,010	2,010	1,912
Sundry expenses	5,413	5,413	3,180
IT costs	3,731	3,731	5,953
Packaging	3,673	3,673	1,600
Travel expenses	2,347	2,347	4,073
Consulting	33,525	33,525	21,157
Repairs and maintenance	570	570	285
Administrative support	4,324	4,324	3,676
Depreciation	1,303	1,303	1,445
	<u>271,615</u>	<u>271,615</u>	<u>211,375</u>
<i>Total 2024</i>	<u>211,375</u>	<u>211,375</u>	

Analysis of support costs

	Activities 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	11,896	11,896	9,204
Sundry expenses	3,246	3,246	2,285
Accountancy	4,933	4,933	5,987
Depreciation	434	434	481
	<u>20,509</u>	<u>20,509</u>	<u>17,957</u>
<i>Total 2024</i>	<u>17,957</u>	<u>17,957</u>	

SAL'S SHOES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,400 (2024 - £2,200), and other services of £2,351 (2024 - £2,780).

8. Staff costs

	2025 £	2024 £
Wages and salaries	35,000	27,500
Social security costs	3,790	2,540
Contribution to defined contribution pension schemes	863	638
	39,653	30,678

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Employees	1	1

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 30 June 2025, no Trustee expenses have been incurred (2024 - £NIL).

SAL'S SHOES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

10. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 July 2024	13,138
Additions	180
	13,318
At 30 June 2025	13,318
Depreciation	
At 1 July 2024	9,568
Charge for the year	1,737
	11,305
At 30 June 2025	11,305
Net book value	
At 30 June 2025	2,013
At 30 June 2024	3,570

11. Debtors

	2025 £	2024 £
Due within one year		
Other debtors	5,943	5,675
Prepayments and accrued income	3,598	28,388
	9,541	34,063
	9,541	34,063

12. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	4,920	3,537
Other taxation and social security	168	2,316
Other creditors	453	3,657
Accruals and deferred income	4,496	4,823
	10,037	14,333
	10,037	14,333

SAL'S SHOES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

13. Statement of funds

Statement of funds - current year

	Balance at 1 July 2024 £	Income £	Expenditure £	Balance at 30 June 2025 £
Unrestricted funds				
Unrestricted funds	53,656	144,282	(176,117)	21,821
Restricted funds				
Another Way Women's Foundation	-	5,000	(5,000)	-
Focus Foundation	-	5,000	(5,000)	-
The Forrester Family Trust	-	10,000	(10,000)	-
The Gosling Foundation	-	10,000	(10,000)	-
The Grocers' Charity	-	5,000	(5,000)	-
The Hilden Charitable Fund	-	5,000	(5,000)	-
The Julia Rausing Trust	-	20,000	(20,000)	-
Kent Community Foundation	-	4,500	(4,500)	-
Peter Stebbings Memorial Charity	-	5,000	(5,000)	-
The Robert Gavron Charitable Trust	-	5,000	(5,000)	-
Sherborne in the Community	-	5,000	(5,000)	-
St Faith's Trust	-	10,000	(10,000)	-
The Wisley Foundation	-	5,000	(5,000)	-
Other restricted funds	-	21,507	(21,507)	-
	-	116,007	(116,007)	-
Total of funds	53,656	260,289	(292,124)	21,821

Restricted funds

The income of the charity includes restricted funds comprising of the following donations and grants held on trust for specific purposes. The funds have all been fully spent within the financial year.

Grant income was received from Another Way Women's Foundation, The Hilden Charitable Fund, Peter Stebbing Memorial Charity and The Wisley Foundation towards purchases of shoe stock, premises costs and carriage expenses.

Grant income was received from Focus Foundation, The Forrester Family Trust, The Gosling Foundation, The Grocers' Charity, The Julia Rausing Trust, Kent Community Foundation, The Robert Gavron Charitable Trust, Sherborne in the Community and St Faith's Trust towards the purchases of shoe stock.

Other restricted funds consists of other grants received which were individually less than £4,500. The grant funding was received to fund purchases of stock, premises costs and carriage expenses.

SAL'S SHOES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

13. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 July 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 30 June 2024</i>
	£	£	£	£
Unrestricted funds				
Unrestricted funds	26,220	78,118	(50,682)	53,656
Restricted funds				
Another Way Women's Foundation	-	5,000	(5,000)	-
Britford Bridge Trust	-	10,000	(10,000)	-
Collyer Ferguson	-	5,000	(5,000)	-
Community Funding for Surrey	-	6,500	(6,500)	-
The Gosling Foundation	-	15,000	(15,000)	-
Hedley Foundation	-	5,000	(5,000)	-
The Hilden Charitable Fund	-	5,000	(5,000)	-
National Lottery Cost of Living Fund	-	75,000	(75,000)	-
National Lottery Awards For All	-	20,000	(20,000)	-
Sherborne in the Community	-	5,000	(5,000)	-
St Faith's Trust	-	10,000	(10,000)	-
Other restricted funds	-	17,150	(17,150)	-
	-	178,650	(178,650)	-
Total of funds	26,220	256,768	(229,332)	53,656

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025	Total funds 2025
	£	£
Tangible fixed assets	2,013	2,013
Current assets	29,845	29,845
Creditors due within one year	(10,037)	(10,037)
Total	21,821	21,821

SAL'S SHOES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	3,570	3,570
Current assets	64,419	64,419
Creditors due within one year	(14,333)	(14,333)
Total	53,656	53,656

15. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund.

16. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 30 June 2025.

SAL'S SHOES

England & Wales - Charity number 1171670

Accounts

SAL'S SHOES

**UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**



SAL'S SHOES

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SAL'S SHOES

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2024**

Trustees Russell Beaumont Dixon-Box, Trustee
Mark Tantam, Trustee
John Liam Alexander Roundhill, Trustee
Sarah Nelson Smith, Trustee

**Charity registered
number** 1171670

Registered office Glebelands
Pilgrims Lane
Titsey
Oxted
RH8 0SE

**Accountants and
Independent Examiners** Magma Audit LLP
Chartered Accountants
Unit 2
Charnwood Edge Business Park
Syston Road
Leicester
LE7 4UZ

Website www.salsshoes.com

Email info@salsshoes.com

SAL'S SHOES

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2024

The Trustees present their annual report together with the financial statements of the charity for the year 1 July 2023 to 30 June 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) 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 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

- **Policies and objectives**

Sal's Shoe's objects are the prevention or relief of poverty of children and young people by providing or assisting in the provision of shoes nationwide and internationally.

The Trustees review the aims, objectives and activities of the charity each year. The review helps the Trustees ensure the charity's aims, objectives and activities remained focused on its stated purpose. This report looks at what the charity has achieved and the outcomes of its work in the reporting period.

The majority of donations we receive are second hand shoes, outgrown before they have been outworn, but we frequently receive donations of new shoes from individuals, manufacturers and retailers.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

SAL'S SHOES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

Objectives and activities (continued)

- **Activities undertaken to achieve objectives**

Sal's Shoes distributes children's footwear via a network of partnerships nationwide and internationally. In the UK the distribution of footwear includes new shoes for school and the free provision of footwear in a shop style setting in a number of community centres. These are not accessible to the general public. Families are referred to the 'shops' to choose the footwear they need, by a wide range of organisations including food banks and pantries, nursery, primary and secondary schools, housing associations, GP's and health services, children's services and family centres, and domestic abuse support services.

Network of Nationwide Partnerships

Our outgoing consignments are demand-led and we respond to requests from asylum seeker and refuge centres, baby banks and food banks, charities, community organisations, domestic violence refuges, nursery, primary and secondary schools, and social services. This year we have sent out 305,811 pairs of both new and preloved donations of shoes. We have spent £6,047 on UK logistics and rely on postage, couriers and freelance drivers, dependant on the size, location and number of consignments headed out in any one week. Consignments of shoes are also collected by receiving organisations from our warehouse in Kent, saving on our logistics costs. Feedback from the organisations we provide shoes to and from the families receiving shoes, allows us to measure the impact of the service we provide and helps to inform any improvements we need to make. It also enables us to demonstrate to our donors, supports and funders, the collective difference we're making.

"Very much needed as the cost of living is breaking us. This will help us to save money to spend on food or utility bills" (Family Feedback).

"We supported 2 families at our Women's Refuge. One of the families had arrived with nothing more than a carrier bag of clothes each, after fleeing violence during the night. When mum visited us, she never imagined leaving us with brand new shoes for her 3 children. To see the joy and relief on her face was wonderful" (Partner Feedback).

Sal's Shoes Shops

In 2021 we were approached by The Guinness Partnership to assist with the provision of children's footwear in some of their community spaces. Dignity is one of the most important things to the human spirit. One of the saddest things about poverty can be the loss of dignity. There is nothing more stifling to a person's identity than having to wear clothes that are not 'them'. Children are experts in their own lives and even they have a strong sense of what style of clothing suits their personality and personal preference. Decent clothes and shoes can add a sense of pride and dignity.

To a family in need, especially when their peers may not be, extreme poverty can be undignified. Methods for upholding dignity are usually small, seemingly inconsequential things, but they can mean the world. Our Shoe Shops, filled with donations of both new and preloved shoes have enabled children in need to retain their sense of dignity and enjoy the experience of shoe shopping. They are also encouraged to return their Sal's Shoes to the store once outgrown if they remain not outworn.

We currently stock 11 Sal's Shoes Shops nationwide. 5 in partnership with Guinness: at St Paul's Centre in Crewe, Hackney Children and Baby Bank, Glebe Farm School and MK Storehouse in Milton Keynes and Emmaus in Salford. 5 at London Early Years Foundation nursery sites in Eastbury, Peckham, Pimlico, Romford, Stratford and Westminster. We also stock the school shoes room at the School Days hub in Reigate run by Stripey Stork the Surrey baby bank. We will be opening another Sal's school Shoes Shop in July 2024 with Little Green Sock Project, the only baby bank in Trafford.

"Getting these shoes from a Sal's Shoes Shop makes us feel happier and more dignified" (Family Feedback).

