LOVE THE ONE

England & Wales · Charity number 1131615

Details

Status	Registered
Legal form	Charitable company
Company number	06881893
Registered	2009-09-15
Register	View on the Charity Commission register

Contact

Address	5 Amethyst Close Rainworth Mansfield Nottinghamshire NG21 0GH
Phone	07377819226
Email	info@lovetheone.org
Website	http://www.lovetheone.org

Activities

Objects: 3. THE CHARITY'S OBJECTS ("THE OBJECTS") ARE THE PREVENTION OR RELIEF OF POVERTY AMONGST CHILDREN, IN PARTICULAR BUT NOT EXCLUSIVELY FOR THE BENEFIT OF THOSE IN DEVELOPING COUNTRIES, THROUGH BUT NOT LIMITED TO:3.1. THE PROMOTION AND PROTECTION OF, AND PROVISION FOR, HEALTH;3.2. THE ADVANCEMENT OF EDUCATION AND TRAINING IN COMMUNITY AND CHILD HEALTH, AND CHILDCARE;3.3. ADDRESSING THE PHYSICAL, SOCIAL, EMOTIONAL AND SPIRITUAL NEEDS OF CHILDREN, INCLUDINGWORKING THROUGH FAMILIES AND THEIR COMMUNITIES; AND3.4. THE ADVOCACY AND PROTECTION OF CHILDREN WHO ARE DISADVANTAGED OR VULNERABLE TOEXPLOITATION AND ABUSE.

Activities: Love the One exists to provide poor, orphaned and abused children with free holistic medical care primarily in developing countries, currently focusing on the country of India.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Children/young People

Geography

- **Area of benefit:** DEVELOPING COUNTRIES
- India
- Romania

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£432,702	£512,120	-	-
2024-04-30	£633,013	£734,434	£144,454	2
2023-04-30	£778,129	£778,129	£245,875	2
2022-04-30	£466,479	£562,376	-	-
2021-04-30	£540,363	£396,227	£279,190	0

Trustees

Name	Role	Appointed
Catherine Emma Carr		2021-01-19
Dr CATHERINE LUCY MORRIS OBE		
Dr MARY ANN CUSACK OBE		
Dr Theyvanai Dodd		2021-01-19
Rachael Higgins		2023-11-18

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LOVE THE ONE

England & Wales - Charity number 1131615

Accounts

COMPANY REGISTRATION NUMBER: 06881893
CHARITY REGISTRATION NUMBER: 1131615

Love The One

Company Limited by Guarantee

Unaudited Financial Statements

30th April 2025

PELLS CHARTERED ACCOUNTANTS

17 Newstead Grove
NOTTINGHAM
NG1 4GZ

Love The One

Company Limited by Guarantee

Financial Statements

Year ended 30th April 2025

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Love The One

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30th April 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30th April 2025.

Reference and administrative details

Registered charity name	Love The One
Charity registration number	1131615
Company registration number	06881893
Principal office and registered office	5 Amethyst Close Rainworth Mansfield NOTTINGHAMSHIRE NG21 0GH
The Trustees	Dr M A Cusack OBE Dr C L Morris OBE Dr T Dodd Ms C E Carr Ms R Higgins
Company secretary	Rachael Higgins
Independent examiner	Mr A R R Price FCA Pells Chartered Accountants 17 Newstead Grove NOTTINGHAM NG1 4GZ

Structure, governance and management

The charity (registered number 1131615) is constituted as a company limited by guarantee, registered in England and Wales under company number 6881893. Its governing documents is it Memorandum and Articles of Association.

The directors are charity trustees as defined by the Charities Act. Trustees may be appointed by ordinary resolution, to appoint a person who is willing to act. The Trustees may also appoint a person willing to act as a trustee, by a trustee resolution, but they must retire at the next annual general meeting. Trustees are selected on the basis of their skills, experience and their sympathy with the aims of the Charity.

As part of their induction trustees have access to reviewing the constitution, accounts and are referred to Charity Commission Guidance.

The day-to-day running is delegated to Dr Catherine Morris and Dr Mary Cusack and the Senior Leadership Team.

Objectives and activities

The charities objectives as set out in the governing document are the prevention or relief of poverty amongst children, in particular but not exclusively for the benefit of those in developing countries, though but not limited to: the promotion and protection of and provision for health; the advancement of education and training in community and child health and childcare; addressing the physical, social, emotional and spiritual needs of children, including working through families and their communities and the advocacy and protection of children who are disadvantaged or vulnerable to exploitation and abuse.

Love the One exists to provide poor, orphaned and abused children with free holistic medical care, education and child care primarily in developing countries. Our primary focus is India where we base ourselves in the state of Odisha nearby the city of Berhampur.

Achievements and performance

India

In the time period, the Love the One faced growing uncertainty with ongoing funding as the global cost of living crisis deepened and therefore had to make two rounds of staff cuts in March 2024 and November 2024 resulting in the staff team reducing from 180 to 110 people. Over the previous year, Love the One helped nearly 4000 children and young people.

The voluntary directors, Dr Mary Cusack and Dr Catherine Morris had to stay in the UK due to ongoing immigration issues with their newly adopted children. Between Cat and Mary, they have 5 adopted children. Soma (19 years), Anish (17 years) and Pumi (16 years), Joshua (9 years) and Jesse (5 years). During this time period Anish, Pumi, Joshua and Jesse were approved as British citizens and Soma (who arrived in the UK at aged 18 years) was given approval for the indefinite leave to remain in the UK. The oldest four children were in full tine education in the UK and Jesse remained at home. The whole process with home office and lawyer fees for gaining legal status in the UK for all 5 children amounted to over £20,000.

Deva (18 years) and Basanti (16), siblings, who are full orphans and former child labourers continued to live in the family home as foster children with Rina looking after them and attending Love the One school. In May 2022 a 5 month old baby called Teddy was given to the family by the local government orphanage to look after as he had medical needs too severe to care for him. In this time period, Teddy continued to be cared for by Rina and other helpers at the children's home.

Health

"From community clinics to specialised hospital care, from babies to teenagers, health care for all children is our aim."

Love the One continued to be linked with Christian Hospital Berhampur in a medical partnership and with the medical director, Dr M.K.Nanda. This local hospital is where Love the One children are admitted if they require simple hospital care and Love the One is a community paediatric service working in conjunction with Christian Hospital Berhampur.

Daily Medical Clinic

Each working day, a clinic is open for any child from the Love the One projects to come and be seen by the medical team. Post the Covid 19 pandemic, the clinic team continued to function in the adapted format and the doctors did online consults. The clinic continued to see 5-10 children per day either from the different centres or referrals from the communities Love the One serves. These referrals are mainly children with additional needs or requiring life-saving surgery. Over 1200 children were seen over a one-year period in the clinic.

Daily Medical Clinic (*continued)*
Specialist Hospital Care and development of complex medical care in the centres.

This year more children were helped with receiving specialised hospital care. A number of the school and EPIC centre children have complex chronic medical needs that need continuing monitoring by the medical team, this includes a boy with type 1 diabetes, 2 boys with spinal problems and paralysis a boy with Duchenne's Muscular Dystrophy who had never before been able to go to school due to his severe physical disability as well as a number of children with sickle cell disease and other complex diseases. Many of these children would not be able to otherwise attend any schooling if they were not at the Love the One school, due to the medical care they require.

Children with Additional Needs
The Children's Therapy Centre and it continued to develop and help more and more children with

special educational needs. More and more children with increasingly complex additional needs, were highlighted to us in the communities.

The centre thrived at a larger venue and during this period it provided care for more and more children, Bespoke toys and therapy aids were bought for each child and delivered to them at home to aid in their development.

Education
"From the early years to teenagers, we want to see all children have the opportunity to have an enjoyable, transformative education"

During this year the EPIC centres continued to run in Berhampur, Paralakhemundi and Khandhamal. No new centres were opened during this time period.

During this year one of the previously existing EPIC centres closed due to a drop in funding. EPIC (Early Paediatric Interventional Care) centres in and around Berhampur, the EPIC centre based in Paralakhemundi and the centre based in Baminigaon, Khandhamal, continued to serve their communities, however in the new school year, which starts in April, we had to make the very difficult decision to stop taking admissions for the new school year as the financial situation of the charity was becoming more unstable.

The concept of the EPIC centre is as follows: The children learn through play in a child friendly environment, which is a new concept in India. 5 staff were trained including an auxiliary nurse (ANM) to provide fun and complete childcare for these children. The 'Love the One' School

The school was originally started to help the older siblings of children attending the first EPIC centre that were either in child labour or not attending school. During this time period, the Love the One school moved into it's ninth year. In March 2022, at the start of the new school year, it had classes ranging from LKG - Standard 10 with 385 children attending the school.

Unfortunately, we faced some growing severe financial difficulties and a grant that had been promised in November 2023, to help to continue to run the school fell through. This resulted in us having to make a very difficult decision to close the schools in Berhampur and Paralekhemundi for the following school year and the schools were officially closed on 8th March 2024. This was an extremely difficult time which continued into the next financial year.

During this time period our Standard 10 students all passed their board exams. We were very happy.

After the schools had to close we set up a new model of 'Supplementary Education Centres' (SEC's) which provided all the same benefits of the school in an after school club format.

Education (*continued*)
'All the children continued to have a safe space to come after attending a local school where they can still receive nutritious food, a safe space to rest, play and do their homework, a place to share their worries with our child centred staff and a place to be safe in the evenings away from their often chaotic communities. The uptake by the communities was good and catered for the most needy children previously in the Love the One schools.'

Child Sponsorship Program
Our child sponsorship program continued, however the uptake of new sponsored slowed down and some sponsors were unable to continue due to the worsening cost of living crisis. Each child in EPIC and the Love the One School is sponsored through their education.

If all 30 children are sponsored at an EPIC centre, the cost of all the care, nutrition and provision they receive is covered by the child sponsorship program. By April 2025, 260 children were sponsored.

Winter parties
The Christmas parties are very much part of the vision of Love the One to create great memories for the children, many children in these communities experience multiple adverse child events so the winter parties provide a really vivid positive experience for these traumatised children which is proven to bring healing to children and improve their resilience and ability to cope with life.

Child care
A lot of the work at Love the One requires providing children with a safe place that they can come to, learn, get healthy and be protected from the harsh environments they would otherwise spend their days in. Much Love the One time is spent advocating for each child to receive the care they need. This may be through advocating with their families so that they can attend a centre instead of being a child labourer or helping poor families through the corporate health system to get the treatment they are entitled to.

Love the One has six core values and the first is to be child centred in everything we do. So, every day the staff are encouraged to be child centred and they receive a lot of training in this area.

Volunteers
During the period we had 1 International volunteer and 3 national volunteers from Bangalore.

Staff Training and Development
Leadership training and development restarted and regular training was held.

Charity Structure
Over the time period, the staff team declined from 181 to 109

By the end of the time period, a total of 7 properties were rented by the charity, the voluntary directors' house, the Clinic, the Children's Therapy Centre, the hostel for local staff the guest house for overseas volunteers, a building each EPIC centre and office space and a hall to use for staff training.

'Love the One, India' continued to function as an Indian NGO. "Love the One' a Project of Sahanubhuti continued to run alongside the projects, together serving all the centres.

Over this time period the reserves of Love the One started to be used and the one-off donations decreased significantly due to the world-wide cost of living crisis. Regular income also started to decrease as people were unable to afford to continue to support Love the One.

Charity Structure (*continued)*
A significant amount of funding went into the Friends of Love the One account in the USA in the previous year. During this financial time period these funds were used to continue to meet the increasing difference between expenditure and decreasing income.

The directors searched for funds, but none was available and so the very difficult decision had to be made to shut the Love the One schools in March 2024 and a further downsize in November 2024.

Social media continued to be a tool to raise the profile of Love the One, however it's impact started to decrease as other conflicts in the world started.

Financial review
Income for the year totalled £432,702 (2024 £633,013). Our regular support started to decline with the deepening cost of living crisis in the UK , decreasing regular giving and almost completely wiping out one off donations and the increasing cost of living in India due to an increasingly unstable international picture.

The Trustees would like to thank all of our supporters and volunteers that have and continue to support the work, without whom this work could not progress.

Total expenditure during the year amounted to £512,120 (2024 £734,434) Note 9 & 10 detail how the expenditure in the year has supported the delivery of the charity's objectives.

This left expenditure exceeding our income by £79,418(2024 expenditure exceeding income £101,421)

Total funds as at 30th April 2025 amounted to £65,036(2024 £144,454) all of which relates to unrestricted funds.

Reserves policy
The company aims to have two months' running costs available along with sufficient funds to carry out any necessary and committed capital expenditure.

Risk Management
The Trustees are aware of their obligations regarding risk assessment and management. The Trustees are satisfied that the necessary procedures and systems to mitigate risks are in operation.

Plans for future periods
Due to the onset of a continuously worsening financial situation, plans for any further expansion were put on hold and funds were sought to continue the work already running.

Public benefit statement
The main activities undertaken by the charity are to further the charity's purposes for the public benefit and the trustees have regard to the Charity Commission guidance on public benefit.

Events after the end of the reporting period
Particulars of events after the reporting date are detailed in note 21 to the financial statements.

Small company provisions
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 23/02/26 and signed on behalf of the board of trustees by:

Dr C L Morris OBE
Trustee

Rachael Higgins
Charity Secretary

I report to the trustees on my examination of the financial statements of Love The One ('the charity') for the year ended 30th April 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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 Institute of Chartered Accountants in England and Wales (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.

A. Price 23-02-2026

Mr A R R Price FCA
On behalf of Pells Chartered Accountants
Independent Examiner

17 Newstead Grove
NOTTINGHAM
NG1 4GZ

Love The One

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 30th April 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	5	401,863	401,863	632,605
Charitable activities	6	3,955	3,955	–
Investment income	7	76	76	408
Other income	8	26,808	26,808	–
Total income		432,702	432,702	633,013
Expenditure				
Expenditure on charitable activities	9	512,120	512,120	734,434
Total expenditure		512,120	512,120	734,434
Net expenditure and net movement in funds		(79,418)	(79,418)	(101,421)
Reconciliation of funds				
Total funds brought forward		144,454	144,454	245,875
Total funds carried forward		65,036	65,036	144,454

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

The notes on pages 10 to 17 form part of these financial statements.

