

**Registered number: 04145357**

**Charity number: 1086159**

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**THE ONE TO ONE CHILDREN'S FUND**

(A charitable company limited by guarantee)

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**MANAGEMENT COMMITTEE'S REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2019**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, IT'S TRUSTEES AND  
ADVISERS FOR THE YEAR ENDED 31 MARCH 2019**

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<b>Management Committee &amp; Trustees</b>	D S Altschuler Dr J Altschuler E Bell L J Gould ACA L Jacobson (resigned 23 <sup>rd</sup> December 2018) G Lubner J M Penkin R Mishcon MVA D Thompson
<b>Executive Chairman</b>	D S Altschuler
<b>Honorary Treasurer</b>	L J Gould ACA
<b>Website</b>	<a href="http://www.onetoonechildrensfund.org">www.onetoonechildrensfund.org</a>
<b>Telephone</b>	0207 317 7040
<b>Email</b>	<a href="mailto:admin@onetoonechildrensfund.org">admin@onetoonechildrensfund.org</a>
<b>Charity registered number</b>	1086159
<b>Company registered number</b>	04145357
<b>Principal address and registered office</b>	Hillsdown House 32 Hampstead High Street London NW3 1QD
<b>Independent auditors</b>	Harris & Trotter LLP Chartered Accountants 64 New Cavendish Street London W1G 8TB
<b>Bankers</b>	HSBC Bank plc 1 Central Circus Hendon London NW4 3JU

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**MANAGEMENT COMMITTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2019**

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The Management Committee present their annual report together with the audited financial statements for the period from 1 April 2018 to 31 March 2019. The Management Committee confirm that the Annual Report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

**Structure, governance and management**

The Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 22 January 2001 and is a Charity constituted under this Memorandum, registered Charity number, 1086159.

The One to One Children's Fund strives to help some of the most vulnerable children in the world deal with disease, trauma and disability.

The Trustees confirm that they have complied with the duty in Section 17(5) of the Charities Act 2011, to have due regard to the guidance issued by the Charity Commission on public benefit.

**Organisational structure and decision making**

The Management Committee, who are also the Trustees and Directors for the purpose of company law and who served during the year, were:

D S Altschuler  
Dr J Altschuler  
E Bell  
L J Gould ACA  
L Jacobson (resigned 23<sup>rd</sup> December 2018)  
G Lubner  
R Mishcon MVA  
J M Penkin  
D Thompson

No Trustee had any beneficial interest in any contract with the Charity during the period. All of the Management Committee are members of the Charity and guarantee to contribute £1 in the event of a winding up. Trustees' liability insurance has been taken out to protect the Charity against losses arising from neglect or default of the Trustees.

Under the Memorandum and Articles of Association, at the first Annual General Meeting all the Trustees shall retire from office and, at every subsequent Annual General Meeting, one third of the Trustees shall retire annually and be eligible for reappointment.

Existing Trustees brief new Trustees on the Charity's aims and objectives. They are given a copy of the Memorandum and Articles of Association along with the latest Financial Statements, minutes of prior

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**MANAGEMENT COMMITTEE'S REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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Trustees' meetings, and the Charity's risk register and governance framework. They are also given literature about the Charity and directed towards the Charity's website. In addition, they are sent a copy of the Charity Commission's guidelines for Trustees, which will help them to fulfil their role in line with Charity and company law.

**Method of appointment or election of the Management Committee**

The management of the Charity is the responsibility of the Management Committee who are elected or co-opted under the terms of the Articles of Association.

**Executive staff and pay policy**

The Executive Chairman, in conjunction with the Deputy Executive Director, lead a small team of staff, supported by two senior consultants, advising on programmes and finance / accounting. Staff remuneration is set by the Executive Chair and the Treasurer, aiming to be in line with salaries paid in comparable organisations taking into account experience required. Staff pay is revised annually, when deemed affordable for the Charity.

**Risk management**

The Management Committee have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

The Trustees have formalised their risk assessment and governance processes, to include a review of a risk register, compiled by the Trustees and executive staff at least twice annually.

The register is intended to be used as a management tool, so that risk management is part of all Trustee decisions. This is with the aim that the financial health and operational effectiveness of the Charity is maintained in the best possible state. The Trustees delegate responsibility for day-to-day management of risks to the Executive Chair. The risk register identifies the following significant residual risks after controls and safeguards;

- currency fluctuations creating resource shortfalls which impact delivery of programmes
- over-reliance on a small number of key donors and one fundraising event
- increasing financial responsibility in South Africa

In mitigation, a currency management policy is also in place to help minimise currency fluctuation risk, currencies have been bought forward, and contracts are primarily in GBP. A clear funding strategy is under development, together with donor care and cultivation strategies. Strong financial procedures and controls are in place to monitor the organisation's financial position on a regular and timely basis. The One to One Children's Fund have supported the recruitment of a Part Time Chartered Accountant in The One to One Africa to oversee financial policies and key tasks, working with the Africa Board Treasurer and also the UK Accountant and Treasurer.

**Going Concern**

The One to One Children's Fund is well placed to manage the business and economic risks it faces. This assessment is supported by cash flow projections, a sufficient level of reserves and a long-lasting relationship with key donors. In making the assessment of Going Concern, the Trustees have taken into account all available information about the future for at least, but not limited to, 12 months from the date the accounts are approved. The Trustees therefore, have reasonable expectation that the Charity has sufficient resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the Charity's ability to carry on as a Going Concern.

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**MANAGEMENT COMMITTEE'S REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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### **Objectives and Activities Policies and objectives**

The charity's objectives are to carry out activities that relieve the suffering, hardship and neglect of children and young persons anywhere in the world. The One to One Children's Fund is a small charity, and to make a virtue of necessity, we always start small. We change some precious lives immediately, but the bigger prize is that we create a model that we and others can follow.