School Shoes Fund

In 2023/24, the Department for Work and Pensions (DWP) data indicated that 4.3 million children in the UK were

SAL'S SHOES

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024**

Objectives and activities (continued)

living in relative poverty after housing costs, representing 30% of all children. This initiative allows us to have the funds available to buy school children in need here in the U.K. a new pair of school shoes to give them that extra spring in their step. With the contacts we have and the more we can raise, the more pairs we can purchase at a discounted rate from corporate partners. We also provide new wellies for outdoor play and walking to school in wet weather, and PE trainers and football boots, if funding allows. This year 56,674 pairs of new school shoes and PE trainers were distributed within the UK through our School Shoes Fund. We spent £66,464 on the purchase of new shoes for school. Any donations of new school footwear we receive are also sent out to fulfil requests to this Fund.

“Without your support we wouldn't be able to give the families we are supporting brand new school shoes to start school with in September” (School Feedback).

Our work around the world

This financial year we have distributed 1,293,869 pairs of shoes around the world. We send out consignments directly to small charities and organisations and also contribute to much larger consignments of humanitarian aid being sent out by larger charities. We have spent £6,446 on logistics related to overseas consignments this year. Shoes have been distributed by partner organisations in Bulgaria, Brasil, Ghana, Kenya, Madagascar, Nicaragua, Portugal, South Africa, South Sudan, Sri Lanka, Tanzania, The Republic of the Gambia, Turkey, Uganda and Zambia. Shoes donated at schools in Dubai were delivered to a partner charity who paid for the freight and oversaw distributions at orphanages in Zanzibar. We were also contacted by a retailer in Australia, wishing to donate new shoes. We rallied a small team of volunteers in Australia and thanks to a contact at DHL the shoes were packed in a range of styles and sizes and delivered to 3 baby banks in Australia. Our Duke of Edinburgh Award scheme volunteers paid an imperative role in the research required to oversee this project.

Volunteers

Our core team continue to volunteer throughout the year at our warehouse in Edenbridge and we host regular group of visiting corporate volunteers. We also welcome young volunteers and accompanying adults in the school holidays as well as school groups during term time.

CJ Bowry (Chief Executive) remains the single employee of the Charity. The Trustees were delighted that she was appointed an OBE in the King's New Honours list 2024 for services to Young People, to Education and to the Environment in recognition of her efforts in building up Sal's Shoes to the size and span that it is today. CJ is assisted by 4 part time freelance staff:

Grants & Fundraising

Caz O'Kane: Day rate – increase and additional time from 1 to 2 days a week May 2024.

Design & Communications

Georgiee Rodrigues: Hourly rate – increase April 2024, average 40.8 hours/week.

UK Logistics

Claudia Lewis: Hourly rate – increase January 2024, average 36 hours/month.

Brand Partnerships

Claire Joy: Hourly rate – new position to develop retailer partnerships and in kind donations June 2024.

SAL'S SHOES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

● Financial review

Sal's Shoes has a diversified income stream and is not overly reliant upon a single donation or grant.

Income and expenditure during the year

In the 2023/24 reporting period Sal's Shoes received grants and donations of £256,768 (2022/23: £187,106) – an increase of £69,662 compared to the previous year. This included an unprecedented single grant of £75,000 from The National Lottery - The Community Organisations Cost of Living Fund. This grant did include retrospective costs already incurred by the Charity.

Total expenditure for the year was £229,332 (2022/23: £192,286).

We are focused on working towards continuing to build a diversified income stream to ensure this growth is sustainable.

Summary of movement on restricted and unrestricted funds

During the year, Sal's Shoes reported unrestricted income of £78,118 (2022/23: £186,442) and unrestricted expenditure of £50,682 (2022/23: £178,597), generating an unrestricted surplus for the year of £27,436 (2022/23: £7,845).

During the year, Sal's Shoes reported restricted income of £178,650 (2022/23: £16,000) and restricted expenditure of £178,650 (2022/23: £34,276), generating a restricted surplus/(deficit) for the year of £NIL (2022/23: (£18,276)).

At the end of the financial year, the total funds of the charity were £53,656 (2022/23: £26,220), comprising £53,656 (2022/23: £26,220) unrestricted and £NIL (2022/23: £NIL) restricted income funds.

● Reserves policy

The Trustees monitor the charity's financial position and review its required level of reserves each year. This review considers the types of income, and the uncertainties associated with each; the level of fixed running costs including salaries and property rent; variable costs associated with logistics; and the needs of the families whom we help support via our network of partner organisations. This includes the provision of donated preloved footwear but not the purchase of new footwear, which is dependent on secured funding.

The Trustees have agreed that the ideal minimum level of general unrestricted reserves should be sufficient to cover our budgeted fixed and variable costs for a period of three months, being approximately £57,000.

At the end of the financial year, the total funds of the charity were £53,656 (2022/23: £26,220), comprising £53,656 (2022/23: £26,220) unrestricted and £NIL (2022/23: £NIL) restricted income funds, being approximately £3,000 less than the target level set by the Trustees. This is not of concern to the Trustees because of the low fixed costs of the Charity. Variable costs such as logistics can be reduced very quickly. Nonetheless, the intention is to generate more of a surplus in the current year from unrestricted funding to ensure we make up this small shortfall in our level of reserves.

● Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

SAL'S SHOES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

Structure, governance and management (continued)

- **Constitution**

The charity was established under a CIO Constitution whose only voting members are its charity Trustees. It has no subsidiary undertakings and does not form part of a wider network.

In the event of winding-up, members of the charity have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. The Trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

All Trustees are invited to spend time at the warehouse and to attend volunteering sessions.

- **Day-to-day management of the charity**

The Board of Trustees has collective responsibility for everything that the charity does, including the legal responsibility to ensure it is controlled and properly managed. The Board delegates responsibility for operational management to the Chief Executive. The Chief Executive leads the team of 4 freelancers and volunteers to develop plans, policies and processes following the Board's advice and approval.

- **Volunteers**

The Trustees are grateful for the enormous contribution made by Sal's Shoes volunteers, one of Sal's Shoes most valuable assets.

- **Policies**

Policies for all relevant areas are maintained, and policy review periods are agreed and approved by the board.

- **Public benefit**

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

SAL'S SHOES

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024**

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charity 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Signed by:

A3DE38BA5E0D4A3...
Mark Tantam
Chair of Trustees

Date: 22-Apr-25 | 5:44 PM BST

SAL'S SHOES

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

Independent examiner's report to the Trustees of Sal's Shoes ('the charity')

I report to the charity Trustees on my examination of the financial statements of Sal's Shoes ('the charity') for the year ended 30 June 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed

Responsibilities and basis of report

As the Trustees of the charity (and 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 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 accounts 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.

As permitted by Direction 2, issued by the Charity Commission the firm for which I work has provided the charity with bookkeeping services during the year ended 30 June 2024. As a consequence I have followed the requirement of the FRC's Ethical Standard when undertaking this assignment.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement

SAL'S SHOES

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024**

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 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 accounts to be reached.

Signed:  Signed by:
E30800AC25FE4D9...

Dated: 22-Apr-25 | 6:23 PM BST

Luke Turner

FCA FCCA

Magma Audit LLP
Part of the Dains Group
Chartered Accountants
Unit 2, Charnwood Edge Business Park
Syston Road
Cossington
Leicester
LE7 4UZ

SAL'S SHOES

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30 JUNE 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:					
Donations and legacies	3	4,150	47,768	51,918	100,606
Charitable activities	4	174,500	26,000	200,500	86,500
Other income	5	-	4,350	4,350	-
Total income		178,650	78,118	256,768	187,106
Expenditure on:					
Charitable activities		178,650	50,682	229,332	192,286
Total expenditure		178,650	50,682	229,332	192,286
Net movement in funds		-	27,436	27,436	(5,180)
Reconciliation of funds:					
Total funds brought forward		-	26,220	26,220	31,400
Net movement in funds		-	27,436	27,436	(5,180)
Total funds carried forward		-	53,656	53,656	26,220

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 13 to 22 form part of these financial statements.

**SAL'S SHOES
REGISTERED NUMBER:**

**BALANCE SHEET
AS AT 30 JUNE 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	3,570	2,585
		<u>3,570</u>	<u>2,585</u>
Current assets			
Debtors	11	34,063	13,110
Cash at bank and in hand		30,356	15,108
		<u>64,419</u>	<u>28,218</u>
Creditors: amounts falling due within one year	12	(14,333)	(4,583)
Net current assets		<u>50,086</u>	23,635
Total assets less current liabilities		<u>53,656</u>	26,220
Net assets		<u>53,656</u>	26,220
Total net assets		<u><u>53,656</u></u>	<u><u>26,220</u></u>
Charity funds			
Restricted funds	13	-	-
Unrestricted funds	13	53,656	26,220
Total funds		<u><u>53,656</u></u>	<u><u>26,220</u></u>

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Signed by:

A3DE38BA5E0D4A3...

Mark Tantom
(Chair of Trustees)

Date: 22-Apr-25 | 5:44 PM BST

SAL'S SHOES

**BALANCE SHEET (CONTINUED)
AS AT 30 JUNE 2024**

The notes on pages 13 to 22 form part of these financial statements.

SAL'S SHOES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

1. General information

Sal's Shoes is an incorporated charity registered with the Charity Commission. Its registered office is Glebelands, Pilgrims Lane, Titsey, Oxted, RH8 0SE. The registered Charity number is 1171670.

2. Accounting policies**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Sal's Shoes meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects where a monetary value can be ascertained. Gifts donated for resale are included as income when they are sold where a monetary value can be ascertained.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

SAL'S SHOES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

2. Accounting policies (continued)**2.3 Expenditure (continued)**

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	25% straight line
------------------	---	-------------------

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

SAL'S SHOES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

2. Accounting policies (continued)

2.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations	4,150	47,768	51,918	<i>100,606</i>
<i>Total 2023</i>	-	<i>100,606</i>	<i>100,606</i>	

SAL'S SHOES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

4. Income from charitable activities

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Grants	174,500	26,000	200,500	86,500
<i>Total 2023</i>	<i>16,000</i>	<i>70,500</i>	<i>86,500</i>	

5. Other incoming resources

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Employment allowance	4,350	4,350	-

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Charitable activities	211,375	17,957	229,332	192,286
<i>Total 2023</i>	<i>181,099</i>	<i>11,187</i>	<i>192,286</i>	

Analysis of direct costs

SAL'S SHOES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

6. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	21,474	16,246
Purchase of stock	66,464	51,252
Carriage	12,493	17,698
Rent	47,439	45,158
Media and communicationos	18,957	16,207
Insurance	1,267	1,039
Telephone	1,912	1,919
Sundry expenses	6,856	8,515
IT costs	5,953	3,734
Packaging	1,600	3,314
Travel expense	4,073	1,983
Consulting	21,157	12,200
Repairs & maintenance	285	908
Depreciation	1,445	926
	<u>211,375</u>	<u>181,099</u>

Analysis of support costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	9,204	5,415
Sundry expenses	2,285	2,838
Accountancy	5,987	2,625
Depreciation	481	309
	<u>17,957</u>	<u>11,187</u>

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,200 and accounts preparation and bookkeeping services of £1,150.