Love The One

Company Limited by Guarantee

Statement of Financial Position

30th April 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**15**	60,417	108,713
Current assets			
Debtors	**16**	7,418	6,103
Cash at bank and in hand		25,661	50,704
		33,079	56,807
Creditors: amounts falling due within one year	**17**	28,460	21,066
Net current assets		4,619	35,741
Total assets less current liabilities		65,036	144,454
Net assets		65,036	144,454
Funds of the charity			
Unrestricted funds		65,036	144,454
Total charity funds	**18**	65,036	144,454

For the year ended 30th April 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on ....23/02/26....., and are signed on behalf of the board by:

Dr C L Morris OBE
Trustee

Company registration number 06881893

The notes on pages 10 to 17 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 5 Amethyst Close, Rainworth, Mansfield, Notts, NG21 0GH.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

No cash flow statement has been presented for the company.
Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows: Depreciation of tangible fixed assets: Determining the appropriate rate of depreciation requires an estimate of the useful economic life and the future realisable value. The useful economic life is determined to the period which the asset will be usable.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income: - income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates: - expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Support costs are apportioned between charitable activities on the basis of charitable activity expenditure incurred during year.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost and subsequently stated at cost less any accumulated depreciation and impairment losses.

Tangible assets costing less than £500 are written off in the year of purchase.

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	15% straight line
Motor vehicles	-	20% straight line
Equipment	-	33% straight line

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by guarantee

The liability of the members in the event of a winding up is limited to £10. There are 5 members (2024:5)

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations	361,361	–	361,361
Gift Aid	40,502	–	40,502
	401,863	–	401,863

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	548,088	45,720	593,808
Gift Aid	38,797	–	38,797
	586,885	45,720	632,605

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Sale of goods/services as part of direct charitable activities	3,955	3,955	–	–

7. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	76	76	408	408

8. Other income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Gain on disposal of tangible fixed assets held for charity's own use	26,808	26,808	–	–

9. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Early Paediatric Interventional Care Centres	121,442	–	121,442
Supplementary Education Centre	70,675	–	70,675
Children's Therapy Centre	38,921	–	38,921
Clinic	73,810	–	73,810
Children's Home	13,218	–	13,218
PKD Supplementary Education Centre	13,573	–	13,573
Support costs	180,481	–	180,481
	512,120	–	512,120

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Early Paediatric Interventional Care Centres	119,171	38,720	157,891
Supplementary Education Centre	186,929	–	186,929
Children's Therapy Centre	45,941	–	45,941
Clinic	76,077	–	76,077
Children's Home	11,498	–	11,498
PKD Supplementary Education Centre	27,869	–	27,869
Support costs	223,229	5,000	228,229
	690,714	43,720	734,434

9. Expenditure on charitable activities *(continued)*

The Love The One school and PKD School have been renamed Supplementary Education Centres and the Children's Centre renamed Children's Therapy Centre.

10. Analysis of support costs

	Total 2025	Total 2024
	£	£
Staff costs	107,085	107,467
Premises	47,108	56,222
Communications and IT	23	2,956
General office	10,302	33,508
Finance costs	13,578	18,799
Governance costs	2,385	9,277
	180,481	228,229

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	42,861	52,277
Gains on disposal of tangible fixed assets	(26,808)	–
Foreign exchange differences	(2,743)	7,356

12. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	2,100	1,921

13. Staff costs

Total staff costs:

	2025	2024
	£	£
Salaries	80,000	80,000
Pension contributions - defined contribution scheme	3,200	4,000

The charity is in partnership with Sahanubhuti an Indian registered Non-Governmental Organisation (NGO). The UK Charity funds the staff of the NGO.

The average head count of employees during the year was 2 (2024: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	2	2

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

14. Trustee remuneration and expenses

The charity has two trustees who are paid for carrying the objectives of the charity in India. The legal authority for the payments is provided for in the Company's Memorandum of Association and has approval from the Charity Commission.

The totals paid to each trustee as disclosed in Note 13 staff costs, including employer pension contributions of £3,200(2024: £3,200) are as follows:

	2025	2024
	£	£
Dr M Cusack	41,600	42,000
Dr C Morris	41,600	42,000

In addition, trustees had travel and subsistence expenses reimbursed or paid direct to third parties amounting to £Nil (2024 £nil)

15. Tangible fixed assets

	Fixtures and fittings	Motor vehicles	Equipment	**Total**
	£	£	£	£
Cost				
At 1st May 2024	22,838	230,447	24,478	277,763
Disposals	(11,249)	(37,323)	(4,089)	(52,661)
At 30th April 2025	11,589	193,124	20,389	225,102
Depreciation				
At 1st May 2024	14,789	134,465	19,796	169,050
Charge for the year	1,561	37,947	3,353	42,861
Disposals	(11,249)	(31,888)	(4,089)	(47,226)
At 30th April 2025	5,101	140,524	19,060	164,685
Carrying amount				
At 30th April 2025	6,488	52,600	1,329	60,417
At 30th April 2024	8,049	95,982	4,682	108,713

16. Debtors

	2025	2024
	£	£
Other debtors	7,418	6,103

17. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	17,889	10,405
Accruals and deferred income	2,099	2,189
Social security and other taxes	1,280	1,280
Other creditors	7,192	7,192
	28,460	21,066

8. Analysis of charitable funds

Unrestricted funds

	At 1.05.2024	Income	Expenditure	Transfers	**At 30.04.2025**
	£	£	£	£	£
General funds	**144,454**	**432,702**	**(512,120)**	–	**65,036**

	At 1.05.2023	Income	Expenditure	Transfers	At 30.04.2024
	£	£	£	£	£
General funds	245,875	587,293	(690,714)	2,000	144,454

Restricted funds

	At 01.05.2023	Income	Expenditure	Transfers	**At 30.04.2024**
	£	£	£	£	£
EPIC Centres	–	38,720	(38,720)	–	–
Purchase of computer	–	2,000	–	(2,000)	-
Adoption costs	–	5,000	(5,000)	–	–
	–	45,720	(43,720)	(2,000)	-
Total Funds	245,875	633,013	734,434	-	144,454

19. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2025**
	£	**£**
Tangible fixed assets	60,417	60,417
Current assets	33,079	33,079
Creditors less than 1 year	(28,460)	(28,460)
Net assets	65,036	65,036

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	108,713	108,713
Current assets	56,807	56,807
Creditors less than 1 year	(21,066)	(21,066)
Net assets	144,454	144,454

20. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Not later than 1 year	19,060	26,893

21. Post balance sheet events

In October 2025 the partnership in India with Sahanubhuti started to break down and has come to an end.

Subsequently, a new partner has been found and a new Memorandum of Understanding has been signed to carry on the work of the Charity in India.

22. Related parties

The total amount of donations received without conditions from trustees amounted to £4,080 (2024 £4,850)

LOVE THE ONE

England & Wales - Charity number 1131615

Accounts

COMPANY REGISTRATION NUMBER: 06881893
CHARITY REGISTRATION NUMBER: 1131615

Love The One

Company Limited by Guarantee

Unaudited Financial Statements

30th April 2024

A R R PRICE LIMITED
Chartered accountants
17 Newstead Grove
NOTTINGHAM
NG1 4GZ

Love The One

Company Limited by Guarantee

Financial Statements

Year ended 30th April 2024

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Love The One

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30th April 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30th April 2024.

Reference and administrative details

Registered charity name	Love The One
Charity registration number	1131615
Company registration number	06881893
Principal office and registered office	5 Amethyst Close Rainworth Mansfield Notts NG21 0GH

The trustees

Dr M A Cusack OBE	
N Woodcock	(Resigned 7th November 2023)
Dr C L Morris OBE	
Mr S J Maxey	(Resigned 28th June 2023)
Mr T J Murphy	(Resigned 31st January 2024)
Mr W Munton	(Resigned 12th October 2023)
Dr T Dodd	
Ms C E Carr	
Ms R Higgins	(Appointed 18th November 2023)

Company secretary	Rachael Higgins
Independent examiner	Mr A R R Price FCA On behalf of A R R Price Limited 17 Newstead Grove NOTTINGHAM NG1 4GZ

Structure, governance and management

The charity (registered number 1131615) is constituted as a company limited by guarantee, registered in England and Wales under company number 6881893. Its governing documents is it Memorandum and Articles of Association.

The directors are charity trustees as defined by the Charities Act. Trustees may be appointed by ordinary resolution, to appoint a person who is willing to act. The Trustees may also appoint a person willing to act as a trustee, by a trustee resolution, but they must retire at the next annual general meeting. Trustees are selected on the basis of their skills, experience and their sympathy with the aims of the Charity.

As part of their induction trustees have access to reviewing the constitution, accounts and are referred to Charity Commission Guidance.

The day-to-day running is delegated to Dr Catherine Morris and Dr Mary Cusack.

Objectives and activities

The charities objectives as set out in the governing document are the prevention or relief of poverty amongst children, in particular but not exclusively for the benefit of those in developing countries, though but not limited to:
the promotion and protection of and provision for health;
the advancement of education and training in community and child health, and childcare;
addressing the physical, social, emotional and spiritual needs of children, including working through families and their communities:
and the advocacy and protection of children who are disadvantaged or vulnerable to exploitation and abuse.

Love the One exists to provide poor, orphaned and abused children with free holistic medical care, education and child care primarily in developing countries. Our primary focus is India where we base ourselves in the state of Odisha nearby the city of Berhampur.

Achievements and performance

INDIA

In the time period, the Love the One staff team grew to 181 people. Over the previous year, Love the One helped nearly 4000 children and young people.

The voluntary directors, Dr Mary Cusack and Dr Catherine Morris had to stay in the UK due to immigration issues with their newly adopted children. On departure they were told by the Indian Authorities not to return to India until the children had been made British citizens and both doctor's visas were cancelled. Between Cat and Mary, they have 5 adopted children. Soma (18 years), Anish (16 years) and Pumi (15 years), Joshua (7 years) and Jesse (4 years). During this time period they made enquiries with an immigration lawyer in the UK and they were advised to stay in the UK and seek citizenship for the 5 children. Unfortunately, Soma, who was already 18 years old, was unable to directly apply for UK citizenship and in November 2023 applied for indefinite leave to remain on Human Rights grounds to the UK home office and the 4 younger children all had applications put in to become British citizens. This whole process with home office and lawyer fees amounted to over £20,000.

Deva (18 years) and Basanti (16), siblings, who are full orphans and former child labourers continued to live in the family home as foster children with Rina looking after them and attending Love the One school. In May 2022 a 5 month old baby called Teddy was given to the family by the local government orphanage to look after as he had medical needs too severe to care for him. In this time period, Teddy continued to be cared for by Rina and other helpers. Khusi, who had previously lived with them returned to her cousin's house in Berhampur and continued to attend the Love the One school.

HEALTH

"From community clinics to specialised hospital care, from babies to teenagers, health care for all children is our aim."

Love the One continued to be linked with Christian Hospital Berhampur in a medical partnership and with the medical director, Dr M.K.Nanda. This local hospital is where Love the One Children are admitted if they require simple hospital care and Love the One is a community paediatric service working in conjunction with Christian Hospital Berhampur.

Daily Medical Clinic

Each working day, a clinic is open for any child from the Love the One projects to come and be seen by the medical team. Post the Covid 19 pandemic, the clinic team continued to function in the adapted format and the doctors did online consults. The clinic continued to see 5-10 children per day either from the different centres or referrals from the communities Love the One serves. These referrals are mainly children with additional needs or requiring life-saving surgery. Over 1200 children were seen over a one-year period in the clinic.

Specialist Hospital Care and development of complex medical care in the centres.

This year more children were helped with receiving specialised hospital care. A number of the school and EPIC centre children have complex chronic medical needs that need continuing monitoring by the medical team, this includes a boy with type 1 diabetes, 2 boys with spinal problems and paralysis a boy with Duchenne's Muscular Dystrophy who had never before been able to go to school due to his severe physical disability as well as a number of children with sickle cell disease and other complex

diseases. Many of these children would not be able to otherwise attend any schooling if they were not at the Love the One school, due to the medical care they require.

Children with Additional Needs

The Children's Centre was renamed the Children's Therapy Centre and it continued to develop and help more and more children with additional needs despite the pandemic. More and more children with increasingly complex additional needs, were highlighted to us in the communities.

The centre moved to a larger venue and during this period it was intermittently open for the children depending on the regulations relating to the pandemic. Bespoke toys and therapy aids were bought for each child and delivered to them at home to aid in their development.

EDUCATION

"From the early years to teenagers, we want to see all children have the opportunity to have an enjoyable, transformative education"

During this year the EPIC centres continued to run in Berhampur, Paralakhemundi and Khandhamal. No new centres were opened during this time period.

During this year the 5 existing EPIC (Early Paediatric Interventional Care) centres in and around Berhampur, the EPIC centre based in Paralakhemundi and the centre based in Baminigaon, Khandhamal, continued to serve their communities, however in the new school year, which starts in April, we had to make the very difficult decision to stop taking admissions for the new school year as the financial situation of the charity was becoming more unstable.

The concept of the EPIC centre is as follows: The children learn through play in a child friendly environment, which is a new concept in India. 5 staff were trained including an auxiliary nurse (ANM) to provide fun and complete childcare for these children. During this year the centres remained closed.

The 'Love the One' School

The school was originally started to help the older siblings of children attending the first EPIC centre that were either in child labour or not attending school. During this time period, the Love the One school moved into it's eighth year. In March 2023, at the start of the new school year, it had classes ranging from LKG - Standard 10 with 385 children attending the school.

The second Love the One school opened in Hub 2 Paralakhemundi for the graduates of our EPIC P1 centre there also continued to run and grow.

Unfortunately, we faced some growing severe financial difficulties and a grant that had been promised in November 2023, to help to continue to run the school fell through. This resulted in us having to make a very difficult decision to close the schools in Berhampur and Paralekhemundi for the following school year and the schools were officially closed on 8th March 2024. This was an extremely difficult time which continued into the next financial year.