The One to One Children's Fund's objectives are to identify and fill the gaps in care neglected by Governments and other agencies; improving children's access to healthcare and support, and building models at the grassroots which can be easily adopted and replicated by Governments or Civil Society Organisations / local NGOs to ensure their sustainability. The Charity leverages local knowledge and lived experience and builds the capability of those best placed to respond to the needs of children: families, health professionals, teachers, communities and local organisations. Our current programmes focus on children affected by HIV and trauma. Once local capacity has been built, the Charity's strategy is to roll out these programmes leveraging the reach of other NGOs and government agencies. We adopt a strategy of innovate, escalate and graduate:

- We **INNOVATE** by identifying and piloting new, evidence-based approaches to tackle the greatest risks facing children and young people.
- We then **ESCALATE** successful programmes, using our evidence base to refine and expand into new communities to deliver holistic, cost-effective interventions where crucial gaps exist.
- Finally, we aim to **GRADUATE** our programmes by embedding proven models into local systems and integrating them into government structures or local organisations.

### **Finance and Fundraising Strategy**

The One to One Children's Fund Board has a Finance and Fundraising committee, which meet quarterly to review management accounts, cash flow forecasts and fundraising strategy, as well as governance risk management and HR policies.

### **Activities for achieving objectives**

During the year, the Charity had programmes in South Africa, Malawi and the UK.

### **Grant making policies**

The Charity regularly reviews its project funding needs with its local partners. All new funding proposals are reviewed by the Trustees, who ensure that they are in accordance with the Charity's strategy and objectives.

### **Project Strategy**

The One to One Children's Fund's Board has a Programmes Committee which meet quarterly to review partnerships, programmes and lessons learned as well as to consider new programmatic concepts. New concepts are reviewed against specific criteria to ensure they are in accordance with the Charity's strategy and objectives and that it is best placed to respond and effectively monitor to the identified need. The Committee also undertakes project risk management and monitors safeguarding.

### **Achievements and Performance Review of Activities**

In each of its projects, the Charity has continued to improve the quality of children's lives by working hand in hand with local communities, institutions and volunteers to create independent programmes that are driven and championed by local people. Over 2,000 children and their families directly benefited from the

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Charity's projects during the year and it continues to make notable progress towards the sustainability of its various initiatives. A detailed review of the expenditure incurred on these projects is included in note 4 of the Financial Statements. Each project is described more fully on the Charity's website at [www.onetoonechildrensfund.org](http://www.onetoonechildrensfund.org).

The One to One Children's Fund adopts the model of Innovate, Escalate and Graduate. Following a review of the current risks to children and the significant gaps in care where The One to One Children's Fund is experienced to respond, 2018/19 saw the commencement of two new innovate projects to respond to the emerging challenges facing children and young people. In addition, we escalated one larger scale project, and graduated one project. We also planned and provided initial resources to two new projects *Bright Start* in South Africa and *Connect Malawi* in Malawi that will fully commence in 2019.

**Innovate: *Better Together* – Peer support for young people living with chronic disease in Cape Town**

In the last year, The One to One Children's Fund went back to Groote Schuur Hospital in Cape Town. This is where we started our pioneering ARV treatment programme in 2004, at the height of the government denial of the AIDS crisis. Now the challenges are different. Treatment is now broadly accessible but as young people go through their teenage years they face new and specific challenges including discrimination, isolation, adherence, and side effects. There is very little provision for young people as they face these challenges.

In response, we are supporting a world-first project to bring together young people who are living with chronic disease including HIV. By not separating out young people living with HIV, the aim is to reduce stigma and isolation and demonstrate other young people face similar issues.

- 14 Peer Mentors have been trained to co-facilitate a weekly support group, with an average of 12 members, and work directly with young people in the clinic.
- Peer Mentors help clinic staff support young people attending their respective chronic disease outpatient clinics.
- A total of 106 young people have attended the weekly sessions co-facilitated by clinicians and Peer Mentors where they have discussed and received information on a range of issues including managing the illness, physical, mental and sexual health, self-esteem, vocational choices and conflict resolution. The majority of group members are living with HIV but there are also inpatients and patients from the renal and psychiatry departments.
- In response to issues arising in the weekly sessions, a psychologist has been employed to better support the Mentors, work with individuals in the group who have mental health issues identified, and also start weekly parental support and education groups.

*"When I first came here, I was very awkward. I'd blend into the background. As time grew, I saw life from a different perspective. Especially because I was non-compliant with my medicine. Once I got to speak to someone who was not family and who was my age, I knew I can do better, I know better. So thank you to Peer Mentor!"*

We are delighted with the impact of the project so far:

- The young people have reported that the regular sessions have become a safe, non-judgemental space where they can share experiences, access support and socialise.
- Group members have reported that they feel less stigma around their illness, they are feeling sad less often about their illness and also there are fewer times when their illness stops them starting new things or keeps them from doing things.
- Peer Mentors have added that their experience has allowed them to form new friendships, have fun, and also enjoy a strong sense of purpose through helping others.

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**Innovate: One London – creating a nurturing space for young refugees in London**

Children and young people exposed to violence and the upheaval of war and relocation have often witnessed horrors no young person should go through. Many have been traumatised as a result of experiences in their home country, on the journey to the UK and since arriving in this country.

In 2018, we launched a new project working in collaboration with Wac Arts and Barnet Refugee Service to provide an integrated arts-based programme linked with counselling to help young refugees in London make sense of their experiences, rebuild their lives and develop their self-esteem.

- 13 young people from countries including Sudan, Iran, and Eritrea who are aged between 7 – 19 years old attended a 10 week arts and performance course at Wac Arts, and accessed support from the BRS youth worker.
- A further 13 young people have been referred to counselling sessions with BRS.
- The young people have reported that they have found it a safe and welcoming environment where they can have fun and make friends. They have learnt communication and social skills, built their self-esteem and confidence, and enjoyed working as a team.

*“The young people had lost trust and confidence in adults and relationships. The project re-emphasises how we can create friendly relations, so they can trust people to help.”*

BRS Youth Worker

*“It has made me more confident. At school I was afraid to go in front of the class. Now I’m not afraid.”*  
Participant

*“My daughter has been in the UK for six months, she was very alone. This project has helped her find friends.”*  
Mother of a participant.

The project built on The One to One Children’s Fund’s experience of working with refugees in Kosovo and Greece.

**Escalate: Enable – a model for transforming community healthcare in the Eastern Cape, South Africa**

We entered into the third year of our flagship project, Enable funded by UBS Optimus Foundation, to train local women to become Mentor Mothers to provide the most vulnerable expectant mothers and young children with maternal healthcare and nutritional advice from pregnancy until the child is five. While most projects focus on one aspect of health, Enable recognises that real improvements in child and maternal health require integrated interventions.