SAL'S SHOES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

8. Staff costs

	2024 £	2023 £
Wages and salaries	27,500	19,750
Social security costs	2,540	1,513
Contribution to defined contribution pension schemes	638	398
	30,678	21,661

The average number of persons employed by the charity during the year was as follows:

	2024 No.	2023 No.
Employees	1	1

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 30 June 2024, no Trustee expenses have been incurred (2023 - £NIL).

10. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 July 2023	10,227
Additions	2,911
At 30 June 2024	13,138
Depreciation	
At 1 July 2023	7,642
Charge for the year	1,926
At 30 June 2024	9,568

SAL'S SHOES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

10. Tangible fixed assets (continued)

	Office equipment £
Net book value	
At 30 June 2024	3,570
	<hr/> <hr/>
At 30 June 2023	2,585
	<hr/> <hr/>

11. Debtors

	2024 £	2023 £
Due within one year		
Other debtors	5,675	9,083
Prepayments and accrued income	28,388	4,027
	<hr/>	<hr/>
	34,063	13,110
	<hr/> <hr/>	<hr/> <hr/>

12. Creditors: Amounts falling due within one year

	2024 £	2023 £
Bank overdrafts	207	338
Trade creditors	3,537	3,445
Other taxation and social security	2,316	-
Other creditors	3,450	-
Accruals and deferred income	4,823	800
	<hr/>	<hr/>
	14,333	4,583
	<hr/> <hr/>	<hr/> <hr/>

SAL'S SHOES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

13. Statement of funds

Statement of funds - current year

	Balance at 1 July 2023 £	Income £	Expenditure £	Balance at 30 June 2024 £
Unrestricted funds				
Unrestricted funds	26,220	78,118	(50,682)	53,656
Restricted funds				
52 Lives	-	2,150	(2,150)	-
Another Way Womens Foundation	-	5,000	(5,000)	-
Anton Jurgens Charitable Trust	-	3,000	(3,000)	-
Barbara Ward Foundation	-	3,500	(3,500)	-
Britford Bridge Trust	-	10,000	(10,000)	-
Collyer Ferguson	-	5,000	(5,000)	-
Community Funding for Surrey	-	6,500	(6,500)	-
Gatwick Airport Community Fund	-	2,500	(2,500)	-
Gosling Foundation	-	15,000	(15,000)	-
Hedley Foundation	-	5,000	(5,000)	-
Hilden Charitable Fund	-	5,000	(5,000)	-
National Lottery Cost of Living Fund	-	75,000	(75,000)	-
National Lottery Awards For All	-	20,000	(20,000)	-
Sherborne In The Community	-	5,000	(5,000)	-
Naturesave Trust	-	1,000	(1,000)	-
Souter Trust	-	3,000	(3,000)	-
St Faiths Trust	-	10,000	(10,000)	-
Tandridge District Council	-	2,000	(2,000)	-
	-	178,650	(178,650)	-
Total of funds	26,220	256,768	(229,332)	53,656

SAL'S SHOES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

13. Statement of funds (continued)**Restricted funds**

The income funds of the charitable company include restricted funds comprising of the following donations and grants held on trust for specific purposes.

The 52 Lives funds are to provide income for the purchase of shoe stock. All funds have been fully spent within the financial year.

The Another Way Women's Foundation funds are to provide income for logistics, administration and information technology costs. All funds have been fully spent within the financial year.

The Anton Jurgens Charitable Trust funds are to provide income for the purchase of shoe stock and premises costs. All funds have been fully spent within the financial year.

The Barbara Ward Foundation funds are to provide income for logistical costs. All funds have been fully spent within the financial year.

The Britford Bridge Trust funds are to provide income for administration, logistics and premises costs. All funds have been fully spent within the financial year.

The Collyer Ferguson funds are to provide income for the purchase of shoe stock and premises costs. All funds have been fully spent within the financial year.

The Community Funding for Surrey funds are to provide income for logistics, administration and information technology costs. All funds have been fully spent within the financial year.

The Gatwick Airport Community funds are to provide income for the purchase of shoe stock, premises and carriage costs. All funds have been fully spent within the financial year.

The Gosling Foundation funds are to provide income for the purchase of premises and carriage costs. All funds have been fully spent within the financial year.

The Hedley Foundation funds are to provide income for the purchase of shoe stock and premises costs. All funds have been fully spent within the financial year.

The Hilden Charitable funds are to provide income for logistics and administration costs. All funds have been fully spent within the financial year.

The National Lottery Cost of Living funds are to provide income for management staff costs, administration staff costs, delivery staff costs, purchase of shoe stock, administration, logistics and premises costs. All funds have been fully spent within the financial year.

The National Lottery Awards For All funds are to provide income for management staff costs, administration staff costs, delivery staff costs and premises costs. All funds have been fully spent within the financial year.

The Naturesave Trust funds are to provide income for logistics and rent costs. All funds have been fully spent within the financial year.

The Sherborne In The Community funds are to provide income for premises costs. All funds have been fully spent within the financial year.

The Souter Trust funds are to provide income for the purchase of shoe stock, premises and carriage costs. All funds have been fully spent within the financial year.

SAL'S SHOES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

13. Statement of funds (continued)

The St Faiths Trust funds are to provide income for the purchase of shoe stock and administrative costs. All funds have been fully spent within the financial year.

The Tandridge District Council funds are to provide income for logistical costs. All funds have been fully spent within the financial year.

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	3,570	3,570
Current assets	64,419	64,419
Creditors due within one year	(14,333)	(14,333)
Total	<u>53,656</u>	<u>53,656</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	2,585	2,585
Current assets	28,218	28,218
Creditors due within one year	(4,583)	(4,583)
Total	<u>26,220</u>	<u>26,220</u>

15. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund.

16. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 30 June 2024.

SAL'S SHOES

England & Wales - Charity number 1171670

Accounts

SAL'S NEWS



ISSUE 9 2022-2023

Shoes are relatively difficult to recycle because of all the different components they're made up of. As children tend to outgrow their shoes before they outwear them, we find new feet for their preloved shoes.

IN 10 YEARS WE HAVE DISTRIBUTED:

5,203,237

pairs of shoes in 60 countries, including here in the U.K.

THIS YEAR:

1,132,000

 pairs were distributed overseas.

152,385

 pairs were distributed in the U.K.

30,206

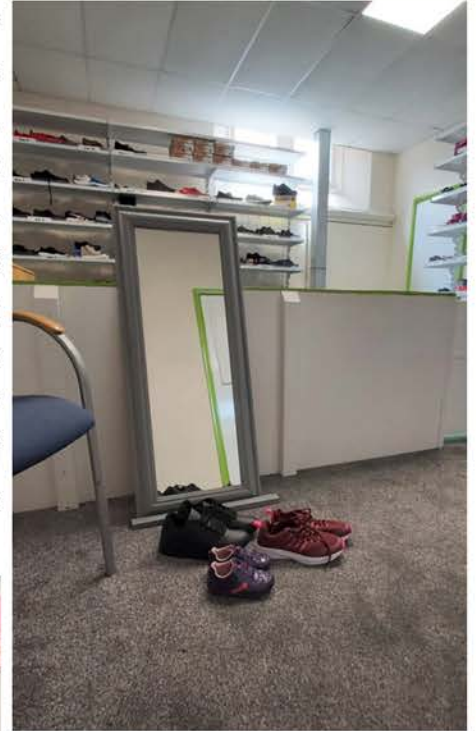
 pairs of new school shoes, PE trainers and wellies were distributed within the U.K. through our **School Shoes Fund**.

TOTAL: 1,314,591

 PAIRS THIS YEAR

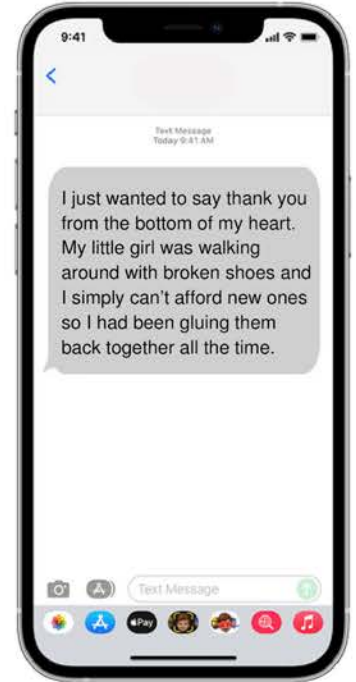
SALS SHOES .SHOP

Dignity is one of the most important things to maintain the human spirit. One of the most brutal impacts of poverty can be the loss of dignity and the loss of personal choice. Children are experts on their own feelings and often have a strong sense of what style of clothing suits their personality. We currently operate eleven Sal's Shoes Shops across England. Six of these are operated in collaboration with The Guinness Partnership. Situated in community hubs, the families who are most in need are referred to our welcoming shops, where they can enjoy the experience of shopping and exercise choice without having to pay for the footwear that they need.





Thanks to your continued support of our School Shoes Fund, we have been able to fulfil the requests we've received for new school shoes, PE trainers and wellies. With your help we have sent out over 30,000 pairs in the last year, more than double the number sent out in 2022. Alongside monetary donations, supporters can also purchase shoes from our Amazon wishlist. We're incredibly grateful for the donations of school shoes we've received from retailers this year.



In 2016 we piloted our Toe to Toe initiative. 300 pairs of school shoes were donated by the pupils at The Hayes Primary School in Kenley, Surrey, at the end of the summer term. Those shoes made their way to the feet of pupils at 3 rural schools in Ghana, West Africa. By 2017, over 650 U.K. schools had signed up to participate and over 175,000 pairs of school shoes were donated at the end of the academic year. Toe to Toe has continued to grow and we're delighted so many school across the country now collect their students' outgrown shoes throughout the school year.