During this time period our Standard 10 students all passed their board exams. We were very happy.

Child Sponsorship Program

Our child sponsorship program continued, however the uptake of new sponsored slowed down and some sponsors were unable to continue due to the worsening cost of living crisis. Each child in EPIC and the Love the One School is sponsored through their education. If all 30 children are sponsored at an EPIC centre, the cost of all the care, nutrition and provision they receive is covered by the child sponsorship program. By April 2024, 340 children were sponsored.

CHRISTMAS PARTIES

The Christmas parties are very much part of the vision of Love the One to create great memories for the children, this year we reopened for parties after no parties due to the covid pandemic.

CHILD CARE

A lot of the work at Love the One requires providing children with a safe place that they can come to, learn, get healthy and be protected from the harsh environments they would otherwise spend their days in. Much Love the One time is spent advocating for each child to receive the care they need. This may be through advocating with their families so that they can attend a centre instead of being a child labourer or helping poor families through the corporate health system to get the treatment they are entitled to.

Love the One has six core values and the first is to be child centred in everything we do. So, every day the staff are encouraged to be child centred and they receive a lot of training in this area.

Volunteers
During this period we had 3 volunteers, the first since the covid pandemic.

Staff Training and Development

Leadership training and development restarted and regular training was held.

Charity Structure

Over the time period, the staff team grew from 169-181

By the end of the time period, a total of 9 properties were rented by the charity, the voluntary directors' house, the Clinic, the Children's Therapy Centre, the hostel for local staff the guest house for overseas volunteers, a building each EPIC centre, a large building to cater for the 'Love the One' school and office space and a hall to use for staff training.

'Love the One, India' continued to function as an Indian NGO. "Love the One' a Project of Sahanubhuti continued to run alongside the projects, together serving all the centres.

Over this time period the reserves of Love the One started to be used and the one-off donations decreased significantly due to the world-wide cost of living crisis. Regular income also slowly started to decrease as people were unable to afford to continue to support Love the One.

In November 2022 the Michael and Betty Little Trust informally promised a larger amount a year later.

A significant amount of funding went into the Friends of Love the One account in the USA in the previous year. During this financial time period these funds were used to continue to meet the increasing difference between expenditure and decreasing income.

The directors searched for funds, but none was available and so the very difficult decision had to be made to shut the Love the One schools in March 2024.

Social media continued to be a tool to raise the profile of Love the One, however it's impact started to decrease as other conflicts in the world started.

Financial review

Income for the year totalled £633,013 (2023 £840,711). Our regular support started to decline with the deepening cost of living crisis both in the UK, decreasing regular giving and almost completely wiping out one off donations and the increasing cost of living in India due to an increasingly unstable international picture.

The large donations from the Michael and Betty Little foundation and the ongoing support from the original large donation to Friends of Love the One continued to shore up the widening gap between income and expenditure. Despite lots of efforts from the directors, no new large grants were available in this time period and the remaining amount from the Foux Foundation was agreed to be given to help continue the work of Love the One rather than set up new EPIC centres.

During this time period VCUKI gave £5,000 specifically to use for the immigration costs of Dr Mary and Dr Catherine's five adopted children who were all adopted after being abandoned with Mary and Cat whilst in India and had all been children in the Love the One programs. This money was given to Mary and Cat for this purpose. A £2,000 grant was also given to them from Friends of Love the One to buy a new laptop for Mary as the director and for use for making videos and other materials for social media.

The Trustees would like to thank all of our supporters and volunteers that have and continue to support the work, without whom this work could not progress.

Total expenditure during the year amounted to £734,434 (2023: £778,129) Note 3 & 4 details how the expenditure in the year has supported the delivery of the charity's objectives.

This left expenditure exceeding income by £101,421 (2023: Income exceeded expenditure by £62,582). Total funds as at 30th April 2024 amounted to £144,454 all of which relates to unrestricted funds. (2023: £245,875).

Reserves policy
The company aims to have two months' running costs available along with sufficient funds to carry out any necessary and committed capital expenditure.

Risk Management
The Trustees are aware of their obligations regarding risk assessment and management. The Trustees are satisfied that the necessary procedures and systems to mitigate risks are in operation.

Plans for future periods

Due to the onset of a continuously worsening financial situation, plans for any further expansion were put on hold and funds were sought to continue the work already running.

Public benefit statement

The main activities undertaken by the charity are to further the charity's purposes for the public benefit and the trustees have regard to the Charity Commission guidance on public benefit.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 26/02/25 and signed on behalf of the board of trustees by:

Dr C L Morris OBE
Trustee

Love The One

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Love The One

Year ended 30th April 2024

I report to the trustees on my examination of the financial statements of Love The One ('the charity') for the year ended 30th April 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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 Institute of Chartered Accountants in England and Wales (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.

A. Price

Mr A R R Price FCA
On behalf of A R R Price Limited
Independent Examiner

17 Newstead Grove
NOTTINGHAM
NG1 4GZ

26th February 2025

Love The One

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 30th April 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments					
Donations and legacies	5	586,885	45,720	632,605	836,890
Charitable activities	6	–	–	–	1,978
Investment income	7	408	–	408	543
Other income	8	–	–	–	1,300
Total income		587,293	45,720	633,013	840,711
Expenditure					
Expenditure on charitable activities	9	690,714	43,720	734,434	778,129
Total expenditure		690,714	43,720	734,434	778,129
Net (expenditure)/income		(103,421)	2,000	(101,421)	62,582
Transfer between funds		2,000	(2,000)	-	-
Net Movement in Funds		(101,421)	-	(101,421)	62,582
Reconciliation of funds					
Total funds brought forward		245,875	–	245,875	183,293
Total funds carried forward		144,454	-	144,454	245,875

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

The notes on pages 12 to 21 form part of these financial statements.

Love The One

Company Limited by Guarantee

Statement of Financial Position

30th April 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	**15**	108,713	100,664
Current assets			
Debtors	**16**	6,103	12,733
Cash at bank and in hand		50,704	147,972
		56,807	160,705
Creditors: amounts falling due within one year	**17**	21,066	15,494
Net current assets		35,741	145,211
Total assets less current liabilities		144,454	245,875
Net assets		144,454	245,875
Funds of the charity			
Restricted funds		-	-
Unrestricted funds		144,454	245,875
Total charity funds	**18**	144,454	245,875

For the year ending 30th April 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 26/02/25., and are signed on behalf of the board by:

Dr C L Morris OBE
Trustee

The notes on pages 12 to 21 form part of these financial statements.

Love The One

Company Limited by Guarantee

Statement of Cash Flows

Year ended 30th April 2024

	2024 £	2023 £
Cash flows from operating activities		
Net (expenditure)/income	(101,421)	62,582
Adjustments for:		
Depreciation of tangible fixed assets	52,277	44,766
Other interest receivable and similar income	(408)	(543)
Interest payable and similar charges	–	495
Gains on disposal of tangible fixed assets	–	(1,300)
Accrued expenses/(income)	569	(1,026)
Changes in:		
Trade and other debtors	6,630	(9,930)
Trade and other creditors	5,003	2,380
Cash generated from operations	(37,350)	97,424
Interest paid	–	(495)
Interest received	408	543
Net cash (used in)/from operating activities	(36,942)	97,472
Cash flows from investing activities		
Purchase of tangible assets	(60,326)	(53,013)
Proceeds from sale of tangible assets	–	1,300
Net cash used in investing activities	(60,326)	(51,713)
Net (decrease)/increase in cash and cash equivalents	(97,268)	45,759
Cash and cash equivalents at beginning of year	147,972	102,213
Cash and cash equivalents at end of year	50,704	147,972

The notes on pages 12 to 21 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 5 Amethyst Close, Rainworth, Mansfield, Notts, NG21 0GH.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows: Depreciation of tangible fixed assets:- Determining the appropriate rate of depreciation requires an estimate of the useful economic life and the future realisable value. The useful economic life is determined to the period which the asset will be usable.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income: - income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates: - expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Support costs are apportioned between charitable activities on the basis of charitable activity expenditure incurred during year.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Tangible assets costing less than £500 are written off in the year of purchase.

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	15% straight line
Motor vehicles	-	20% straight line
Equipment	-	33% straight line

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by guarantee

The liability of the members in the event of a winding up is limited to £10. There are 5 members (2023:8)

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Donations			
Donations	548,088	45,720	593,808
Gift Aid	38,797	–	38,797
	586,885	45,720	632,605

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	589,615	197,143	786,759
Gift Aid	45,131	5,000	50,131
	634,746	202,143	836,890

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Contributions from interns	–	–	1,978	1,978

7. Investment income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	408	408	543	543

8. Other income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Gain on disposal of tangible fixed assets held for charity's own use	–	–	1,300	1,300

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Early Paediatric Interventional Care Centres	119,171	38,720	157,891
Love the One School	186,929	–	186,929
Children's Therapy Centre	45,941	–	45,941
Clinic	76,077	–	76,077
Children's Home	11,498	–	11,498
PKD School	27,869	–	27,869
Patients Home	–	–	–
Support costs	223,229	5,000	228,229
	690,714	43,720	734,434

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Early Paediatric Interventional Care Centres	144,574	19,760	164,334
Love the One School	49,726	183,555	233,281
Children's Therapy Centre	46,523	4,103	50,626
Clinic	92,310	3,736	96,046
Children's Home	5,578	–	5,578
PKD School	21,340	–	21,340
Patients Home	4,884	–	4,884
Support costs	202,040	–	202,040
	566,975	211,154	778,129

10. Analysis of support costs

	Total 2024 £	Total 2023 £
Staff costs	107,467	101,392
Premises	56,222	49,804
Communications and IT	2,956	9,211
General office	33,508	11,789
Finance costs	18,799	23,968
Governance costs	9,277	5,876
	228,229	202,040

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	52,277	44,766
Gains on disposal of tangible fixed assets	–	(1,300)
Foreign exchange differences	7,356	3,706

12. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,921	1,675

13. Staff costs

Total staff costs:

	2024	2023
	£	£
Salaries	80,000	80,000
Pension contributions - defined contribution scheme	4,000	3,200

The charity is in partnership with Sahanubhuti an Indian registered Non-Governmental Organisation (NGO). The UK Charity funds the staff of the NGO.

The average head count of employees during the year was 2 (2023: 2).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

14. Trustee remuneration and expenses

The charity has two trustees who are paid for carrying the objectives of the charity in India and UK. The legal authority for the payments is provided for in the Company's Memorandum of Association and has approval from the Charity Commission.

The totals paid to each trustee including employer pension contributions of £4,000 (2023: £3,200) are as follows:

	2024	2023
	£	£
Dr M Cusack	42,000	41,600
Dr C Morris	42,000	41,600

In addition, trustees had travel and subsistence expenses reimbursed or paid direct to third parties amounting to £Nil (2023: £403) Number Nil (Number 2023 :1)

15. Tangible fixed assets

	Fixtures and fittings	Motor vehicles	Equipment	**Total**
	£	£	£	**£**
Cost				
At 1st May 2023	21,181	173,778	22,478	217,437
Additions	1,657	56,669	2,000	60,326
At 30th April 2024	22,838	230,447	24,478	277,763
Depreciation				
At 1st May 2023	11,804	91,771	13,198	116,773
Charge for the year	2,985	42,694	6,598	52,277
At 30th April 2024	14,789	134,465	19,796	169,050
Carrying amount				
At 30th April 2024	8,049	95,982	4,682	108,713
At 30th April 2023	9,377	82,007	9,280	100,664

16. Debtors

	2024	2023
	£	£
Other debtors	6,103	12,733

17. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	10,405	–
Accruals and deferred income	2,189	1,620
Social security and other taxes	1,280	8,792
Other creditors	7,192	5,082
	21,066	15,494

18. Analysis of charitable funds

Unrestricted funds

	At 01.05.2023	Income	Expenditure	Transfers	At 30.04.2024
	£	£	£	£	£
General funds	245,875	587,293	(690,714)	2,000	144,454

	At 01.05.2022	Income	Expenditure	Transfers	At 30.04.2023
	£	£	£	£	£
General funds	143,293	638,568	(566,975)	30,989	245,875

Restricted funds

	At 01.05.2023	Income	Expenditure	Transfers	At 30.04.2024
	£	£	£	£	£
EPIC Centres	–	38,720	(38,720)	–	–
Purchase of computer	–	2,000	–	(2,000)	-
Adoption costs	–	5,000	(5,000)	–	–
	–	45,720	(43,720)	(2,000)	-

	At 01.05.2022	Income	Expenditure	Transfers	At 30.04.2023
	£	£	£	£	£
EPIC Centres	–	19,760	(19,760)	–	–
Appeal "Adoption costs Jesse "	–	4,103	(4,103)	–	–
Purchase of Ambulance	–	20,000	(3,736)	(16,264)	–
New building set up and operating costs	40,000	158,280	(183,555)	(14,725)	–
	40,000	202,143	(211,154)	(30,989)	–

18. Analysis of charitable funds *(continued)*

EPIC Centres
Donation received for the funding of the EPIC centres to carry on the work of Love the One.

Purchase of a Computer
A specific donation towards the cost of a new computer.
The expenditure has been incurred and has accordingly the restriction has been released. The funds have been transferred into general funds.

Adoption Costs
VCUKI gave £5000 specifically to use for the immigration costs of Dr Mary and Dr Catherine's five adopted children who were all adopted after being abandoned whilst they were in India and had all been in the Love the One programs.

Adoption Costs Jesse
An appeal to raise funds for Dr C Morris to adopt a 4 year old boy with severe disabilities. Formal adoption was granted in July 2022

Purchase of Ambulance 'Aliza'
A donation has been received for the purchase and operation of an ambulance in memory of baby Aliza who sadly passed away. The ambulance has been purchased for £16,264. The purchase has discharged the restriction and the asset will be held in unrestricted funds. A transfer has been made for this amount from restricted funds to unrestricted funds.

New School Buildings
Donations received from donors to support the set up and operating costs of the schools. Fixed assets have been purchased during the year for the set-up of the schools totalled £14,725. The acquisitions of these assets have discharged the restriction and the assets will be held in unrestricted funds. A transfer has been made for this amount from restricted funds to unrestricted funds.

19. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2024 £**
Tangible fixed assets	108,713	108,713
Current assets	56,807	56,807
Creditors less than 1 year	(21,066)	(21,066)
Net assets	144,454	144,454

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	100,664	100,664
Current assets	160,705	160,705
Creditors less than 1 year	(15,494)	(15,494)
Net assets	245,875	245,875

20. Analysis of changes in net debt

	At 1 May 2023	Cash flows	**At 30 Apr 2024**
	£	£	**£**
Cash at bank and in hand	147,972	(97,268)	50,704

21. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024	2023
	£	£
Not later than 1 year	26,893	36,097

22. Related parties

During the year the charity paid immigration costs of £5,000 for Dr Mary Cusack and Dr Catherine Morris's five adopted children who were all adopted after being abandoned whilst they were in India in the Love the One programs.

During the year trustees made donations to the charity totalling £4,850 (2023: £2,240)

LOVE THE ONE

England & Wales - Charity number 1131615

Accounts

COMPANY REGISTRATION NUMBER: 06881893
CHARITY REGISTRATION NUMBER: 1131615

Love The One

Company Limited by Guarantee

Unaudited Financial Statements

30th April 2023

A R R PRICE LIMITED
Chartered accountants
17 Newstead Grove
NOTTINGHAM
NG1 4GZ

Love The One

Company Limited by Guarantee

Financial Statements

Year ended 30th April 2023

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Love The One

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30th April 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30th April 2023.

Reference and administrative details

Registered charity name	Love The One
Charity registration number	1131615
Company registration number	06881893
Principal office and registered office	5 Amethyst Close Rainworth Mansfield Notts NG21 0GH

The trustees

Dr M A Cusack	
N Woodcock	(Resigned 7th November 2023)
Dr C L Morris	
Mr S J Maxey	(Resigned 28th June 2023)
Mr T J Murphy	
Mr W Munton	(Resigned 12th October 2023)
Dr T Dodd	
Ms C E Carr	

Company secretary	Rachael Higgins
Independent examiner	Mr A R R Price FCA On behalf of A R R Price Limited 17 Newstead Grove NOTTINGHAM NG1 4GZ

Structure, governance and management

The charity (registered number 1131615) is constituted as a company limited by guarantee, registered in England and Wales under company number 6881893. Its governing documents is it Memorandum and Articles of Association.

The directors are charity trustees as defined by the Charities Act. Trustees may be appointed by ordinary resolution, to appoint a person who is willing to act. The Trustees may also appoint a person willing to act as a trustee, by a trustee resolution, but they must retire at the next annual general meeting. Trustees are selected on the basis of their skills, experience and their sympathy with the aims of the Charity.

As part of their induction trustees have access to reviewing the constitution, accounts and are referred to Charity Commission Guidance.

The day-to-day running is delegated to Dr Catherine Morris and Dr Mary Cusack who previously operated on a voluntary basis. Since 1st November 2021 they commenced receiving a salary for provision of services in India.

Objectives and activities

The charities objectives as set out in the governing document are the prevention or relief of poverty amongst children, in particular but not exclusively for the benefit of those in developing countries, though but not limited to: the promotion and protection of and provision for health; the advancement of education and training in community and child health and childcare; addressing the physical, social, emotional and spiritual needs of children, including working through families and their communities :and the advocacy and protection of children who are disadvantaged or vulnerable to exploitation and abuse.

Love the One exists to provide poor, orphaned and abused children with free holistic medical care, education and child care primarily in developing countries. Our primary focus is India where we base ourselves in the state of Odisha nearby the city of Berhampur.

Achievements and performance

INDIA

In the time period, the Love the One staff team grew from 152-169 people. Over the previous year, Love the One helped nearly 4000 children and young people.

The voluntary directors, Dr Mary Cusack and Dr Catherine Morris continued to be based in Gopalpur, a village near Berhampur. They have voluntary guardianship over siblings Soma (17 years), Anish (14years) and Pumi (14 years). During this time period Mary continued to pursue adoption of these children who were formerly surrendered by their mother in 2021 and finally adopted them in November 2022. Deva (17 years), an orphan and former child labourer continued to live with them. Jesse, a 4 year old with severe disability was also living with them and Catherine during this time period formally adopted Jesse in July 2022. In November 2021 Basanti (15 years), Deva's orphaned sister also joined them. They also look after a 7 year old boy called Joshua, who also was abandoned. He has cerebral palsy, autism and hydrocephalus. He will have lifelong medical needs and was adopted in August 2019 by Dr Mary Cusack. In May 2022 a five month old baby called Teddy was given to the family by the local government orphanage to look after as he had medical needs too severe to care for him and Khusi, a 12 year old girl, who had experienced severe trauma and had also previously been in Love the One also joined the family as a foster child. On 2nd April 2022 Mary, Catherine and the five adopted children flew to the UK after being in India continuously for over three years during covid, for a 5 month sabbatical.

Main activities of the year:

HEALTH

"From community clinics to specialised hospital care, from babies to teenagers, health care for all children is our aim."

Love the One continued to be linked with Christian Hospital Berhampur in a medical partnership and with the medical director, Dr M.K.Nanda. This local hospital is where Love the One children are admitted if they require simple hospital care and Love the One is a community paediatric service working in conjunction with Christian Hospital Berhampur.

Daily Medical Clinic

Each working day, a clinic is open for any child from the Love the One projects to come and be seen by the medical team. Post the Covid 19 pandemic, the clinic team continued to function in the adapted format and the doctors did online consults. The clinic continued to see 5-10 children per day either from the different centres or referrals from the communities Love the One serves. These referrals are mainly children with additional needs or requiring life-saving surgery. Over 1200 children were seen over a one-year period in the clinic.

Specialist Hospital Care and development of complex medical care in the centres.

This year more children were helped with receiving specialised hospital care. A number of the school and EPIC centre children have complex chronic medical needs that need continuing monitoring by the medical team, this includes a boy with type 1 diabetes, 2 boys with spinal problems and paralysis a boy with Duchenne's Muscular Dystrophy who had never before been able to go to school due to his severe physical disability as well as a number of children with sickle cell disease and other complex

diseases. Many of these children would not be able to otherwise attend any schooling if they were not at the Love the One school, due to the medical care they require.

Children with Additional Needs

The Children's Centre was renamed the Children's Therapy Centre and it continued to develop and help more and more children with additional needs despite the pandemic. More and more children with increasingly complex additional needs, were highlighted to us in the communities.

The centre moved to a larger venue and during this period it was intermittently open for the children depending on the regulations relating to the pandemic. Bespoke toys and therapy aids were bought for each child and delivered to them at home to aid in their development.

EDUCATION

"From the early years to teenagers, we want to see all children have the opportunity to have an enjoyable, transformative education"

During this year a new hub was started in Khandhamal district near the town of Baminagaon. This is one of the very poorest and most remote part of the state of Odisha

EPIC Centres

In March 2022, the school and EPIC centres finally were able to fully reopen after two years of lockdown and near constant closure due to the covid pandemic. During this year the 5 existing EPIC (Early Paediatric Interventional Care) centres in and around Berhampur and the EPIC centre based in Paralakhemundi reopened and continued to thrive and serve more and more children in their communities. In August 2022 a new EPIC centre opened near Baminigaon in Khandhamal district, starting a new third hub.

The concept of the EPIC centre is as follows: The children learn through play in a child friendly environment, which is a new concept in India. 5 staff were trained including an auxiliary nurse (ANM) to provide fun and complete childcare for these children. During this year the centres remained closed.

The 'Love the One' School

The school was originally started to help the older siblings of children attending the first EPIC centre that were either in child labour or not attending school. During this time period, the Love the One school moved into it's eighth year. In March 2022, at the start of the new school year, it had classes ranging from LKG - Standard 9 with 340 children attending the school.

The second Love the One school opened in Hub 2 Paralakhemundi for the graduates of our EPIC P1 centre there also continued to run and grow.

Child Sponsorship Program

Our child sponsorship program continued to grow. Each child in EPIC and the Love the One School is sponsored through their education. If all 30 children are sponsored at an EPIC centre, the cost of all the care, nutrition and provision they receive is covered by the child sponsorship program. By April 2022, 360 children were sponsored.

CHRISTMAS PARTIES

The Christmas parties are very much part of the vision of Love the One to create great memories for the children, this year we reopened for parties after no parties due to the covid pandemic.

CHILD CARE

A lot of the work at Love the One requires providing children with a safe place that they can come to, learn, get healthy and be protected from the harsh environments they would otherwise spend their days in. Much Love the One time is spent advocating for each child to receive the care they need. This may be through advocating with their families so that they can attend a centre instead of being a child labourer or helping poor families through the corporate health system to get the treatment they are entitled to.

Love the One has six core values and the first is to be child centred in everything we do. So, every day the staff are encouraged to be child centred and they receive a lot of training in this area.

Volunteers
During this period we had 3 volunteers, the first since the covid pandemic.

Staff Training and Development

Leadership training and development restarted and regular training was held.

Charity Structure

Over the time period, the staff team grew from 152-169

By the end of the time period, a total of 12 properties were rented by the charity, the voluntary directors' house, the Clinic, the Children's Therapy Centre, the hostel for local staff the guest house for overseas volunteers, a building each for the 6 EPIC centres, a large building to cater for the 'Love the One' school and office space and a hall to use for staff training.

'Love the One, India' continued to function as an Indian NGO. "Love the One' a Project of Sahanubhuti continued to run alongside the projects, together serving all the centres.

Over this time period the reserves of Love the One started to be used and the one-off donations decreased significantly due to the world-wide cost of living crisis. Regular income also slowly started to decrease as people were unable to afford to continue to support Love the One.

We did however receive a large donation in November 2022 from the Michael and Betty Little trust of £120,000 and significant funding also went into the Friends of Love the One account. Both these funds started to cover the growing difference between increasing expenditure and decreasing income.

Social media continued to be a powerful tool to raise the profile of Love the One. This also helps with gaining funding as appeals can be done via Facebook, Instagram and Twitter for specific needs. YouTube videos were also invaluable in updating donors during the pandemic.

However, towards the end of this time period, the directors started to consider other options for continuing Love the One and stopped any new admissions into the EPIC centres in the new school year of 2023 and also started to look at other sustainable options plus looking into ways to cut costs

and stopped any further expansion of the programs.

Financial review

Income for the year totalled £840,711(2022 £466,479). Our regular support has continued to steadily grow, with the child sponsorship scheme and some generous one-off donations from Michael & Betty Little Trust, The Foux Foundation, Friends of Love the One and Heavens Family being just some of the major donors during the year. This continues to support the work of the project, meeting the needs and aims set out. The Trustees would like to thank all of our supporters and volunteers that have and continue to support the work, without whom this work could not progress.

Total expenditure during the year amounted to £778,129 (2022: £562,376) Note 3 & 4 details how the expenditure in the year has supported the delivery of the charity's objectives.

This left income exceeding expenditure by £62,582 (2022: Expenditure exceeded income by £95,897). Total funds as at 30th April 2023 amounted to £245,875 all of which relates to unrestricted funds. (2022: £183,293 of which £40,000 related to restricted funds).

Reserves policy

The company aims to have two months' running costs available along with sufficient funds to carry out any necessary and committed capital expenditure.

Risk Management

The Trustees are aware of their obligations regarding risk assessment and management. The Trustees are satisfied that the necessary procedures and systems to mitigate risks are in operation.

Plans for future periods

Due to the onset of a continuously worsening financial situation, plans for any further expansion were put on hold and funds were sought to continue the work already running.

Public benefit statement

The main activities undertaken by the charity are to further the charity's purposes for the public benefit and the trustees have regard to the Charity Commission guidance on public benefit.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 28/2/24 and signed on behalf of the board of trustees by:

Dr C L Morris
Trustee

Love The One

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Love the One

Year ended 30th April 2023

I report to the trustees on my examination of the financial statements of Love the One ('the charity') for the year ended 30th April 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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 Institute of Chartered Accountants in England and Wales (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).

Independent Examiner's Report to the Trustees of Love the One *(continued)*

Year ended 30th April 2023

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.

A. Price 28-02-2024

Mr A R R Price FCA
On behalf of A R R Price Limited
Independent Examiner

17 Newstead Grove
NOTTINGHAM
NG1 4GZ

Love The One

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 30th April 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments					
Donations and legacies	5	634,747	202,143	836,890	466,341
Charitable activities	6	1,978	–	1,978	–
Investment income	7	543	–	543	138
Other income	8	1,300	–	1,300	–
Total income		638,568	202,143	840,711	466,479
Expenditure					
Expenditure on charitable activities	9	566,975	211,154	778,129	562,376
Total expenditure		566,975	211,154	778,129	562,376
Net income/(expenditure)		71,593	(9,011)	62,582	(95,897)
Transfers between funds		30,989	(30,989)	–	–
Net movement in funds		102,582	(40,000)	62,582	(95,897)
Reconciliation of funds					
Total funds brought forward		143,293	40,000	183,293	279,190
Total funds carried forward		245,875	–	245,875	183,293

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

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

Love The One

Company Limited by Guarantee

Statement of Financial Position

30th April 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	100,664	92,417
Current assets			
Debtors	16	12,733	2,803
Cash at bank and in hand		147,972	102,213
		160,705	105,016
Creditors: amounts falling due within one year	17	15,494	14,140
Net current assets		145,211	90,876
Total assets less current liabilities		245,875	183,293
Net assets		245,875	183,293
Funds of the charity			
Restricted funds		–	40,000
Unrestricted funds		245,875	143,293
Total charity funds	18	245,875	183,293

For the year ending 30th April 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 28/12/2023, and are signed on behalf of the board by:

Dr C L Morris
Trustee

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

Love The One

Company Limited by Guarantee

Statement of Cash Flows

Year ended 30th April 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income/(expenditure)	62,582	(95,897)
Adjustments for:		
Depreciation of tangible fixed assets	44,766	35,234
Other interest receivable and similar income	(543)	(138)
Interest payable and similar charges	495	–
Gains on disposal of tangible fixed assets	(1,300)	–
Changes in:		
Trade and other debtors	(9,930)	5,930
Trade and other creditors	1,354	10,490
Cash generated from operations	97,424	(44,381)
Interest paid	(495)	–
Interest received	543	138
Net cash from/(used in) operating activities	97,472	(44,243)
Cash flows from investing activities		
Purchase of tangible assets	(53,013)	(56,609)
Proceeds on sale of tangible fixed assets	1,300	
Net cash used in investing activities	(51,713)	(56,609)
Net increase/(decrease) in cash and cash equivalents	45,759	(100,852)
Cash and cash equivalents at beginning of year	102,213	203,065
Cash and cash equivalents at end of year	147,972	102,213

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

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 5 Amethyst Close, Rainworth, Mansfield, Notts, NG21 0GH.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:
Depreciation of tangible fixed assets: Determining the appropriate rate of depreciation requires an estimate of the useful economic life and the future realisable value. The useful economic life is determined to the period which the asset will be usable.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

3. **Accounting policies** *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income: - income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates: - expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Support costs are apportioned between charitable activities on the basis of charitable activity expenditure incurred during year.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Tangible assets costing less than £500 are written off in the year of purchase.

