

# ONE BY ONE

England & Wales · Charity number 1145034

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2011-12-13

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

## Contact

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**Address** One By One  
PO Box 762  
Rotherham  
South Yorkshire  
S60 9JB

**Phone** 03003654144

**Email** [admin@onebyone.org](mailto:admin@onebyone.org)

**Website** [www.onebyone.org](http://www.onebyone.org)

## Activities

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**Objects:** 1) TO RELIEVE POVERTY AND SICKNESS AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISIONS OF GOODS AND SERVICES OF ANY KIND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.2) TO RELIEVE THE NEEDS OF PERSONS WHO ARE TRAFFICKED, EXPLOITED OR ENSLAVED OR, HAVE BEEN OR ARE AT RISK OF BEING TRAFFICKED, EXPLOITED OR ENSLAVED.3) TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT, INCLUDING, BUT WITHOUT LIMITATION, BY PROVIDING EDUCATION DIRECTED TO THE PREVENTION OF VULNERABLE PEOPLE FROM BEING TRAFFICKED, EXPLOITED OR ENSLAVED.4) TO ADVANCE THE CHRISTIAN RELIGION THROUGH THE BUILDING OF CHURCHES IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.5) TO PROMOTE SUCH OTHER CHARTIABLE PURPOSES AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

**Activities:** To provide urgent care and supply immediate needs for vulnerable people all over the world. We do this through restorative care, educational support and empowering sustainable living to prevent exploitation.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, The General Public/mankind

## Geography

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- India
- Kenya
- Pakistan
- Sierra Leone
- South Africa
- Sri Lanka
- Uganda
- United States

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£631,375	£579,775	£708,931	3
2023-12-31	£588,844	£768,979	£657,331	2
2022-12-31	£714,057	£548,777	£823,443	2
2021-12-31	£535,611	£302,432	£658,163	1
2020-12-31	£374,284	£285,040	-	-

## Trustees

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Name	Role	Appointed
One By One International Limited		2025-06-25

**ONE BY ONE**

England & Wales - Charity number 1145034

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 December 2024**  
**for**  
**One By One**

**One By One**

**Contents of the Financial Statements  
for the Year Ended 31 December 2024**

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## One By One

### Report of the Trustees for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Charity's objects are:-

- 1) to relieve poverty and sickness and to promote and preserve good health by the provisions of goods and services of any kind as the Trustees from time to time may think fit.
- 2) to relieve persons who are trafficked, exploited or enslaved or, have been or are at risk of being trafficked, exploited or enslaved.
- 3) to advance the education of the public regarding people trafficking and slavery in particular but not exclusively through congresses, seminars, fora and publications.
- 4) to advance education that will lead to the prevention of vulnerable people from being trafficked, exploited or enslaved in such ways as the Trustees from time to time may think fit.
- 5) to support the advancement of the Christian religion and ethos through partnerships with local churches and other NGOs
- 6) to promote such other charitable purposes as the Trustees from time to time may think fit.

## One By One

### Report of the Trustees for the Year Ended 31 December 2024

#### **OBJECTIVES AND ACTIVITIES**

##### **Significant activities**

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. Through its activities this year the Trustees believe they have provided public benefit within the scope of its charitable objectives. Here follows a summary of the highlights of the activities of the Charity which demonstrate this.

Main activities in Kenya:

King's Education Centre is run in conjunction with our implementation partner to provide quality education for all the children in our care, meeting the needs of all young people whilst also working as a human trafficking prevention mechanism - research suggests that the lack of access to quality education exacerbates vulnerabilities and puts children more at risk of human trafficking.

At King's Primary School, 2024 saw the very first candidates take their national examinations in the new Kenya national curriculum. Kenya Primary School Education Assessment (KPSEA) is a national exam administered to Grade 6 students in Kenya at the end of their primary education, before they proceed to Junior Secondary School. Results were positive and all students moved onto join Secondary School.

A revamp of the Kenyan national curriculum has seen the end to the Kenyan Certificate of Primary Education (KCPE) examinations historically taken by grade 8 students.

At King's Secondary School we had similar success to previous years. Our highest performing student achieved a mean grade of a B, meaning he ranked in the top 7.5% of all students completing the exams nationally. A further 2 students achieved a mean grade of a C+, putting them in the top 25.7% of students nationally. 80% of King's students achieved grades which placed them in the top half of results nationally.

Overall, King's Secondary School ranked 7th out of 31 schools in Butula sub-county, and 23rd out of 92 schools in Busia county. Another King's child performed exceptionally well in her KCAL examinations. She was supported to study at Bunyore Girls National School after her performance in national primary school exams qualified her 4 years ago. She achieved a mean grade of a B+ in her KCSE, meaning she was in the top 3% of students nationally.

Celebrating an individual success of one of the students at King's Secondary School, a One By One student progressed all the way to the National Schools Singing Championship. He represented King's at sub-county level, finishing in 1st place with his vocal solo performance, and followed that with another 1st place finish at the County Championships in Busia. From there the student went to the regional competition where they finished 2nd in Western Kenya and then finally in the national championships in Eldoret they finished in 5th place.

All children are now successfully re-integrated in family centred care. The social work team continue to carry out home visits as well as holding parenting classes planned for upcoming years to ensure safe environments for every child.

One By One has supported its highest achieving students through university - this includes tuition fees, accommodation and all living costs associated with living in the cities where students are studying.

Sadly, despite One By One continuing to carry out safeguarding training for staff and updating policies and protocols there was one incident in September 2024 which was not reported by the implementation partner, namely King's Children's Home and School in Kenya, to One By One in the necessary timescales as set out in our policy.

## One By One

### Report of the Trustees for the Year Ended 31 December 2024

#### **OBJECTIVES AND ACTIVITIES**

Other major procedures in relation to this incident - including immediately suspending the staff member concerned pending an investigation and reporting the situation to the police and health centre were correctly implemented. The implementation partner should have then reported this to One By One within 24 hours, but procedure wasn't followed, and it wasn't reported until later. One By One's Trustees sent a letter of written warning to the implementation partner regarding the breach of protocol with delay in reporting to One By One. One By One reported the matter immediately to the Charity Commission and has provided further training and resources to help equip the implementation partner to follow best practice.

The Trustees believe that all the necessary steps have now been taken to address the issue and that the recommendations going forward will minimise the opportunity for a situation like this to repeat.

The Charity Commission were satisfied with One By One's response and the case is now closed.

Even more stringent oversight measures implemented as a result of this incident along with enhanced reporting now allows the Trustees and executive team to maintain closer monitoring.

#### Main activities in South Asia:

##### Safe House

The children once impacted by bonded labour in One By One's safe house continue to thrive. Staff have commented on how the children love being in a safe and healthy environment, where they can enjoy simply being themselves. Their weekly games nights are their favourite activities. This is a stark contrast from the 14-hour days some of them were working in brick factories under the most brutal conditions. There are 85 children living in our South Asia safe house, rescued from modern-day slavery and given access to education providing them with hope of a better future.

##### Brick factory outreach

During 2024 we were able to run weekly outreach programmes into 65 brick factories and regularly reach 1,500 children. This is often the highlight of the week for children still trapped in brick kilns.

##### Micro-business launch

We helped one family set up a micro-business operating a taxi. This resulted in the debt for the entire family including their children being paid off and so allowing them to leave the brick kiln where they had all worked.

#### Main activities in Uganda:

Our new team in Uganda has made incredible progress. Here are their highlights:

Reached a total of 3,670 children across Jinja with the Dignity Project (our trafficking prevention programme).

427 influential local leaders (elected village leaders, community health trainers, motorcycle taxi leaders, stage leaders, women's savings group leaders) have participated in Community Conversations in 2024.

Professionals from 14 medical institutions (hospitals, clinics, and village health centres), 28 schools, and 30 local councils went through our Trafficking Prevention training programme.

27 lead investigation officers were nominated by the Office of Public Prosecutions to attend the police training, with at least one attendee from each of the 16 police stations in Jinja.

Commenced the registration process for the Mercy Centre - a short term residential centre to house and rehabilitate girl survivors of human trafficking. We identified a building and took out a tenancy agreement in October 2024. The staff recruitment will take place in 2025, and the centre is due to open operationally in summer 2025.

## One By One

### Report of the Trustees for the Year Ended 31 December 2024



#### **OBJECTIVES AND ACTIVITIES**

##### Dignity Project

The Dignity Project is One By One's trafficking prevention programme which:

- 1) Equips girls with reusable sanitary products (enabling the girl child to remain in education every week of the month by tackling period poverty).
- 2) Educates children on human trafficking and the common tactics used by traffickers.
- 3) Empowers girls to know their human rights and speak up to report injustice and abuse.

In 2024 we ran several Dignity Project events across Africa and Asia. This was predominantly in school settings, but in May we also reached females in refugee camps too. The figures:

March 2024 - 432 girls reached in Mafubira Sub-county, Jinja, Uganda.

May 2024 - 400 ladies reached in refugee camps in South Asia.

June 2024 - 727 girls reached in Kimasa Primary school, Jinja, Uganda.

July 2024 - 350 reached on 3rd July, 988 reached on 8th July and 437 reached on 10th July across Northern Jinja, Uganda.

Sept 2024 - 2,308 girls reached in Sri Lanka and local team trained up and equipped.

October 2024 - 736 girls reached in Jinja, Uganda.

The total girls reached in 2024 was 6,378, taking the overall total reached by the initiative to 44,943.

##### Main activities in Rwanda

The prosecutor's office has agreed to reopen several sex trafficking cases where victims were trafficked from Rwanda to Uganda. We are currently awaiting the international co-operation papers to be drafted and submitted and the investigation will be reopened. Our partner law firm continues to meet regularly with government officials.

## Main activities in Sri Lanka

We oversee the running of seven sewing centres across the north of Sri Lanka for women to use to develop their own micro-businesses. These centres are now self-sufficient and the clients - all of whom are widows - buy more materials out of their profits to sell more products.

CEO Rebecca Murray visited Sri Lanka with a team of volunteers to hold a Dignity Project event. Training sessions for 30 schools across six locations were held, reaching a total of 2,308 girls.

## Advocacy:

CEO Rebecca Murray and other speakers in UK, USA and Canada held several meetings with church leaders to raise awareness on the growing issue of human trafficking and modern day slavery.

Ran an online forum in Canada to raise awareness and education seminar of how human trafficking is impacting Canada.

CEO and other spokespeople represented the charity in national and local media, promoting the charity's work on TV, radio, online and in print.

## One By One

### Report of the Trustees for the Year Ended 31 December 2024

#### **FINANCIAL REVIEW**

##### **Financial position**

During the year under review, the Charity ended the year with a surplus of £51,600 (2023 - deficit £166,112) resulting in total funds at the year-end of £708,931 (2023 - £657,331). Of the funds held at year end £483,794 (2023 - £567,207) were unrestricted as to use. This demonstrates the continued investment by the charity into programmes - both existing and new.

Included within the surplus for the year under review are funds totalling £179,006 restricted for the launch and operation of a new programme based in Uganda - The Mercy Centre - a short-term residential centre to house and rehabilitate girl survivors of human trafficking. This programme will commence operation in early summer 2025.

In its review of the Charity's reserves position and taking account the introduction of the Mercy Centre programme in Uganda, The Trustees have allocated a further £50,000 to the designated General Fund - this fund ensures that the Charity has sufficient liquidity to support its on-going programmes. Having made this provision, the Trustees are happy that the reserves meet the Charity's reserves policy - providing between three and six months overhead liquidity.

##### **Reserves policy**

The Charity has an approved reserves policy for retaining the level of readily accessible funds within its unrestricted reserves to mitigate financial and operational risks, ensuring that the work of the Charity is sustained with minimal disruption and where necessary to provide short term funding for new projects.

Restricted reserves represent income received but not yet expended in accordance with donors wishes. Some restricted donations are given to fund multi-period projects. These are recorded in the period when the donation is received or receivable.

The expenditure from restricted funds is recorded in the period when the funds are used for the restricted purpose. This means that in some accounting periods, there will be significant restricted reserves carried forward to future periods and in some accounting periods, there may be an excess of restricted expenditure over restricted funds received in that period. The Trustees will review the policy at least annually in order to consider the needs and appropriate size of designated reserves for specific future uses, as well as maintaining sufficient other unrestricted funds for contingency purposes.

##### **Going concern**

The accounts have been prepared on a going concern basis as the Charity has sufficient funds to meet its liabilities as they fall due and expenditure is not authorised unless sufficient funds are in place.

## One By One

### Report of the Trustees for the Year Ended 31 December 2024

#### **PLANS FOR FUTURE**

Our goals for 2025 include:

Kenya: 2025

- To reach over 1,000 girls with the Dignity Project in Kisumu city, Busia, and Butula county.
- Continue the funding of King's Education Centre which supports vulnerable children with education and meals.

South Asia: 2025

- To continue funding the safe house and outreach projects into brick factories.