COMPANY DONATIONS



ZIG + STAR



Whilst we predominantly find new feet for preloved shoes, we are increasingly receiving donations from retailers and manufacturers: end of season stock, excess inventory, samples, shoes that may have a slight cosmetic flaw but remain practical. We're so grateful to be given the opportunity to gift new footwear.

Clarks

PROJECT
ESPWA

TURKEY



GEM

GLOBAL
EMPOWERMENT
MISSION



Thanks to the logistical support of Project ESPWA and the hard working Global Empowerment Mission team in Turkey, a donation of over 20,000 pairs of shoes from Clarks was distributed amongst children that were displaced by earthquakes this year.



UKRAINE

BOGS

PROJECT
ESPWA

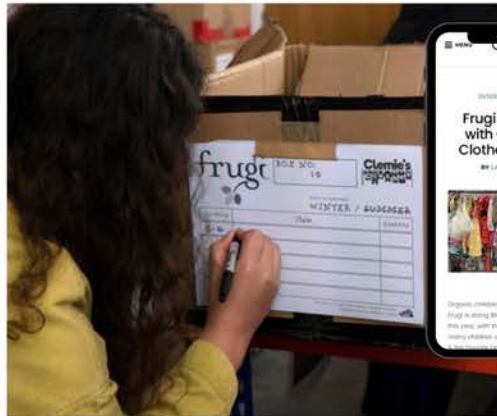


Thanks once again to the logistical support of Project ESPWA, a donation of thousands of pairs of Bogs Footwear was sent to Ukraine. We had planned to store the winter footwear until the colder months, but after the collapse of the Nova Kakhova dam, we were able to meet the urgent need, distributing boots amongst those living in the flooded villages.



Clemie's clothes

In order to support people in the UK struggling with the cost of living crisis and soaring energy prices, ethical and organic clothing company Frugi used its Black Friday sale to donate an item of children's clothing for every item purchased. We were given over 11,000 items to distribute via some of the baby banks we work with.



When Caterham School had old style branded sports kit piling up in their Nearly New Uniform shops and no sustainable route to recycle it, we were delighted that they reached out to us to find a way to rehome it.



In June, Fabulous Magazine launched the Baby Bank On Us campaign, in partnership with Save The Children, Little Village and more than 200 baby banks nationwide. Its aim was to increase local support for baby banks; calling on the public to donate pre-loved children's items to their nearest baby bank, or sign up to volunteer. It is hoped that the appeal will also raise money to support the work of baby banks. The campaign has received the backing of The Princess of Wales, and a number of famous faces.

Our founder CJ met Leona Lewis at the Hackney Family Centre, our joint venture with Boiler House Spaces, Little Village and The Guinness Partnership.



SOCIAL MEDIA

The power of social media, when harnessed for good can be astounding. We simply couldn't do what we do, or have the impact we have without all of your support. Every post you share and every story you tell about us, is helping to spread the word about our work – we wouldn't have the reach we do, and receive the donations we do, without you. Thank you! Earlier this year, influencer Mrs Hinch had a sort out of her son's shoes, sending them on to us and sharing her story with her 4.7 million followers. The 'Hinch Effect' took hold, our followers grew and our social media platforms were busier than ever. Shoes started flooding into HQ. A few months later we found new feet for their shoes in Ghana thanks to Ankoma Outreach and were able to share this with Mrs Hinch and her followers.



MEDIA

Some of our media coverage throughout the year:



shelters could really do with your unwanted items (in good condition). Have two baskets or boxes: 'donate' and 'to do' (hand washing/sewing buttons/re-hemming). Some charities that you may not have heard of can help you to help others this new year, while reducing your clutter. And this lull between Christmas and returning to work is a great time to have a sort out. Sal's Shoes takes children's and adults shoes in good condition and sends them to new homes here and abroad. Footwear poverty is a real thing, so don't assume those trainers that only ever give you blisters won't be enjoyed by someone else. salsshoes.com



Life and style
52 acts of kindness: how to spread joy in every week of 2023
46. Use your car for good
 Assuage your climate guilt by delivering meals on wheels, driving people to hospital appointments, picking up shoes for Sal's Shoes (which sends shoes to children who need them), or dropping off donations for the hygiene charity Beauty Banks. Or just text your neighbours when you are going to the dump in case they need to get rid of anything you could drop off.

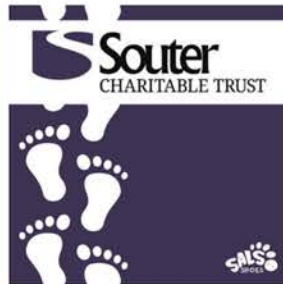
FUNDRAISING



We are always very grateful for the incredible people who fundraise to help support the work we do. Amongst our fundraisers this year we had the amazing Claudia, a member of the Sal's Shoes team, who ran the London Marathon and raised over £4,300. Then there was Ben, who decided to walk to work . . . a staggering 33.6 miles from home. It took Ben 12 hours and he raised almost £4,000 for our School Shoes Fund. We were grateful to an energetic reception class from The Lea School who ran over 450 laps of their school field, raising almost £250.

FUNDING

As a fairly small charity, often our only real limitation is financial. As well as asking our donors to donate £1 per pair of shoes they donate, we are grateful to have received grants from the following generous organisations:



OUR VOLUNTEERS

“I am always delighted to be able to volunteer at Sal's Shoes with such a lively and fun bunch of people. The atmosphere is so energetic and filled with enthusiasm for this lovely charity.”



“I initially started as a regular corporate volunteer, and now I volunteer as & when I can. Every time I attend a sorting & packing session I'm always blown away by people's donations, and the work that Sal's Shoes does to distribute them across the world. It just feels good to know you're helping others.”



“I look forward to my weekly time at Sal's Shoes, it's fun and energetic. Everyone is so welcoming and friendly. I'm pleased I came across the charity as they do such amazing things for so many people and I'm so proud to help do a little each week.”



Our volunteers selflessly donate their time and efforts to enable us to carry out the work and offer the service that we do. All of the shoes that we receive are sorted and packed by volunteers before setting off to find their new owners.

CORPORATE CHARITY DAYS



Volunteering in teams can prove hugely motivating for you and your co-workers. You'll be working together for the day towards a common goal and often relying on new skills outside of your usual day-to-day. The change in environment and type of work can allow undiscovered strengths and skills to shine through (and it's also lots of fun!) We promise, shoe sorting is good for the soul. Maybe your company offers paid volunteering as part of their Corporate Social Responsibility policy (which many do)? Or perhaps you're part of a team that wants to help a good cause? We'd love to hear from you!

We are based in Edenbridge, Kent. There is parking on site and direct rail links to London from our nearest station, a 5 minute walk away. We ask for a financial contribution of £500 per group, for up to 10 people, which helps support the work that we do. If you would like to find out more please get in touch: info@salsshoes.com



DISTRIBUTIONS

Here are just some of the countries where your Sal's Shoes have found new feet in this year:



FINDING NEW FEET



We hope these shoes bring some smiles as they travel miles. Jen Chris Thomas + Poppy



Hope these will make some little feet happy!

We hope you enjoy your new shoes! With love, Wilfred & Orelia

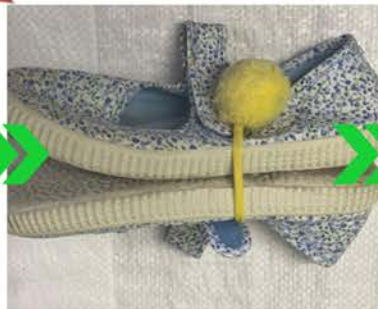
I hope you enjoy our shoes
Love Nancy Age 7
Love Maggie age 5



A MESSAGE FOR THE NEW OWNER OF MY SHOES
I hope you enjoy my shoes as I am too big for them so I hope you have magical adventures in them.

I hope you enjoy my shoes
Love Aisha

These smell nice too, love Stella Dyerson Size 32

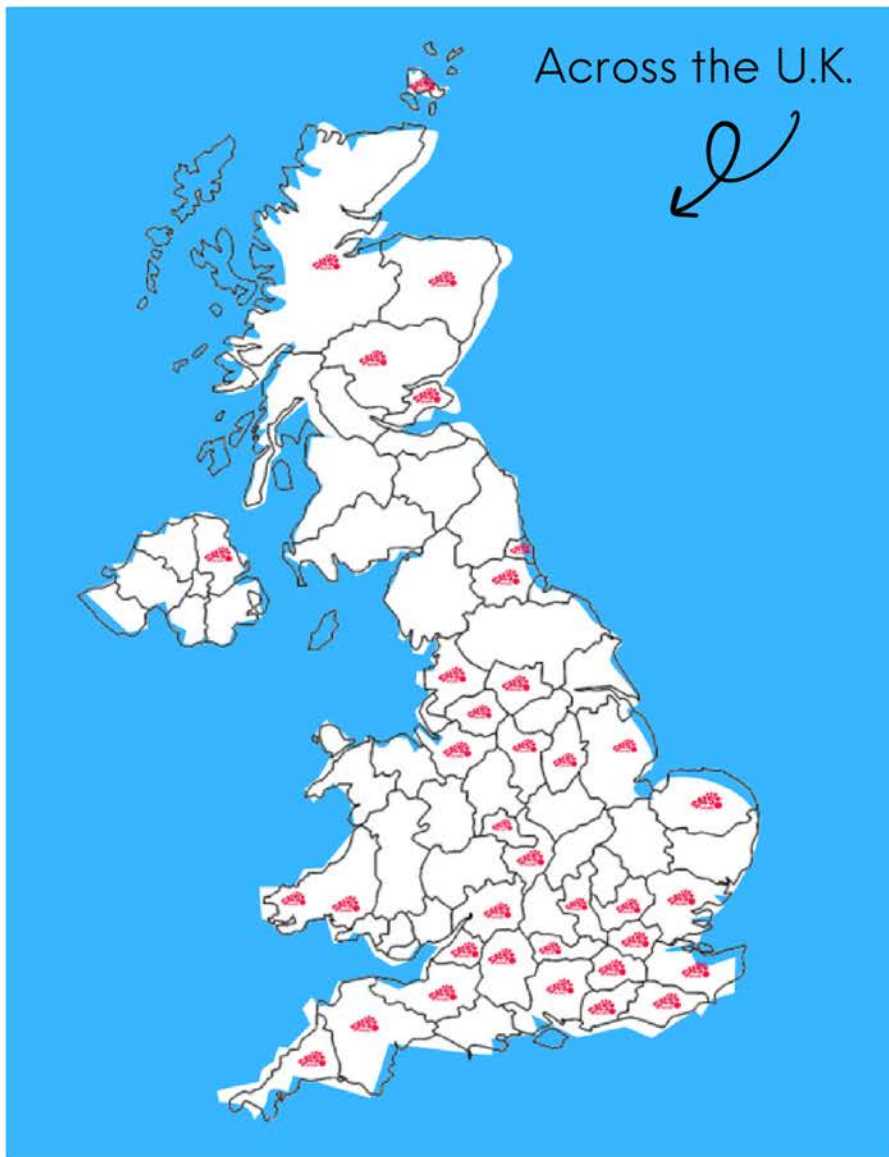


We have worked hard to maintain the premise upon which we were built, knowing where all your Sal's Shoes find their new owners. Here are just a few of your 'Shoe Stories' from the last year:

THIS IS WHERE YOUR SAL'S SHOES HAVE BEEN FINDING THEIR NEW FEET THIS YEAR:

Around the world

Across the U.K.