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	15% straight line
Motor vehicles	-	20% straight line
Equipment	-	33% straight line

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by guarantee

The liability of the members in the event of a winding up is limited to £10. There are 8 members (2022:8)

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Donations			
Donations	589,616	197,143	786,759
Gift Aid	45,131	5,000	50,131
	634,747	202,143	836,890

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	418,888	–	418,888
Gift Aid	47,453	–	47,453
	466,341	–	466,341

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Contributions from interns	1,978	1,978	–	–

7. Investment income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	543	543	138	138

8. Other income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Gain on disposal of tangible fixed assets held for charity's own use	1,300	1,300	–	–

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Early Paediatric Interventional Care Centres	144,574	19,760	164,334
Love the One School	49,726	183,555	233,281
Childrens Centre	46,523	4,103	50,626
Clinic	92,310	3,736	96,046
Covid-19 Pandemic	–	–	–
Childrens Home	5,578	–	5,578
PKD School	21,340	–	21,340
Patients Home	4,884	–	4,884
Support costs	202,040	–	202,040
	566,975	211,154	778,129

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Early Paediatric Interventional Care Centres	106,865	–	106,865
Love the One School	131,645	–	131,645
Childrens Centre	30,409	–	30,409
Clinic	119,228	–	119,228
Covid-19 Pandemic	37,111	–	37,111
Childrens Home	–	–	–
PKD School	–	–	–
Patients Home	–	–	–
Support costs	137,118	–	137,118
	562,376	–	562,376

The comparative figure for Childrens Centre of £149,637 has now been split between Childrens Centre £30,409 and Clinic £119,228

10. Analysis of support costs

	Total 2023 £	Total 2022 £
Staff costs	101,392	68,096
Premises	49,804	10,759
Communications and IT	9,211	857
General office	11,789	39,107
Finance costs	23,968	13,438
Governance costs	5,876	4,861
	202,040	137,118

11. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	44,766	35,234
Gains on disposal of tangible fixed assets	(1,300)	–
Foreign exchange differences	3,706	3,461

12. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,675	1,400

13. Staff costs

Total staff costs:

	2023	2022
	£	£
Salaries	80,000	23,264
Overseas living allowances	–	16,876
Pension contributions - defined contribution scheme	3,200	1,600

The charity is in partnership with Sahanubhuti an Indian registered Non-Governmental Organisation (NGO). The UK Charity funds the staff of the NGO.

The average head count of employees during the year was 2 (2022: 2).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

The charity has two trustees who are paid for carrying the objectives of the charity in India. The legal authority for the payments is provided for in the Company's Memorandum of Association and has approval from the Charity Commission.

The totals paid to each trustee including employer pension contributions of £3,200 (2022: £1,600) are as follows:

	2023	2022
	£	£
Dr M Cusack	41,600	20,870
Dr C Morris	41,600	20,870

In addition, trustees had travel and subsistence expenses reimbursed or paid direct to third parties amounting to £403 (2022: £nil). Number 1 (2022 number Nil)

15. Tangible fixed assets

	Fixtures and fittings	Motor vehicles	Equipment	**Total**
	£	£	£	£
Cost				
At 1st May 2022	14,512	149,306	14,422	178,240
Additions	6,669	38,288	8,056	53,013
Disposals	–	(13,816)	–	(13,816)
At 30th April 2023	21,181	173,778	22,478	217,437
Depreciation				
At 1st May 2022	8,627	70,828	6,368	85,823
Charge for the year	3,177	34,759	6,830	44,766
Disposals	–	(13,816)	–	(13,816)
At 30th April 2023	11,804	91,771	13,198	116,773
Carrying amount				
At 30th April 2023	9,377	82,007	9,280	100,664
At 30th April 2022	5,885	78,478	8,054	92,417

16. Debtors

	2023	2022
	£	£
Other debtors	12,733	2,803

17. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	1,620	2,646
Social security and other taxes	8,792	6,140
Other creditors	5,082	5,354
	15,494	14,140

18. Analysis of charitable funds

Unrestricted funds

	At 01.05.2022	Income	Expenditure	Transfers	At 30.04.2023
	£	£	£	£	£
General funds	143,293	638,568	(566,975)	30,989	245,875

	At 01.05.2021	Income	Expenditure	Transfers	At 30.04.2022
	£	£	£	£	£
General funds	239,190	466,479	(562,376)	–	143,293

Restricted funds

	At 01.05.2022	Income	Expenditure	Transfers	At 30.04.2023
	£	£	£	£	£
EPIC Centres	–	19,760	(19,760)	–	–
Purchase of Ambulance	–	20,000	(3,736)	(16,264)	–
Adoption Costs Jesse	–	4,103	(4,103)	–	–
New building set up and operating costs	40,000	158,280	(183,555)	(14,725)	–
	40,000	202,143	(211,154)	(30,989)	–

	At 01.05.2021	Income	Expenditure	Transfers	At 30.04.2022
	£	£	£	£	£
EPIC Centres	–	–	–	–	–
Purchase of Ambulance	–	–	–	–	–
New building set up and operating costs	40,000	–	–	–	40,000
	40,000	–	–	–	40,000

18. Analysis of charitable funds *(continued)*

EPIC Centres
Donation received for the set up of three EPIC centres.

Purchase of Ambulance 'Aliza'
A donation has been received for the purchase and operation of an ambulance in memory of baby Aliza who sadly passed away. The ambulance has been purchased for £16,264. The purchase has discharged the restriction and the asset will be held in unrestricted funds. A transfer has been made for this amount from restricted funds to unrestricted funds.

Adoption Costs Jesse
An appeal to raise funds for Dr C Morris to adopt a 4 year old boy with severe disabilities. Formal adoption was granted in July 2022

New School Buildings
Donations received from donors to support the set up and operating costs of the schools. Fixed assets have been purchased during the year for the set-up of the schools totalled £14,725. The acquisition of these assets has discharged the restriction and the assets will be held in unrestricted funds. A transfer has been made for this amount from restricted funds to unrestricted funds.

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Tangible fixed assets	100,664	–	100,664
Current assets	160,705	–	160,705
Creditors less than 1 year	(15,494)	–	(15,494)
Net assets	245,875	–	245,875

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	92,417	–	92,417
Current assets	65,016	40,000	105,016
Creditors less than 1 year	(14,140)	–	(14,140)
Net assets	143,293	40,000	183,293

20. Analysis of changes in net debt

	At 1 May 2022 £	Cash flows £	**At 30 Apr 2023 £**
Cash at bank and in hand	102,213	45,759	147,972

21. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Not later than 1 year	36,097	28,527

22. Related parties

During the year funds were raised to adopt a 4 year old boy with severe disabilities by Dr Catherine Morris. The adoption costs amounted to £4,103. Dr Catherine Morris is a director of the company.

LOVE THE ONE

England & Wales - Charity number 1131615

Accounts

OFFICE COPY

COMPANY REGISTRATION NUMBER: 06881893
CHARITY REGISTRATION NUMBER: 1131615

Love The One

Company Limited by Guarantee

Unaudited Financial Statements

30th April 2022

A R R PRICE LIMITED
Chartered accountants
17 Newstead Grove
NOTTINGHAM
NG1 4GZ

Love The One

Company Limited by Guarantee

Financial Statements

Year ended 30th April 2022

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Love The One

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30th April 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30th April 2022.

Reference and administrative details

Registered charity name	Love The One
Charity registration number	1131615
Company registration number	06881893
Principal office and registered office	22 Lowdham Lane Woodborough Nottingham NG14 6DL
The trustees	
	Dr M A Cusack N Woodcock Dr C L Morris Mr S J Maxey Mr T J Murphy Mr W Munton Dr T Dodd Ms C E Carr
Company secretary	Mr S Maxey
Independent examiner	Mr A R R Price FCA On behalf of A R R Price Limited 17 Newstead Grove NOTTINGHAM NG1 4GZ

Structure, governance and management

The charity (registered number 1131615) is constituted as a company limited by guarantee, registered in England and Wales under company number 6881893. Its governing documents is it Memorandum and Articles of Association.

The directors are charity trustees as defined by the Charities Act. Trustees may be appointed by ordinary resolution, to appoint a person who is willing to act. The Trustees may also appoint a person willing to act as a trustee, by a trustee resolution, but they must retire at the next annual general meeting. Trustees are selected on the basis of their skills, experience and their sympathy with the aims of the Charity.

As part of their induction trustees have access to reviewing the constitution, accounts and are referred to Charity Commission Guidance.

The day-to-day running is delegated to Dr Catherine Morris and Dr M Cusack who previously operated on a voluntary basis. Since 1st November 2021 they commenced receiving a salary for provision of services in India.

Objectives and activities

The charities objectives as set out in the governing document are the prevention or relief of poverty amongst children, in particular but not exclusively for the benefit of those in developing countries, through but not limited to: the promotion and protection of and provision for health; the advancement of education and training in community and child health and childcare; addressing the physical, social, emotional and spiritual needs of children, including working through families and their communities: and the advocacy and protection of children who are disadvantaged or vulnerable to exploitation and abuse.

Love the One exists to provide poor, orphaned and abused children with free holistic medical care, education and child care primarily in developing countries. Our primary focus is India where we base ourselves in the state of Odisha nearby the city of Berhampur.

Achievements and performance

INDIA

In the time period, the Love the One staff team grew from 116-152 people. Over the previous year, Love the One helped nearly 4000 children and young people.

The voluntary directors, Dr Mary Cusack and Dr Catherine Morris continued to be based in Berhampur. They have voluntary guardianship over siblings Soma (16 years), Anish (14 years) and Pumi (13 years). During this time period Mary continued to pursue adoption of these children and in September 2021 they were formally surrendered by their biological mother and therefore became available for adoption. Deva (16 years), an orphan and former child labourer continued to live with them. Jesse, a 3-year-old with severe disability was also living with them and Catherine is currently in the process of adopting him. In November 2021 Basanti (14 years), Deva's orphaned sister also joined them. They also look after a 6-year-old boy called Joshua, who also was abandoned. He has cerebral palsy, autism and hydrocephalus. He will have lifelong medical needs and was adopted in August 2019 by Dr Mary Cusack. In January 2022 the whole house contracted Covid and Mary spent one month on oxygen therapy and ventilation at her home due to covid and was very sick. She spent the rest of the time recovering from this.

Main activities of the year:

COVID 19 RELIEF

During this time period, the Covid 19 pandemic continued and in April-May 2021 the severe Delta wave started in India, schools and preschools remained closed for the majority of the year only reopening officially in March 2022. The main emphasis was helping our already 417 poor families, to survive the pandemic, as well as many other communities in three different districts of Odisha, Ganjam, Gajapati and Kandhamal districts. The Love the One team worked in partnership with the local government authorities to distribute food rations to thousands of families. Over the time period, rations for a further million meals were distributed. Most of this time the teams went out in over 40-degree Celsius heat in PPE.

We also continued to distribute monthly hygiene rations to our families and the communities. This included masks, hand gel, soap and floor cleaner, toothpaste and toothbrushes, with the aim of preventing spread of Covid 19 and easing the need for families to go out during the long lockdown periods.

The clinic team identified any children or families with potential symptoms of Covid and took them for testing at the local testing centres. The clinic continued to run with the nurses attending in PPE and the doctors joining online for consultations. It was decided that any mother or father of our registered children who got sick from Covid 19 could be funded for their care by Love the One.

We also set up a Covid care centre in our rented school building and looked after a number of Covid patients there for isolation. Our staff from across departments who were well helped to run the centre.

During the second wave, in May 2021, we had a number of severe cases of Covid and one of our children with additional needs lost his father to Covid. He was taken to an ITU in the capital but died there. Dr Mary also contracted Covid and required a month of oxygen therapy and NIV ventilation. Many of the staff had covid during this wave and have some minor ongoing health issues due to this.

School team did a great job in continuing education as much as possible both on and off line for all

registered children. Each month an education pack was distributed to all the children in the EPIC centres and the school which totalled 417 children. Daily the teachers would try and connect with as many children as possible, doing online classes for those who had access to smart phones and through phone calls and group phone calls with children in their homes. Schools and pre-schools reopened in March 2022.

HEALTH

"From community clinics to specialised hospital care, from babies to teenagers, health care for all children is our aim."

Love the One continued to be linked with Christian Hospital Berhampur in a medical partnership and with the medical director, Dr M.K. Nanda. This local hospital is where Love the One children are admitted if they require simple hospital care and Love the One is a community paediatric service working in conjunction with Christian Hospital Berhampur.

Daily Medical Clinic

Each working day, a clinic is open for any child from the Love the One projects to come and be seen by the medical team. Due to the Covid 19 pandemic, the clinic team had to adapt and the doctors did online consults. The clinic continued to see 5-10 children per day either from the different centres or referrals from the communities Love the One serves. These referrals are mainly children with additional needs or requiring life-saving surgery. Over 1200 children were seen over a one-year period in the clinic.

Specialist Hospital Care and development of complex medical care in the centres.