Uganda 2025

- To launch the Mercy Centre - a crisis centre for girls aged 7-17 rescued out of human trafficking, bringing counselling and support for family reintegration.
- To continue running the Dignity Project throughout local schools and with community leaders.
- To continue training police departments.
- To continue Community Conversations where we gather local leaders to talk about how we can all play a part in identifying and ending human trafficking in our locality.
- To continue training programmes for health professionals to identify signs of patients who could be victims of modern-day slavery.

Rwanda 2025

- To commence with the private prosecutions, providing focused legal services to victims of trafficking, including legal representation, and to continue to build relationships with senior government officials.

Sri Lanka: 2025

- To continue all seven sewing centres and ensure they are benefitting widows and their families.
- To run a Dignity Project event through schools using the local team trained up in 2024.

Dignity Project: 2025

- To explore expansion into Philippines.
- Look at ways we can expand our influence in UK/USA/Canada.
- To continue reaching more girls in Kenya and Uganda via our local teams.

Advocacy 2025

- To continue raising awareness through media outlets.
- To build relationships with politicians and governments and speak up for everyone.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Charity is operated under the rules of its Trust Deed which was adopted on 4th November 2011, with supplemental deed amendments in November 2021.

The Charity is governed by the Trustees who determine strategic direction and policy. Trustees meet once a quarter. The day to day running of the Charity is carried out by the CEO and its employees, with assistance from Trustees and volunteers.

The Charity has close links with the American non-profit One By One, which is a registered 501(c)(3) and is governed by Byelaws and overseen by a board of directors. The two organisations were both established by Rebecca Murray and both organisations work with the same purpose of achieving the main objectives of the Charity, which are for the public benefit.

## One By One

### Report of the Trustees for the Year Ended 31 December 2024

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Risk management**

The Trustees take the identification of operational, financial and reputational risk seriously. The Trustees have put in place structures to ensure that the many and varied risks the Charity is exposed to are identified, addressed as appropriate and monitored effectively. The day-to-day running of the organisation, and therefore the identification, reporting and mitigation of risk is tasked to the CEO and the Executive Team. The Executive Team executes its responsibilities through a robust risk identification procedure which they continue to develop.

One By One continues to be a member of the Misconduct Disclosures Scheme as recommended by the Charity Commission.

The significant risks identified during the year were:

##### **Safeguarding**

The Charity recognises the importance of ensuring that appropriate procedures, policies and oversight are in place to ensure the health and safety of the young people in its care. Continued training has been established and rolled out to Kenyan and South Asian implementation partners as well as to One By One global staff.

##### **Global economy**

There is a risk of reduction in income due to the impact of globally rising commodity prices and their impact on donors. Equally, governments are not immune from the global financial pressure, and there is concern that this could impact government aid spend. The Executive Team maintain a close watch on both the maintenance of existing income streams as well as the development of new ones.

##### **Programme quality**

This is a constant risk, but especially so for a Charity with plans and ambitions for expansion and development, both geographically and in programme depth and spread. The challenge to maintain and develop the quality of the Charity's programmes so they remain world-class is huge. One By One has invested in programme development and subsequent monitoring, evaluation and research; this investment will continue in 2025.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1145034

##### **Principal address**

PO Box 762  
Rotherham  
S60 9JB

##### **Trustees**

D Williams Chairperson  
L J Benting  
I Silgram (resigned 26.9.2024)  
G Thomas  
R Murray (resigned 18.1.2024)

##### **Independent Examiner**

T A Kelliher ACA  
Enigma Accountants Ltd  
Office B5, Croft Myl  
West Parade  
Halifax  
HX1 2EQ

**CEO** Rebecca Murray

One By One

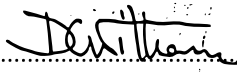
Report of the Trustees  
for the Year Ended 31 December 2024

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bank**

HSBC Bank plc  
PO Box 6201  
Coventry  
CV3 9HW

Approved by order of the board of trustees on <sup>04/08/2025</sup> ..... and signed on its behalf by:



.....  
D Williams - Trustee

**Independent Examiner's Report to the Trustees of  
One By One**

**Independent examiner's report to the trustees of One By One**

I report to the charity trustees on my examination of the accounts of One By One (the Trust) for the year ended 31 December 2024.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Tracy Kelliher*

T A Kelliher ACA  
The Institute of Chartered Accountants in England and Wales

Enigma Accountants Ltd  
Office B5, Croft Myl  
West Parade  
Halifax  
West Yorkshire  
HX1 2EQ

Date: *4 August 2025*.....

One By One

Statement of Financial Activities  
for the Year Ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	273,846	307,999	581,845	538,020
Other trading activities	3	9,123	1,931	11,054	13,427
Investment income	4	20,276	-	20,276	21,297
Other income		<u>-</u>	<u>18,200</u>	<u>18,200</u>	<u>16,100</u>
<b>Total</b>		<u><b>303,245</b></u>	<u><b>328,130</b></u>	<u><b>631,375</b></u>	<u><b>588,844</b></u>
 <b>EXPENDITURE ON</b>					
Raising funds	5	49,321	2,889	52,210	74,923
<b>Charitable activities</b>					
Programmatic costs	6	135,468	356,875	492,343	629,724
Administrative costs		12,534	6,964	19,498	28,548
Governance costs		<u>15,527</u>	<u>197</u>	<u>15,724</u>	<u>35,784</u>
<b>Total</b>		<u><b>212,850</b></u>	<u><b>366,925</b></u>	<u><b>579,775</b></u>	<u><b>768,979</b></u>
Net gains on investments		<u>-</u>	<u>-</u>	<u>-</u>	<u>14,023</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>90,395</b>	<b>(38,795)</b>	<b>51,600</b>	<b>(166,112)</b>
Transfers between funds	14	<u>(173,410)</u>	<u>173,410</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<b>(83,015)</b>	<b>134,615</b>	<b>51,600</b>	<b>(166,112)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>567,207</u>	<u>90,124</u>	<u>657,331</u>	<u>823,443</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>484,192</b></u>	<u><b>224,739</b></u>	<u><b>708,931</b></u>	<u><b>657,331</b></u>

The notes form part of these financial statements

One By One

Balance Sheet  
31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
<b>FIXED ASSETS</b>					
Investment property	11	127,000	-	127,000	127,000
<b>CURRENT ASSETS</b>					
Debtors	04/08/2025 12	33,034	-	33,034	20,349
Cash at bank		<u>365,878</u>	<u>224,737</u>	<u>590,615</u>	<u>627,536</u>
		398,912	224,737	623,649	647,885
<b>CREDITORS</b>					
Amounts falling due within one year	13	(41,718)	-	(41,718)	(117,554)
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET CURRENT ASSETS</b>		<u>357,194</u>	<u>224,737</u>	<u>581,931</u>	<u>530,331</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>484,194</u>	<u>224,737</u>	<u>708,931</u>	<u>657,331</u>
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET ASSETS</b>		<u>484,194</u>	<u>224,737</u>	<u>708,931</u>	<u>657,331</u>
<b>FUNDS</b>	14				
Unrestricted funds				484,194	567,207
Restricted funds				<u>224,737</u>	<u>90,124</u>
<b>TOTAL FUNDS</b>				<u>708,931</u>	<u>657,331</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 04/08/2025..... and were signed on its behalf by:

  
.....  
L J Benting - Trustee

**One By One**

**Cash Flow Statement**  
**for the Year Ended 31 December 2024**

	<b>Notes</b>	<b>31.12.24</b> <b>£</b>	<b>31.12.23</b> <b>£</b>
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(57,197)</u>	<u>(63,248)</u>
Net cash used in operating activities		<u>(57,197)</u>	<u>(63,248)</u>
<b>Cash flows from investing activities</b>			
Interest received		<u>20,276</u>	<u>21,297</u>
Net cash provided by investing activities		<u>20,276</u>	<u>21,297</u>
<hr/>			
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(36,921)</b>	<b>(41,951)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b><u>627,536</u></b>	<b><u>669,487</u></b>
<b>Cash and cash equivalents at the end of the reporting period</b>		<b><u>590,615</u></b>	<b><u>627,536</u></b>

The notes form part of these financial statements

One By One

Notes to the Cash Flow Statement  
for the Year Ended 31 December 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.24	31.12.23
	£	£
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	<b>51,600</b>	<b>(166,112)</b>
<b>Adjustments for:</b>		
Losses on investments	-	(14,023)
Interest received	<b>(20,276)</b>	(21,297)
(Increase)/decrease in debtors	<b>(12,685)</b>	32,558
(Decrease)/increase in creditors	<b>(75,836)</b>	<u>105,626</u>
<b>Net cash used in operations</b>	<b><u>(57,197)</u></b>	<b><u>(63,248)</u></b>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24	Cash flow	At 31.12.24
	£	£	£
<b>Net cash</b>			
Cash at bank	<u>627,536</u>	<u>(36,921)</u>	<u>590,615</u>
	<u>627,536</u>	<u>(36,921)</u>	<u>590,615</u>
<b>Total</b>	<b><u>627,536</u></b>	<b><u>(36,921)</u></b>	<b><u>590,615</u></b>

The notes form part of these financial statements

## One By One

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

##### **Income**

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

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable - ie when the eligible donation is received.

Trip contributions are credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the contribution relates to a trip in a future year, in which case it is deferred.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants to other organisations are recognised as expenditure when there is a legal or constructive obligation to make the grant. This is usually on receipt of the funding request from the relevant partner organisation.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

One By One

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

<b>2. DONATIONS AND LEGACIES</b>		<b>31.12.24</b>	<b>31.12.23</b>
		<b>£</b>	<b>£</b>
Donations		<b>500,587</b>	448,857
Sponsorship		<b>80,433</b>	87,628
Partnerships		<u>825</u>	<u>1,535</u>
		<b><u>581,845</u></b>	<b><u>538,020</u></b>
<b>3. OTHER TRADING ACTIVITIES</b>		<b>31.12.24</b>	<b>31.12.23</b>
		<b>£</b>	<b>£</b>
Flat rent received		<b>8,275</b>	7,950
Other trading activities		<u>2,779</u>	<u>5,477</u>
		<b><u>11,054</u></b>	<b><u>13,427</u></b>
<b>4. INVESTMENT INCOME</b>		<b>31.12.24</b>	<b>31.12.23</b>
		<b>£</b>	<b>£</b>
Investments		<u>20,276</u>	<u>21,297</u>
<b>5. RAISING FUNDS</b>			
<b>Raising donations and legacies</b>		<b>31.12.24</b>	<b>31.12.23</b>
		<b>£</b>	<b>£</b>
Processing fees		<b>6,890</b>	6,099
Fundraising		<u>45,320</u>	<u>68,824</u>
		<b><u>52,210</u></b>	<b><u>74,923</u></b>
<b>6. CHARITABLE ACTIVITIES COSTS</b>			
	<b>Direct</b>	<b>Grant</b>	
	<b>Costs</b>	<b>funding of</b>	
	<b>£</b>	<b>activities</b>	<b>Totals</b>
		<b>(see note</b>	<b>£</b>
Programmatic costs	<b>374,302</b>	<b>7)</b>	<b>492,343</b>
Administrative costs	<b>19,498</b>	<b>£</b>	<b>19,498</b>
Governance costs	<u>15,724</u>	<b>£</b>	<u>15,724</u>
	<b><u>409,524</u></b>	<b><u>118,041</u></b>	<b><u>527,565</u></b>

One By One

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

**7. GRANTS PAYABLE**

	<b>31.12.24</b>	<b>31.12.23</b>
	<b>£</b>	<b>£</b>
Programmatic costs	<u><b>118,041</b></u>	<u><b>223,450</b></u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

Rebecca Murray, received remuneration in her role as CEO of the Charity. She resigned as a Trustee on 18/1/2024.

No Trustees receive remuneration or other benefit for their work with the charity but can be reimbursed for expenses incurred on behalf of the Charity.

Total donations from Trustees in the year amounted to £NIL (2023 - £766); donations of £26 were received from Matthew Murray (husband of the CEO).

All honorariums generated by the CEO for speaking engagements are donated directly to the Charity by the donor.

**9. STAFF COSTS**

	<b>31.12.24</b>	<b>31.12.23</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>78,557</b>	67,403
Social security costs	<b>4,811</b>	3,101
Other pension costs	<u><b>3,646</b></u>	<u>1,449</u>
	<u><b>87,014</b></u>	<u>71,953</u>

The average monthly number of employees during the year was as follows:

	<b>31.12.24</b>	<b>31.12.23</b>
Employees	<u><b>3</b></u>	<u><b>2</b></u>

No employees received emoluments in excess of £60,000.

Total remuneration to key management personnel in the year was £60,372 (2023-£51,719).