- Burkina Faso 
- Ghana 
- Jamaica 
- Kenya 
- Laos 
- Malawi 
- Moldova 
- Myanmar 
- Nicaragua 
- Nigeria 
- Poland 
- Portugal 
- Sierra Leone 
- Spain 
- South Africa 
- Syria 
- The Gambia 
- Tanzania 
- Turkey 
- Uganda 
- Ukraine 
- Zambia 

YOU CAN MAKE A DONATION TO SUPPORT OUR WORK HERE:

Donate via PayPal

Donate via website



**TEXT
SALSSHOES
TO 70450**

followed by your donation amount

Texts will cost the amount plus one standard network rate message. You can donate between £1 and £20.

Sal's Shoes is a registered charity in England & Wales.
Registered Charity Number: 1171670.
All images provided by Sal's Shoes.
Logo by rscreative.com.

Newsletter by Source It Out.

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SAL'S SHOES

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2023

Independent Examiner's Report to the Trustees of Sal's Shoes

I report to the trustees on my examination of the accounts of Sals Shoes ('the charity') for the year ended 30 June 2023 which comprise the summary of receipts and payments and the statement of assets and liabilities.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity 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 charity's accounts carried out under section 145 of the 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.

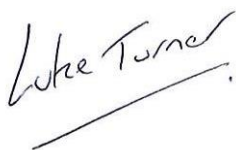
An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no audit opinion on the accounts and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records.

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: 12/10/2023

Luke Turner FCA FCCA

Magma Audit LLP

Unit 2, Charnwood Edge Business Park
Syston Road
Cossington
Leicester
LE7 4UZ



Receipts and payments accounts

CC16a

For the period from	Period start date 01/07/2022	To	Period end date 30/06/2023
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Grants	80,500	16,000	-	96,500	103,650
Donations	90,603	-	-	90,603	64,412
VAT reimbursed	15,339	-	-	15,339	11,336
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	186,442	16,000	-	202,442	179,398
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	186,442	16,000	-	202,442	179,398
A3 Payments					
Carriage UK	15,587	-	-	15,587	18,719
Carriage Overseas	4,850	-	-	4,850	-
Volunteer expenses	353	-	-	353	1,015
Purchases of stock	37,252	14,000	-	51,252	32,218
Travel expenses	1,630	-	-	1,630	783
Media and Communications	17,698	-	-	17,698	8,087
IT costs	2,225	-	-	2,225	2,321
Administration	7,133	1,000	-	8,133	14,991
Rent	48,185	1,000	-	49,185	43,055
Insurance	1,039	-	-	1,039	477
Telephone	1,919	-	-	1,919	1,465
Office equipment	1,649	-	-	1,649	3,364
Sal's Shoe Shops Fitout Costs	1,568	-	-	1,568	-
Subscriptions	1,509	-	-	1,509	782
Accountancy	2,325	-	-	2,325	2,600
Grant fundraising	10,450	-	-	10,450	6,700
VAT on expenditure	15,198	-	-	15,198	13,399
Printing and stationery	414	-	-	414	-
Bank charges and interest paid	29	-	-	29	19
Wages	7,584	18,276	-	25,860	11,724
Trustee reimbursed expenses	-	-	-	-	1,644
	-	-	-	-	-
Sub total	178,597	34,276	-	212,873	163,363
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	178,597	34,276	-	212,873	163,363
Net of receipts/(payments)	7,845	- 18,276	-	- 10,431	16,035
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	6,924	18,276	-	25,200	9,165
Cash funds this year end	14,769	-	-	14,769	25,200

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

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Bank	14,564	-	-
	Cash	205	-	-
		-	-	-
	Total cash funds	14,769	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	VAT refund	4,176	-	-
	PAYE	4,737	-	-
		-	-	-
		-	-	-
		-	-	-
	Total	8,913	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Office equipment	594	-	-
	Plant and machinery	5410	-	-
			-	-
			-	-
			-	-
			-	-
			-	-
	Total	6004	-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	Accruals	1005	-	
	Other creditors	1129	-	
			-	
	Total	2134	-	

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

Signature	Print Name	Date of approval
	Mark Tantam	11/10/2023

SAL'S SHOES

England & Wales - Charity number 1171670

Accounts

SAL'S NEWS

ISSUE 8 2021-2022



Shoes are relatively difficult to recycle because of all the different components they're made up of. As children tend to outgrow their shoes before they outwear them, we find their preloved shoes new feet.

IN 9 YEARS WE HAVE DISTRIBUTED:

3,882,646 pairs of shoes in **57** countries
(including the U.K.)

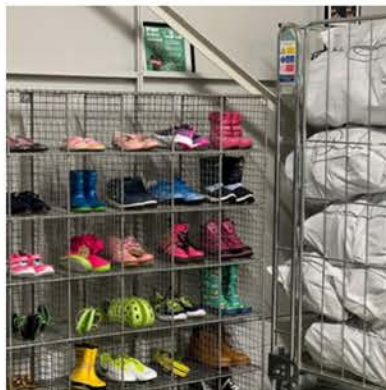
THIS YEAR:

1,045,168 pairs were distributed overseas

73,224 pairs were distributed within the U.K.
(not including new school shoes, PE trainers and wellies)

14,208 pairs of new school shoes, PE trainers and wellies were distributed within the U.K. from our **SCHOOL SHOES FUND**

TOTAL: 1,132,600 pairs this year



HACKNEY FAMILY CENTRE

In June we were delighted to open the Hackney Family Centre in partnership with Little Village, The Boiler House and The Guinness Partnership.

About 48% of children in Hackney live in poverty, according to figures compiled by Trust for London. This is significantly higher than the London average. Hackney also has one of the highest rates of households that live in temporary accommodation with 28

households per 1,000. The new Family Centre will not only provide access to a wide range of essential childcare items, including items like clothes, cots, nappies, toiletries, buggies, and toys, courtesy of Little Village; it will also offer a nurturing space for families to gain further support, build relationships, and feel more able to move through current challenges under the management of The Boiler House.

In the current cost of living crisis, too many families can barely afford to feed their families and heat their homes let alone afford to clothe their ever growing young. With the opening of our most recent Sal's Shoes 'shop' we're hoping to help ease that burden and give families in need the experience and enjoyment of a shopping trip without having to pay for their 'purchases.'



SAL'S SHOES SHOPS



In a continued collaboration with The Guinness Partnership we were delighted to open 2 further Sal's Shoes 'Shops' at the Northwold Youth & Community Centre on the Northwold Estate in London and at the Hackney Family Centre, both under the management of The Boiler House Community Space Charity. Our shops in Crewe and Salford continue to serve local communities.



working in partnership with



UKRAINE SUPPORT HUB
BOREHAMWOOD
WD6 2DW

We are delighted to be launching a new hub for Ukrainian families with children under 18 who are escaping the conflict. We have essential items, both brand new and preloved in excellent condition. Items include clothes, shoes, coats, toys, toiletries, nappies, formula, school bags, baby food, buggies, cribs, make up, jewellery and more.

Visits can be booked by host families at www.sebbyscorner.co.uk



We also independently opened a 5th shoe shop in Hertfordshire at the Ukraine Support Hub run by Borehamwood charity Sebby's Corner.

UKRAINE

In the first 4 months after the war in Ukraine began, your support meant that we were able to send 10 consignments of shoes into Ukraine.

Initially we were sending winter footwear to families displaced from their homes with few personal possessions and then, as the weather warmed, we turned to replacing winter footwear with spring and summer footwear at locations including children's hospitals, monasteries harbouring displaced children and communities sheltering in safe zones.

Consignments went out in the U.K. to families, predominantly women and children arriving from Ukraine as part of the Ukraine Family Scheme and Sponsorship Scheme. Thanks to Stefan, there was also an in-country Sal's Shoes collection and distribution in Poland and shoes donated were distributed from a centre in Lublin where refugees from Ukraine could peruse and choose the essential items they were in need of.



A special thank you to Wolverine Worldwide, Saucony, Merrell, Bates Footwear, Caterpillar and Sperry for the hundreds and hundreds of new pairs of Sal's Shoes they donated as part of our consignments and to Country Kids for the boxes and boxes of new tights and socks that accompanied them.



Clemie's Clothes

Clemie's Clothes started as an opportunity to find new homes for pre-loved dressing up outfits, and to spread sparkle to the new owners of our Sal's Shoes.



Since then, when we have the space and time, we've been able to occasionally accommodate different donations of Clemie's Clothes in the form of large donations of new children's clothes. Our volunteers put their sorting skills to use categorising all the clothing before we're able to invite some of the baby banks we help support with Sal's Shoes, to come in and replenish their clothing stock.



SCHOOL SHOES FUND

Thanks to your monetary donations to our School Shoes Fund, we're able to purchase school shoes, trainers and wellies for children in need here in the U.K.