- To date, our Mentor Mothers are bringing integrated healthcare information and services directly into the homes of 2,064 households with 915 children who would otherwise not access care.
- Mentor Mothers’ comprehensive package of care includes antenatal and postnatal care, baby weighing, nutritional advice and seeds for kitchen gardens, referrals for immunisations, HIV support, deworming and vitamin tablets, and even help with birth registration and child support grants.
- A further 36,905 community members have received health and awareness-raising sessions addressing issues such as family planning, HIV and treatment adherence, and child and maternal health.
- 81% of underweight children are at, or on their way to be, a healthy weight, vaccination rates have almost doubled, and 90% of deliveries are now happening in the safe environment of the hospital.
- The standout achievement has been almost 0% mother-to-child transmission of HIV rate. After 751 births, we have had the birth of one HIV+ child in a region where 24% of the mothers we work with are HIV+. This is a testament to women adhering to their treatment and the efficacy of the Enable model in virtually eliminating mother-to-child transmission of HIV. .

From the community itself, Mentor Mothers become a trusted source of support to families. Families like Nonkenyana Thembelihe and her Mentor Mother Funeke Mentse.

*“Funeke first visited me when I was five-months pregnant. I only started taking my HIV medication after Funeke encouraged me to. I wouldn’t be here if it wasn’t for Funeke, I think I would be dead now.”*

For Funeke, being a Mentor Mother is life-changing for herself and the families she supports.



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*"In 2003, I tested positive for HIV. I was discriminated against by my community, even my family. Being a Mentor Mother makes me feel like a helper. I make people realise that HIV is not the end of the world for them. They can still get up and achieve their dreams."*

Clinics in the local area have reported a reduction in child mortality. Working with the University of Stellenbosch, the project has been rigorously monitored and evaluated to create an evidence base for scale-up.

**Graduate: Supporting Early Infant Diagnosis and Prevention of Mother to Child Transmission in Ngqeleni, South Africa**

We completed a four-year project, funded by Viiv Healthcare, to introduce a model of comprehensive and holistic care for children and families affected by HIV in the Eastern Cape Province of South Africa. Originally this was a three-year project, but further generous PACF funding combined with currency exchange savings from the initial project enabled us to continue work in three of the original 13 clinics in Ngqeleni, one of the poorest and most under-resourced districts. Working in three clinics in the under-resourced area of Ngqeleni, we have targeted pregnant women and their families to reduce mother to child transmission, increase early infant diagnosis and improve access to HIV testing and treatment across the wider community. The comprehensive programme included maternal, newborn and child health, immunization, family planning and reproductive health, nutrition, and paediatric HIV care and treatment. In order to promote long term change the project focused on rolling out professional development and training for all Community Health Workers (CHWs).

**Key achievements from the project include:**

- Mother to child transmission of HIV has reduced to 0.82%, below the target set of 2%. Only one baby has tested positive and in 2018 no new infant HIV infections have been recorded. When the original project launched in 2014, the MTCT rate was one of the highest in the country at 18%.
- Default from treatment has reduced from 40% to 10% in the three clinics due to improved patient management systems.
- The proportion of pregnant women accessing antenatal care services prior to 20 weeks pregnant has increased from 30% to 65%.
- 28 support groups have been established with 462 women attending the weekly sessions.
- 30 CHWs and clinic staff have been trained, Clinic Committees have been trained and made to function, and training modules and policies have been rolled out to benefit 100 additional clinics in the province to strengthen healthcare systems.

**Across the entirety of the project (2014 – 2018):**

- 8,393 women have accessed ANC services, of whom 7,358 were tested for HIV and 1,049 women tested positive with 98% of women testing HIV positive being placed on anti-retroviral treatment (ART).
- 1,337 babies benefitted from EID through PCR testing with 152 babies being initiated onto CPT treatment at 6 weeks. A further 3,577 children under five were tested for HIV with 481 testing HIV positive and being initiated onto ART.
- 1,611 men have accessed HIV testing services.
- 56,715 community members were reached through health education talks delivered by CHWs in clinic and community settings. *(Please note: this is the number of community members attending each talk, which may include double counting).*
- The independent evaluation reported the project has been highly cost effective: £3.95 spent on each direct beneficiary (21,974 direct beneficiaries - 8,393 pregnant women, 8,393 infants, 3,577 children, 1,611 men).

An independent evaluation concluded that *"the project is responding to a clear need; is highly valued by key stakeholders; and the CHW model is appropriate to local needs and helps to ensure sustainable*

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*responses supporting families affected by AIDS to take an active role in reducing HIV transmission and increasing early infant diagnosis."*

### **Financial review**

During the year, the Charity's incoming resources were £1,356,501 (2018: £873,385). This increase reflects a particularly strong year for generation of restricted income, which increased by more than 120% from £430,546 in 2017/18 to £951,397 in 2018/19.

The increase reflects both a general shift in the % of donations from unrestricted to restricted, as well as a particularly successful year of institutional fundraising, with more than £755,000 generated for our Enable project in South Africa plus £82,000 for a new project in Malawi.

The resources expended in furtherance of the charitable objects as set out in Note 4 to the Financial Statements were £636,838 (2018: £756,973). The main reason for the disparity between income and expenditure this year is the receipt of one substantial grant of £542,500, in the final month of the financial year. This grant is restricted to our work on the 2nd phase of our Enable programme. In accordance with the requirements of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in the UK, OTOCF recognised this income within this financial year. The programme of expenditure for which this grant was received will commence in April 2019, post year-end. The associated costs will therefore not be accounted for until our next accounting period, contributing to the substantial surplus reported in this financial year of £719,663. This is likely to be countered by a substantial associated deficit in our forthcoming financial year in 2019/20, as charitable expenditure progresses to plan.

As a result, the Charity's reserves at the end of the period were £1,190,897 (2018: £471,234) of which General Unrestricted Funds were £432,189 (2018: £303,562). This includes £87,489 of designated funds, that whilst being unrestricted, are ring-fenced by the Trustees for specific charitable purposes.

