

Love Support Unite Africa Foundation

Trustees' report and financial statements

For the year ended 30 June 2022

Love Support Unite Africa Foundation
Reference and administrative information
for the year ended 30 June 2022

Charity number

1162406

Registered office and operational address

LOVE SUPPORT UNITE, Tabralit, Y Stabl, Bryn Gwran, Holyhead, Gwynedd, LL653PU

Trustees

Trustees who served during the year and up to the date of this report were as follows:

James Colvin	appointed 28/04/2016
Gayle Berry	appointed 16/03/2020
Sophie-Larissa Houghton	appointed 31/03/2021
Ben Kitching	appointed 10/11/2021
Glyn Jelley	appointed 09/03/2022

Key management personnel

Alice Pulford - CEO

Nina Pulford - CEO

Bankers

Nat West Bank, 7 Hinckley Road, Leicester, LE3 0TQ.

Solicitors

Squire Patton Boggs, 7 Devonshire Square, London, EC2M 5YH

Independent examiner

Patrick Morrello ACA

Third Sector Accountancy Ltd, Holyoake House, Hanover Street, Manchester, M60 0AS

Love Support Unite Africa Foundation

Trustees' annual report

for the year ended 30 June 2022

The trustees present their report and the unaudited financial statements for the year ended 30 June 2022.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The objects of Love Support Unite Africa Foundation (LSU) are the prevention or relief of poverty or financial hardship in Africa by providing or assisting in the provision of education, training and healthcare projects. To provide necessary support designed to enable individuals and communities to generate a sustainable income and be self-sufficient.

Our projects are in Malawi – but not restricted to that country - with fundraising and administration being principally in the United Kingdom but with beneficiaries and volunteers being in both Malawi and the United Kingdom.

We grant the UK funds to organisations that are aligned with our aims and objectives. From October 2019 this is primarily African Vision Malawi in the UK and known as The Landirani Trust in Malawi.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

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

Achievements and performance

We partner with communities in Malawi to create sustainable solutions to poverty to bring about lasting and measurable change through our holistic model of development.

The charity's main activities and who it tries to help are described below. All its charitable activities focus on Education, Health Care, Sustainability, Nutrition through food security, Infrastructure, aid through Mphatso feeding programme for baby meals, and response to crisis appeals such as Covid-19. These activities are undertaken to further Love Support Unite Africa Foundation's charitable purposes for the public benefit.

Our main funded programmes partnered with and delivered through African Vision Malawi (AVM) include:

Adult literacy

Many families can't afford secondary school fees, children drop out in order to work and support their families. Girls often enter into early marriages so their care is supported independently by their husband and his family. Leaving the adult population over 20 years old unable to support their children's learning, read medical advice and run successful businesses.

LSU has helped provide funding to train 11 adult literacy teachers and runs 5 centres for adults teaching Chichewa and English.

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This will help to reduce illiteracy levels among adults ranging in age from 16 to 60 years in the community, enabling them to support their children's learning, run businesses, read warnings on medicines and integrate more fully into society for example being able to fill out bank forms.

110 adults graduating 2021-22

Early childhood development

Supporting the education of children aged 2-5 years old in a preschool environment. We help the children gain a basic education and improve concentration before they reach primary level. This enables standard one (a child's first year at school) not to be their first time in a school setting, preventing learning delays and knock-on effects throughout life. LSU has provided funding for 3 pre-school nursery blocks, and monthly provides for 3 nursery teachers, as well as funding and qualified preschool teachers to deliver training for these teachers.

We have begun supporting the building of a new ECD centre in the Kande area. Mphasto aims for this to be completed in September 2022

Education

Support 4 orphans and vulnerable families with African Vision

10 Secondary scholarships with African Vision

University Grant - we supported a college graduate to go to University and have committed to this for 3 years.

5 child sponsorships with Stepping Stones Malawi

Supported Rugby as a sport amongst the local school children and teenagers in Lilongwe. We have a fully funded programme which pays for one full-time Project Manager and 10 Rugby Development Officers (RDOs). The RDO's are involved in the weekly training sessions at 20 different primary schools in Lilongwe, as well as trainings with junior and senior club teams in their respective areas. The LSU Rugby Project is one of the most successful Rugby development projects in Malawi. Run by Jack Mphande and Dan Hatch.

Mother Infant Health

The Mother and Infant Health Initiative aims to provide and act as a guiding programme for a healthy life for mothers and their babies. This is achieved through mother and baby groups learning infant massage, safe motherhood education, Kangaroo Mother Care, first aid, hand hygiene, and infant mental health. Plans are underway for a training of 24 caregivers at Mphato. A proposal is currently underway to add this programme to our agreement with the DH0. Moving forward we help to fund a safe motherhood centre with AVM, and integrate MIH training.