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	318,086	219,934	538,020
Other trading activities	9,992	3,435	13,427
Investment income	21,293	4	21,297
Other income	<u>400</u>	<u>15,700</u>	<u>16,100</u>
<b>Total</b>	<u><b>349,771</b></u>	<u><b>239,073</b></u>	<u><b>588,844</b></u>
<b>EXPENDITURE ON</b>			
Raising funds	72,821	2,102	74,923
<b>Charitable activities</b>			
Programmatic costs	167,233	462,491	629,724

One By One

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

10. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Administrative costs	21,418	7,130	28,548
Governance costs	<u>2,872</u>	<u>32,912</u>	<u>35,784</u>
<b>Total</b>	<u>264,344</u>	<u>504,635</u>	<u>768,979</u>
Net gains on investments	<u>14,023</u>	<u>-</u>	<u>14,023</u>
<b>NET INCOME/(EXPENDITURE)</b>	99,450	(265,562)	(166,112)
<b>Transfers between funds</b>	<u>(102,163)</u>	<u>102,163</u>	<u>-</u>
<b>Net movement in funds</b>	(2,713)	(163,399)	(166,112)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	569,919	253,524	823,443
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>567,206</u>	<u>90,125</u>	<u>657,331</u>

11. **INVESTMENT PROPERTY**

	£
<b>FAIR VALUE</b>	
At 1 January 2024 and 31 December 2024	<u>127,000</u>
<b>NET BOOK VALUE</b>	
At 31 December 2024	<u>127,000</u>
At 31 December 2023	<u>127,000</u>
Fair value at 31 December 2024 is represented by:	
	£
Valuation in 2023	14,023
Cost	<u>112,977</u>
	<u>127,000</u>

If investment property had not been revalued it would have been included at the following historical cost:

	31.12.24	31.12.23
	£	£
Cost	<u>112,977</u>	<u>112,977</u>

Investment property was valued on an open market basis on 31 December 2024 by the Trustees.

One By One

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.12.24</b>	<b>31.12.23</b>
	<b>£</b>	<b>£</b>
Other debtors	4,745	644
Accrued gift aid	5,369	7,190
Accrued interest	2,329	4,131
Prepayments	<u>20,591</u>	<u>8,384</u>
	<u><b>33,034</b></u>	<u><b>20,349</b></u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.12.24</b>	<b>31.12.23</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,464	7,720
Other creditors	<u>40,254</u>	<u>109,834</u>
	<u><b>41,718</b></u>	<u><b>117,554</b></u>

**14. MOVEMENT IN FUNDS**

	At 1.1.24	Net movement	Transfers	At
	£	in funds	between	31.12.24
	£	£	funds	£
<b>Unrestricted funds</b>				
General fund	308,499	2,330	(187,661)	123,168
Unrestricted funds	120,188	88,067	36,851	245,106
Strategic funds	<u>138,520</u>	<u>-</u>	<u>(22,600)</u>	<u>115,920</u>
	<b>567,207</b>	<b>89,997</b>	<b>(173,410)</b>	<b>484,194</b>
<b>Restricted funds</b>				
Dignity Project	10,347	(3,928)	-	6,419
Kenya	19,564	6,102	-	25,666
Pakistan	-	(97,458)	97,458	-
Afghanistan	6,186	(6,186)	-	-
Sri Lanka	54,027	(40,381)	-	13,646
Uganda	-	(43,881)	43,881	-
Rwanda	-	(9,471)	9,471	-
Mercy Centre	<u>-</u>	<u>156,406</u>	<u>22,600</u>	<u>179,006</u>
	<u><b>90,124</b></u>	<u><b>(38,397)</b></u>	<u><b>173,410</b></u>	<u><b>224,737</b></u>
<b>TOTAL FUNDS</b>	<u><b>657,331</b></u>	<u><b>51,600</b></u>	<u><b>-</b></u>	<u><b>708,931</b></u>

One By One

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

14. **MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	2,327	3	2,330
Unrestricted funds	<u>300,918</u>	<u>(212,851)</u>	<u>88,067</u>
	<b>303,245</b>	<b>(212,848)</b>	<b>90,397</b>
<b>Restricted funds</b>			
Dignity Project	10,944	(14,872)	(3,928)
Kenya	64,758	(58,656)	6,102
Pakistan	49,309	(146,767)	(97,458)
Afghanistan	-	(6,186)	(6,186)
Sri Lanka	23,063	(63,444)	(40,381)
Uganda	726	(44,607)	(43,881)
Rwanda	324	(9,795)	(9,471)
Mercy Centre	<u>179,006</u>	<u>(22,600)</u>	<u>156,406</u>
	<b><u>328,130</u></b>	<b><u>(366,927)</u></b>	<b><u>(38,797)</u></b>
<b>TOTAL FUNDS</b>	<b><u>631,375</u></b>	<b><u>(579,775)</u></b>	<b><u>51,600</u></b>

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	308,500	-	-	308,500
Unrestricted funds	30,419	99,451	(9,683)	120,187
Strategic funds	<u>231,000</u>	-	<u>(92,480)</u>	<u>138,520</u>
	<b>569,919</b>	<b>99,451</b>	<b>(102,163)</b>	<b>567,207</b>
<b>Restricted funds</b>				
Dignity Project	18,159	(7,812)	-	10,347
Kenya	162,819	(143,255)	-	19,564
Pakistan	26,220	(80,063)	53,843	-
Afghanistan	6,186	-	-	6,186
Sri Lanka	40,140	13,719	168	54,027
Uganda	-	(46,525)	46,525	-
Rwanda	-	<u>(1,627)</u>	<u>1,627</u>	-
	<b><u>253,524</u></b>	<b><u>(265,563)</u></b>	<b><u>102,163</u></b>	<b><u>90,124</u></b>
<b>TOTAL FUNDS</b>	<b><u>823,443</u></b>	<b><u>(166,112)</u></b>	<b><u>-</u></b>	<b><u>657,331</u></b>

## One By One

### Notes to the Financial Statements - continued for the Year Ended 31 December 2024

#### 14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Gains and losses £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>				
Unrestricted funds	349,771	(264,343)	14,023	99,451
<b>Restricted funds</b>				
Dignity Project	15,044	(22,856)	-	(7,812)
Kenya	86,406	(229,661)	-	(143,255)
Pakistan	77,039	(157,102)	-	(80,063)
Sri Lanka	13,887	(168)	-	13,719
Uganda	26,146	(72,671)	-	(46,525)
Rwanda	<u>20,551</u>	<u>(22,178)</u>	<u>-</u>	<u>(1,627)</u>
	<u>239,073</u>	<u>(504,636)</u>	<u>-</u>	<u>(265,563)</u>
<b>TOTAL FUNDS</b>	<u>588,844</u>	<u>(768,979)</u>	<u>14,023</u>	<u>(166,112)</u>

The Trustees recognise the importance of establishing a reserves policy in line with the Charity Commission's CC19 Charity Reserves: building resilience.

The Charity will keep under regular review the level of its reserves and its reserves policy and will review this policy at least annually. The Charity will continue to run its finances in an efficient and cost-effective manner with the objective of maintaining a balanced budget and to get the maximum value from the Charity expenditures. However, the Charity recognises that there are inherent uncertainties in the budgeting process and that prudent financial management may require the maintenance of unrestricted reserves in certain circumstances.

The Charity has identified through a risk review process that it may have to hold reserves for designated purposes. The level of each designated reserve is reviewed on an annual basis.

#### **Designated Strategic Plan Reserve**

This reserve recognises that current operating income may not be available to explore new strategic opportunities involving new projects or programs in countries where the Charity already operates or in new parts of the world. This reserve may also be required to help fund the closure of existing projects or programs that no longer meet the goals of the Charity. The quantum of this reserve will be determined by specific items within the Charity's strategic plans for growth and expansion. The Charity expects items in this reserve to be utilised within two to three years of its creation.

#### **General Reserves**

The Board reviews the financial risks facing the Charity and the financial needs of the Charity on a regular basis and in response creates reserves to offset these risks and/or meet the needs. The Charity needs to ensure that it has sufficient general reserves to meet its immediate liabilities and commitments such as salaries, rents and other committed expenditure, not covered by specific funding with restricted reserves.

The Trustees consider a reserve policy of between three and six months of expenditure is required.

These are held to further the Charity's aims both in the UK and overseas, these aims are stated in the objectives and activities section in the Trustee Report.

One By One

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

**14. MOVEMENT IN FUNDS - continued**

Dignity Project

These are donations received for the Dignity Project Work internationally.

Kenya

These are donations received for the work in Kenya.

Pakistan

These are donations received for the work in Pakistan.

Afghanistan

These are donations received to support the ongoing humanitarian crisis in Afghanistan.

Sri Lanka

These are donations received for the various areas of work in Sri Lanka.

Uganda

These are donations received for the various areas of work in Uganda.

Rwanda

These are donations received for the various areas of work in Rwanda.

**15. RELATED PARTY DISCLOSURES**

Expand Consultancy is a limited company owned and run by Matthew Murray, husband of Rebecca Murray and provides PR, fundraising and media consultancy services for One By One. Expand Consultancy Limited received £46,450 (2023 £41,950) for services provided during the year. In addition, Matthew Murray was paid £4,200 (2023: £8,300) for PR, fundraising and consultancy services. No monies were outstanding at the year end.

There are no other related party transactions in either the current or prior year.

Rebecca Murray is CEO and founder of both One By One UK and One by One USA. She receives a salary from One By One UK but does not receive any salary from the US organisation.

In September 2024 a new company was formed - One By One International Limited. The 3 directors are also the current Trustees of the Charity. The company was dormant at 31 December 2024.

One By One

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024

	31.12.24	31.12.23
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	500,587	448,857
Sponsorship	80,433	87,628
Partnerships	<u>825</u>	<u>1,535</u>
	581,845	538,020
<b>Other trading activities</b>		
Flat rent received	8,275	7,950
Other trading activities	<u>2,779</u>	<u>5,477</u>
	11,054	13,427
<b>Investment income</b>		
Investments	20,276	21,297
<b>Other income</b>		
Team trip contributions	<u>18,200</u>	<u>16,100</u>
<b>Total incoming resources</b>	<b>631,375</b>	<b>588,844</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Processing fees	6,890	6,099
Fundraising	<u>45,320</u>	<u>68,824</u>
	52,210	74,923
<b>Charitable activities</b>		
Wages	78,557	67,403
Social security	4,811	3,101
Pensions	3,646	1,449
Programme development	150,810	92,479
Awareness	83,849	110,059
Travel & hospitality	19,598	32,904
Insurance	430	385
Marketing & website	6,284	4,077
Telephone	822	1,086
Consultants & professional fees	26,600	94,538
Subscriptions	147	266
Software	2,302	3,277
Property costs	2,089	7,548
Postage and stationery	2,419	3,416
Carried forward	<b>382,364</b>	<b>421,988</b>

This page does not form part of the statutory financial statements

One By One

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024

	<b>31.12.24</b>	<b>31.12.23</b>
	<b>£</b>	<b>£</b>
<b>Charitable activities</b>		
Brought forward	<b>382,364</b>	421,988
Bookkeeping	<b>10,029</b>	12,107
Bank charges	<b>1,407</b>	727
Legal and professional fees	<b>13,024</b>	33,084
Accountancy	<b>1,200</b>	1,200
Independent examination	<b>1,500</b>	1,500
Grants paid	<b><u>118,041</u></b>	<u>223,450</u>
	<b><u>527,565</u></b>	<u>694,056</u>
Total resources expended	<b><u>579,775</u></b>	<u>768,979</u>
<b>Net income/(expenditure)</b>	<b><u>51,600</u></b>	<u>(180,135)</u>

This page does not form part of the statutory financial statements



This page does not form part of the statutory financial statements

**ONE BY ONE**

England & Wales - Charity number 1145034

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# Accounts

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**Report of the Trustees and  
Financial Statements for the Year Ended 31 December 2023**  
for  
**One By One**

REGISTERED CHARITY NUMBER: 114503



**One By One**

**Contents of the Financial Statements  
for the Year Ended 31 December 2023**

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## One By One

### Report of the Trustees for the Year Ended 31 December 2023

The Trustees present their report with the financial statements of the Charity for the year ended 31 December 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Charity's objects are:-

- 1) to relieve poverty and sickness and to promote and preserve good health by the provisions of goods and services of any kind as the Trustees from time to time may think fit.
- 2) to relieve persons who are trafficked, exploited or enslaved or, have been or are at risk of being trafficked, exploited or enslaved
- 3) to advance the education of the public regarding people trafficking and slavery in particular but not exclusively through congresses, seminars, fora and publications.
- 4) to advance education that will lead to the prevention of vulnerable people from being trafficked, exploited or enslaved in such ways as the Trustees from time to time may think fit
- 5) to support the advancement of the Christian religion and ethos through partnerships with local churches and other NGOs
- 6) to promote such other charitable purposes as the Trustees from time to time may think fit.

## One By One

### Report of the Trustees for the Year Ended 31 December 2023

#### **OBJECTIVES AND ACTIVITIES**

##### **Significant activities**

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. Through its activities this year the Trustees believe they have provided public benefit within the scope of its charitable objectives. There follows a summary of the highlights of the activities of the Charity which demonstrate this.