Using income generated in the period together with brought forward reserves, charitable expenditure was more than 83% of total expenditure, providing further essential investment in the Charity's high impact programmes in HIV/AIDS, healthcare, and trauma resilience in South Africa, Malawi and the UK.

### **Reserves policy**

The Trustees have adopted a policy that, where possible, a general fund cash reserve covering 3 months running costs of the Charity will be maintained. Three months running costs (being staff and support costs) for this year amounted to just over £100,000. The unrestricted reserves at 31 March 2019 (excluding designated funds) were £344,700, which adequately covers the Charity's reserves policy criteria and provides a cushion for seasonal cash flow fluctuations that impact the organisation from time to time.

### **Investment policy**

In accordance with the Memorandum and Articles of Association, the Trustees have the power to invest in such assets as they see fit. The Charity has a policy of keeping surplus liquid funds in short term deposits. This low risk investment policy provides the flexibility in making charitable grants and ensures the Charity has adequate funds to meet ongoing project commitments and administration costs in accordance with its reserves policy.

### **Plans for future developments**

In the coming year, we will commence two new projects for which planning began in 2018 and develop our existing projects in South Africa and the UK. The year will also see a review of our organisational strategy that will set the course of The One to One Children's Fund 2019 – 2022.

### **Innovate: Bright Start – providing early childhood development support in Cape Town**

There is mounting evidence that children who live in HIV-affected households experience developmental delays and cognitive deficit, even if the children themselves are not infected with HIV. Early childhood is a critical stage of development that forms the foundation for children's future learning and wellbeing.

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In response, The One to One Children's Fund will bring early childhood development support to 150 children aged between 2 – 5 years living in Crossroads Township, an area with high HIV and deprivation. Through this pilot project, grounded in the research of our academic partner UCL/Royal Free Hospital, community members will be trained to deliver 10-week structured toy-based play sessions for graded learning that encourage children and their caregivers to play together in a step-by-step fashion. Each toy has been carefully selected and the project is based on the concept of cognitive rehearsal – that simple, repetitive tasks such as sorting shapes, doing puzzles, and sorting sequences or colours can aid the development of specific skills. By being part of *Bright Start*, 150 children who are aged 2 – 5 years and are at risk of cognitive deficit will have the opportunity to improve a range of skills including attention, conceptual and memory, visual motor and reasoning. These are some of the building blocks of future learning, physical, social and cognitive development. We are very grateful for funding from the Speech, Language and Hearing Foundation that has enabled us to develop this project. We believe there is significant potential for this community-based initiative to be adapted and adopted in a variety of locations and the project will be evaluated to understand its impact and potential for scale up.

**Connect Malawi – creating integrated community and clinic-based peer support to tackle rising rates of HIV in Lilongwe**

Despite recent reductions in national prevalence, HIV prevalence among adolescents in Malawi has continually risen since 2010, and HIV is the leading cause of death among adolescents. Malawi is plagued by shortages of medical staff and resources, with just one doctor per 50,000 people (compared to 135 per 50,000 people in the UK). Adolescents living with HIV require specialised and tailored support to respond to their unique needs. However, the country's overburdened health facilities are unable to offer adolescents the support and health education they need to enrol in treatment and stay in care. Access to appropriate treatment in clinics is scarce, and discrimination and stigma against those living with HIV is rife. The combination of factors results in the devastating statistic that young people account for 50% of new HIV infections in Malawi.

Our response, puts young people at the forefront of service delivery. We will work with local organisation, Yoneco, to train 24 young people as Peer Mobilisers to work in local clinics and the community to create an integrated, youth and gender friendly service. In the clinics, the peer mobilisers will work in allocated spaces to provide confidential testing, talks, and support groups. In the community, they will provide outreach services, trace young people defaulting on their medication, and make referrals to clinics. The Peer Mobilisers are well-placed to influence their peers and engage with young people who are traditionally hard to reach. With funding from donors including Medicor Foundation and Waterloo Foundation, this three-year project aims to improve the quality, access to, and retention in HIV and sexual reproductive health services for 8,700 young people so they can make informed choices and tackle rising HIV rates, and create longer-term change by developing age and gender-appropriate adolescent-friendly health services in three clinics in the outskirts of Lilongwe.

**Escalate: Enable – a model for transforming community healthcare in Eastern Cape**

We are commencing the next three-year phase of *Enable*, funded by UBS Optimus Foundation, where we will integrate the project into government systems. In addition to primarily continuing to train and support our 25 Mentor Mothers, we will train 30 government-funded community health workers in the Mentor Mother methodology, provide them with equipment, and deliver ongoing support to enable them to work with the Mentor Mothers to reach 4,000 vulnerable women and children. Our long-term plans are even more ambitious: to strengthen the community-clinic link and bring this method of healthcare into the government system, which opens up the potential of creating sustainable change to the way healthcare is delivered in the Eastern Cape and beyond.

**Escalate: One London – creating a nurturing space for young refugees in London**

Following a successful innovation pilot in 2018 with Wac Arts and Barnet Refugee Service, we will continue to work with them to develop the project; strengthening the integration between the arts and counselling provision by bringing the performance sessions into the locality where the children live and where BRS is based so they can access both project aspects more easily. There is a clear gap in psychosocial provision for young refugees and we believe there is considerable potential in this model to transfer to other arts and counselling services across London and nationally. In the coming year, we will evaluate the project and bring other organisations together to assess the potential for considerable scale up.

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**Escalate *Better Together* – Peer support for young people living with chronic disease in Cape Town**

The innovation pilot at Groote Schuur hospital and working with the clinicians has brought considerable benefits to young people living with HIV and chronic disease. Due to increased demand, in the coming year, we plan to develop a new weekly group for younger children living with HIV and children from the endocrine clinic. The recently recruited psychologist will also run a parents' coffee club.

With a full year completed, we believe the project has exciting potential to transform how young people living with chronic disease are supported - not only bringing together those with HIV but also communicable and non-communicable diseases. In addition, there are important lessons in cross-team working and breaking down medical silos that the clinical staff find incredibly beneficial. *Better Together* has already been presented at AIDS 2018 in Amsterdam as a model of good practice by one of the leading clinicians. In the coming year, we plan to research the potential for take-up of the model in other hospitals and will develop a toolkit to support the replication of *Better Together* in different locations.