Medical

Provision of an ambulance donated by RAKS TRUST enabled the expansion of Medical Outreach, as it is an ex-military ambulance that is designed for off road support helping our hard to reach areas. This ambulance helps provide free medical care in 10 rural areas monthly. 24,256 people served in 2021-22. Working with the Ministry of Health to deliver

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malaria and HIV testing and treatment, vaccinations, antenatal care, under 5's care, family planning and sexual health, and Covid prevention advice. It aims to help provide dental outreach after successful pilot programmes.

Sustainable farming

Helps vulnerable families living on less than \$1 per day who have 6 or more dependents including orphans and/or elderly. The program aims to help these families become food secure, provide nutrition for their family and surplus to sell to provide an income for school fees, mosquito nets and essentials for a healthy life. We provide them with farming inputs to farm 1 hectare of land, along with access to adult literacy, teaching, agriculture and business training over two years.

The value of the farm inputs is paid back over two years, with 0% interest. This is then invested in farm inputs for another family in the same community. The program is designed to make family farms self-sustainable through effective management of resources. Families are able to farm their land (many for the first time), and to have excess crops to sell to buy farm inputs for the following year and pay school fees for their children. The initiative has even been nicknamed 'Nsunga Moyo' in Chichewa, the local language, meaning 'life saver'.

All of the above programmes are run in country by African Vision Malawi. Their vision is to see "healthy, educated and self-sufficient communities in Malawi". We provide funding for the monthly costs of the above programmes which include the staff managing the programmes, fuel and materials, and we contribute towards office costs and administration.

18 new families - 440 dependents - 86909KG of Maize harvested

Baby feeding

In October 2019 LSU began working with Mphatso Nurseries training nursery teachers. Seeing first-hand the life-saving work they do, we want to help support them in their mission.

This year we have supported Mphatso with donations to buy life-saving formula to feed the babies.

"Feeding the Children, Growing the Community, Impacting the Future". This has been the key message of Mphatso Children's Foundation for many years because they believe that it is the way to bring slow positive change to the communities. Feeding over 1,000 children each school day throughout their 14 nursery school programs. The Baby Feeding Program is for those that are seeking help because the mothers have either died or are too unwell to feed their babies. Hospitals and doctors are referring carers to Mphatso for life-saving baby formula. Many babies' lives have been saved because of this program. They support these babies by routinely weighing them and supplying baby formula and, as they progress, maize porridge. We provide funding for their feeding programme.

119 babies a month supported - 14,280 babies meals 2021-22

Nutrition

We fund a permaculture manager to help provide training to teachers and pupils in food gardens providing meals in schools. £1000 was provided to train farmers and plant seedlings which enabled the planting of 5000 trees! This money also paid for the training of the staff at four different Tree Nurseries that we support in 4 different centres. This training was carried out by Kondwani and Green from the Africa Vision Malawi (AVM) team.

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Tilinanu Orphanage

In the UK LSU provide all administration and services for Tilinanu free of charge. This year we facilitated the reintegration of all the girls within Tilinanu Orphanage in line with government guidelines. We have successfully enrolled the girls from the orphanage within an education scholarship program run by Africa Vision.

Emergency appeals

Emergency appeals have been responded to.

Tropical Storm ANA caused floods, destruction, and fatalities in Malawi

The Malawi President declared a State of National Disaster on 26th January 2022

221,127 households (995,072 people) were affected across 19 districts

46 people died, 206 people were injured while 18 people still reported

missing. 32,935 households (152,786 people) displaced 178 displacement camps across affected districts

Due to seasonal changes, there had been an increase in Diarrhoea diseases and high numbers of Malaria. It's also a famine season, meaning food is scarce.

Sadly, these factors contribute to low immune systems and more people are prone to illnesses.

Beneficiaries of our services

Babies, toddlers, children, young adults, adults, parents and families all benefit from the above services, either directly or indirectly in Malawi.

Changes

We continue to work alongside charitable organisations within Malawi.

Financial review

Income from unrestricted funds was £46,485 (2021: £54,825) and unrestricted expenditure was £60,554 (2021: £75,955). Restricted income was £93,227 (2021: £87,382) and restricted expenditure was £97,257 (2021: £67,537). The total funds of the charity at the end of the year were £142,633 (2021: £160,733) of which £59,895 (2021: £88,634) was unrestricted and £82,738 (2021: £72,099) was restricted, after having made a transfer adjustment of £14,670 from unrestricted to restricted funds to cover specific project costs.