This year more children were helped with receiving specialised hospital care, however due to the pandemic and restrictions on travel across state borders, we only dealt with complex emergencies. A number of the school and EPIC centre children have complex chronic medical needs that need continuing monitoring by the medical team, this includes a boy with type 1 diabetes, 2 boys with spinal problems and paralysis a boy with Duchenne's Muscular Dystrophy who had never before been able to go to school due to his severe physical disability as well as a number of children with sickle cell disease and other complex diseases. Many of these children would not be able to otherwise attend any schooling if they were not at the Love the One school, due to the medical care they require.

Children with Additional Needs

The Children's Centre was renamed the Children's Therapy Centre and it continued to develop and help more and more children with additional needs despite the pandemic. We were unable to do therapy weeks for remote area children due to the pandemic, however more children with increasingly complex additional needs, were highlighted to us in the communities.

The centre moved to a larger venue and during this period it was intermittently open for the children depending on the regulations relating to the pandemic. Bespoke toys and therapy aids were bought for each child and delivered to them at home to aid in their development.

EDUCATION

"From the early years to teenagers, we want to see all children have the opportunity to have an enjoyable, transformative education"

EPIC Centres

The 5 existing EPIC (Early Paediatric Interventional Care) centres in and around Berhampur and the EPIC centre based in Paralakhemundi continued to thrive and serve more and more children in their communities.

The concept of the EPIC centre is as follows: The children learn through play in a child friendly environment, which is a new concept in India. 5 staff were trained including an auxiliary nurse (ANM) to provide fun and complete childcare for these children. During this year the centres remained closed.

The 'Love the One' School

The school was originally started to help the older siblings of children attending the first EPIC centre that were either in child labour or not attending school. During this time period, the Love the One school moved into it's seventh year. In March 2021, at the start of the new school year, it had classes ranging from LKG - Standard 9 with 340 children attending the school.

During this year a second school was opened in Hub 2 Paralakhemundi for the graduates of our EPIC P1 centre there.

Child Sponsorship Program

Our child sponsorship program continued to grow. Each child in EPIC and the Love the One School is sponsored through their education. If all 30 children are sponsored at an EPIC centre, the cost of all the care, nutrition and provision they receive is covered by the child sponsorship program. By April 2021, 340 children were sponsored.

CHRISTMAS PARTIES

The Christmas parties are very much part of the vision of Love the One to create great memories for the children, however due to the pandemic and lockdowns, we were not able to run them in this year. Instead, we did a 'Big Christmas Give' campaign and gave a family pack of food, toys, clothes, blankets and a pressure cooker to each family.

CHILD CARE

A lot of the work at Love the One requires providing children with a safe place that they can come to, learn, get healthy and be protected from the harsh environments they would otherwise spend their days in. Much Love the One time is spent advocating for each child to receive the care they need. This may be through advocating with their families so that they can attend a centre instead of being a child labourer or helping poor families through the corporate health system to get the treatment they are entitled to.

Love the One has six core values and the first is to be child centred in everything we do. So every day the staff are encouraged to be child centred and they receive a lot of training in this area.

Volunteers
During this period, we had no volunteers due to the borders being closed and Love the One did not take any new volunteers.

Staff Training and Development

Due to Covid restrictions we were unable to gather for teaching in person. However, the leaders made a number of training videos which were uploaded onto the Love the One YouTube channel for the staff

to watch and learn from especially related to Covid safety.

Charity Structure

Over the time period, the staff team grew from 116 - 152.

By the end of the time period, a total of 12 properties were rented by the charity, the voluntary directors' house, the Clinic, the Children's Therapy Centre, the hostel for local staff the guest house for overseas volunteers, a building each for the 6 EPIC centres, a large building to cater for the 'Love the One' school and office space and a hall to use for staff training.

'Love the One, India' continued to function as an Indian NGO. "Love the One' a Project of Sahanubhuti continued to run alongside the projects, together serving all the centres.

At the start of the Covid first wave in India, a large amount of one-off donations were given. Regular donations continued to increase with many more individual donors giving monthly during this time period, mainly due to child sponsorship and raised awareness of the charity due to the pandemic response. The key to expansion is to continue to grow child sponsorship and also increase regular donors for general use for when the pandemic is over.

Social media continued to be a powerful tool to raise the profile of Love the One. This also helps with gaining funding as appeals can be done via Facebook, Instagram and twitter for specific needs. YouTube videos were also invaluable in updating donors during the pandemic.

Financial review

Income for the year totalled £466,479 (2021 £540,363). Our regular support has continued to steadily grow, with the child sponsorship scheme and some generous one-off donations. This continues to support the work of the project, meeting the needs and aims set out. The Trustees would like to thank all of our supporters and volunteers that have and continue to support the work, without whom this work could not progress.

In the previous year we received an excess of funds to help with the pandemic. Until February 2022 we provided ration packs to all our registered families and school and health provision so the excess funds were used to help fund this as the pandemic continued.

Total expenditure during the year amounted to £562,376 (2021: £396,227) Note 3 & 4 details how the expenditure in the year has supported the delivery of the charity's objectives.

This left expenditure exceeding income by £95,897 (2021: Income exceeded expenditure by £144,136). Total funds as at 30th April 2022 amounted to £183,293 of which £40,000 related to restricted funds (2021: £279,190 of which £40,000 related to restricted funds.

Reserves policy
The company aims to have two months' running costs available along with sufficient funds to carry out any necessary and committed capital expenditure.

Risk Management
The Trustees are aware of their obligations regarding risk assessment and management. The Trustees are satisfied that the necessary procedures and systems to mitigate risks are in operation.

Plans for future periods

Covid pandemic - on 24th March 2020, the whole of India was put into lockdown due to the Covid 19 pandemic. A form of lockdown then continued for the rest of 2020 and 2021 and the start of 2022 and schools, pre-schools remained closed until March 2022.

In April 2020, the Love the One mounted an emergency response as most of the children's parents lost all ability to earn any wage due to the lockdown. Love the One continued distributing dry ration packs to all the children's families until February 2022.

Love the One continued to mount a sustained, effective response to the Covid 19 pandemic to the poorest people around us and with a particular focus on our registered families who, due to lockdowns and a 2nd and 3rd wave in this time period, continued to suffer greatly.

In March 2022, delayed plans to open a third Hub in Khandhamal district, finally came to fruition and officially renovations started on our partner, Sahanubhuti's building in preparation for opening an EPIC centre and 2 staff started training from October 2021.

Future plans are to re-establish all centres after 2 years of school lockdowns, to find a larger building for the school in Berhampur and to further expand the work in Paralakhemundi (Hub 2) and establish a new Hub in Khandhamal district (Hub 3).

Public benefit statement
The main activities undertaken by the charity are to further the charity's purposes for the public benefit and the trustees have regard to the Charity Commission guidance on public benefit.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 21/2/23 and signed on behalf of the board of trustees by:

Mr S J Maxey
Trustee

Love The One

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Love The One

Year ended 30th April 2022

I report to the trustees on my examination of the financial statements of Love the One ('the charity') for the year ended 30th April 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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 Institute of Chartered Accountants in England and Wales (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).

Independent Examiner's Report to the Trustees of Love The One *(continued)*

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.

Mr A R R Price FCA
On behalf of A R R Price Limited
Independent Examiner

17 Newstead Grove
NOTTINGHAM
NG1 4GZ

Love The One

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 30th April 2022

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments					
Donations and legacies	5	466,341	–	466,341	540,363
Investment income	6	138	–	138	–
Total income		466,479	–	466,479	540,363
Expenditure					
Expenditure on charitable activities	7,8	562,376	–	562,376	396,227
Total expenditure		562,376	–	562,376	396,227
Net (expenditure)/income and net movement in funds		(95,897)	–	(95,897)	144,136
Reconciliation of funds					
Total funds brought forward		239,190	40,000	279,190	135,054
Total funds carried forward		143,293	40,000	183,293	279,190

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

The notes on pages 12 to 20 form part of these financial statements.

Love The One

Company Limited by Guarantee

Statement of Financial Position

30th April 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	92,417	71,042
Current assets			
Debtors	15	2,803	8,733
Cash at bank and in hand		102,213	203,065
		105,016	211,798
Creditors: amounts falling due within one year	16	14,140	3,650
Net current assets		90,876	208,148
Total assets less current liabilities		183,293	279,190
Net assets		183,293	279,190
Funds of the charity			
Restricted funds		40,000	40,000
Unrestricted funds		143,293	239,190
Total charity funds	17	183,293	279,190

For the year ending 30th April 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on ...21/2/23..., and are signed on behalf of the board by:

Mr S J Maxey
Trustee

21/02/2023

Mr W Munton
Trustee

The notes on pages 12 to 20 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 22 Lowdham Lane, Woodborough, Nottingham, NG14 6DL.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows: Depreciation of tangible fixed assets: - Determining the appropriate rate of depreciation requires an estimate of the useful economic life and the future realisable value. The useful economic life is determined to the the period which the asset will be usable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income: - income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates: - expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Support costs are apportioned between charitable activities on the basis of charitable activity expenditure incurred during year.

Operating leases
Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	15% straight line
Motor vehicles	-	20% straight line
Equipment	-	33% straight line

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by guarantee

The liability of the members in the event of a winding up is limited to £10. There are 8 members (2021:8)

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Donations			
Donations	418,888	–	418,888
Gift Aid	47,453	–	47,453
	466,341	–	466,341

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	395,063	90,593	485,656
Gift Aid	50,045	4,662	54,707
	445,108	95,255	540,363

6. Investment income

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	138	138	–	–

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Early Paediatric Interventional Care Centres	106,865	–	106,865
Love the One School	131,645	–	131,645
Children's centre	149,637	–	149,637
Covid-19 pandemic	37,111	–	37,111
Support costs	137,118	–	137,118
	562,376	–	562,376

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Early Paediatric Interventional Care Centres	36,853	–	36,853
Love the One School	42,221	–	42,221
Children's centre	50,922	–	50,922
Covid-19 pandemic	83,380	30,789	114,169
Support costs	152,062	–	152,062
	365,438	30,789	396,227

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2022 £**	Total fund 2021 £
Early Paediatric Interventional Care Centres	106,865	33,635	140,500	62,036
Love the One School	131,645	40,778	172,423	67,078
Children's centre	149,637	46,349	195,986	80,903
Covid-19 pandemic	37,111	11,495	48,606	181,147
Governance costs	–	4,861	4,861	5,063
	425,258	137,118	562,376	396,227

9. Analysis of support costs

	Early Paediatric Intervention al Care Centres £	Love the One School £	Children's centre £	Covid-19 pandemic £	**Total 2022 £**	Total 2021 £
Staff costs	17,150	21,065	23,943	5,938	68,096	66,769
Premises	2,710	3,328	3,783	938	10,759	27,727
Communications and IT	215	266	301	75	857	3,083
General office	9,939	12,060	13,708	3,400	39,107	39,622
Finance costs	3,621	4,059	4,614	1,144	13,438	9,797
Governance costs	1,224	1,504	1,709	424	4,861	5,064
	34,859	42,282	48,058	11,919	137,118	152,062

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	35,234	24,388
Foreign exchange differences	3,461	3,833
Operating lease rentals	25,257	36,819

11. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,400	1,230

12. Staff costs

	2022 £	2021 £
Salaries	23,264	-
Overseas living allowances	16,876	3,166
Pension contributions - defined contribution scheme	1,600	-

The charity is in partnership with Sahanubhuti an Indian registered Non-Governmental Organisation(NGO). The UK charity funds the staff of the NGO.

12. Staff costs *(continued)*

The average head count of employees during the year was 2 (2021: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Number of staff	2	–

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

The charity has two trustees who are paid for carrying out the objectives of the charity in India. The legal authority for the payments is provided for in the Company's Memorandum of Association and has approval from the Charity Commission.

The totals paid to each trustee including employer pension contributions of £1,600 are as follows:

	2022 £	2021 £
Dr M Cusack	20,870	1,583
Dr C Morris	20,870	1,583

14. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost				
At 1st May 2021	11,249	105,700	4,682	121,631
Additions	3,263	43,606	9,740	56,609
At 30th April 2022	14,512	149,306	14,422	178,240
Depreciation				
At 1st May 2021	6,451	42,577	1,561	50,589
Charge for the year	2,176	28,251	4,807	35,234
At 30th April 2022	8,627	70,828	6,368	85,823
Carrying amount At 30th April 2022	5,885	78,478	8,054	92,417
At 30th April 2021	4,798	63,123	3,121	71,042

15. Debtors

	2022 £	2021 £
Other debtors	2,803	8,733

16. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	2,646	3,650
Social security and other taxes	6,140	–
Other creditors	5,354	–
	14,140	3,650

17. Analysis of charitable funds

Unrestricted funds

	At 1.5.2021 £	Income £	Expenditure £	Transfers £	At 30.4.2022 £
General funds	239,190	466,479	(562,376)	–	143,293

	At 1.5.2020 £	Income £	Expenditure £	Transfers £	At 30.4.2021 £
General funds	115,114	445,108	(365,438)	44,406	239,190

17. Analysis of charitable funds *(continued)*

Restricted funds	At 1.5.2021 £	Income £	Expenditure £	Transfers £	At 30.4.2022 £
Appeal "Emergency Covid 19 response"	–	–	–	–	–
Appeal "Lets buy a jeep to save lives"	–	–	–	–	–
Purchase of Ambulance	–	–	–	–	–
New Building set up and operating costs	40,000	–	–	–	40,000
Purchase of a Jeep	–	–	–	–	–
	40,000	–	–	–	40,000

	At 1.5.2020 £	Income £	Expenditure £	Transfers £	At 30.4.2021 £
Appeal "Emergency Covid 19 response"	12,078	18,711	(30,789)	–	–
Appeal "Lets buy a jeep to save lives"	7,862	–	–	(7,862)	–
Purchase of Ambulance	–	21,930	–	(21,930)	–
New Building set up and operating costs	–	40,000	–	–	40,000
Purchase of a Jeep	–	14,614	–	(14,614)	–
	19,940	95,255	(30,789)	(44,406)	40,000

Appeal fund "Emergency Covid 19 response"
An appeal to raise funds to respond to the Covid 19 crises to provide meals, hygiene kits, resources for home off and on-line education, Christmas presents, care of people when they are sick and ICU care for any children or parents of registered children and staff.

