

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
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Independent examiner	Mr A R R Price FCA On behalf of A R R Price Limited 17 Newstead Grove NOTTINGHAM NG1 4GZ
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Love The One

Company Limited by Guarantee

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

Year ended 30th April 2022

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 its 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.

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

Year ended 30th April 2022

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 Purni (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

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Year ended 30th April 2022

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"

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

Year ended 30th April 2022

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 its 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

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

Year ended 30th April 2022

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.

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

Year ended 30th April 2022

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).

Love The One

Company Limited by Guarantee

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

Year ended 30th April 2022

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

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

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
		<u>105,016</u>	<u>211,798</u>
Creditors: amounts falling due within one year	16	14,140	3,650
		<u>90,876</u>	<u>208,148</u>
Net current assets		<u>183,293</u>	<u>279,190</u>
Total assets less current liabilities		<u>183,293</u>	<u>279,190</u>
Net assets		<u>183,293</u>	<u>279,190</u>
Funds of the charity			
Restricted funds		40,000	40,000
Unrestricted funds		<u>143,293</u>	<u>239,190</u>
Total charity funds	17	<u>183,293</u>	<u>279,190</u>

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:

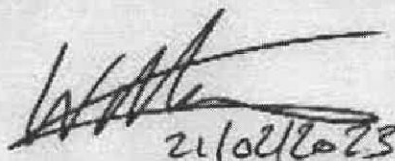
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation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



Mr W Munton
Trustee

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

Love The One
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 30th April 2022

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.

Love The One
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 30th April 2022

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.

Love The One
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*

Year ended 30th April 2022

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
	<u>466,341</u>	<u>—</u>	<u>466,341</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	395,063	90,593	485,656
Gift Aid	50,045	4,662	54,707
	<u>445,108</u>	<u>95,255</u>	<u>540,363</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>138</u>	<u>138</u>	<u>—</u>	<u>—</u>

Love The One
Company Limited by Guarantee
Notes to the Financial Statements (continued)

Year ended 30th April 2022

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
	<u>562,376</u>	<u>—</u>	<u>562,376</u>
	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
	<u>365,438</u>	<u>30,789</u>	<u>396,227</u>

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
	<u>425,258</u>	<u>137,118</u>	<u>562,376</u>	<u>396,227</u>

Love The One
Company Limited by Guarantee
Notes to the Financial Statements (continued)

Year ended 30th April 2022

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
	<u>34,859</u>	<u>42,282</u>	<u>48,058</u>	<u>11,919</u>	<u>137,118</u>	<u>152,062</u>

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	<u>25,257</u>	<u>36,819</u>

11. Independent examination fees

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

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.

Love The One
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 30th April 2022

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	<u>2</u>	<u>—</u>

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	<u>20,870</u>	<u>1,583</u>

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	<u>3,263</u>	<u>43,606</u>	<u>9,740</u>	<u>56,609</u>
At 30th April 2022	<u>14,512</u>	<u>149,306</u>	<u>14,422</u>	<u>178,240</u>
Depreciation				
At 1st May 2021	6,451	42,577	1,561	50,589
Charge for the year	<u>2,176</u>	<u>28,251</u>	<u>4,807</u>	<u>35,234</u>
At 30th April 2022	<u>8,627</u>	<u>70,828</u>	<u>6,368</u>	<u>85,823</u>
Carrying amount				
At 30th April 2022	<u>5,885</u>	<u>78,478</u>	<u>8,054</u>	<u>92,417</u>
At 30th April 2021	<u>4,798</u>	<u>63,123</u>	<u>3,121</u>	<u>71,042</u>

Love The One
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 30th April 2022

15. Debtors

	2022	2021
	£	£
Other debtors	<u>2,803</u>	<u>8,733</u>

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	<u>5,354</u>	<u>—</u>
	<u>14,140</u>	<u>3,650</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1.5.2021	Income	Expenditure	Transfers	At 30.4.2022
	£	£	£	£	£
General funds	<u>239,190</u>	<u>466,479</u>	<u>(562,376)</u>	—	<u>143,293</u>
	At 1.5.2020	Income	Expenditure	Transfers	At 30.4.2021
	£	£	£	£	£
General funds	<u>115,114</u>	<u>445,108</u>	<u>(365,438)</u>	<u>44,406</u>	<u>239,190</u>

Love The One

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 30th April 2022

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	-	-	-	-	-
	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000</u>

	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)	-
	<u>19,940</u>	<u>95,255</u>	<u>(30,789)</u>	<u>(44,406)</u>	<u>40,000</u>

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.

Love The One
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 30th April 2022

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		
Donations	418,888	485,656
Gift Aid	47,453	54,707
	<u>466,341</u>	<u>540,363</u>
 Investment income		
Bank interest receivable	138	—
	<u>466,479</u>	<u>540,363</u>
Total income		
	<u>466,479</u>	<u>540,363</u>
 Total expenditure See notes pages 23 to 25	<u>562,376</u>	<u>396,227</u>
 Net (expenditure)/income	<u>(95,897)</u>	<u>144,136</u>

	2022 £	2021 £
Expenditure on charitable activities		
Early Paediatric Interventional Care Centres		
<i>Activities undertaken directly</i>		
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
	<u>106,865</u>	<u>36,853</u>
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
	<u>33,635</u>	<u>25,183</u>
Love the One School		
<i>Activities undertaken directly</i>		
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
	<u>92,318</u>	<u>40,209</u>
Carried forward		

Love The One

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 30th April 2022

	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
	<u>131,645</u>	<u>42,221</u>
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
	<u>40,778</u>	<u>24,857</u>
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
	<u>149,637</u>	<u>50,922</u>
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
	<u>7,219</u>	<u>20,385</u>
Carried forward	7,219	20,385

Love The One

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities (continued)

Year ended 30th April 2022

	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
	<u>46,349</u>	<u>29,981</u>
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	<u>37,111</u>	<u>114,169</u>
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	<u>11,495</u>	<u>66,978</u>
Governance costs	1,400	1,230
Governance costs - Examiners fees	3,461	3,833
Governance costs - foreign exchange gain/loss	<u>4,861</u>	<u>5,063</u>
	<u>562,376</u>	<u>396,227</u>
Expenditure on charitable activities		