Reserves policy

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In order to ensure uninterrupted work on Malawi projects each year we aim to hold in reserve the annual estimated costs of current Malawi projects and the higher of the equivalent Stirling value of £50,000. At year end those reserves were £59,895.

Plans for the future

Goals for 2023/24

- To maintain the funded programs of Adult Literacy, Education, Medical and Sustainability.
- Collaboration with small grassroots charities that are working in similar areas as LSU. We aim to share experience, expertise and equipment with these like-minded organisations and strengthen one another.
- Add a dental - prevention program to medical outreach by the end of 2022 as our yearly annual outreach is so effective and there is such a high demand for dental care.
- We aim to continue to support outreach projects and keep moving them towards sustainability.
- We would like to begin to contribute to carbon offsetting in Malawi with AVM
- We aim to work with these organisations in the community on protecting the land, forests and trees in the hope of contributing to climate change.
- We aim to integrate Sustainable family farms with AVM programmes and relaunch in 2023
- Support any emergency appeals.
- We aim to help fundraise for Tilinanu Education to help facilitate vulnerable girls' education, as well as supporting 10 of the girls through the Sustainable Family Farms program.
- We aim to align our project fundraising targets with Africa Vision to help facilitate greater long-lasting change.

Structure, governance and management

The organisation is a charitable incorporated organisation, registered with the Charity Commission on 25 June 2015.

The charity was established under a constitution which established the objects and powers of the charity and its governance.

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

All trustees give their time voluntarily and receive no benefits from the charity. The trustees did not receive any reimbursement for expenses.

Trustee recruitment

The current trustees discuss regularly if there are any additional skills needed on the board and outline any expertise needed.

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for the year ended 30 June 2022

Potential candidates come from people who have shown an interest in the charity in the past, or who have no previous connection but the right skill set. These candidates would come by recommendation or from the trustees' internal professional and personal network.

Following an informal contact and discussion to establish the candidate's interest and skills, and to explain the charity background and the role the candidate would play, the trustees meet with the candidates. After discussion and agreement by the board, the relevant candidate(s) will be invited by email to join the board as a trustee.

If accepted, the new trustee(s) will join future meetings and will be registered as a trustee with the Charity Commission.

Glyn Jelley was appointed as a new trustee last year, as an accountant, he has taken the role of finance trustee. Sadly Nigel Cullip resigned in 2022 and passed away in February 2023.

Related parties and relationships with other organisations

The charity has the following related party relationships:

Love Support Unite Africa Ltd – a limited company to purchase and sell Love Specs, for profit, to provide funding for the charity, a wholly owned subsidiary of the charity,

Tilinanu Orphanage – a registered charity in the UK, LSU provides all administration services to the charity free of charge

Remuneration policy for key management personnel

Key Personnel, namely Alice Pulford and Nina Roots, are the CEOs for the charity. Remuneration is agreed by the Board of Trustees and reviewed regularly throughout the year. Dominic Bowden has joined the team as administration as Alie Jones has been on maternity leave.

Risk management

Our policy formally acknowledges that the trustee board is committed to maintaining a strong risk management framework. The aim is to ensure that Love Support Unite Africa Foundation makes every effort to manage risk appropriately by maximising potential opportunities whilst minimising any adverse risks.

Our policy will be used to support the internal control systems of the charity, enabling the charity to respond to operational, strategic and financial risks regardless of whether they are internally or externally driven.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (Charities Act 2011 and United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently

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Trustees' annual report

for the year ended 30 June 2022

- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

22 / 03 / 2023

The trustees' annual report was approved by the trustees on and signed on their behalf by:

A handwritten signature in black ink that reads "J COLVIN". The signature is stylized, with a large "J" and "C" and the name "COLVIN" in all caps.

James Colvin
Trustee

Independent examiner's report
to the members of
Love Support Unite Africa Foundation

I report on the accounts of the charity for the year ended 30 June 2022 set out on pages 10 to 23.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Other matters

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House, Hanover Street, Manchester M60 0AS