IN-KIND DONATIONS



Haiti



Nigeria

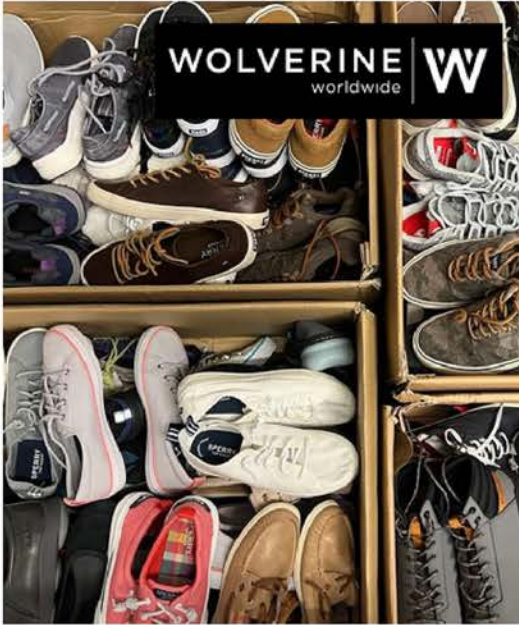


Nigeria

With thanks to our friends at:

Goods FOR Good

We feel incredibly fortunate to receive donations from retailers and manufacturers looking for a way to find good homes for end of season stock, samples and shoes that may have slight cosmetic flaws, but are otherwise perfect and ready to be put to use.



WOLVERINE worldwide **WV**



Happy Little Soles



CHILDRENSALON
SINCE 1982



ASDA
George.



Squelch
Imagined for your wishes

SPARKLY
Squelch



do

Ghana



SHEEPERS

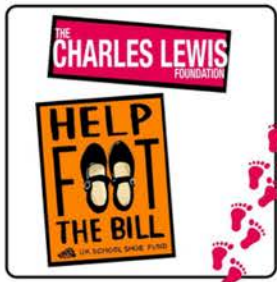


CAT



FUNDING

As a relatively small charity, often our only real limitation is financial. As well as asking our donors to donate £1 per pair of shoes, we are grateful to have received grants from these organisations:



Some of our media coverage throughout the year:

Happy Feet!

One small boy's outgrown shoes sparked an idea that has grown into a worldwide charity

Cerise spotted something that her little boy Sid had outgrown another pair of shoes. They're too small for him now but still as good as new. She smiled over the thought that the ideal solution would be to give them to needy children. She gave them to a friend who was going voluntary work in Africa...

...she realised this was something that could benefit many needy children, and an idea was born...

In 2013, 42-year-old Cerise, from Bromley, usually referred to simply as C.C., founded the charity's identity. Sa's Shoes. Five years later, the charity did need to one...

...in need of them is more than 41 countries...

C.C. recalls five three-year boys aged between 9 and 12 who had never been able to go to school and had spent their young lives picking coffee in the fields. Now, thanks to Sa's Shoes, they all have footwear and are allowed to...

education, two meals a day...



METRO LIFESTYLE

A 'baby bank' is opening in Hackney for struggling families

Why dignity is the kindest gift

The UK cost of living crisis has meant more people relying on food banks and donated goods to get by. But how does this impact people's sense of dignity? Two projects offer a refreshing take on what it means to give and receive

Britain's Covid-19 pandemic has opened the 'social supermarket' in October 2020, she had no idea it would grow to support hundreds of people...

When the pandemic first struck, Jones recruited more than 100 volunteers to offer others assistance: from collecting prescriptions and shopping to drug delivery and more. After receiving some funding through her local council's community grant, she began offering food parcels to the local party who lives...

"The medical centre's social prescribing unit discovered that 47 per cent of the surgery's appointments were for people who didn't really need to see a GP," Jones says. "The reason came down to loneliness, anxiety and other factors, but also through the pandemic and food poverty. So, they were very keen to be involved in the setting up of the pantry."

Food poverty is growing in the UK. In 2012-15, the food bank charity the National Food Bank for the Homeless reported that food banks were used by nearly 260,000 people, rising to 2.5 million people in 2020.

At the Vibe Party, based in the town of Sharnbrook, members pay £8 a week for the equivalent of up to 100 worth of shopping. Crucially, they are able to choose their own fresh fruit and vegetables, meat and fish, and alcoholic drinks. Organic formula milk and sanitary pads are available for those who need them. Almost 800 people, including 271 children, are now supported by the service. As well as member contributions, funding comes from a patchwork of grants and other donations.

Jones (pictured right) has had a close-up of the issue. "With the food bank model, you're given a box and it's normally just the food parcels," she says. "When members come to us, they can go around and choose exactly what they want."

Jones and her team also help people to budget and just register twice help with ingredients, to support members in cooking and eating. "That's been brilliant," she explains. "People now are not afraid to ask for help. It's a real sense of dignity of these people."



OUR VOLUNTEERS

“Sal’s Shoes provides a safe environment - you feel supported, accepted and included, a member of the team - you belong. When I needed a change of pace, an alternate environment and to be in a place where I could just be me and forget everything else, I chose Sal’s Shoes. I feel that I have had more support from the engagement with Sal’s Shoes than they have had from me. It really has been an amazing place to go and gain a completely different change of pace mentally and you’ll get a fair amount of steps in!”

Ashlee
Corporate volunteer
S & P Global



“Sal’s has enabled me to give back and feel part of a team, while being flexible so I can continue to take care of my family. I feel proud of what we have achieved over the last 8 years together. Starting from packing shoes in CJ’s house to delivering outgrown but not outworn preloved shoes to so many countries around the world including within the UK. I’ve also made some amazing friends along the way.”

Louise
One of our longest
serving volunteers



“I have regularly volunteered over the last few years through corporate volunteer days. I enjoy doing something different to the regular day to day work and the volunteering provides a sense of enormous satisfaction. It feels like you are giving back to local communities.”

Charles
Corporate volunteer
Veson Nautical



“All I was doing constantly was liking the images and posts I saw on social media. I decided to take it a step further and see how Sal’s Shoes really achieved their great work. I love my Thursday mornings at HQ sorting, sizing and packing preloved shoes to be sent around the U.K. and the world. I get a great buzz from helping especially recently sending shoes to Ukraine.”

Cathy
Retired



ONE OF THE GREATEST GIFTS YOU CAN GIVE IS YOUR TIME

All of the shoes we receive are sorted and packed by volunteers before setting off to find their new owners.

SAL'S SHOES CORPORATE VOLUNTEER DAYS

Volunteering in teams can prove hugely motivating for you and your co-workers. Working together for the day towards a common goal and often utilising new skills outside of your usual day-to-day remit. The change in environment and type of work can allow undiscovered strengths and skills to shine through.

WE WELCOME INDIVIDUALS OR TEAMS OF UP TO 10 PEOPLE AT:



SAL'S SHOES WAREHOUSE EDENBRIDGE, KENT

SORTING AND PACKING SHOES.

There is parking on site and direct rail links to London with the station close by



HACKNEY FAMILY CENTRE, LONDON

SORTING AND PACKING CLOTHING AND OTHER ESSENTIALS.

The Family Centre incorporates a Sal's Shoes area for families with children in need, 0-5yrs

If your company offers paid volunteering as part of their Corporate Social Responsibility policy or you are part of a team or an individual who wants to help a good cause, we'd love to hear from you. We kindly ask for a company financial contribution of £25 per corporate volunteer, which helps support our work.

DISTRIBUTIONS



South Africa



Uganda



Syria



Ukraine



France



Zambia



Ghana



U.K.

Just some of the countries your Sal's Shoes have found their new feet in this year:

HOW YOU CAN HELP...

DONATE SHOES: We collect ALL types of children's shoes in all sizes so long as the adult sizes are still child appropriate and practical footwear (no heels please!)



Have your children, or you, grown out of any shoes that still have plenty of wear left in them? Could you donate these so that they can find their next pair of feet?



The £1/pair donation pays for the journey the shoes go on to find their new feet.



DONATE TO OUR SCHOOL SHOES FUND: This allows us to buy school children in need, here in the UK, a new pair of school shoes.



Could you make a monetary donation to help give a child in need an extra spring in their step?



IN KIND DONATIONS: we work with lots of retailers and manufacturers to save end of line stock, and shoes with cosmetic flaws, from landfill.



Could your company donate end of line stock, or shoes manufactured with a cosmetic flaw to protect children's feet from injury and infection?



TAKE PART IN TOE TO TOE-OUR END OF THE ACADEMIC YEAR SCHOOL SHOES DRIVE: if school shoes are likely to be outgrown over our long school holidays, we can find them new feet and get them back into education.



Could your school join the hundreds of others that take part in this campaign each year?



VOLUNTEER: All of the shoes we receive are sorted, itemised and packed by volunteers before being sent off to find their new feet.



Could you give us your time, or organise a team away day? We have a core team of volunteers, and also host visiting groups of volunteers and companies utilising charity days.



HOW YOUR SHOES FIND NEW FEET

YOU OUTGROW YOUR SHOES BUT THERE'S STILL LOTS OF WEAR LEFT IN THEM.



SO YOU GIVE THEM A QUICK CLEAN AND MAKE SURE THEY'VE GOT LACES IF THEY NEED THEM.



THEN YOU PAIR THEM TOGETHER WITH A RUBBER BAND.



POP THEM IN THE POST (OR ORGANISE A COURIER IF YOU'VE GOT LOTS OF PAIRS).



DONATE £1 FOR EVERY PAIR YOU SEND TO US.



WE ACCEPT DONATIONS THROUGH OUR WEBSITE, PAYPAL OR BANK TRANSFER.

EACH POUND FUNDS THE NEXT JOURNEY YOUR SHOES WILL GO ON TO FIND THEIR NEW PAIR OF FEET.



SHOES ARRIVE WITH US AND OUR VOLUNTEERS SORT THEM ALL OUT AT OUR WAREHOUSE.



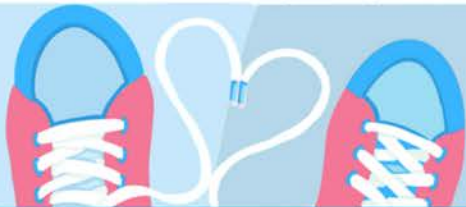
YOUR SHOES THEN SET OFF ON A JOURNEY TO FIND THEIR NEW OWNER.



WE KNOW WHERE EVERY SINGLE PAIR STARTS WALKING AGAIN. THEY GO TO ALL SORTS OF PLACES IN THE UK AND AROUND THE WORLD.