**Strategy Review**

Our *Transforming Lives, Healing Minds* strategy runs from 2016 – 2019. We have started a review of our strategy and in the coming year a new three-year organisational strategy will be developed. Based on the initial strategic discussions, we anticipate that our new strategy will build on previous progress with our vision, methodology and key programme focus being retained. Our ambition in the coming years is to work towards the sustainability of our existing projects and The One to One Africa, and to be a beacon of good practice with the aim that this is replicated by other organisations or government systems. Highlights of the new strategy will be included in our Annual Report 2019/20.

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**MANAGEMENT COMMITTEE'S REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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**Management Committee Responsibilities Statement**

The Management Committee (who are also directors of The One To One Children's Fund for the purposes of company law) are responsible for preparing the Management Committee's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Company law requires the Management Committee to prepare financial statements for each financial year. Under company law the Management Committee must not approve the financial statements, unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the Management Committee are required to:

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

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

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

**Disclosure of Information to Auditors**

Each of the persons who are Trustees at the time when this Management Committee's report is approved has confirmed that:

- so far as that The Management Committee are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that The Management Committee have taken all the steps that ought to have been taken as The Management Committee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Approved by the Management Committee, on 14<sup>th</sup> August 2019 and signed on their behalf by:

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**D S Altschuler**

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**THE ONE TO ONE CHILDREN'S FUND**  
**(A charitable company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE ONE TO ONE CHILDREN'S FUND**

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**OPINION**

We have audited the financial statements of The One to One Children's Fund (the 'Fund') for the year ended 31 March 2019 set out on pages 15 to 31. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**BASIS FOR OPINION**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**CONCLUSIONS RELATING TO GOING CONCERN**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The Management Committee use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The Management Committee have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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**THE ONE TO ONE CHILDREN'S FUND**  
**(A charitable company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE ONE TO ONE CHILDREN'S FUND**

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**OTHER INFORMATION**

The Management Committee are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in The Management Committee report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**RESPONSIBILITIES OF TRUSTEES**

As explained more fully in The Management Committee responsibilities statement, The Management Committee (who are also the directors of the charitable Fund for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as The Management Committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, The Management Committee are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless The Management Committee either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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**THE ONE TO ONE CHILDREN'S FUND**  
**(A charitable company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE ONE TO ONE CHILDREN'S FUND**

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**AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.

**USE OF OUR REPORT**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Stephen Haffner (Senior Statutory Auditor)

For and on behalf of  
**Harris & Trotter LLP**

Chartered Accountants  
Registered Auditors

64 New Cavendish Street  
London  
W1G 8TB  
Date:

Harris & Trotter LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.



**THE ONE TO ONE CHILDREN'S FUND**  
(A charitable company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE  
ACCOUNT FOR THE YEAR ENDED 31 MARCH 2019**

Statement of Financial Activities	Notes	<u>Year ended 31 March 2019</u>			<i>Year ended 31 March 2018</i>
		Unrestricted Fund	Restricted Fund	2019 Totals	Totals
		£	£	£	£
<b><u>Income:</u></b>					
Donations	2	111,582	187,103	<b>298,686</b>	255,646
Charitable activities	3	56,545	715,477	<b>772,022</b>	326,676
Events	3	236,977	48,817	<b>285,794</b>	291,063
<b>Total incoming resources</b>		<b>405,104</b>	<b>951,397</b>	<b>1,356,501</b>	<b>873,385</b>
<b><u>Expenditure:</u></b>					
<b>Costs of Raising Funds:</b>					
Fundraising costs	4	106,943	-	<b>106,943</b>	98,482
<b>Expenditure on Charitable Activities:</b>					
Total Charitable Activities	4	169,534	360,361	<b>529,895</b>	658,491
<b>Total expenditure</b>	4	<b>276,477</b>	<b>360,361</b>	<b>636,838</b>	<b>756,973</b>
<b>Net income / (expenditure) and Net Movement in Funds for the year</b>		<b>128,627</b>	<b>591,036</b>	<b>719,663</b>	116,412
<b>Reconciliation of Funds</b>					
Total Funds brought forward		<b>303,562</b>	<b>167,672</b>	<b>471,234</b>	354,822
<b>Total Funds carried forward</b>	10-12	<b>432,189</b>	<b>758,708</b>	<b>1,190,897</b>	471,234

All income and expenditure derive from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Notes 10 to 12 to the financial statements.

The notes on pages 18 to 30 form part of these financial statements.

**THE ONE TO ONE CHILDREN'S FUND**  
(A charitable company limited by guarantee)

**BALANCE SHEET**  
**AS AT 31 MARCH 2019**

	<u>Notes</u>	At 31 March 2019	At 31 March 2018
		£	£
<b>Fixed Assets:</b>			
Tangible Fixed Assets	6	<b>19,925</b>	-
<b>Current assets:</b>			
Debtors	7	<b>131,934</b>	228,363
Cash at bank and in hand		<b>1,075,388</b>	274,235
		<hr/>	<hr/>
		<b>1,207,322</b>	502,598
<b>Liabilities:</b>			
Creditors falling due within one year	8	<b>(36,350)</b>	(31,364)
		<hr/>	<hr/>
<b>Net current assets</b>		<b>1,170,972</b>	471,234
		<hr/>	<hr/>
<b>Net Assets</b>	13	<b>1,190,897</b>	471,234
		<hr/>	<hr/>
<b>Funds:</b>			
Unrestricted funds	10	<b>344,700</b>	191,562
Designated funds	10, 11	<b>87,489</b>	112,000
Restricted funds	10, 12	<b>758,708</b>	167,672
		<hr/>	<hr/>
		<b>1,190,897</b>	471,234
		<hr/>	<hr/>

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**THE ONE TO ONE CHILDREN'S FUND**  
**(A charitable company limited by guarantee)**

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The Management Committee (who are also the Trustees and Directors) consider that the Charitable Company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") relating to small companies. However, an audit has been carried out under section 44 of the Charities Act 2011.

No members of the Management Committee have required the Charitable Company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Management Committee acknowledge its responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements. The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Management Committee on 14<sup>th</sup> August 2019 and signed on their behalf, by:

**David Altschuler**  
Chair

**Lawrence Gould**  
Treasurer

The notes on pages 19 to 31 form part of these financial statements.