29 / 03 / 2023

Date signed

Love Support Unite Africa Foundation
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 30 June 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2021 £</i>
Income from:							
Donations and legacies	3	46,485	93,227	139,712	54,822	87,382	142,204
Investments	5	-	-	-	3	-	3
Total income		46,485	93,227	139,712	54,825	87,382	142,207
Expenditure on:							
Raising funds	6	3,140	-	3,140	912	-	912
Charitable activities	7	57,414	97,257	154,672	75,043	67,537	142,580
Total expenditure		60,554	97,257	157,812	75,955	67,537	143,492
Net income/(expenditure) for the year	8	(14,069)	(4,031)	(18,100)	(21,130)	19,845	(1,285)
Transfer between funds		(14,670)	14,670	-	(6,421)	6,421	-
Net movement in funds for the year		(28,739)	10,639	(18,100)	(27,551)	26,266	(1,285)
Reconciliation of funds							
Total funds brought forward		88,634	72,099	160,733	116,185	45,833	162,018
Total funds carried forward		59,895	82,738	142,633	88,634	72,099	160,733

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

Love Support Unite Africa Foundation
Charity number 1162406

Balance sheet as at 30 June 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	13	1,058	188
Investments	14	2	2
Total fixed assets		1,060	190
Current assets			
Debtors	15	19,389	30,447
Cash at bank and in hand		125,272	134,249
Total current assets		144,661	164,696
Liabilities			
Creditors: amounts falling due in less than one year	16	(3,088)	(4,153)
Net current assets		141,573	160,543
Total assets less current liabilities		142,633	160,733
Net assets		142,633	160,733
The funds of the charity:			
Restricted income funds	17	82,738	72,099
Unrestricted income funds	18	59,895	88,634
Total charity funds		142,633	160,733

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of the Charities Act 2011.

The notes on pages 12 to 23 form part of these accounts.

Approved by the trustees on and signed on their behalf by:



James Colvin, Trustee

22 / 03 / 2023

Notes to the accounts for the year ended 30 June 2022

1 Accounting policies

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

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Love Support Unite Africa Foundation meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Notes to the accounts for the year ended 30 June 2022 (continued)

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of marketing and networking, and donation processing fees.
- Expenditure on charitable activities includes the costs of grants paid to partner organisations for joint projects and activities undertaken to further the purposes of the charity.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Tangible fixed assets

Individual fixed assets costing £250 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Computer equipment	25%
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i Debtors

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

j Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 9. Outstanding contributions at the year end amounted to £146 which was paid in July 2021.

2 Legal status of the charity

The charity is a charitable incorporated organisation and has no share capital. In the event of the charity being wound up, the members have no liability. The registered office address is disclosed on page 1.

Love Support Unite Africa Foundation

Notes to the accounts for the year ended 30 June 2022 (continued)

3 Income from donations and legacies

	Total 2022 £	Total 2021 £
Donations	122,786	105,259
Donation from subsidiary	2,970	-
Healing Hands Foundation	12,515	12,515
Corona Job Retention Scheme	1,441	24,430
Total	139,712	142,204

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Notes to the accounts for the year ended 30 June 2022 (continued)

5 Investment income

	Total 2022 £	Total 2021 £
Income from bank deposits	-	3
	-	3

6 Cost of raising funds

	2022 £	2021 £
Staff costs	-	
Donation processing fees	562	699
Marketing	16	72
Fundraising expenses	2,563	141
	3,140	912

Notes to the accounts for the year ended 30 June 2022 (continued)

7 Analysis of expenditure on charitable activities

	Total 2022 £	Total 2021 £
Staff costs	36,606	40,608
Subcontract fees	5,839	-
Staff welfare	-	200
Overseas living allowance	1,500	5,980
Grants paid	102,070	86,741
Bank charges	579	347
Insurances	757	1,204
Other Professional Services	127	-
Shipping, Freight, and Delivery	245	234
Travel and Accommodation	1,401	1,900
Office/General Administrative Expenses	2,248	279
Accountancy	1,818	2,268
Depreciation	280	63
	154,672	142,580
Restricted expenditure	97,257	67,537
Unrestricted expenditure	57,414	75,043
	154,672	142,580

Grants paid

During the year the charity made the following grant payments to partner organisations in support of projects in Malawi which further the charity's own objects, as described in the trustees' report:

	Total 2022
African Vision Malawi (aka The Landirani Trust)	91,227
Mphatso Children's Foundation	5,458
Other - for Covid masks	-
<i>Payments made to or for individuals</i>	92
Stepping Stones (primary school charity)	2,500
University fees	722
School fees at Bambino School, Lilongwe, Malawi	2,071
	102,070

Notes to the accounts for the year ended 30 June 2022 (continued)

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022	2021
	£	£
Depreciation	280	63
Accountancy fees	1,320	1,200
Independent examiner's fee	240	240

9 Staff costs

Staff costs during the year were as follows:

	2022	2021
	£	£
Wages and salaries	35,587	39,788
Social security costs		-
Pension costs	1,020	819
Overseas living allowance	1,500	5,980
	38,106	46,587

No employee has employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed during the period was 2 (2021: 2).