##### Main activities in Kenya:

Kings Education Centre seeks to provide quality education for all the children in our care, meeting the needs of all of our young people whilst also working as a prevention mechanism - research suggests that the lack of access to quality education exacerbates vulnerabilities and puts children more at risk of human trafficking. 2023 has seen some notable achievements:

Kings Primary School implemented a new national curriculum which aims to find and nurture the natural talents of all children, covering technical skills such as agriculture, sewing, cooking, knitting, and art, as well as more traditional academic subjects such as Mathematics, Science, English, Swahili, and Social Studies. The students have been loving the practical elements of the course and have enjoyed showing visitors their plots of land with maize growing, placemats that have been sewn, and scarves that have been knitted. Students are building their life skills in ICT also, using the Kings computer lab as part of their Computer Science lessons.

Successful KCPE (Kenya Certificate of Primary Education) examination results were achieved with our top scoring student attained 396 marks (out of 500) putting him in the top 1% of candidates of the country - only 0.6% of candidates scored 400 marks or higher nationally.

- o 5 students scored over 350 marks.
- o Nationally, 24.9% of students scored above 300 marks, for Kings it was 67% (14 out of 21 students)
- o Nationally, 72.5% of students scored above 200 marks, for Kings it was 100%
- o Nationally the mean score was 250, for Kings it was 312.

Transition of residential children that can be reintegrated with their families through the on-going support of One By One's social worker and team. This has commenced with residential students being reintegrated in a phased approach to ensure a safe and successful transition. These students will continue to receive educational support and meals (as they did when they were residential), but now they return to their families over the evenings, weekends and school holidays). The integration plan will continue to unroll in 2024, until the children are permanently relocated into a family setting.

Supported highest achieving students through university - this includes tuition fees, accommodation and all living costs associated with living in the cities where their university is based.

We ran One By One's first Community Conversations - gathering local leaders to talk about how we can all play a part in ending human trafficking in our locations.

In March 2023 we also began a training programme for health professionals to identify signs of patients who could be potential victims of modern-day slavery. This was conducted in the Busia hospital.

Finally, we invested heavily into safeguarding training for the staff, updating policies and protocols.

Despite the investment into extensive training for staff, a safeguarding issue arose which was reported to One By One in Oct 2023. The Trustees brought in an independent investigator (a lawyer specialising in child protection and crimes against children in Africa) who visited the site in November 2023 and the official report and recommendations were completed in December 2023 following which a report was made to the Charity Commission for England and Wales.

The recommendations from the independent investigator were sent on to the Kings Education Centre for immediate implementation.

The Trustees believe that all the necessary steps have now been taken to address the issue and that the recommendations will minimise the opportunity for this situation to reoccur in the future.

## One By One

### Report of the Trustees for the Year Ended 31 December 2023

#### **OBJECTIVES AND ACTIVITIES**

The Charity Commission were satisfied with One By One's response and the case is now closed. Even more stringent oversight measures and enhanced reporting will allow the Trustees and Executive Team to maintain enhanced monitoring.

#### Main activities in South Asia:

##### Safe House

The children in our safe house continue to thrive, with regular games nights being their highlight. Staff have commented on how the children love being in a safe and healthy environment, where they can enjoy simply being children. A stark contrast from the 14-hour days some of them were working in brick factories under the most brutal conditions.

STAT: 83 children living in our South Asia safe house, rescued from modern-day slavery and given access to education providing them with hope of a better future.

##### Brick factory outreach

During 2023 we were able to expand our outreach programme, taking on more staff, gaining access to more brick factories, and reaching more children - children who are growing up in the struggle and atrocity of modern-day slavery.

STAT: Over 1,400 children reached every week across 65 brick factories through our outreach programme.

#### Main activities in Uganda:

##### First ever police training

One by One held its first ever police training programme in Jinja, Uganda during October 2023 partnering with speakers from the Office of the Director of Public Prosecution and the Human Trafficking Institute, One by One was able to train key investigative officers on current trends of trafficking in Uganda (and more specifically Jinja), and the major trafficking threats faced by local communities.

Officers have praised One By One for increasing their knowledge around case identification, victim handling, and how to build a case against alleged perpetrators. Incredibly, it took less than 3 days for us to hear from officers about the positive impact of the training on their daily practice with Detective Dominic Dulu contacting One by One to commend the impact the training had on his victim handling skills when he found two sisters, aged 16 and 19, being held at a guesthouse in Jinja. It became apparent that the girls had moved with a trafficker from Tororo in Eastern Uganda on the promise of a job offer in a factory. Upon their arrival to Jinja the girls were separated, kept in a guesthouse, and one of them abused. It is believed the traffickers intention was to use them as sex workers.

In November 2023, Detective Moses Mukooli led an investigation into a Rwandan national who was found to have trafficked a minor from Rwanda to Uganda, held him in terrible conditions, and abused and tortured him. Detective Mukooli conveyed that the knowledge acquired from the training was pivotal in identifying the Trafficking in Persons element of the case, alongside the abuse. The perpetrator is now behind bars, whilst One by One was able to refer the victim to a specialist shelter in Kampala who handle the reintegration of victims back to their families.

STAT: 27 lead investigation officers were nominated by the Office of Public Prosecutions to attend the police training, with at least 1 attendee from each of the 16 police stations in Jinja.

##### Community Conversations

Community Conversations are a key part of our prevention work in Jinja leveraging the power of collaboration we bring together a range of community spokespeople and key leaders, including local village council chairpersons, to initiate conversations around the serious issue of human trafficking and modern-day slavery, and we encourage leaders to put Trafficking in Persons (TIP) high on their agenda.

We've been amazed by the responses and conversations harvested, with numerous village leaders commenting that they know such offences exist in their communities but were unaware of the criminal and legal aspects.

## One By One

### Report of the Trustees for the Year Ended 31 December 2023

#### **OBJECTIVES AND ACTIVITIES**

By engaging with communities we believe we will see sustainable outcomes, including increased knowledge and awareness, the ability to act quickly when issues arise, the sharing of crucial information within families, institutions, and schools, and increased collaboration between leaders and neighbourhoods. These outcomes all contribute to better prevention of the devastating crime of trading in human beings.

STAT: 60 local village leaders have participated in Community Conversations in 2023

#### Dignity Days

Our most recent Dignity Days took place in October 2023 with over 1,000 girls attending over two days, taking the total number reached since the Dignity Project was founded to almost 40,000. The Dignity Project continues to be a valuable prevention mechanism where girls are educated on the dangers of trafficking and given reusable, washable sanitary wear. By giving the girls such sanitary wear they otherwise wouldn't be able to access, the Dignity Project addresses a big underlying factor to trafficking, period poverty. The girls and their teachers were extremely grateful, highlighting the fact that they will be able to stay in school more, and as such perform better academically and give themselves a better platform for their future.

Representatives from the local police force were in attendance on both days, and their message was invaluable in highlighting local areas of concern and giving the girls information and how and where to report their concerns.

STAT: 38,565 girls reached through the Dignity Project since its inception in 2016

STAT: Schools that took part in the Dignity Day we held in Uganda in March showed an average of a 26% increase in girls attendance in the 6 months post the event

#### Other

STAT: 53 medical professionals trained in TiP awareness, victim handling, and reporting

#### Main activities in Rwanda

One By One has connected with a local law firm based in Kigali with the intention of providing focused legal services to victims of trafficking, including legal representation.

The National Action Plan for Combating Trafficking in Persons in Rwanda highlights that while the number of law enforcement reported incidents of human trafficking increases every year, the number of human trafficking-related convictions remains relatively low.

In connection with the local law firm we have entered into an MOU with the Office of Public Prosecutions to be a referral point for cases.

#### Main activities in Sri Lanka:

Oversee the running of seven Sewing Centres across the north of Sri Lanka for widows to use to develop their own micro-businesses. These businesses are now self-sufficient as the widows buy more materials out of their profits and then can sell more products.

#### Dignity Project:

- February 2023 to Zambia by the CEO who trained up a local team - reached 2,197 girls in Chifubu, Ndola region with training and distribution of re-usable sanitary pads.

- March 2023 to UK, CEO spoke in 5 secondary schools and 8 primary schools in Rotherham, bringing training and running a workshop about the prevention tools. 6,000 children reached.

- March 2023 to Kenya, 588 girls reached in Bumala'B region with training and distribution of re-usable sanitary pads.

## One By One

### Report of the Trustees for the Year Ended 31 December 2023

#### **OBJECTIVES AND ACTIVITIES**

- March 2023 to Uganda, 613 girls reached in Jinja region with training and distribution of re-usable sanitary pads.
- July 2023 to Uganda, 750 girls reached in Kibibi Primary school Jinja region with training and distribution of re-usable sanitary pads.
- Oct 2023 to Uganda, 1,070 girls reached in Jinja region with training and distribution of re-usable sanitary pads.
- Total girls reached in 2023 was 11,218 - taking the overall total of girls reached by the initiative to 38,565 girls.

#### Advocacy:

CEO held several meetings with political leaders to discuss the work of One By One in tackling modern slavery:

Jan 2023 CEO meeting in the White House, in Washington DC with senior advisors.

Feb 2023 CEO meeting in 10 Downing Street, London with advisor to PM.

April 2023 CEO gave evidence to Home Affairs Select Committee.

May 2023 CEO testified to Senate for Subcommittee on Human Rights in Washington DC, invited by Congressman Smith's Office.

Oct 2023 hosting Churches Against Trafficking in parliament, bringing MP's and church leaders together to discuss how we can all play our part.

Nov 2023 CEO meeting with Theresa May to discuss The Global Commission on Modern Slavery and Human Trafficking and One By One's work.

- CEO wrote and presented TV shows across TBN UK to promote the work of the charity and advocate for our anti-slavery work.

- CEO had several radio interviews across Premier, UCB, BBC Stoke and BBC Sheffield to promote the work of the Charity and advocate for our anti-slavery work.

#### **FINANCIAL REVIEW**

##### **Financial position**

In 2022, the Trustees of the Charity made provision through the creation of a designated fund the "Designated Strategic Plan Reserve" to fund strategic opportunities involving projects and programmes. Upon its creation and as stated in the 2022 Financial Statements, the Trustees indicated that they envisioned this fund would be utilised within two to three years of its creation.

During the year under review, the Trustees committed to a number of such investments, and thus utilised £92,480 from the Strategic Plan Reserve.

As a result of these investments, the Charity sustained a deficit of £166,112 in the year (2022 - surplus £165,280) resulting in total funds at the year-end of £657,331 (2022 - £823,443). Of the funds held at year end £567,207 (2022 - £569,919) were unrestricted as to use. The Trustees are happy that this level of reserves meets the reserves policy below.

In their forward planning, the Trustees anticipate that further investments into programmes and strategic opportunities will be made during 2024 and expect to utilise more of the Designated Strategic Plan Reserve.

**One By One**

**Report of the Trustees**  
**for the Year Ended 31 December 2023**

**FINANCIAL REVIEW**

**Reserves policy**

The Charity has an approved reserves policy for retaining the level of readily accessible funds within its unrestricted reserves to mitigate financial and operational risks, ensuring that the work of the Charity is sustained with minimal disruption and where necessary to provide short term funding for new projects. The reserves policy is set out in note 13.

Restricted reserves represent income received but not yet expended in accordance with donors wishes. Some restricted donations are given to fund multi-period projects. These are recorded in the period when the donation is received or receivable.

The expenditure from restricted funds is recorded in the period when the funds are used for the restricted purpose. This means that in some accounting periods, there will be significant restricted reserves carried forward to future periods and in some accounting periods, there may be an excess of restricted expenditure over restricted funds received in that period. The Trustees will review the policy at least annually in order to consider the needs and appropriate size of designated reserves for specific future uses, as well as maintaining sufficient other unrestricted funds for contingency purposes.

**Going concern**

The accounts have been prepared on a going concern basis as the Charity has sufficient funds to meet its liabilities as they fall due and expenditure is not authorised unless sufficient funds are in place.

## One By One

### Report of the Trustees for the Year Ended 31 December 2023

#### **FUTURE PLANS**

##### Kenya: 2024

- Transition of any residential children that can be re-integrated back with families through the on-going support of One By One's social worker and team.
- Increase safe-guarding training and policies and monitor implementation.
- Continue the funding of the Kings Education Centre which supports vulnerable children with education and meals.

##### South Asia: 2024

- To continue funding the safe house and outreach projects into the brick factories.
- To investigate new opportunities to help families to be released from bonded labour.

##### Uganda 2024

- To continue running the Dignity Project throughout local schools and with community leaders.
- To continue training to local police departments.
- To continue Community Conversations - gather local leaders to talk about how we can all play a part in ending human trafficking in our locations.
- To continue training programme for health professionals to identify signs of patients who could be potential victims of modern-day slavery.
- Investigate and research potential of One By One launching a short term residential facility for children brought out of slavery, bringing counselling and support for reintegration back with their families/foster families.

##### Rwanda 2024

- To commence with the first private prosecutions, providing focused legal services to victims of trafficking, including legal representation.

##### Sri Lanka: 2024

- To continue all 7 Sewing Centres and ensure they are benefitting widows and their families.
- To run a Dignity Project event reaching thousands of girls in Colombo.