IN THE UK, YOUR SAL'S SHOES FIND THEIR NEW FEET AT ALL SORTS OF PLACES INCLUDING SCHOOLS, SOUP KITCHENS, HOMELESS SHELTERS, DOMESTIC VIOLENCE REFUGES, ASYLUM SEEKER AND REFUGEE CENTRES AND THROUGH SOCIAL WORKERS.



WE DO WHAT WE DO BECAUSE FEET IN SHOES ARE FEET PROTECTED FROM INJURY AND INFECTION.



YOUR DIFFERENT TYPES OF SHOES MEAN WE CAN HELP PEOPLE IN DIFFERENT WAYS: GOING TO SCHOOL, PLAYING FOOTBALL, PROTECTING FEET FROM THE SUN, THE RAIN AND THE COLD, DANCING FEET AND RUNNING FEET JUST TO NAME A FEW.



CAN YOU HELP US PROTECT MORE FEET?



THIS IS WHERE YOUR SAL'S SHOES HAVE BEEN FINDING THEIR NEW FEET THIS YEAR:

Around the world

 **BELGIUM**

 **FRANCE**

 **DJIBOUTI**

 **DOMINICAN REPUBLIC**

 **GHANA**

 **HAITI**

 **HONDURAS**

 **KENYA**

 **LEBANON**

 **MOLDOVA**

 **NIGERIA**

 **PORTUGAL**

 **SOUTH AFRICA**

 **SOUTH SUDAN**

 **SYRIA**

 **UGANDA**

 **UKRAINE**

 **ZAMBIA**

 **ZANZIBAR**

Across the U.K.



YOU CAN MAKE A DONATION TO SUPPORT OUR WORK HERE:

Donate via PayPal

Donate via our website



TEXT SALSSHUES TO 70450

FOLLOWED BY YOUR DONATION AMOUNT

Texts will cost the donation amount plus one standard network rate message. You can donate between £1 - £10.

Sal's Shoes is a registered charity in England & Wales.

Registered Charity Number: 1171670.

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[SALS_SHOES](https://twitter.com/SALS_SHOES)

SAL'S SHOES

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2022

Independent Examiner's Report to the Trustees of Sal's Shoes

I report to the trustees on my examination of the accounts of Sals Shoes ('the charity') for the year ended 30 June 2022 which comprise the summary of receipts and payments and the statement of assets and liabilities.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity 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 charity's accounts carried out under section 145 of the 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no audit opinion on the accounts and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records.

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: 04/11/2022

Luke Turner ACA FCCA

Magma Audit LLP

Unit 2, Charnwood Edge Business Park
Syston Road
Cossington
Leicester
LE7 4UZ



Receipts and payments accounts

CC16a

For the period from	01/07/2021	To	30/06/2022
---------------------	------------	----	------------

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Grants/Donations	126,062	42,000	-	168,062	108,780
VAT reimbursed	11,336	-	-	11,336	8,202
Trustee loan to charity	-	-	-	-	1,000
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	137,398	42,000	-	179,398	117,982
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	137,398	42,000	-	179,398	117,982
A3 Payments					
Carriage - donated goods	13,455	5,264	-	18,719	11,730
Volunteer expenses	1,015	-	-	1,015	255
Staff training	-	-	-	-	565
Purchase of shoe stock	20,218	12,000	-	32,218	17,501
Travel expenses	783	-	-	783	40
Advertising, marketing & social media	8,087	-	-	8,087	9,560
IT costs	2,321	-	-	2,321	1,014
Administration	14,991	-	-	14,991	7,970
Rent & premises	41,055	2,000	-	43,055	42,176
Insurance	477	-	-	477	-
Telephone	1,465	-	-	1,465	2,193
Plant and machinery equipment	3,364	-	-	3,364	1,039
Subscriptions	782	-	-	782	630
Accountancy	2,600	-	-	2,600	1,200
Consultancy fees	6,700	-	-	6,700	4,700
VAT on expenditure	13,399	-	-	13,399	8,626
Bank charges	19	-	-	19	157
Wages, NIC and pension	-	11,724	-	11,724	-
Trustee reimbursed expenses	1,644	-	-	1,644	1,080
	-	-	-	-	-
	-	-	-	-	-
Sub total	132,375	30,988	-	163,363	110,436
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	132,375	30,988	-	163,363	110,436
Net of receipts/(payments)	5,023	11,012	-	16,035	7,546
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	1,901	7,264	-	9,165	1,619
Cash funds this year end	6,924	18,276	-	25,200	9,165

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

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Bank	6,719	18,276	-
	Cash	205	-	-
		-	-	-
	Total cash funds	6,924	18,276	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

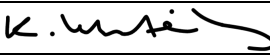
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	VAT refund	4,318	-	-
	Other debtor	512	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
	Total	4,830	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Office equipment	5,312	-	-
	Plant and machinery	793	-	-
			-	-
			-	-
			-	-
			-	-
			-	-
	Total	6,105	-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	Accountancy	800	-	
	Other creditor	1,082	-	
			-	
			-	
	Total	1,882	-	

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

Signature	Print Name	Date of approval
	Katie Whiteley	04/11/2022

SAL'S SHOES

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2022

Independent Examiner's Report to the Trustees of Sal's Shoes

I report to the trustees on my examination of the accounts of Sals Shoes ('the charity') for the year ended 30 June 2022 which comprise the summary of receipts and payments and the statement of assets and liabilities.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity 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 charity's accounts carried out under section 145 of the 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no audit opinion on the accounts and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records.

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: 04/11/2022

Luke Turner ACA FCCA

Magma Audit LLP

Unit 2, Charnwood Edge Business Park
Syston Road
Cossington
Leicester
LE7 4UZ



Receipts and payments accounts

CC16a

For the period from	01/07/2021	To	30/06/2022
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Grants/Donations	126,062	42,000	-	168,062	108,780
VAT reimbursed	11,336	-	-	11,336	8,202
Trustee loan to charity	-	-	-	-	1,000
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	137,398	42,000	-	179,398	117,982
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	137,398	42,000	-	179,398	117,982
A3 Payments					
Carriage - donated goods	13,455	5,264	-	18,719	11,730
Volunteer expenses	1,015	-	-	1,015	255
Staff training	-	-	-	-	565
Purchase of shoe stock	20,218	12,000	-	32,218	17,501
Travel expenses	783	-	-	783	40
Advertising, marketing & social media	8,087	-	-	8,087	9,560
IT costs	2,321	-	-	2,321	1,014
Administration	14,991	-	-	14,991	7,970
Rent & premises	41,055	2,000	-	43,055	42,176
Insurance	477	-	-	477	-
Telephone	1,465	-	-	1,465	2,193
Plant and machinery equipment	3,364	-	-	3,364	1,039
Subscriptions	782	-	-	782	630
Accountancy	2,600	-	-	2,600	1,200
Consultancy fees	6,700	-	-	6,700	4,700
VAT on expenditure	13,399	-	-	13,399	8,626
Bank charges	19	-	-	19	157
Wages, NIC and pension	-	11,724	-	11,724	-
Trustee reimbursed expenses	1,644	-	-	1,644	1,080
	-	-	-	-	-
	-	-	-	-	-
Sub total	132,375	30,988	-	163,363	110,436
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	132,375	30,988	-	163,363	110,436
Net of receipts/(payments)	5,023	11,012	-	16,035	7,546
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	1,901	7,264	-	9,165	1,619
Cash funds this year end	6,924	18,276	-	25,200	9,165

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

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Bank	6,719	18,276	-
	Cash	205	-	-
		-	-	-
	Total cash funds	6,924	18,276	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

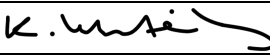
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	VAT refund	4,318	-	-
	Other debtor	512	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
	Total	4,830	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Office equipment	5,312	-	-
	Plant and machinery	793	-	-
			-	-
			-	-
			-	-
			-	-
			-	-
	Total	6,105	-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	Accountancy	800	-	
	Other creditor	1,082	-	
			-	
			-	
	Total	1,882	-	

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

Signature	Print Name	Date of approval
	Katie Whiteley	04/11/2022

SAL'S SHOES

England & Wales - Charity number 1171670

Accounts

SAL'S NEWS

ISSUE 7 2020-2021



Shoes are relatively difficult to recycle because of all the different components they're made up of. As children tend to outgrow their shoes before they outwear them, we find their preloved shoes new feet.

IN 8 YEARS WE HAVE DISTRIBUTED:

2,750,046 pairs of shoes in **52** countries
(including the U.K.)

THIS YEAR:

701,666 pairs were distributed overseas

41,310 pairs were distributed within the U.K.
(not including new school shoes, PE trainers and wellies)

6,750 pairs of new school shoes, PE trainers and wellies were distributed within the U.K. from our **SCHOOL SHOES FUND**

TOTAL: 749,746 pairs this year



SCHOOL SHOES FUND

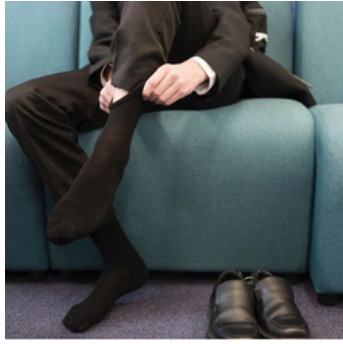
Our School Shoes Fund enables us to purchase new school shoes for children in need here in the U.K. Launched in June 2020, as the financial impact of the global pandemic became apparent, we have gone on to distribute, on average, 250 pairs of new school shoes, PE trainers and wellies every month. In August 2020, ahead of the new academic year, we distributed 4,020 pairs.

**HELP
FOOT
THE BILL**

 **UK SCHOOL SHOES FUND**
WWW.SALSSHOOES.COM



SHOE SHOPS



Working with The Guinness Partnership, we were delighted to open our first two Sal's Shoes 'Shops' at Emmaus, Salford and St. Paul's Centre, Crewe. Extreme poverty can feel undignified; our shoe shops aim to help maintain a sense of dignity for those who are facing poverty by empowering families in need to exercise choice and enjoy the experience of a shopping trip without having to pay for their 'purchases'.