Appeal fund "Lets buy a jeep to save lives"
An appeal to raise funds to purchase a jeep. A jeep was purchased during the year. The acquisition has discharged the restriction, with the asset now forming part of general funds.

Advanced Life Support Ambulance
An appeal was launched for an Advanced Life Support Ambulance and included a generous donation from Trent Vineyard Church of £15,000. The Ambulance was purchased during the year 2021 which has discharged the restriction, with the asset now forming part of general funds.

17. Analysis of charitable funds *(continued)*

New School Building
A donation received from Bunches to support the set up and running of a new building. The expenditure falling into next year.

Jeep Purchase
Friends of Love the One donated £14,614 for the purchase of a jeep. The vehicle was purchased during the year. The acquisition has discharged the restriction, with the asset now forming part of general funds.

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Tangible fixed assets	92,417	–	92,417
Current assets	65,016	40,000	105,016
Creditors less than 1 year	(14,140)	–	(14,140)
Net assets	143,293	40,000	183,293

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	71,042	–	71,042
Current assets	171,798	40,000	211,798
Creditors less than 1 year	(3,650)	–	(3,650)
Net assets	239,190	40,000	279,190

19. Related parties

The total amount of donations received without conditions from trustees amounted to £ 4,770 (2021: £6,045).

20. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Not later than 1 year	28,527	20,687

Love The One

Company Limited by Guarantee

Management Information

Year ended 30th April 2022

The following pages do not form part of the financial statements.

Love The One

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 30th April 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies	418,888	485,656
Donations	47,453	54,707
Gift Aid	466,341	540,363
Investment income		
Bank interest receivable	138	–
Total income	466,479	540,363
Total expenditure See notes pages 23 to 25	562,376	396,227
Net (expenditure)/income	(95,897)	144,136

Love The One

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 30th April 2022

	2022 £	2021 £
Expenditure on charitable activities		
Early Paediatric Interventional Care Centres		
Activities undertaken directly		
Contribution towards NGO staff costs	66,872	30,092
Rent	6,984	4,388
Light, heat and water	1,466	423
Repairs & maintenance	6,962	1,498
Motor vehicle expenses	5,710	30
Telephone	25	19
Food, hygiene, medical and other resource costs	18,846	403
	106,865	36,853
Support costs		
Contribution towards NGO staff costs	2,405	9,569
Rent	1,266	3,918
Light, heat & water	325	135
Repairs & maintenance	1,119	100
Insurance	–	39
Motor vehicle expenses	56	992
Travel costs	–	109
Legal and professional fees	–	20
Telephone	45	49
Food and amenities etc HQ and directors	15,754	4,617
Depreciation	8,874	3,687
NGO administration fees	3,146	1,239
IT and media	170	466
Bank charges	475	243
	33,635	25,183
Love the One School		
Activities undertaken directly		
Contribution towards NGO Staff costs	70,953	32,427
Rent	8,833	4,503
Light, heat and water	1,799	620
Repairs & maintenance	10,733	2,659
Carried forward	92,318	40,209

	2022 £	2021 £
Brought forward	92,318	40,209
Motor vehicle expenses	6,310	18
Telephone	454	1
Food, hygiene, medical and other resource costs	32,288	1,005
Training	138	844
It and Media	137	144
	131,645	42,221
Support costs		
Contribution towards NGO Staff costs	2,955	10,961
Rent	1,556	4,488
Light, heat & water	398	154
Repairs & maintenance	1,374	115
Insurance	–	45
Motor vehicle expenses	69	1,137
Travel costs	–	125
Legal and professional fees	–	22
Telephone	56	57
Food amenities etc HQ and directors	19,202	1,298
Depreciation	10,899	4,224
NGO administration fees	3,864	1,419
IT and media	210	534
Bank charges	195	278
	40,778	24,857
Children's centre		
Activities undertaken directly		
Contribution towards NGO Staff costs	47,682	20,638
Rent	4,411	2,016
Light, heat and water	1,037	374
Repairs & maintenance	6,636	1,959
Motor vehicle expenses	8,559	1,695
Telephone	259	510
Food, hygiene, medical and other resource costs	81,045	22,912
Training	–	808
It and media	8	10
	149,637	50,922
Support costs		
Contribution towards NGO Staff costs	3,358	13,221
Rent	1,768	5,413
Light, heat & water	452	186
Repairs & maintenance	1,563	139
Insurance	–	55
Motor vehicle expenses	78	1,371
Carried forward	7,219	20,385

	2022 £	2021 £
Brought forward	7,219	20,385
Travel costs	–	150
Legal and professional fees	–	27
Telephone	63	69
Food amenities etc HQ and directors	21,826	1,565
Depreciation	12,389	5,095
NGO administration fee	4,392	1,711
IT and media	238	644
Bank charges	222	335
	46,349	29,981
Covid-19 pandemic		
Activities undertaken directly	–	5,597
Light, heat and water	6	231
Fuel and tolls	976	937
Telephone	36,129	107,404
Food and hygiene	37,111	114,169
Support costs	833	29,536
Contribution towards NGO staff costs	439	12,093
Rent	112	416
Light, heat and water	388	309
Repairs & maintenance	–	122
Insurance	19	3,063
Motor vehicle expenses	–	336
Travel costs	–	60
Legal and professional fees	16	153
Telephone	5,413	3,497
Food amenities etc HQ and directors	3,072	11,382
Depreciation	1,089	3,823
NGO administration fees	59	1,439
It and media	55	749
Bank charges	11,495	66,978
Governance costs	1,400	1,230
Governance costs - Examiners fees	3,461	3,833
Governance costs - foreign exchange gain/loss	4,861	5,063
Expenditure on charitable activities	562,376	396,227

LOVE THE ONE

England & Wales - Charity number 1131615

Accounts

COMPANY REGISTRATION NUMBER: 06881893
CHARITY REGISTRATION NUMBER: 1131615

Love The One

Company Limited by Guarantee

Unaudited Financial Statements

30th April 2021

A R R PRICE LIMITED
Chartered accountants
17 Newstead Grove
NOTTINGHAM
NG1 4GZ

Love The One

Company Limited by Guarantee

Financial Statements

Year ended 30th April 2021

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Love The One

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30th April 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30th April 2021.

Reference and administrative details

Registered charity name	Love The One	
Charity registration number	1131615	
Company registration number	06881893	
Principal office and registered office	22 Lowdham Lane Woodborough Nottingham NG14 6DL	
The trustees		
	Dr M A Cusack	
	C A Hollingsworth	(Resigned 19th January 2021)
	Mrs E Gregson	(Resigned 19th January 2021)
	N Woodcock	
	Dr C L Morris	
	Mr S J Maxey	
	Mr T J Murphy	
	Mr W Munton	
	Dr T Dodd	(Appointed 19th January 2021)
	Ms C E Carr	(Appointed 19th January 2021)
Company secretary	Mr S Maxey	
Independent examiner	Mr A R R Price FCA of A R R Price Limited 17 Newstead Grove NOTTINGHAM NG1 4GZ	

Structure, governance and management

The charity (registered number 1131615) is constituted as a company limited by guarantee, registered in England and Wales under company number 6881893. Its governing documents is it Memorandum and Articles of Association.

The directors are charity trustees as defined by the Charities Act. Trustees may be appointed by ordinary resolution, to appoint a person who is willing to act. The Trustees may also appoint a person willing to act as a trustee by a trustee resolution, but they must retire at the next annual general meeting. Trustees are selected on the basis of their skills, experience and their sympathy with the aims of the Charity.

As part of their induction trustees have access to reviewing the constitution, accounts and are referred to Charity Commission Guidance.

The day-to-day running is delegated to Dr Catherine Morris and Dr M Cusack who operate on a voluntary basis.

Objectives and activities

The charities objectives as set out in the governing document are the prevention or relief of poverty amongst children, in particular but not exclusively for the benefit of those in developing countries, through but not limited to: the promotion and protection of and provision for health; the advancement of education and training in community, child health, and childcare; addressing the physical, social, emotional and spiritual needs of children, including working through families and their communities :and the advocacy and protection of children who are disadvantaged or vulnerable to exploitation and abuse.

Love the One exists to provide poor, orphaned and abused children with free holistic medical care, education and child care primarily in developing countries. Our primary focus is India where we base ourselves in the state of Odisha nearby the city of Berhampur.

Achievements and performance

INDIA

In the time period, the Love the One staff team grew from 106-116 people. Over the previous year, Love the One helped nearly 4000 children and young people.

The voluntary directors, Dr Mary Cusack and Dr Catherine Morris continued to be based in Berhampur. They have voluntary guardianship over siblings Soma (15 years), Anish (13 years) and Pumi (12 years) as well as Deva (15 years), an orphan and former child labourer. From January 21 a 2 year old child with severe disability due to Hydranencephaly, Jesse, was abandoned with them and officially put into medical foster care. Catherine is currently in the process of trying to adopt him. They also look after a 5 year old boy called Joshua, who also was abandoned. He has cerebral palsy, autism and hydrocephalus. He will have lifelong medical needs and was adopted in August 2019 by Dr Mary Cusack.

Main activities of the year:

COVID 19 RELIEF

During this time period, the Covid 19 pandemic (at the end of March 20) had just started and in May 20 for the whole year, the main emphasis was helping our already 417 poor families, to survive the pandemic, as well as many other communities in three different districts of Odisha, Ganjam, Gajapati and Kandhamal districts. The Love the One team worked in partnership with the local government authorities to distribute food rations to thousands of families. Over the time period, rations for over 3 million meals were distributed. Most of this time the teams went out in over 40 degree Celsius heat in PPE.

We also distributed hygiene rations to our families and the communities. This included masks, hand gel, soap and floor cleaner, toothpaste and toothbrushes, with the aim of preventing spread of Covid 19 and easing the need for families to go out during the long lockdown periods.

The clinic team identified any children or families with potential symptoms of Covid and took them for testing at the local testing centres. The clinic continued to run with the nurses attending in PPE and the doctors joining online for consultations. It was decided that any mother or father of our registered children who got sick from Covid 19 could be funded for their care by Love the One.

We also set up a Covid care centre in our rented school building and looked after a number of Covid patients there for isolation. Our staff from across departments who were well helped to run the centre.

During the first wave, in August 2020 we had one of our school girls, 10 year old Punam, developed PIMS/MIS-C. She spent 20 days in PICU in the state capital Bhubaneswar, but unfortunately died at the end of it which was devastating for the whole team.

School team did a great job in continuing education as much as possible both on and off line for all registered children. Each month an education pack was distributed to all the children in the EPIC centres and the school which totalled 417 children. Daily the teachers would try and connect with as many children as possible, doing online classes for those who had access to smart phones and through phone calls and group phone calls with children in their homes. It was a huge challenge for the team but they persisted and over the months, most of the children were able to access online teaching.

Lockdowns and school closures continued throughout all of this time period, with a devastating second

wave hitting India in April 2021.

HEALTH

"From community clinics to specialised hospital care, from babies to teenagers, health care for all children is our aim."

Love the One continued to be linked with Christian Hospital Berhampur in a medical partnership and with the medical director, Dr M.K.Nanda. This local hospital is where Love the One children are admitted if they require simple hospital care and Love the One is a community paediatric service working in conjunction with Christian Hospital Berhampur.

Daily Medical Clinic

Each working day, a clinic is open for any child from the Love the One projects to come and be seen by the medical team. Due to the Covid 19 pandemic, the clinic team had to adapt and the doctors did online consults. The clinic continued to see 5-10 children per day either from the different centres or referrals from the communities Love the One serves. These referrals are mainly children with additional needs or requiring life-saving surgery. Over 1200 children were seen over a one-year period in the clinic.

In this time period, after the death of Punam, part of her care was compromised due to a lack of advanced life support ambulance care to get her 4 hours to the nearest, good quality PICU in the capital Bhubaneswar. We therefore launched a campaign to raise funds for an ALS am

Specialist Hospital Care and development of complex medical care in the centres.

This year more children were helped with receiving specialised hospital care, however due to the pandemic and restrictions on travel across state borders, we only dealt with complex emergencies. Hashen, a little boy with spina bifida required spinal surgery for ongoing leakage of cerebral-spinal fluid from a back deformity, He was treated at our partner hospital, Seven Hills in AP state. A number of the school and EPIC centre children have complex chronic medical needs that need continuing monitoring by the medical team, this includes a boy with type 1 diabetes, 2 boys with spinal problems and paralysis a boy with Duchenne's Muscular Dystrophy who had never before been able to go to school due to his severe physical disability as well as a number of children with sickle cell disease and other complex diseases. Many of these children would not be able to otherwise attend any schooling if they were not at the Love the One school, due to the medical care they require.

Children with Additional Needs

The Children's Centre was renamed the Children's Therapy Centre and it continued to develop and help more and more children with additional needs despite the pandemic. We were unable to do therapy weeks for remote area children due to the pandemic, however more children with increasingly complex additional needs, were highlighted to us in the communities.

The centre moved to a larger venue and during this period, however due to the pandemic, we were unable to reopen. Bespoke toys and therapy aids were bought for each child and delivered to them at home to aid in their development.

EDUCATION

"From the early years to teenagers, we want to see all children have the opportunity to have an enjoyable, transformative education"

EPIC Centres

The 5 existing EPIC (Early Paediatric Interventional Care) centres in and around Berhampur and the EPIC centre based in Paralakhemundi continued to thrive and serve more and more children in their communities.

The concept of the EPIC centre is as follows: The children learn through play in a child friendly environment, which is a new concept in India. 5 staff were trained including an auxiliary nurse (ANM) to provide fun and complete childcare for these children. During this year the centres remained closed.

The 'Love the One' School

The school was originally started to help the older siblings of children attending the first EPIC centre that were either in child labour or not attending school. During this time period, the Love the One school moved into it's sixth year. In March 2021, at the start of the new school year, it had classes ranging from LKG - Standard 8 with 290 children attending the school.