**THE ONE TO ONE CHILDREN'S FUND**  
(A charitable company limited by guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Net Movement in Funds</b>	<b>719,663</b>	116,411
<b>Adjustments for:</b>		
Depreciation	6,532	-
Transfers of fixed assets	(12,771)	-
Interest received	-	-
(Increase) / decrease in debtors	4,986	(5,957)
Increase / (decrease) in creditors	96,430	(146,260)
	<b>814,841</b>	<b>(35,805)</b>
<b>Net Cash generated from Operating Activities</b>	<b>814,841</b>	<b>(35,805)</b>
<b>Cash flows from investing activities:</b>		
Interest received	-	-
Purchase of fixed assets	(13,687)	-
<b>Net cash from investing activities</b>	<b>-</b>	<b>-</b>
<b>Cash flows from financing activities:</b>	<b>(13,687)</b>	<b>-</b>
Other	-	-
Interest	-	-
<b>Net cash from investing activities</b>	<b>-</b>	<b>-</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>801,153</b>	<b>(35,805)</b>
Cash and cash equivalent at beginning of period	274,235	310,040
<b>Cash and cash equivalent carried forward</b>	<b>1,075,388</b>	274,235
<b>Cash and cash equivalents can be analysed as follows:</b>		
Cash in hand	22	1,075,388
		274,235
		<b>1,075,388</b>

The notes on pages 18 to 30 form part of these financial statements.

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**THE ONE TO ONE CHILDREN'S FUND**  
**(A charitable company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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**1. Accounting policies**

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

**a. Basis of Preparation**

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

The One to One Children's Fund is a charitable company limited by guarantee. It is registered in England and Wales (charity number 1086159). The registered office is at Hillside House, 32 Hampstead High Street, London NW3 1QD.

**b. Key Judgements and Assumptions in applying Accounting Policies**

There are no key judgements or assumptions used in applying the accounting policies.

**c. Company status**

The Charity is a company limited by guarantee. The members of the company are the Management Committee named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

**d. 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. The Charity has cash resources and has no requirement for external funding. The directors have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

**e. Incoming Resources**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. In line with the charity Statement of Recommended Practice (the SORP), where such criteria are satisfied, income is recognised even though funds may have been received in advance of the associated project expenditure.

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the value of general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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**THE ONE TO ONE CHILDREN'S FUND**  
**(A charitable company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**f. Resources Expended**

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

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income.

Charitable activities and Governance costs are costs incurred on the Charity's operations, including support costs and costs relating to the governance of the Charity.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

**g. Staff Pensions**

The One to One Children's Fund operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately from those of the Charity. Contributions payable in respect of the year were £1,344 (2018: £3,224) of which £nil was outstanding as at 31 March 2019.

**h. Tangible Fixed Assets**

Tangible fixed assets are stated in the balance sheet at cost less depreciation. These items are depreciated on a straight-line basis so as to write off their cost over their estimated useful lives. Small items are written off as an expense as acquired.

**i. Debtors**

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the net amount prepaid.

**j. Cash and cash equivalents**

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

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**THE ONE TO ONE CHILDREN'S FUND**  
**(A charitable company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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**k. Creditors**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**l. Fund Accounting**

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

Designated funds are those unrestricted funds that have been 'ring-fenced' by the Charity – in cases where there is a commitment to spend charitable funds, without first securing restricted income to fund this spend.

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

**m. Foreign exchange**

Transactions denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences arising in the ordinary course of business are included in incoming resources or resources expended. Assets and liabilities denominated in foreign currencies are translated into sterling at the exchange rates ruling at the balance sheet date.

Forward exchange contracts are used to hedge foreign exchange exposures arising on forecast receipts and payment in foreign currencies. These forward contracts are re-valued to the rates of exchange at the balance sheet date and any aggregate unrealised gains and losses arising on revaluation are included in other debtors/other creditors. At maturity, or when the contract ceases to be a hedge, gains and losses are taken to the profit and loss account.

**n. Financial instruments**

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

**o. Operating Leases**

Rentals under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

**p. Interest receivable**

Interest 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.

**THE ONE TO ONE CHILDREN'S FUND**  
(A charitable company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**2. Donations**

	<u>Year ended 31 March 2019</u>			<i>Year ended</i>
	Unrestricted Fund £	Restricted Fund £	Total Funds £	<i>31 March 2018 £</i>
Donations	<u>111,582</u>	<u>187,103</u>	<u>298,686</u>	<u>255,646</u>
Total 2018	143,701	111,945	255,646	

**3. Income from Charitable Activities**

	<u>Year ended 31 March 2019</u>			<i>Year ended</i>
	Unrestricted Fund £	Restricted Fund £	Total Funds £	<i>31 March 2018 £</i>
Institutional Donors	<b>56,545</b>	<b>715,477</b>	<b>772,022</b>	326,676
Events	<b>236,977</b>	<b>48,817</b>	<b>285,794</b>	291,063
	<u><b>293,522</b></u>	<u><b>764,294</b></u>	<u><b>1,057,816</b></u>	<u>617,739</u>
Total 2018	299,138	318,601	617,739	

In the last month of the financial year, the charity was fortunate to receive a substantial grant of £542,500, restricted to our work on the 2nd phase of our Enable programme in South Africa. In accordance with the requirements of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in the UK, OTOCF recognised this income within this financial year. However, it is important to understand that the programme of expenditure for which this grant was received, did not commence until April 2019, post year-end. The associated costs will therefore not be accounted for until our next accounting period, hence explaining a substantial associated surplus reported in this financial year and a substantial associated deficit to be reported in our forthcoming financial year.