##### Dignity Project: 2024

- To expand into Sri Lanka.
- Looking at ways we can expand our influence in UK/USA/Canada.
- To continue reaching more lives in the nations One By One is based in (Kenya, Uganda and South Asia).

##### Advocacy 2024

- To continue raising awareness through TV and radio.
- To build on connections and increase One By One's influence with State departments and government leaders.
- To continue the church programme "Churches Against Trafficking" to see how the local church can play a part in ending exploitation.

##### Planned overseas trips: 2024

- CEO and staff to visit base in Kenya
- CEO and staff to visit base in South Asia
- CEO and staff to visit base in Uganda.
- CEO and staff to visit Rwanda regarding new prosecution work
- CEO to visit Sri Lanka for the Dignity Project
- CEO and staff to visit USA for advocacy work and fund raising

## One By One

### Report of the Trustees for the Year Ended 31 December 2023

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Charity is operated under the rules of its Trust Deed which was adopted on 4th November 2011, with supplemental deed amendments in November 2021.

The Charity is governed by the Trustees who determine strategic direction and policy. Trustees meet once a quarter. The day to day running of the Charity is carried out by the CEO and its employees, with assistance from Trustees and volunteers.

The Charity has close links with the American non-profit One By One, which is a registered 501(c)(3) and is governed by Byelaws and overseen by a board of directors. The two organisations were both established by Rebecca Murray and both organisations work with the same purpose of achieving the main objectives of the Charity, which are for the public benefit.

##### **Risk management**

The Trustees take the identification of operational, financial and reputational risk seriously. The Trustees have put in place structures to ensure that the many and varied risks the Charity is exposed to are identified, addressed as appropriate and monitored effectively. The day-to-day running of the organisation, and therefore the identification, reporting and mitigation of risk is tasked to the CEO and the Executive Team. The Executive Team execute their responsibilities through a robust risk identification procedure which they continue to develop.

As indicated in the 2023 report, during the year One By One became a member of the Misconduct Disclosures Scheme as recommended by the Charity Commission.

The significant risks identified during the year were;

##### **Safeguarding**

The Charity recognises the importance of ensuring that the appropriate procedures, policies and oversight are in place to ensure the health and safety of the young people in its care. A programme of training and awareness has been established and rolled out to Kenyan and Pakistani senior management during the year, the challenge is now to ensure those policies are embedded.

##### **Global economy**

There is a risk of reduction in income due to the impact of globally rising commodity prices and their impact on donors. Equally, governments are not immune from the global financial pressure, and there is concern that this could impact government aid spend. The Executive Team maintain a close watch on both the maintenance of existing income streams as well as the development of new ones.

##### **Programme quality**

This is a constant risk, but especially so for a Charity with plans and ambitions for expansion and development, both geographically and in programme depth and spread. The challenge to maintain and develop the quality of the Charity's programmes so they remain world-class is huge. In 2023, the Charity has invested heavily in increasing its sophistication in programme development and subsequent monitoring, evaluation and research; this investment will continue in 2024.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1145034

##### **Principal address**

PO Box 762  
Rotherham  
S60 9JB

## One By One

### Report of the Trustees for the Year Ended 31 December 2023

#### **Trustees**

D Williams (Chairperson)  
L J Benting  
I Silgram (appointed 30.3.23)  
G Thomas (appointed 30.3.23)  
R Murray (resigned 18.1.24)  
P Buttery (resigned 13.7.23)

#### **Independent Examiner**

T A Kelliher ACA  
Enigma Accountants Ltd  
Office B5, Croft Myl  
West Parade  
Halifax  
West Yorkshire  
HX1 2EQ

#### **CEO**

Rebecca Murray

#### **Bank**

HSBC Bank plc  
PO Box 6201  
Coventry  
CV3 9HW

#### **TRUSTEES' RESPONSIBILITY STATEMENT**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

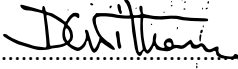
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**One By One**

**Report of the Trustees**  
**for the Year Ended 31 December 2023**

Approved by order of the board of trustees on .....20th May 2024..... and signed on its behalf by:



.....  
D Williams - Trustee

**Independent Examiner's Report to the Trustees of  
One By One**

**Independent examiner's report to the trustees of One By One**

I report to the charity trustees on my examination of the accounts of One By One (the Trust) for the year ended 31 December 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Tracy Kelliher*

T A Kelliher ACA  
The Institute of Chartered Accountants in England and Wales

Enigma Accountants Limited  
Office B5, Croft Myl  
West Parade  
Halifax  
West Yorkshire  
HX1 2EQ

Date: 21/7/2024

One By One

Statement of Financial Activities  
for the Year Ended 31 December 2023

		Unrestricted funds	Restricted funds	31.12.23 Total funds	31.12.22 Total funds
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	318,086	219,934	538,020	700,210
Other trading activities	3	9,992	3,435	13,427	5,376
Investment income	4	21,293	4	21,297	571
Other income		<u>400</u>	<u>15,700</u>	<u>16,100</u>	<u>7,900</u>
<b>Total</b>		<u>349,771</u>	<u>239,073</u>	<u>588,844</u>	<u>714,057</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	72,821	2,102	74,923	12,993
<b>Charitable activities</b>	6				
Programmatic costs		167,233	462,491	629,724	509,042
Administrative costs		21,418	7,130	28,548	18,961
Governance costs		<u>2,872</u>	<u>32,912</u>	<u>35,784</u>	<u>7,781</u>
<b>Total</b>		<u>264,344</u>	<u>504,635</u>	<u>768,979</u>	<u>548,777</u>
Net gains on investments		<u>14,023</u>	-	<u>14,023</u>	-
<b>NET INCOME/(EXPENDITURE)</b>		99,450	(265,562)	(166,112)	165,280
Transfers between funds	13	<u>(102,163)</u>	<u>102,163</u>	-	-
<b>Net movement in funds</b>		(2,713)	(163,399)	(166,112)	165,280
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>569,919</u>	<u>253,524</u>	<u>823,443</u>	658,163
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>567,206</u>	<u>90,125</u>	<u>657,331</u>	<u>823,443</u>

The notes form part of these financial statements

One By One

Balance Sheet  
31 December 2023

		Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
<b>FIXED ASSETS</b>					
Investment property	10	127,000	-	127,000	112,977
<b>CURRENT ASSETS</b>					
Debtors	11	20,349	-	20,349	52,907
Cash at bank		<u>537,412</u>	<u>90,124</u>	<u>627,536</u>	<u>669,487</u>
		557,761	90,124	647,885	722,394
<b>CREDITORS</b>					
Amounts falling due within one year	12	(117,554)	-	(117,554)	(11,928)
<b>NET CURRENT ASSETS</b>		<u>440,207</u>	<u>90,124</u>	<u>530,331</u>	<u>710,466</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>567,207</u>	<u>90,124</u>	<u>657,331</u>	<u>823,443</u>
<b>NET ASSETS</b>		<u>567,207</u>	<u>90,124</u>	<u>657,331</u>	<u>823,443</u>
<b>FUNDS</b>	13				
Unrestricted funds				567,207	569,919
Restricted funds				<u>90,124</u>	<u>253,524</u>
<b>TOTAL FUNDS</b>				<u>657,331</u>	<u>823,443</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....20th May 2024..... and were signed on its behalf by:



.....  
L J Benting - Trustee



One By One

Notes to the Cash Flow Statement  
for the Year Ended 31 December 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.23	31.12.22
	£	£
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	<b>(166,112)</b>	165,280
<b>Adjustments for:</b>		
Gains on investments	(14,023)	-
Interest received	(21,297)	(571)
Decrease/(increase) in debtors	32,558	(41,173)
Increase in creditors	<u>105,626</u>	<u>6,197</u>
<b>Net cash (used in)/provided by operations</b>	<b><u>(63,248)</u></b>	<b><u>129,733</u></b>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23	Cash flow	At 31.12.23
	£	£	£
<b>Net cash</b>			
Cash at bank	<u>669,487</u>	<u>(41,951)</u>	<u>627,536</u>
	<u>669,487</u>	<u>(41,951)</u>	<u>627,536</u>
<b>Total</b>	<b><u>669,487</u></b>	<b><u>(41,951)</u></b>	<b><u>627,536</u></b>

The notes form part of these financial statements

## One By One

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

##### **Income**

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

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable - ie when the eligible donation is received.

Trip contributions are credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the contribution relates to a trip in a future year, in which case it is deferred.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants to other organisations are recognised as expenditure when there is a legal or constructive obligation to make the grant. This is usually on receipt of the funding request from the relevant partner organisation.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

One By One

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

<b>2. DONATIONS AND LEGACIES</b>	<b>31.12.23</b>	<b>31.12.22</b>
	£	£
Donations	448,857	480,013
Sponsorship	87,628	134,965
Partnerships	1,535	46,453
Contribution from One by One US	-	38,779
	<u>538,020</u>	<u>700,210</u>
<b>3. OTHER TRADING ACTIVITIES</b>	<b>31.12.23</b>	<b>31.12.22</b>
	£	£
Flat rent received	7,950	5,364
Other trading activities	5,477	12
	<u>13,427</u>	<u>5,376</u>
<b>4. INVESTMENT INCOME</b>	<b>31.12.23</b>	<b>31.12.22</b>
	£	£
Investments	<u>21,297</u>	<u>571</u>
<b>5. RAISING FUNDS</b>		
<b>Raising donations and legacies</b>	<b>31.12.23</b>	<b>31.12.22</b>
	£	£
Processing fees	6,099	12,993
Fundraising	68,824	-
	<u>74,923</u>	<u>12,993</u>
<b>6. CHARITABLE ACTIVITIES COSTS</b>	<b>31.12.23</b>	<b>31.12.22</b>
	£	£
Programmatic costs	629,724	509,042
Administrative costs	28,548	18,961
Governance costs	35,784	7,781
	<u>694,056</u>	<u>535,784</u>

## One By One

### Notes to the Financial Statements - continued for the Year Ended 31 December 2023

#### 7. TRUSTEES' REMUNERATION AND BENEFITS

During the year one Trustee, Rebecca Murray, received remuneration in her role as CEO as a paid employee of the Charity. Total remuneration during this period came to £51,719 (2022 - £51,388).

This remuneration is permitted under the Trust deed which constitutes the Charity and she was not involved in the decision making process around either her employment or remuneration.

No other Trustees receive remuneration or other benefit for their work with the charity but can be reimbursed for expenses incurred on behalf of the Charity.

Total donations from Trustees in the year amounted to £ 766 (2022 - £1,303). All honorariums received by the CEO for speaking engagements are donated back to the Charity.

#### 8. STAFF COSTS

	<b>31.12.23</b>	<b>31.12.22</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>67,403</b>	59,272
Social security costs	<b>3,101</b>	879
Other pension costs	<b>1,449</b>	1,466
	<b><u>71,953</u></b>	<b><u>61,617</u></b>

The average monthly number of employees during the year was as follows:

	<b>31.12.23</b>	<b>31.12.22</b>
Employees	<b><u>2</u></b>	<b><u>2</u></b>

No employees received emoluments in excess of £60,000.

Total remuneration to key management personnel in the year was £51,719 (2022-£51,388).

#### 9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	512,085	188,125	700,210
Other trading activities	5,376	-	5,376
Investment income	571	-	571
Other income	<u>7,900</u>	<u>-</u>	<u>7,900</u>
<b>Total</b>	<b><u>525,932</u></b>	<b><u>188,125</u></b>	<b><u>714,057</u></b>
<b>EXPENDITURE ON</b>			
Raising funds	12,993	-	12,993

One By One

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2023**

<b>9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>Charitable activities</b>			
Programmatic costs	292,994	216,048	509,042
Administrative costs	18,961	-	18,961
Governance costs	<u>7,781</u>	<u>-</u>	<u>7,781</u>
<b>Total</b>	<u>332,729</u>	<u>216,048</u>	<u>548,777</u>
<b>NET INCOME/(EXPENDITURE)</b>	193,203	(27,923)	165,280
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>376,716</u>	<u>281,447</u>	<u>658,163</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>569,919</u></u>	<u><u>253,524</u></u>	<u><u>823,443</u></u>

**10. INVESTMENT PROPERTY**

	<b>£</b>
<b>FAIR VALUE</b>	
At 1 January 2023	<b>112,977</b>
Revaluation	<u><b>14,023</b></u>
At 31 December 2023	<u><b>127,000</b></u>
<b>NET BOOK VALUE</b>	
At 31 December 2023	<u><u><b>127,000</b></u></u>
At 31 December 2022	<u><u><b>112,977</b></u></u>
Fair value at 31 December 2023 is represented by:	
	<b>£</b>
Valuation in 2023	<b>14,023</b>
Cost	<u><b>112,977</b></u>
	<u><u><b>127,000</b></u></u>

If investment property had not been revalued it would have been included at the following historical cost:

	<b>31.12.23</b>	<b>31.12.22</b>
	<b>£</b>	<b>£</b>
Cost	<u><u><b>112,977</b></u></u>	<u><u><b>112,977</b></u></u>

Investment property was valued on an open market basis on 31 December 2023 by the Trustees.