The average full time equivalent number of staff employed during the period was 1.5 (2021: 1.5).

The key management personnel of the charity comprise the trustees and the joint Chief Executive Officers. The total employee benefits of the key management personnel of the charity were £47,840 (2021: £40,608).

10 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2021: Nil).

No member of the management committee received travel and subsistence expenses during the year (2021: £Nil).

Aggregate donations from related parties were £Nil (2021: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

Notes to the accounts for the year ended 30 June 2022 (continued)

11 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
Corona Job Retention Scheme	1,441	24,430
	1,441	24,430

There were no unfulfilled conditions and contingencies attaching to the grant.

12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

13 Fixed assets: tangible assets

	Computer equipment £
Cost	
At 1 July 2021	251
Additions	1,149
At 30 June 2022	1,400
Depreciation	
At 1 July 2021	63
Charge for the year	280
At 30 June 2022	343
Net book value	
At 30 June 2022	1,058
At 30 June 2021	188

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Notes to the accounts for the year ended 30 June 2022 (continued)

14 Investments

	2022 £	2021 £
Investment in the shares of the subsidiary company LSU: Love Support Unite Africa Ltd	2	2

The charity owns the whole of the issued ordinary share capital of LSU: Love Support Unite Africa Ltd, a company registered in England, register no 8812384. The subsidiary is used for non-primary purpose trading activities. Available profits are gift aided to the charity. A summary of the results of the subsidiary is shown below:

Profit and loss account	2022 £	2021 £
Income	43,111	21,015
Expenditure	(41,667)	(13,473)
Net profit/(loss)	1,444	7,542
Balance sheet	2022 £	2021 £
Fixed assets	527	990
Current assets	20,111	15,092
Creditors due in less than one year	(14,565)	(7,645)
Net assets	6,074	8,437
Called up share capital	2	2
Profit and loss account	6,072	8,435
Shareholders' funds	6,074	8,437

15 Debtors

	2022 £	2021 £
Accrued donation income	2,017	21,802
Other debtors	2,507	1,171
Prepayments	486	550
Amounts receivable from subsidiary company	14,379	6,924
	19,389	30,447

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Notes to the accounts for the year ended 30 June 2022 (continued)

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors and accruals	1,560	1,586
Staff costs	1,471	-
Taxation and social security costs	57	2,567
	3,088	4,153

17 Analysis of movements in restricted funds

	Balance at 1 July 2021 £	Income £	Expenditure £	Transfers £	Balance at 30 June 2022 £
Specific projects	72,099	93,227	(97,257)	14,670	82,738
Total	72,099	93,227	(97,257)	14,670	82,738

Comparative period

	Balance at 1 July 2020 £	Income £	Expenditure £	Transfers £	Balance at 30 June 2021 £
Specific projects	45,833	87,382	(67,537)	6,421	72,099
Total	45,833	87,382	(67,537)	6,421	72,099

**Name of
restricted fund**

Description, nature and purposes of the fund

Specific projects funds donated towards specific welfare and sustainability costs for projects operating in Malawi

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Notes to the accounts for the year ended 30 June 2022 (continued)

18 Analysis of movement in unrestricted funds

	Balance at 1 July 2021 £	Income £	Expenditure £	Transfers £	Balance at 30 June 2022 £
General fund	88,634	46,485	(60,554)	(14,670)	59,895
	88,634	46,485	(60,554)	(14,670)	59,895

Comparative period

	Balance at 1 July 2020 £	Income £	Expenditure £	Transfers £	Balance at 30 June 2021 £
General fund	116,185	54,825	(75,955)	(6,421)	88,634
	116,185	54,825	(75,955)	(6,421)	88,634

Name of
unrestricted fund

Description, nature and purposes of the fund

General fund

The free reserves after allowing for all designated funds

19 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2022 £
Tangible fixed assets	1,058	-	-	1,058
Fixed asset investments	2	-	-	2
Net current assets/(liabilities)	58,835	-	82,738	141,573
Total	59,894	-	82,738	142,633

Love Support Unite Africa Foundation

Notes to the accounts for the year ended 30 June 2022 (continued)

Comparative period

	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2021 £</i>
<i>Tangible fixed assets</i>	188	-	-	188
<i>Fixed asset investments</i>	2			2
<i>Net current assets/(liabilities)</i>	88,444	-	72,099	160,543
<i>Total</i>	88,634	-	72,099	160,733