**THE ONE TO ONE CHILDREN'S FUND**  
(A charitable company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**4. Analysis of total expenditure**

	<u>Year ended 31 March 2019</u>				<i>Year ended 31 March 2018</i>	
	Activities Undertaken Directly £	Project Activity Grants Payable £	Staff Costs £	Support Costs £	Total Costs £	<i>Total Costs £</i>
<b>Expenditure</b>						
<b>Costs of raising funds:</b>						
Event costs	42,406	-	22,361	-	<b>64,767</b>	45,752
Fundraising & publicity	7,771	-	34,405	-	<b>42,176</b>	52,730
	<u>50,177</u>	<u>-</u>	<u>56,766</u>	<u>-</u>	<u>106,943</u>	<u>98,482</u>
<b>Charitable activities:</b>						
Project Funding	110,223	76,122	244,485	94,065	<b>524,895</b>	651,483
Governance costs:	-	-		5,000	<b>5,000</b>	7,008
	<u>-</u>	<u>-</u>		<u>5,000</u>	<u>5,000</u>	<u>7,008</u>
<b>Total Charitable activities</b>	<b>110,223</b>	<b>76,122</b>	<b>244,485</b>	<b>99,065</b>	<b>529,895</b>	658,491
<b>Total expenditure 2019</b>	<b>160,400</b>	<b>76,122</b>	<b>301,251</b>	<b>99,065</b>	<b>636,838</b>	756,973
Total expenditure 2018 - restated	116,927	165,194	360,538	114,314	756,973	

	<b>Year ended 31 March 2019</b>	<i>Year ended 31 March 2018 restated</i>
	£	£
<b>Project activity grants payable included grants approved in the year as follows:</b>		
Project activity funding to institutions	<b>76,122</b>	165,194
	<u>76,122</u>	<u>165,194</u>
<b>Governance costs</b>		
Auditor's fees	<b>5,000</b>	7,008
	<u>5,000</u>	<u>7,008</u>
<b>Support Costs</b>		
Space and Office Costs	<b>25,000</b>	25,000
Management and Personnel Costs	<b>5,367</b>	9,336
S Africa office related costs	<b>26,244</b>	24,260
Other support costs	<b>33,890</b>	46,925
IT Costs	<b>3,564</b>	1,785
Governance Costs	<b>5,000</b>	7,008
	<u>99,065</u>	<u>114,314</u>

**THE ONE TO ONE CHILDREN'S FUND**  
(A charitable company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**5. Trustees and employees**

**Staff costs:**

	<b>Year ended 31 March 2019</b>	<i>Year ended 31 March 2018 restated</i>
	£	£
Salaries	171,050	256,740
Social security costs	2,689	16,640
Pension scheme contributions	1,344	3,224
Staff termination payments	-	17,500
Consultant, temporary and agency staff	126,169	66,434
	<b>301,251</b>	<b>360,538</b>

The average number of persons employed / contracted during the year was:

	<b>Number</b>	Number - restated
UK	5	6
S Africa	25	23
	<b>31</b>	<b>29</b>

The Trustees and persons connected with them have not received or obtained any remuneration or other financial benefits for the period, either directly or indirectly from The One to One Children's Fund (this including no reimbursement of expenses / travel expenses in either this financial year nor the prior year).

The Charity considers its key management personnel to now comprise the Trustees, the Executive Chair, Deputy Executive Director, and a senior consultant, advising on finance / accounting. The total contracted payments of the key management personnel were £91,321 (2018 £175,886). No employees had employee benefits above £60,000 (2018: none).

**THE ONE TO ONE CHILDREN'S FUND**  
(A charitable company limited by guarantee)

**6. Tangible fixed assets**

	<b>Motor Vehicles</b>	<b>Computers</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
Balance at 1 April 2018	-	-	-
Transfers	10,735	7,954	<b>18,689</b>
Additions	10,047	3,640	<b>13,687</b>
Balance at 31 March 2019	<u>20,782</u>	<u>11,593</u>	<b><u>32,375</u></b>
<b>Accumulated depreciation</b>			
Balance at 1 April 2018	-	-	-
Transfers	3,482	2,436	<b>5,918</b>
Charge for period	3,822	2,710	<b>6,532</b>
Balance at 31 March 2019	<u>7,304</u>	<u>5,146</u>	<b><u>12,450</u></b>
<b>Net book value at 31 March 2019</b>	<u>13,478</u>	<u>6,447</u>	<b><u>19,925</u></b>
Net book value at 31 March 2018	<u>-</u>	<u>-</u>	<u>-</u>

**7. Debtors**

	<b>At 31 March 2019</b>	<i>At 31 March 2018</i>
	<b>£</b>	<b>£</b>
Trade Debtors	<b>105,217</b>	209,441
Other Debtors	<b>20,467</b>	10,895
Prepayments and accrued income	<b>6,250</b>	8,027
	<u><b>131,934</b></u>	<u>228,363</u>

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**THE ONE TO ONE CHILDREN'S FUND**  
**(A charitable company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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<b>8. Creditors</b>	<b>At 31 March</b>	<i>At 31 March</i>
<b>amounts falling due within one year</b>	<b>2019</b>	<i>2018</i>
	<b>£</b>	<i>£</i>
Trade Creditors	<b>983</b>	14,145
Taxation and social security	<b>934</b>	4,119
Accruals and Other Creditors	<b>34,433</b>	13,100
	<hr/> <b>36,350</b> <hr/>	<hr/> 31,364 <hr/>

**9. Operating Lease Commitments**

	<b>Land &amp; Buildings</b>	
	<b>At 31 March</b>	<i>At 31 March</i>
	<b>2019</b>	<i>2018</i>
	<b>£</b>	<i>£</i>
<b>Expiry Date:</b>		
Within 1 year	-	7,044
Within 2 and 5 years	-	-
	<hr/> - <hr/>	<hr/> 7,044 <hr/>

Operating lease charges totalling £12,075 (2018: £12,075) were expensed during the period.

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**10. Statement of Funds**

	Balance at 1 April 2018	Incoming/ (Outgoing) Resources	Transfers	Balance at 31 March 2019
	£	£	£	£
Unrestricted Funds	<b>191,562</b>	153,138	-	<b>344,700</b>
Designated Funds	<b>112,000</b>	(24,511)	-	<b>87,489</b>
Restricted Funds	<b>167,672</b>	591,036	-	<b>758,708</b>
<b>Total</b>	<b>471,234</b>	719,663	-	<b>1,190,897</b>

The Unrestricted Income Funds are classified as follows:

	<b>At 31 March 2019</b>	<i>At 31 March 2018</i>
	£	£
Unrestricted Funds	<b>344,700</b>	191,562
Designated Funds	<b>87,489</b>	112,000
<b>Total</b>	<b>432,189</b>	303,562

**11. Designated Funds**

Designated funds are those unrestricted funds that have been 'ring-fenced' by the Charity – in cases where there is a commitment to spend charitable funds, without first securing restricted income to fund this spend.