One By One

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

<b>11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
		<b>31.12.23</b>		<b>31.12.22</b>
		£		£
Other debtors		644		-
Accrued gift aid		7,190		52,068
Accrued interest		4,131		216
Prepayments		<u>8,384</u>		<u>623</u>
		<b><u>20,349</u></b>		<b><u>52,907</u></b>
<b>12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
		<b>31.12.23</b>		<b>31.12.22</b>
		£		£
Trade creditors		7,720		6,621
Taxation and social security		-		1,302
Other creditors		<u>109,834</u>		<u>4,005</u>
		<b><u>117,554</u></b>		<b><u>11,928</u></b>
<b>13. MOVEMENT IN FUNDS</b>				
	<b>At 1.1.23</b>	<b>Net</b>	<b>Transfers</b>	<b>At</b>
	£	<b>movement</b>	<b>between</b>	<b>31.12.23</b>
		<b>in funds</b>	<b>funds</b>	<b>£</b>
		£	£	
<b>Unrestricted funds</b>				
General fund	308,500	-	-	308,500
Unrestricted funds	30,419	99,451	(9,683)	120,187
Strategic funds	<u>231,000</u>	<u>-</u>	<u>(92,480)</u>	<u>138,520</u>
	569,919	99,451	(102,163)	567,207
<b>Restricted funds</b>				
Dignity Project	18,159	(7,812)	-	10,347
Kenya	162,819	(143,255)	-	19,564
Pakistan	26,220	(80,063)	53,843	-
Afghanistan	6,186	-	-	6,186
Sri Lanka	40,140	13,719	168	54,027
Uganda	-	(46,525)	46,525	-
Rwanda	<u>-</u>	<u>(1,627)</u>	<u>1,627</u>	<u>-</u>
	<u>253,524</u>	<u>(265,563)</u>	<u>102,163</u>	<u>90,124</u>
<b>TOTAL FUNDS</b>	<b><u>823,443</u></b>	<b><u>(166,112)</u></b>	<b><u>-</u></b>	<b><u>657,331</u></b>

One By One

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2023**

**13. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
Unrestricted funds	349,771	(264,343)	14,023	99,451
<b>Restricted funds</b>				
Dignity Project	15,044	(22,856)	-	(7,812)
Kenya	86,406	(229,661)	-	(143,255)
Pakistan	77,039	(157,102)	-	(80,063)
Sri Lanka	13,887	(168)	-	13,719
Uganda	26,146	(72,671)	-	(46,525)
Rwanda	20,551	(22,178)	-	(1,627)
	<u>239,073</u>	<u>(504,636)</u>	<u>-</u>	<u>(265,563)</u>
<b>TOTAL FUNDS</b>	<u>588,844</u>	<u>(768,979)</u>	<u>14,023</u>	<u>(166,112)</u>

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
Unrestricted funds	376,716	193,203	569,919
<b>Restricted funds</b>			
Dignity Project	64,854	(46,695)	18,159
Kenya	101,001	61,817	162,818
Bereavement Support	35	(35)	-
Metro World Child	75	(75)	-
Pakistan	80,438	(54,218)	26,220
Afghanistan	5,781	405	6,186
Sri Lanka	29,263	10,878	40,141
	<u>281,447</u>	<u>(27,923)</u>	<u>253,524</u>
<b>TOTAL FUNDS</b>	<u>658,163</u>	<u>165,280</u>	<u>823,443</u>

## One By One

### Notes to the Financial Statements - continued for the Year Ended 31 December 2023

#### 13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted funds	525,932	(332,729)	193,203
<b>Restricted funds</b>			
Dignity Project	13,340	(60,035)	(46,695)
Kenya	84,016	(22,199)	61,817
Bereavement Support	-	(35)	(35)
Metro World Child	-	(75)	(75)
Pakistan	79,178	(133,396)	(54,218)
Afghanistan	405	-	405
Sri Lanka	<u>11,186</u>	<u>(308)</u>	<u>10,878</u>
	<u>188,125</u>	<u>(216,048)</u>	<u>(27,923)</u>
<b>TOTAL FUNDS</b>	<u>714,057</u>	<u>(548,777)</u>	<u>165,280</u>

The Trustees recognise the importance of establishing a reserves policy in line with the Charity Commission's CC19 Charity Reserves: building resilience.

The Charity will keep under regular review the level of its reserves and its reserves policy and will review this policy at least annually. The Charity will continue to run its finances in an efficient and cost-effective manner with the objective of maintaining a balanced budget and to get the maximum value from the Charity expenditures. However the Charity recognises that there are inherent uncertainties in the budgeting process and that prudent financial management may require the maintenance of unrestricted reserves in certain circumstances.

The Charity has identified through a risk review process that it may have to hold reserves for designated purposes. The level of each designated reserve is reviewed on an annual basis.

#### **Designated Strategic Plan Reserve**

This reserve recognises that current operating income may not be available to explore new strategic opportunities involving new projects or programs in countries where the Charity already operates or in new parts of the world. This reserve may also be required to help fund the closure of existing projects or programs that no longer meet the goals of the Charity. The quantum of this reserve will be determined by specific items within the Charity's strategic plans for growth and expansion. The Charity expects items in this reserve to be utilised within two to three years of its creation.

#### **General Reserves**

The Board reviews the financial risks facing the Charity and the financial needs of the Charity on a regular basis and in response creates reserves to offset these risks and/or meet the needs. The Charity needs to ensure that it has sufficient general reserves to meet its immediate liabilities and commitments such as salaries, rents and other committed expenditure, not covered by specific funding with restricted reserves.

The Trustees consider a reserve policy of between three and six months of expenditure is required.

One By One

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**13. MOVEMENT IN FUNDS - continued**

These are held to further the Charity's aims both in the UK and overseas, these aims are stated in the objectives and activities section in the Trustee Report.

Dignity Project

These are donations received for the Dignity Project Work internationally.

Kenya

These are donations received for the work in Kenya

Pakistan

These are donations received for the work in Pakistan.

Afghanistan

These are donations received to support the ongoing humanitarian crisis in Afghanistan.

Sri Lanka

These are donations received for the various areas of work in Sri Lanka.

Uganda

These are donations received for the various areas of work in Uganda.

Rwanda

These are donations received for the various areas of work in Rwanda.

**14. RELATED PARTY DISCLOSURES**

Expand Consultancy is a limited company owned and run by Matthew Murray, husband of Rebecca Murray and provides PR, fundraising and media consultancy services for One By One. Expand Consultancy Limited received £41,950 (2022 £8,000) for services provided during the year. In addition Matthew Murray was paid £8,300 (2022: £Nil) for PR, fundraising and consultancy services.

There are no other related party transactions in either the current or prior year.



**ONE BY ONE**

England & Wales - Charity number 1145034

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# Accounts

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onebyone

# Annual Report and Financial Statements

Year ended 31 December 2022

Registration charity number - 1145034



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## Legal and administrative information

### Entity name

One by One

### Charity registration no.

1145034

### Registered address

PO Box 762  
Rotherham  
S60 9JB

### Trustees

Douglas Williams	Chairperson (from 30 March 2023)
Rebecca Murray	Chairperson (until 30 March 2023)
Liza Benting	
Paul Buttery	
Nick Chanda	(resigned 23 February 2023)
Israel Silgram	(appointed 30 March 2023)
Georgia Thomas	(appointed 30 March 2023)

### CEO

Rebecca Murray

### Bank

HSBC Bank plc.  
PO Box 6201  
Coventry  
CV3 9HW

### Independent examiner

Haines Watts (Berkhamsted) Limited  
4 Claridge Court  
Lower Kings Road  
Berkhamsted  
Hertfordshire  
HP4 2AF

### Accountant

Andy Nash Accounting & Consultancy Ltd  
Units 24 & 25  
Goodsheds Container Village  
Hood Road  
Barry  
CF62 5QU

## Trustees' annual report

The Board of Trustees submit their annual report and the financial statements of One by One for the year ended 31 December 2022. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Society's governing document and the provisions of the 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

### Objects and activities

The charity's objects are:

- to relieve poverty and sickness and to promote and preserve good health by the provisions of goods and services of any kind as the Trustees from time to time may think fit.
- to relieve persons who are trafficked, exploited or enslaved or, have been or are at risk of being trafficked, exploited or enslaved
- to advance the education of the public regarding people trafficking and slavery in particular but not exclusively through congresses, seminars, fora and publications.
- to advance education that will lead to the prevention of vulnerable people from being trafficked, exploited or enslaved in such ways as the Trustees from time to time may think fit
- to support the advancement of the Christian religion and ethos through partnerships with local churches and other NGOs
- to promote such other charitable purposes as the Trustees from time to time may think fit.

### Main activities undertaken for public benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charitable Group'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. Through its activities this year the trustees believe they have provided public benefit within the scope of its charitable objectives. There follows a summary of the highlights of the activities of the Charity which demonstrate this.

### Main activities in Kenya:

- Running of the One By One base in Kenya which is made up of a residential facility, a primary school and a secondary school. Providing food, education and medical care for 200 children and employing 40 staff (Primary & Secondary school teachers, cooks, cleaners, house mothers, security, social worker, schools outreach workers)
- Food, education, clothing, shoes and medication provided to all children in One By One's care in Kenya.
- Staff training for the primary and secondary school staff to benefit not only the staff's own personal growth but also benefit the school and children overall.
- Continued building the external wall around the back section of the Property to increase security.
- Provided fresh mosquito nets throughout the residential base.
- Improved and undertaken repairs to the solar system to offset energy costs and reduce the environmental impact of the residential base and schools.

- Supported one student through polytechnic - this includes tuition fees, accommodation and all living costs associated with living in the town of the polytechnic.
- Paid the entry fees for all graduating students from the One By One high school to enrol on their next university or polytechnic course. (This was for all students who achieved below a B- at our One By One high school).
- Transition of children graduating from One By One's care back into village in a family setting.
- Start the transition of residential children that can be re-integrated with their families through the on-going support of One By One's social worker and team. This has commenced with a selected amount of students to monitor and evaluate the transition before expanding this across all residential students.
- Supported three students through university - this includes tuition fees, accommodation and all living costs associated with living in the cities where their university is based. (These are for students who achieved B- and above at our One By One high school).
- Updated the risk register for the site on a regular basis.

#### Main activities in Pakistan:

- Running of the One By One base which is made up of a safe house providing food, education and medical care for 82 children and employing 26 staff (security, cooks, cleaner, house parents, house manager and outreach workers)
- food, clothing, shoes and medical care provided to all children in the safe house. This includes additional school uniforms for 82 children.
- Installed fans throughout the safe house to help with the intense heat.
- Repairs made to the rock wall, emulsion plastic and other areas at the safe house.
- Installed additional solar panels to help with frequent electricity cuts across the region.
- Increased the outreach programme to 50 brick factories reaching over 1,000 children per week in the brick factories. The team bring educational and emotional support to the children still working in bonded labour.
- Supported families seeking refuge from Afghanistan following the Taliban take over. Providing temporary housing and emergency food parcels from January to July.

#### Main activities in Uganda:

- One By One launching into Uganda in 2023 so we began the legal requirements to register as an INGO in Country.
- Met with a partner organisation in Jinja to view office space and operational logistics.

#### Main activities in Sri Lanka:

- Oversee the running of seven Sewing Centres across the north of Sri Lanka for widows to use to develop their own micro-businesses. These businesses are now self-sufficient as the widows buy more materials out of their profits to sell more products.

#### Dignity Project:

- April trip to Uganda by the CEO who trained up a local team - reached 978 girls in Mbale.
- October trip to Washington DC by CEO to introduce the work of One By One and the Dignity Project to the offices of senators in the White House, advocating for the importance of our prevention work.

- November trip to India by CEO who trained up a local team - reached 6,099 girls in Tamil Nadu.
- December trip to Kenya by CEO and team of volunteers - reached 23 girls in One By One's residential centre.
- Total girls reached in 2022 = 7,100 - taking the overall total of girls reached by the initiative to 27,347 girls.

### Advocacy:

- CEO TV interview on BBC News regarding our anti-trafficking work.
- CEO wrote and presented TV shows across various TV networks to promote the work of the charity and advocate for our anti-slavery work.
- CEO had several radio interviews across Premier, UCB, BBC Stoke and BBC Derby to promote the work of the charity and advocate for our anti-slavery work.

### Trips:

- CEO and staff visited Kenyan base to provide staff training and review the site risk register. An additional trip with volunteers also took place in December 22.
- CEO ran four international trips for the Dignity project, working across Uganda, Kenya and India. Also an advocacy trip to the US working with state departments and senators offices.
- CEO and staff visited Middle East to have strategy meetings with the Pakistan team.
- CEO and staff visited America for fund raising trips.