IN-KIND DONATIONS



MARKS &
SPENCER

We feel incredibly fortunate to be on the receiving end of donations from retailers and manufacturers looking for a way to find good homes for end of season stock, samples and shoes that may have a slight cosmetic flaw but are otherwise perfect and ready to be put to use.



DISTRIBUTIONS

Just a few of our distributions and some of the charities that we have worked with this year...



Haiti



Pakistan



Nicaragua



Ghana



Nicaragua



Kenya



Ghana



Nigeria



Greece



Malawi

THE SPARKLE FOUNDATION LeSEA Global
 + CREATING BRIGHTER FUTURES

FEED THE HUNGRY
 A full life feels good.™



Nicaragua



Nigeria

Persimmon Together, we make a home.

SALS SHOES COMMUNITY FUND

MARSH Christian Trust

Sherborne in the Community

Share Gift

the guinness partnership

The Hilden Charitable Fund

LEATHERSELLERS' COMPANY CHARITABLE FUND

FORSTERS

CHARLES LEWIS FOOTWEAR

HELP FOOT THE BILL

ALPKIT FOUNDATION

CAPITAL GROUP

BOW C&F

Delivering a zero emission future

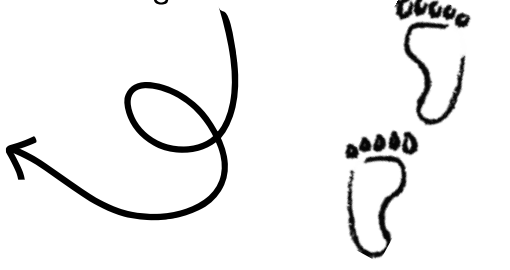
ST. JAMES'S PLACE CHARITABLE FOUNDATION

SALS SHOES

FUNDING

As a relatively small charity, often our only real limitation is financial.

As well as asking our donors to donate £1 per pair of shoes, we are grateful to have received grants from these organisations:



COVID-19 CHARITABLE FUND

The impact of the global pandemic has been uneven and unpredictable for charities, with projected declines in funding from all income sources. We are hugely grateful for the financial support for our UK-based work provided by the 3i Covid-19 Charitable Fund during a particularly challenging time.



TOE 2 TOE

Our school shoes initiative was first piloted in 2016. Our first school collected over 300 pairs of



shoes at the end of that summer term. Thanks to our reach on social media, the following year over 650 schools across the U.K. signed up for Toe 2 Toe and over 175,000 pairs of shoes were collected. This year despite the global pandemic, we were fortunate that so many schools in the UK and other countries still rolled out the scheme, choosing to host collections when we weren't in lockdown.

SUPPORTED BY:  **Banner**

FUNDRAISING

Fundraising efforts this year included the amazing 'Bare Foot Buddies' who walked over 4 miles barefoot and Iona and her mum who donated the money that they raised from sponsorship for cutting their hair between Sal's Shoes and Little Princess Trust.



Clemie's Clothes



Clemie's Clothes started as an opportunity to spread joy (and sparkle) to the new owners of our Sal's Shoes. Packing fun, preloved dressing-up clothes in with the consignments of shoes was an easy way to nurture imagination at the same time as protecting little feet.

Since then, Clemie's Clothes has popped up whenever the stars have happened to align and we had the space and time to accommodate donations other than shoes. This year, a generous donor stepped in with a fantastic delivery of children's clothes. Our team of hardworking volunteers were able to put their sorting skills to use by categorising all of the clothing by size and by season, before inviting some UK baby banks to come in to HQ and replenish their stock.



Malawi



Malawi



Stripey Stork



Little Village



The Baby Bank

FINDING NEW FEET ACROSS THE UK



FINDING NEW FEET AROUND THE WORLD



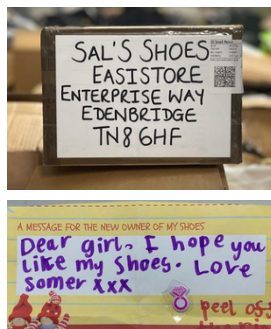
Always a delight to host visiting corporate volunteers utilising company charity days like our friends from IHS Markit



Thank you to Caterham School PA - for selecting us as 1 of 3 charities to support for a 2 year period. Over 700 pairs of shoes were donated in their first drop off session



Our first socially distanced and masked volunteers shoe sorting session



Sal's Shoes is a Registered charity in England & Wales.
Registered Charity Number: 1171670.
All images provided by Sal's Shoes.
Logo by rslcreative.com & newsletter by Source It Out.
Copyright remains with respective owners.

SAL'S SHOES

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2021

Independent Examiner's Report to the Trustees of Sal's Shoes

I report to the trustees on my examination of the accounts of Sals Shoes ('the charity') for the year ended 30 June 2021 which comprise the summary of receipts and payments and the statement of assets and liabilities.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity 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 charity's accounts carried out under section 145 of the 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no audit opinion on the accounts and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records.

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: 14 October 2021

Luke Turner ACA FCCA

Magma Audit LLP

Unit 2, Charnwood Edge Business Park
Syston Road
Cossington
Leicester
LE7 4UZ



Receipts and payments accounts			
For the period from	01/07/2020	To	30/06/2021

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Grants/Donations	89,860	18,920	-	108,780	52,169
VAT reimbursed	8,202	-	-	8,202	3,944
Trustee loan to charity	1,000	-	-	1,000	2,505
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	99,062	18,920	-	117,982	58,618
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	99,062	18,920	-	117,982	58,618
A3 Payments					
Carriage - donated goods	9,994	1,736	-	11,730	8,838
Volunteer expenses	255	-	-	255	463
Staff training	565	-	-	565	-
Purchase of shoe stock	17,501	-	-	17,501	1,675
Travel expenses	40	-	-	40	1,812
Advertising, marketing & social media	2,999	6,561	-	9,560	11,020
IT costs	1,014	-	-	1,014	603
Administration	7,970	-	-	7,970	6,953
Rent & premises	38,817	3,359	-	42,176	19,766
Telephone	2,193	-	-	2,193	1,966
Plant and machinery equipment	1,039	-	-	1,039	641
Subscriptions	630	-	-	630	429
Postage, printing & stationery	-	-	-	-	-
Accountancy	1,200	-	-	1,200	572
Consultancy fees	4,700	-	-	4,700	-
VAT on expenditure	8,626	-	-	8,626	4,565
Bank charges	157	-	-	157	7
Trustee reimbursed expenses	1,080	-	-	1,080	2,373
	-	-	-	-	-
Sub total	98,780	11,656	-	110,436	61,683
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	98,780	11,656	-	110,436	61,683
Net of receipts/(payments)	282	7,264	-	7,546	(3,065)
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	1,619	-	-	1,619	4,684
Cash funds this year end	1,901	7,264	-	9,165	1,619

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

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Bank	8,960	-	-
	Cash	205	-	-
		-	-	-
	Total cash funds	9,165	-	-
	(agree balances with receipts and payments account(s))	Agreement Error	Agreement Error	OK
B2 Other monetary assets	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	VAT refund	2,260	-	-
		-	-	-
		-	-	-
		-	-	-
	Total	2,260	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	Office equipment	3,718	-	-
	Plant and machinery	1,057	-	-
			-	-
			-	-
			-	-
			-	-
	Total	4,775	-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
	Accountancy	1,200	-	
	Other creditor	1,132	-	
			-	
	Total	2,332	-	

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

Signature



Print Name

Camilla Bowry

Date of approval

13 October 2021

SAL'S SHOES

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2021

Independent Examiner's Report to the Trustees of Sal's Shoes

I report to the trustees on my examination of the accounts of Sals Shoes ('the charity') for the year ended 30 June 2021 which comprise the summary of receipts and payments and the statement of assets and liabilities.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity 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 charity's accounts carried out under section 145 of the 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.


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Independent examiner's statement

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records.

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: 14 October 2021

Luke Turner ACA FCCA

Magma Audit LLP

Unit 2, Charnwood Edge Business Park
Syston Road
Cossington
Leicester
LE7 4UZ



Receipts and payments accounts

For the period from	01/07/2020	To	30/06/2021
---------------------	------------	----	------------

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Grants/Donations	89,860	18,920	-	108,780	52,169
VAT reimbursed	8,202	-	-	8,202	3,944
Trustee loan to charity	1,000	-	-	1,000	2,505
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	99,062	18,920	-	117,982	58,618
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	99,062	18,920	-	117,982	58,618
A3 Payments					
Carriage - donated goods	9,994	1,736	-	11,730	8,838
Volunteer expenses	255	-	-	255	463
Staff training	565	-	-	565	-
Purchase of shoe stock	17,501	-	-	17,501	1,675
Travel expenses	40	-	-	40	1,812
Advertising, marketing & social media	2,999	6,561	-	9,560	11,020
IT costs	1,014	-	-	1,014	603
Administration	7,970	-	-	7,970	6,953
Rent & premises	38,817	3,359	-	42,176	19,766
Telephone	2,193	-	-	2,193	1,966
Plant and machinery equipment	1,039	-	-	1,039	641
Subscriptions	630	-	-	630	429
Postage, printing & stationery	-	-	-	-	-
Accountancy	1,200	-	-	1,200	572
Consultancy fees	4,700	-	-	4,700	-
VAT on expenditure	8,626	-	-	8,626	4,565
Bank charges	157	-	-	157	7
Trustee reimbursed expenses	1,080	-	-	1,080	2,373
	-	-	-	-	-
Sub total	98,780	11,656	-	110,436	61,683
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	98,780	11,656	-	110,436	61,683
Net of receipts/(payments)	282	7,264	-	7,546	(3,065)
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	1,619	-	-	1,619	4,684
Cash funds this year end	1,901	7,264	-	9,165	1,619

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

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Bank	8,960	-	-
	Cash	205	-	-
		-	-	-
	Total cash funds	9,165	-	-
	(agree balances with receipts and payments account(s))	Agreement Error	Agreement Error	OK
B2 Other monetary assets	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	VAT refund	2,260	-	-
		-	-	-
		-	-	-
		-	-	-
	Total	2,260	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	Office equipment	3,718	-	-
	Plant and machinery	1,057	-	-
			-	-
			-	-
			-	-
			-	-
	Total	4,775	-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
	Accountancy	1,200	-	
	Other creditor	1,132	-	
			-	
	Total	2,332	-	

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

Signature



Print Name

Camilla Bowry

Date of approval

13 October 2021