	Balance at 1 April 2018	Incoming Resource s	Eligible Transfers	Project activity paid & payable	Balance at 31 March 2019
	£	£	£	£	£
Enable project, South Africa	<b>70,000</b>	-	(15,000)	-	<b>55,000</b>
Innovation fund projects	<b>42,000</b>	10,869	-	(20,380)	<b>32,489</b>
<b>Total</b>	<b>112,000</b>	<b>10,869</b>	<b>(15,000)</b>	<b>(20,380)</b>	<b>87,489</b>

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**12. Restricted Funds**

Restricted funds are accounted for in accordance with the particular terms of trust arising from the wishes of donors in so far as these are intended to be binding on the Trustees. Where any such wishes are not intended to be legally binding, they are taken into account and recognised in appropriate alternative funds, as indicated as transfers in the table below.

	Balance at 1 April 2018	Incoming Resources	Eligible Transfers	Project activity paid & payable	<b>Balance at 31 March 2019</b>
	£	£	£	£	£
Enable, South Africa	60,250	755,396	6,446	(276,793)	<b>545,299</b>
PMTCT & EID Support, South Africa	30,034	-	-	(30,034)	-
Better Together, South Africa	-	12,000	-	(652)	<b>11,348</b>
Bright Start, South Africa	-	5,000	-	(652)	<b>4,348</b>
South Africa Fund	-	75,000	-	(20,470)	<b>54,530</b>
Connect Malawi, Malawi	69,500	82,000	-	(14,890)	<b>136,610</b>
One London, UK	-	20,350	1,442	(15,219)	<b>6,573</b>
Other	7,888	-	(7,888)	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	<b>167,672</b>	<b>949,746</b>	<b>-</b>	<b>(358,710)</b>	<b>758,708</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

Restricted reserves in deficit reflect timing differences; whereby costs are incurred ahead of income recognition.

**THE ONE TO ONE CHILDREN'S FUND**  
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**13. Analysis of the Charity's net assets by Fund**

	<b>Unrestricted Fund £</b>	<b>Designated Fund £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
<b>Fund balances at 31 March 2019 are represented by:</b>				
Tangible Fixed Assets	-	-	19,925	<b>19,925</b>
Debtors	119,689	-	12,245	<b>131,934</b>
Cash at bank and in hand	261,361	87,489	726,538	<b>1,075,388</b>
Creditors: amounts falling due within one year	(36,350)	-	-	<b>(36,350)</b>
	<u>344,700</u>	<u>87,489</u>	<u>758,708</u>	<u><b>1,190,897</b></u>

**14. Taxation status and Gift Aid**

The One to One Children's Fund is a registered charity and no taxation is payable on its income arising in the United Kingdom from its charitable activities.

**15. Comparatives**

The comparatives in note 4 have been reclassified to show a more meaningful allocation between the fund-raising and charitable activities costs for South Africa. Consequently, this has impacted note 5 in relation to staff cost and staff numbers. There has been no overall impact to total expenditure of £756,973, as previously reported.

**16. Related Party transactions**

During the year to 31 March 2019, The One to One Children's fund gratefully received donations from a number of Trustees, Trustee family members and organisations to which Trustees are connected. Donations were also received from other related parties, including individuals and organisations connected to the Charity's audit firm, Harris and Trotter LLP. There were no conditions attached to any such donations. During the year to 31 March 2019, they amounted to £76,000 (2018: £122,776).

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**THE ONE TO ONE CHILDREN'S FUND**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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**17. Summary of Project Activity Grants Payable**

<b>Summary of Project Activity Grants</b>	<b>2019</b>	2018
	<b>£</b>	restated £
<b>Africa</b>		
PMTCT & EID Support, South Africa	<b>13,179</b>	92,983
Enable – Stellenbosch University	<b>34,058</b>	25,392
Better Together	<b>3,755</b>	3,437
	<b>50,992</b>	121,812
<b>Other</b>		
Greece	-	40,000
Kosovo vulnerable children (Medicor funded)	-	3,382
UK – One London	<b>25,130</b>	-
	<b>25,130</b>	43,382
<b>Total Project Activity Grants Payable</b>	<b>76,122</b>	<b>165,194</b>

**18. Post Balance Sheet Events**

There are no significant post balance sheet events.



**THE ONE TO ONE CHILDREN'S FUND**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**19. Comparative 2018 Statement of Funds**

	Balance at 1 April 2017	Income	Expenditure	Balance at 31 March 2018
	£	£	£	£
Unrestricted Funds	<b>194,776</b>	325,767	(328,981)	<b>191,562</b>
Designated Funds	-	117,072	(5,072)	<b>112,000</b>
Restricted Funds	<b>160,046</b>	430,546	(422,920)	<b>167,672</b>
<b>Total</b>	<b>354,822</b>	<b>873,385</b>	<b>(756,973)</b>	<b>471,234</b>

**20. Comparative 2018 Analysis of the Charity's net assets by Fund**

	<u>Unrestricted Funds</u>			Total Funds £
	Unrestricted Fund £	Designated Fund £	Restricted Funds £	
<b>Fund balances at 31 March 2018 were represented by:</b>				
Current Assets	222,926	112,000	167,672	<b>502,598</b>
Creditors: amounts falling due within one year	(31,364)	-	-	<b>(31,364)</b>
	<u>191,562</u>	<u>112,000</u>	<u>167,672</u>	<u><b>471,234</b></u>

**21. Reconciliation of net movement in funds to net cash flow from operating activities**

	2019 £	2018 £
Net expenditure for the year (as per Statement of Financial Activities)	<b>719,663</b>	116,411
<b>Adjustment for:</b>		
Interest received	-	-
(Increase)/decrease in debtors	<b>4,986</b>	(5,957)
Increase/(decrease) in creditors	<b>96,430</b>	(146,260)
<b>Net cash used in operating activities</b>	<b>814,841</b>	<b>(35,806)</b>

**22. Analysis of cash and cash equivalents**

	2019 £	2018 £
Cash in hand	<b>1,075,388</b>	274,235
<b>Total</b>	<b>1,075,388</b>	274,235