Child Sponsorship Program

Our child sponsorship program continued to grow. Each child in EPIC and the Love the One School is sponsored through their education. If all 30 children are sponsored at an EPIC centre, the cost of all the care, nutrition and provision they receive is covered by the child sponsorship program. By April 2021, 280 children were sponsored.

CHRISTMAS PARTIES

The Christmas parties are very much part of the vision of Love the One to create great memories for the children, however due to the pandemic and lockdowns, we were not able to run them in this year. Instead, we did a 'Big Christmas Give' campaign and gave a family pack of food, toys, clothes, blankets and a pressure cooker to each family.

CHILD CARE

A lot of the work at Love the One requires providing children with a safe place that they can come to, learn, get healthy and be protected from the harsh environments they would otherwise spend their days in. Much Love the One time is spent advocating for each child to receive the care they need. This may be through advocating with their families so that they can attend a centre instead of being a child labourer or helping poor families through the corporate health system to get the treatment they are entitled to.

Love the One has six core values and the first is to be child centred in everything we do. So every day the staff are encouraged to be child centred and they receive a lot of training in this area.

Volunteers

During this period we had no volunteers due to the borders being closed and Love the One did not take any new volunteers.

Staff Training and Development

Due to Covid restrictions we were unable to gather for teaching in person. However, the leaders made a number of training videos which were uploaded onto the Love the One YouTube channel for the staff

to watch and learn from especially related to Covid safety.

Charity Structure

Over the time period, the staff team grew from 106 to 116.

By the end of the time period, a total of 12 properties were rented by the charity, the voluntary directors' house, the Clinic, the Children's Therapy Centre, the hostel for local staff the guest house for overseas volunteers, a building each for the 6 EPIC centres, a large building to cater for the 'Love the One' school and office space and a hall to use for staff training.

'Love the One, India' continued to function as an Indian NGO. "Love the One' a Project of Sahanubhuti continued to run alongside the projects, together serving all the centres.

At the start of the Covid first wave in India, a large amount of one-off donations were given. Regular donations continued to increase with many more individual donors giving monthly during this time period, mainly due to child sponsorship and raised awareness of the charity due to the pandemic response. The key to expansion is to continue to grow child sponsorship and also increase regular donors for general use for when the pandemic is over.

Social media continued to be a powerful tool to raise the profile of Love the One. This also helps with gaining funding as appeals can be done via facebook, instagram and twitter for specific needs. YouTube videos were also invaluable in updating donors during the pandemic.

Financial review

Income for the year totalled £528,120 (2020 £458,647). Our regular support has continued to steadily grow, with the child sponsorship scheme and some generous one-off donations, from Bunches £40,000 and Trent Valley Church £15,000 and Friends of Love The One £14,614. This continues to support the work of the project, meeting the needs and aims set out. The Trustees would like to thank all of our supporters and volunteers that have and continue to support the work, without whom this work could not progress. Note 6 to 8 details how the expenditure in the year has supported the delivery of the charity's objectives.

Reserves policy
The company aims to have two months' running costs available along with sufficient funds to carry out any necessary and committed capital expenditure.

Risk Management
The Trustees are aware of their obligations regarding risk assessment and management. The Trustees are satisfied that the necessary procedures and systems to mitigate risks are in operation.

Plans for future periods

Covid pandemic - on 24th March 2020, the whole of India was put into lockdown due to the Covid 19 pandemic. A form of lockdown then continued for the rest of 2020 and 2021 and schools, pre-schools and the Children's Centre remained closed.

In April 2020, the Love the One mounted an emergency response as most of the children's parents lost all ability to earn any wage due to the lockdown. Love the One started distributing dry ration packs to all the children's families plus many other people, including migrant workers who had got stranded in Odisha state due to all borders and transport closing down.

All future plans for developing the centres were postponed and the main work in 2020 and 2021 for Love the One was mounting a sustained, effective response to the Covid 19 pandemic to the poorest people around us and with a particular focus on our registered families as the months went on

Public benefit statement
The main activities undertaken by the charity are to further the charity's purposes for the public benefit and the trustees have regard to the Charity Commission guidance on public benefit.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 20th April 2022 and signed on behalf of the board of trustees by:



Mr S Maxey
Charity Secretary

Love The One

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Love The One

Year ended 30th April 2021

I report to the trustees on my examination of the financial statements of Love The One ('the charity') for the year ended 30th April 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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 Institute of Chartered Accountants in England and Wales (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).

Independent Examiner's Report to the Trustees of Love The One *(continued)*

Year ended 30th April 2021

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.

A. Price 20-4-2022

Mr A R R Price FCA
On behalf of A R R Price Limited
Independent Examiner

17 Newstead Grove
NOTTINGHAM
NG1 4GZ

Love The One

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 30th April 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income and endowments					
Donations and legacies	5	445,108	95,255	540,363	458,647
Total income		445,108	95,255	540,363	458,647
Expenditure					
Expenditure on charitable activities	6,7	365,438	30,789	396,227	365,250
Total expenditure		365,438	30,789	396,227	365,250
Net income		79,670	64,466	144,136	93,397
Transfers between funds		44,406	(44,406)	–	–
Net movement in funds		124,076	20,060	144,136	93,397
Reconciliation of funds					
Total funds brought forward		115,114	19,940	135,054	41,657
Total funds carried forward		239,190	40,000	279,190	135,054

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

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

Love The One

Company Limited by Guarantee

Statement of Financial Position

30th April 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	13	71,042	39,582
Current assets			
Debtors	14	8,733	10,348
Cash at bank and in hand		203,065	90,410
		211,798	100,758
Creditors: amounts falling due within one year	15	3,650	5,286
Net current assets		208,148	95,472
Total assets less current liabilities		279,190	135,054
Net assets		279,190	135,054
Funds of the charity			
Restricted funds		40,000	19,940
Unrestricted funds		239,190	115,114
Total charity funds	16	279,190	135,054

For the year ending 30th April 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 20th April 2022 and are signed on behalf of the board by:



Mr S J Maxey
Trustee

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

Love The One

Company Limited by Guarantee

Statement of Cash Flows

Year ended 30th April 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income	144,136	93,397
Adjustments for:		
Depreciation of tangible fixed assets	24,388	12,594
Accrued (income)/expenses	(1,636)	3,616
Changes in:		
Trade and other debtors	1,615	(663)
Cash generated from operations	168,503	108,944
Net cash from operating activities	168,503	108,944
Cash flows from investing activities		
Purchase of tangible assets	(55,848)	(23,756)
Net cash used in investing activities	(55,848)	(23,756)
Net increase in cash and cash equivalents	112,655	85,188
Cash and cash equivalents at beginning of year	90,410	5,222
Cash and cash equivalents at end of year	203,065	90,410

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

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 22 Lowdham Lane, Woodborough, Nottingham, NG14 6DL.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:
Depreciation of tangible fixed assets:- Determining the appropriate rate of depreciation requires an estimate of the useful economic life and the future realisable value. The useful economic life is determined to the period which the asset will be usable.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

3. **Accounting policies** *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income: - income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates: - expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Support costs are apportioned between charitable activities on the basis of charitable activity expenditure incurred during year.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	15% straight line
Motor vehicles	-	20% straight line
Equipment	-	33% straight line

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by guarantee

The liability of the members in the event of a winding up is limited to £10. There are 8 members (2020:10)

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Donations			
Donations	395,063	90,593	485,656
Gift Aid	50,045	4,662	54,707
Grants			
Grants receivable: Emergency Covid 19 appeal	–	–	–
	445,108	95,255	540,363

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	356,411	34,169	390,580
Gift Aid	51,907	6,160	58,067
Grants			
Grants receivable: Emergency Covid 19 appeal	–	10,000	10,000
	408,318	50,329	458,647

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Early Paediatric Interventional Care Centres	36,853	–	36,853
Love the One School	42,221	–	42,221
Children's Centre	50,922	–	50,922
Covid-19 pandemic	83,380	30,789	114,169
Support costs	152,062	–	152,062
	365,438	30,789	396,227

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Early Paediatric Interventional Care Centres	43,307	7,581	50,889
Love the One School	70,381	–	70,381
Children's Centre	66,406	4,112	70,517
Covid-19 pandemic	–	13,287	13,287
Support costs	160,176	–	160,176
	340,270	24,980	365,250

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2021 £**	Total fund 2020 £
Early Paediatric Interventional Care Centres	36,853	25,183	62,036	94,093
Love the One School	42,221	24,857	67,078	130,138
Children's Centre	50,922	29,981	80,903	126,898
Covid-19 pandemic	114,169	66,978	181,147	13,287
Governance costs	–	5,063	5,063	834
	244,165	152,062	396,227	365,250

8. Analysis of support costs

	Early Paediatric Intervention -al Care Centres	Love the One School	Children's Centre	Covid-19 pandemic	**Total 2021**	Total 2020
	£	£	£	£	£	£
Staff costs	9,569	10,961	13,221	29,536	63,287	69,163
Premises	4,192	4,802	5,793	12,940	27,727	19,200
Communications and IT	466	534	644	1,439	3,083	2,739
General office	5,991	6,863	8,277	18,491	39,622	51,490
Finance costs	1,482	1,697	2,046	4,572	9,797	16,750
Governance costs	1,292	1,480	1,785	3,989	8,546	834
	22,992	26,337	31,766	70,967	152,062	160,176

9. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	24,388	12,594
Foreign exchange differences	3,833	(336)

10. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,230	1,170

11. Staff costs

The charity does not have any employed staff. The charity is in partnership with Sahanubhuti an Indian registered Non Governmental Organisation (NGO). The UK charity funds the staff of the NGO.

The average head count of employees during the year excluding trustees was Nil (2020: Nil). The average number of trustees was 8

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Two trustees received overseas living allowances amounting to £3,166 (2020: £10,008)

Travel and subsistence expenses reimbursed or paid direct to third parties amounting to £nil (2020:£10,502)

13. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	**Total £**
Cost				
At 1st May 2020	11,249	54,534	–	65,783
Additions	–	51,166	4,682	55,848
At 30th April 2021	11,249	105,700	4,682	121,631
Depreciation				
At 1st May 2020	4,764	21,437	–	26,201
Charge for the year	1,687	21,140	1,561	24,388
At 30th April 2021	6,451	42,577	1,561	50,589
Carrying amount				
At 30th April 2021	4,798	63,123	3,121	71,042
At 30th April 2020	6,485	33,097	–	39,582

14. Debtors

	2021 £	2020 £
Other debtors	8,733	10,348

15. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	3,650	5,286

16. Analysis of charitable funds

Unrestricted funds

	At 1.5.2020	Income	Expenditure	Transfers	**At 30.4.2021**
	£	£	£	£	£
General funds	115,114	445,108	(365,438)	44,406	239,190

	At 1.5.2019	Income	Expenditure	Transfers	At 30.4.2020
	£	£	£	£	£
General funds	34,077	408,318	(340,270)	12,989	115,114

16. Analysis of charitable funds *(continued)*

Restricted funds

	At 1.5.2020 £	Income £	Expenditure £	Transfers £	At 30.4.2021 £
EPIC1	–	–	–	–	–
Appeal "Emergency Covid 19 response"	12,078	18,711	(30,789)	–	–
Appeal "Lets buy a jeep to save lives"	7,862	–	–	(7,862)	–
Appeal "Adoption costs Joshua "	–	–	–	–	–
Purchase of Ambulance	–	21,930	–	(21,930)	–
Building set up and operating costs	–	40,000	–	–	40,000
Purchase of a Jeep	–	14,614	–	(14,614)	–
	19,940	95,255	(30,789)	(44,406)	40,000

	At 1.5.2019 £	Income £	Expenditure £	Transfers £	At 30.4.2020 £
EPIC1	7,580	–	(7,581)	1	–
Appeal "Emergency Covid 19 response"	–	25,365	(13,287)	–	12,078
Appeal "Lets buy a jeep to save lives"	–	20,852	–	(12,990)	7,862
Appeal "Adoption costs Joshua "	–	4,112	(4,112)	–	–
Purchase of Ambulance	–	–	–	–	–
New Building set up and operating costs	–	–	–	–	–
Purchase of a Jeep	–	–	–	–	–
	7,580	50,329	(24,980)	(12,989)	19,940

16. Analysis of charitable funds *(continued)*

Early Paediatric Interventional Care Centre P1
The restricted fund is in respect of grant from the Foux Foundation for the setting up the 6th Early Paediatric Interventional Care Centre P1 and its running costs for 1 year.
Appeal fund "Emergency Covid 19 response"
An appeal to raise funds to respond to the Covid 19 crises to provide meals, hygiene kits, resources for home off and on-line education, Christmas presents, care of people when they are sick and ICU care for any children or parents of registered children and staff.
Appeal fund "Lets buy a jeep to save lives"
An appeal to raise funds to purchase a jeep. A jeep was purchased during the year. The acquisition has discharged the restriction, with the asset now forming part of general funds.
Appeal fund "Adoption of Josh"
An appeal for funds to enable Dr M Cusack to adopt Josh who has multiple medical needs.
Advanced Life Support Ambulance
An appeal was launched for an Advanced Life Support Ambulance and included a generous donation from Trent Vineyard Church of £15,000. The Ambulance was purchased during the year which has discharged the restriction, with the asset now forming part of general funds.
Jeep Purchase
Friends of Love The One donated £14,614 for the purchase of a jeep. The vehicle was purchased during the year. The acquisition has discharged the restriction, with the asset now forming part of general funds.
New School Building
A donation received from Bunches to support the set up and running of a new building. The expenditure falling into next year.

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Tangible fixed assets	71,042	–	71,042
Current assets	171,798	40,000	211,798
Creditors less than 1 year	(3,650)	–	(3,650)
Net assets	239,190	40,000	279,190

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	39,582	–	39,582
Current assets	80,818	19,940	100,758
Creditors less than 1 year	(5,286)	–	(5,286)
Net assets	115,114	19,940	135,054

18. Analysis of changes in net debt

	At 1 May 2020	Cash flows	At 30 Apr 2021
	£	£	£
Cash at bank and in hand	90,410	112,655	203,065

19. Related parties

The total amount of donations received without conditions from trustees amounted to £6,045 (2020: £11,376)