### Plans for future periods

#### Kenya: 2023

- Utilise medical clinic for the kids and community.
- Transition of children graduating into further education or employment, also re-integration of these candidates into village as they exit the residential care of One By One.
- Transition of any residential children that can be re-integrated back with families through the on-going support of One By One's social worker and team.
- Increase safe-guarding training and policies
- Community conversations - gather local leaders to talk about how we can all play a part in ending human trafficking in our locations.
- Begin training programme for health professionals to identify signs of patients who could be potential victims of modern day slavery.

#### Pakistan: 2023

- To investigate how we can help more families trapped in bonded labour.
- To begin investigating how we can grow influence in government and changing policy regarding bonded labour.
- Community conversations - gather local leaders to talk about how we can all play a part in ending human trafficking in our locations.
- Begin training programme for health professionals to identify signs of patients who could be potential

victims of modern day slavery.

### Uganda 2023

- To launch office and employ staff
- To begin running the Dignity Project throughout local schools and with community leaders.
- To begin writing strategy and bringing training to local police departments.
- Community conversations - gather local leaders to talk about how we can all play a part in ending human trafficking in our locations.
- Begin training programme for health professionals to identify signs of patients who could be potential victims of modern day slavery.

### Sri Lanka: 2023

- To continue all 7 Sewing Centres and ensure they are benefitting widows and their families.

### Dignity Project: 2023

- To expand into Zambia
- Looking at ways we can expand our influence in UK schools (primary and secondary), to open up conversations around human trafficking – our intention is to target this work firstly in Rotherham, which is both where One By One is based in the UK and also has previously received negative media in the area of human trafficking too.

### Advocacy 2023

- To continue raising awareness through TV and radio
- To build on connections in Washington DC to increase One By One's influence with State departments and government.
- To create a church programme "Churches against trafficking" to mobilise churches to support the work of the charity.

### Planned overseas trips: 2023

- CEO and staff to visit base in Kenya.
- CEO and staff to visit base in Pakistan.
- CEO and staff to visit base in Uganda.
- CEO to visit Zambia for the Dignity Project.
- CEO and staff to visit Washington DC for advocacy work.

## **Structure, governance and management**

The charity is operated under the rules of its Trust Deed which was adopted on 4th November 2011, with supplemental deed amendments in November 2021.

The Charity is governed by the Trustees who determine strategic direction and policy. Trustees meet once a quarter.

The day to day running of the Charity is carried out by the CEO and its employees, with assistance from trustees and volunteers.

As part of the trustees' regular review of the charity's governance structure, the trustees endeavour to ensure that the board structure remains optimal for the division of responsibilities, accountability and decision making. Taking into consideration the current size of the charity and its anticipated future growth, at their meeting on 30 March 2023 the trustees agreed and approved the separation of the roles and responsibilities of Chair of trustees and CEO. Consequently, from 30 March, Douglas Williams became the Chair of trustees and Rebecca Murray whilst remaining a trustee, will focus on the role of CEO.

The charity has close links with the American Non-profit One By One, which is a registered 501(c)(3) and is governed by Bylaws and overseen by a board of directors. The two organisations were both established by Rebecca Murray and both organisations work with the same purpose of achieving the main objectives of the charity which are for the public benefit.

### Risk management

The trustees take the identification of operational, financial and reputational risk seriously. The trustees have put in place structures to ensure that the many and varied risks the Charity is exposed to are identified, addressed as appropriate and monitored effectively. The day-to-day running of the organisation, and therefore the identification, reporting and mitigation of risk is tasked to the CEO and the Executive Team. The Executive execute their responsibilities through a robust risk identification procedure which they continue to develop.

The significant risks identified during the year were;

- **Safeguarding** - The charity recognises the importance of ensuring that the appropriate procedures, policies and oversight are in place to ensure the health and safety of the young people in its care. A programme of training and awareness has been established and rolled out to Kenyan and Pakistani senior management during the year. In 2023, the UK One By One plans to join the Misconduct Disclosures Scheme as recommended by the Charities Commission.
- **Global economy** - There is a risk of reduction in income due to the impact of globally rising commodity prices and their impact on donors. Equally, governments are not immune from the global financial pressure, and there is concern that this could impact government aid spend. The executive team maintain a close watch on both the maintenance of existing income streams as well as the development of new ones.
- **Programme quality** - This is a constant risk, but especially so for a charity with plans and ambitions for expansion and development, both geographically and in programme depth and spread. The challenge to maintain and develop the quality of the charity's programmes so they remain world-class is huge. In 2022, the charity has invested heavily in increasingly its sophistication in programme development and subsequent monitoring, evaluation and research; this investment will continue in 2023.

### Financial review

The Charity achieved a surplus of £165,280 in the year (2021 – £233,179) resulting in total funds at the year-end of £823,443 (2021 - £658,163). Of the funds held at year end £569,919 (2021 - £376,716) were unrestricted as to use, and the Trustees are happy this level of reserves meets the reserves policy below

### Reserves policy

The charity has an approved reserves policy for retaining the level of readily accessible funds within its unrestricted reserves to mitigate financial and operation risks, ensuring that the work of the charity is sustained with minimal disruption and where necessary to provide short term funding for new projects. The reserves policy is set out in note 10.

Restricted reserves represent income received but not yet expended in accordance with donors wishes. Some restricted donations are given to fund multi—period projects. These are recorded in the period when the donation is received or receivable.

The expenditure from restricted funds is recorded in the period when the funds are used for the restricted purpose. This means that in some accounting periods, there will be significant restricted reserves carried forward to future periods and in some accounting periods, there may be an excess of restricted expenditure over restricted funds received in that period. The Trustees will review the policy at least annually in order

to consider the needs and appropriate size of designated reserves for specific future uses, as well as maintaining sufficient other unrestricted funds for contingency purposes.

## Statement of board of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the excess of expenditure over income for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and 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; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect 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 UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that content of the annual review in pages 5 to 9 of this document meet the requirements of the Trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

This report was approved and authorised for issue by the Board of Trustees on 30 May 2023 and signed on its behalf by:



**REBECCA MURRAY**  
**TRUSTEE**

## Independent examiner's report

I report to the Trustees on my examination of the accounts of One by One (charity number 1145034) for the year ended 31 December 2022 as set out on pages 13 to 27.

### Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Charity's Trustees consider that an audit is not required for this year under section 144 of 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.

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

### 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.

### Independent examiner's statement

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

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

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or,
- the accounts do not accord with those records; or,
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Haines Watts*  
[Haines Watts \(Jun 20, 2023 09:07 GMT+1\)](#)

**BIANCA PERMAL FCA**

**FELLOW OF THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES**

Dated: 20 June 2023

For and on behalf of Haines Watts (Berkhamsted) Limited  
4 Claridge Court  
Lower Kings Road  
Berkhamsted  
Hertfordshire  
HP4 2AF

**Statement of financial activities**

For the year ended 31 December 2022

		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	Total
		<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	Funds
		<b>2022</b>	<b>2022</b>	<b>2022</b>	2021
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>					
Donations & legacies	3	512,085	188,125	<b>700,210</b>	540,241
Charitable activities	4	7,900	-	<b>7,900</b>	(7,541)
Other trading activities		5,376	-	<b>5,376</b>	2,896
Investments		571	-	<b>571</b>	15
<b>Total income</b>		<b>525,932</b>	<b>188,125</b>	<b>714,057</b>	535,611
<b>Expenditure on:</b>					
Raising funds		12,993	-	<b>12,993</b>	8,403
Charitable activities	5	319,736	216,048	<b>535,784</b>	294,029
<b>Total expenditure</b>		<b>332,729</b>	<b>216,048</b>	<b>548,777</b>	302,432
<b>Net income/(expenditure)</b>		<b>193,203</b>	<b>(27,923)</b>	<b>165,280</b>	233,179
Transfers between fund		-	-	-	-
<b>Net movement in funds</b>		<b>193,203</b>	<b>(27,923)</b>	<b>165,280</b>	233,179
<b>Reconciliation of funds:</b>					
Total funds brought forward	10 & 11	376,716	281,447	<b>658,163</b>	424,984
Total funds carried forward	10 & 11	<b>569,919</b>	<b>253,524</b>	<b>823,443</b>	658,163

The notes on pages 16 to 27 form part of the financial statements.

## Balance sheet

As at 31 December 2022

	Notes	£	Total funds 2022 £	Total funds 2021 £
<b>Fixed assets</b>				
Tangible fixed assets	7		<b>112,977</b>	112,977
<b>Current assets:</b>				
Debtors	8	52,907		11,734
Cash at bank and in hand		<u>669,487</u>		<u>539,183</u>
<b>Total current assets</b>		<b>722,394</b>		550,917
<b>Creditors</b>				
Amounts falling due within one year	9	<u>(11,928)</u>		<u>(5,731)</u>
<b>Net current assets</b>			<b>710,466</b>	545,186
<b>Total net assets</b>			<b>823,443</b>	<u>658,163</u>
<b>Funds of the charity:</b>				
Restricted funds	10 & 11		<b>253,524</b>	281,447
Unrestricted	10 & 11	30,419		376,716
Designated	10 & 11	<u>539,500</u>		-
Unrestricted funds			<b>569,919</b>	376,716
			<b>823,443</b>	<u>658,163</u>

The notes on pages 16 to 27 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 30 May 2023 and signed on their behalf by:



**REBECCA MURRAY**  
**TRUSTEE**

**Statement of cash flows**

For the year ended 31 December 2022

	<b>Total funds 2022</b>	Total funds 2021
£	£	£
<b>Cash flows from operating activities:</b>		
Net income/(expenditure) for period (as per SOFA)	<b>165,280</b>	233,179
Adjustments for:		
Investment income	(571)	(15)
(Increase)/decrease in prepayments	(623)	-
(Increase)/decrease in gift aid receivable	(40,334)	(2,342)
(Increase)/decrease in income receivable	(216)	
Increase/(decrease) in accounts payables	6,621	(573)
Increase/(decrease) in accruals	1,298	-
Increase/(decrease) in HMRC & pension payable	407	(726)
Increase/(decrease) in pension payable	92	19
Increase/(decrease) in credit card	(2,221)	2,196
	<b>(35,547)</b>	(1,441)
<b>Net cash used in operating activities</b>	<b>129,733</b>	231,738
<b>Cash flows from investing activities:</b>		
Investment income	571	15
<b>Net cash used in investing activities</b>	<b>571</b>	15
<b>Net cash used in financing activities</b>	<b>-</b>	-
<b>Change in cash and cash equivalents in period</b>	<b>130,304</b>	231,753
<b>Cash and cash equivalents at the beginning of the period</b>	<b>539,183</b>	307,430
<b>Cash and cash equivalents at the end of the period</b>	<b>669,487</b>	539,183

The notes on pages 16 to 27 form part of the financial statements.

## Notes to the financial statements

### 1. Accounting policies

#### Basis of preparation of the financial statements

The financial statements have been prepared in accordance with 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), including Update Bulletin 1, and relevant charities law.

The effect of any event relating to the year ended 31 December 2022, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 December 2022 and the results for the year ended on that date.

#### Legal status

One by One is a charitable trust registered in England & Wales, and meets the definition of a public benefit entity. The registered office is PO Box 762, Rotherham, S60 9JB.

#### Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment and the ongoing COVID-19 pandemic has had no material impact on this assessment.

#### Fund accounting

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

Designated funds are funds set aside by the trustees for specific purposes. The aim and use of each designated fund is set out in note 10 of the financial statements.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 10 of the financial statements.

#### Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators 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.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable – i.e. when the eligible donation is received.

Trip contributions are credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the contribution relates to a trip in a future year, in which case it is deferred.

#### Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

## 1. Accounting policies (continued from previous page)

### Expenditure and irrecoverable VAT (continued from previous page)

Grants to other organisations are recognised as expenditure when there is a legal or constructive obligation to make the grant. This is usually on receipt of the funding request from the relevant partner organisation.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated between activities proportionate to the direct costs incurred in those activities.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

### Tangible fixed assets and depreciation

Any assets costing more than £500 are capitalised. The only assets held are leasehold property which is valued at cost and subsequently revalued internally against similar properties in the geographical area on an annual basis and revalued by a relevant professional once every three to five years.

### Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

### Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount is applied.

### Creditors

Creditors 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.

### Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

### Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

**2. Comparative statement of financial activities**

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
	<b>Notes</b>			
Income from:				
Donations & legacies	3	243,577	296,664	540,241
Charitable activities	4	(7,541)	-	(7,541)
Other trading activities		2,896	-	2,896
Investments		15	-	15
<b>Total income</b>		<b>238,947</b>	<b>296,664</b>	<b>535,611</b>
Expenditure on:				
Raising funds		8,015	388	8,403
Charitable activities	5	129,136	164,893	294,029
<b>Total expenditure</b>		<b>137,151</b>	<b>165,281</b>	<b>302,432</b>
<b>Net income/(expenditure)</b>		<b>101,796</b>	<b>131,383</b>	<b>233,179</b>
Transfers between fund		(5,000)	5,000	-
<b>Net movement in funds</b>		<b>96,796</b>	<b>136,383</b>	<b>233,179</b>
Reconciliation of funds:				
Total funds brought forward	10 & 11	279,920	145,064	424,984
Total funds carried forward	10 & 11	376,716	281,447	658,163

**3. Income from donations and legacies**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>
Donations & other gifts	450,134	29,879	<b>480,013</b>
Sponsorship	-	134,965	<b>134,965</b>
Partnerships	23,172	23,281	<b>46,453</b>
Contribution from One by One US	38,779	-	<b>38,779</b>
	<b>512,085</b>	<b>188,125</b>	<b>700,210</b>
	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Donations & other gifts	212,656	134,591	347,247
Sponsorship	-	138,539	138,539
Partnerships	12,528	23,534	36,062
Coronavirus Job Retention Scheme	18,393	-	18,393
	<b>243,577</b>	<b>296,664</b>	<b>540,241</b>

**4. Income from charitable activities**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>
Team trip contributions	7,900	-	<b>7,900</b>
	<b>7,900</b>	<b>-</b>	<b>7,900</b>
	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Team trip contributions	(7,541)	-	(7,541)
	<b>(7,541)</b>	<b>-</b>	<b>(7,541)</b>

**5. Expenditure on charitable activities**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>
Grants to One by One Kenya	-	11,689	<b>11,689</b>
Grants to Sri Lanka	-	308	<b>308</b>
Grants to Pakistan	-	133,396	<b>133,396</b>
Other grants & gifts	-	38,248	<b>38,248</b>
Programme development	120,053	-	<b>120,053</b>
Awareness	51,200	-	<b>51,200</b>
	<b>171,253</b>	<b>183,641</b>	<b>354,894</b>
Staff costs	61,617	-	<b>61,617</b>
Consultants & professional fees	28,604	32,407	<b>61,011</b>
Travel & hospitality	31,520	-	<b>31,520</b>
Administrative costs	18,961	-	<b>18,961</b>
Governance costs	7,781	-	<b>7,781</b>
	<b>319,736</b>	<b>216,048</b>	<b>535,784</b>
	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Grants to One by One Kenya	-	70,400	70,400
Grants to Pakistan	-	87,991	87,991
Other grants & gifts	6,000	6,502	12,502
	6,000	164,893	170,893
Staff costs	43,666	-	43,666
Consultants & professional fees	48,100	-	48,100
Travel & hospitality	20,220	-	20,220
Administrative costs	9,170	-	9,170
Governance costs	1,980	-	1,980
	129,136	164,893	294,029

An analysis of staff costs can be found in note 6.

5. Expenditure on charitable activities (continued from previous page)

Governance costs includes:

	<b>Total Funds 2022 £</b>	Total Funds 2021 £
Independent examination	<b>1,500</b>	900
Accounts preparation	<b>1,281</b>	1,080
Strategic consultancy	<b>5,000</b>	-
	<b>7,781</b>	1,980

6. Staff costs

	<b>Total Funds 2022 £</b>	Total Funds 2021 £
Gross salaries	<b>59,272</b>	42,040
Employer's NIC	<b>879</b>	552
Employer's pension	<b>1,466</b>	1,074
	<b>61,617</b>	43,666

The average headcount during the year was 2 persons (2021 – 1).

No employee received employee benefits of more than £60,000 (2021 – Nil).

Total remuneration to key management personnel in the year was £51,388 (2021 – £47,697).

7. Tangible fixed assets

	<b>Leasehold Property £</b>	<b>Total Funds 2022 £</b>
<b>Cost</b>		
Balance brought forward as of 1 January 2022	112,977	<b>112,977</b>
Balance carried forward as of 31 December 2022	<b>112,977</b>	<b>112,977</b>

**8. Debtors and prepayments**

	<b>Total Funds 2022 £</b>	Total Funds 2021 £
Accrued gift aid	<b>52,068</b>	11,734
Prepayments	<b>623</b>	-
Accrued interest	<b>216</b>	-
	<b>52,907</b>	11,734

**9. Creditors: amounts falling due within one year**

	<b>Total Funds 2022 £</b>	Total Funds 2021 £
Trade creditors	<b>6,621</b>	-
Accruals	<b>3,278</b>	1,980
HMRC creditor	<b>1,302</b>	895
Pension creditor	<b>318</b>	226
Credit card	<b>409</b>	2,630
	<b>11,928</b>	5,731

**10. Analysis of charity funds**

	<b>Funds brought forward 2022 £</b>	<b>Income for the period 2022 £</b>	<b>Expenditure in the period 2022 £</b>	<b>Transfers in the period 2022 £</b>	<b>Funds carried forward 2022 £</b>
<b>Unrestricted funds</b>					
Unrestricted funds	376,716	525,932	(332,729)	(539,500)	<b>30,419</b>
Designated funds					
General fund	-	-	-	308,500	<b>308,500</b>
Strategic plan	-	-	-	231,000	<b>231,000</b>
Designated funds	-	-	-	539,500	<b>539,500</b>
<b>Unrestricted funds</b>	<b>376,716</b>	<b>525,932</b>	<b>(332,729)</b>	<b>-</b>	<b>569,919</b>
<b>Restricted funds</b>					
Dignity Project	64,854	13,340	(60,035)	-	<b>18,159</b>
Kenya	101,001	84,016	(22,198)	-	<b>162,819</b>
Bereavement support	35	-	(35)	-	-
Metro World Child	75	-	(75)	-	-
Pakistan	80,438	79,178	(133,396)	-	<b>26,220</b>
Afghanistan	5,781	405	-	-	<b>6,186</b>
Sri Lanka	29,263	11,186	(309)	-	<b>40,140</b>
<b>Restricted funds</b>	<b>281,447</b>	<b>188,125</b>	<b>(216,048)</b>	<b>-</b>	<b>253,524</b>
<b>Total funds</b>	<b>658,163</b>	<b>714,057</b>	<b>(548,777)</b>	<b>(539,500)</b>	<b>283,943</b>

The trustees recognise the importance of establishing a reserves policy in line with the Charity Commission's CC1 9 Charity Reserves: building resilience.

The Charity will keep under regular review the level of its reserves and its reserves policy and will review this policy at least annually. The Charity will continue to run its finances in an efficient and cost-effective manner with the objective of maintaining a balanced budget and to get the maximum value from Charity expenditures. However, the Charity recognises that there are inherent uncertainties in the budgeting process and that prudent financial management may require the maintenance of unrestricted reserves in certain circumstances.

The Charity has identified through a risk review process that it may have to hold reserves for designated purposes. The level of each designated reserve is reviewed on an annual basis. This is the first year of this policy and so there are no comparative figures.

**Designated Strategic Plan Reserve**

This reserve recognises that current operating income may not be available to explore new strategic opportunities involving new projects or programs in countries where the Charity already operates or in new parts of the world. This reserve may also be required to help fund the closure of existing projects or programs that no longer meet the goals of the Charity. The quantum of this reserve will be determined by specific items within the Charity's strategic plans for growth and expansion. The Charity expects that items in this reserve to be utilised within two to three years of its creation.

## 10. Analysis of charity funds (continued from previous page)

### General Reserves

The Board reviews the financial risks facing the Charity and the financial needs of the Charity on a regular basis and in response creates reserves to offset these risks and/or meet the needs. The Charity needs to ensure that it has sufficient general reserves to meet its immediate liabilities and commitments such as salaries, rents and other committed expenditure, not covered by specific funding with restricted reserves.

The Trustees consider a reserve between three and six months cover is required.

These are held to further the Charity's aims both in the UK and overseas, these aims are stated in the Objectives and activities section in the Trustee Report.

### Dignity Project

These are donations received for the Dignity Project work internationally.

### Kenya

These are donations received for the work in Kenya.

### Bereavement support

These are donations received to support a local young community member bereaved as a result of COVID-19.

### Metro World Child

These are donations received to support a new partnership with Metro World Child.

### Pakistan

These are donations received for the work in Pakistan.

### Afghanistan

These are donations received to support the ongoing humanitarian crisis in Afghanistan.

### Sri Lanka

These are donations received for the various areas of work in Sri Lanka.

**10. Analysis of charity funds (continued from previous page)**

	Funds brought forward 2021 £	Income for the period 2021 £	Expenditure in the period 2021 £	Transfers in the period 2021 £	Funds carried forward 2021 £
Unrestricted funds	279,920	238,947	(137,151)	(5,000)	376,716
Restricted funds					
Dignity Project	51,269	15,101	(1,516)	-	64,854
Kenya	75,674	95,727	(70,400)	-	101,001
Bereavement support	-	36	(1)	-	35
Metro World Child	75	-	(5,000)	5,000	75
Pakistan	-	168,656	(88,218)	-	80,438
Afghanistan	-	5,927	(146)	-	5,781
Sri Lanka	18,046	11,217	-	-	29,263
Restricted funds	145,064	296,664	(165,281)	5,000	281,447
Total funds	424,984	535,611	(302,432)	-	658,163

**11. Analysis of charity assets**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>
Fixed assets	112,977	-	<b>112,977</b>
Current assets	468,870	253,524	<b>722,394</b>
Current liabilities	(11,928)	-	<b>(11,928)</b>
	<b>569,919</b>	<b>253,524</b>	<b>823,443</b>

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Fixed assets	112,977	-	112,977
Current assets	269,470	281,447	550,917
Current liabilities	(5,731)	-	(5,731)
	<b>376,716</b>	<b>281,447</b>	<b>658,163</b>

**12. Analysis of net debt**

	<b>As at 1 Jan 2022 £</b>	<b>Cash flows £</b>	<b>Other movements £</b>	<b>As at 31 Dec 2022 £</b>
<b>Cash and cash equivalents</b>				
Cash at bank	539,183	130,304	-	<b>669,487</b>
	<b>539,183</b>	<b>130,304</b>	<b>-</b>	<b>669,487</b>

	As at 1 Jan 2021 £	Cash flows £	Other movements £	As at 31 Dec 2021 £
Cash and cash equivalents				
Cash at bank	307,430	231,753	-	539,183
	<b>307,430</b>	<b>231,753</b>	<b>-</b>	<b>539,183</b>

### **13. Trustee remuneration & expenses**

During the previous two years, one Trustee, Rebecca Murray, received remuneration in her role as CEO as a paid employee of the Charity. Total remuneration during this period came to £51,388 as a staff member (2021 - £47,697).

This remuneration is permitted under the Trust Deed which constitutes the Charity, and Rebecca was not involved in the decision-making process around either her employment or remuneration.

No other Trustees received remuneration or reimbursement of expenses during either the current or prior year.

Total donations from trustees in the year amounted to £1,303 (2021: £4,322). All honorariums received by the CEO for speaking engagements are donated back to the charity.

### **14. Related party transactions**

Expand Consultancy is a limited company owned and run by Matthew Murray, husband of Rebecca Murray and provides PR, fundraising and media consultancy services for One By One. Expand Consultancy Limited received £8,000 for services provided during the year (2021: £Nil).

There were no other related party transactions in either the current or prior year.



**ONE BY ONE**

England & Wales - Charity number 1145034

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# Accounts

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onebyone

# Annual Report and Financial Statements

Year ended 31 December 2021

Registration charity number - 1145034



onebyone



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## Legal and administrative information

### Entity name

One by One

### Charity registration no.

1145034

### Registered address

PO Box 762  
Rotherham  
S60 9JB

### Trustees

Rebecca Murray	Chairperson - appointed 16 July 2021
David Jones	Chairperson – resigned 16 July 2021
Liza Benting	appointed 14 October 2021
Paul Buttery	appointed 23 July 2021
Nick Chanda	
Douglas Williams	

### Bank

HSBC Bank plc.  
PO Box 6201  
Coventry  
CV3 9HW

### Independent auditor

Haines Watts (Berkhamsted) Limited  
4 Claridge Court  
Lower Kings Road  
Berkhamsted  
Hertfordshire  
HP4 2AF

### Accountant

Andy Nash Accounting & Consultancy Ltd  
Units 24 & 25  
Goodsheds Container Village  
Hood Road  
Barry  
CF62 5QU

## Trustees' annual report

The Board of Trustees submit their annual report and the financial statements of One by One for the year ended 31 December 2021. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Society's governing document and the provisions of the 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

### Objectives and activities

One by One's (OBO) objectives during 2021 were:

- to advance the Christian religion through the building of Churches in such parts of the United Kingdom or the world as the Trustees from time to time may think fit;
- to relieve poverty and sickness and to promote and preserve good health by the provisions of goods and services of any kind in such parts of the United Kingdom or the world as the Trustees from time to time may think fit;
- to advance education In such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit; and,
- to promote such other charitable purposes as the Trustees from time to time may think fit.

New Charity objectives were approved in 2022. More details about these changes are provided in the structure, governance and management section below..

The Trustees are aware of the Charity Commission guidance on public benefit and are confident that all activities meet this guidance. During the financial year ending 31st December 2021 the public benefit has been:

### Covid reflections

The Covid-19 pandemic has made significant impacts on all areas of our work, so we have restructured the organisation to make it more agile. We have worked increasingly hard on being innovative in our operational and governance strategies to be more efficient. Therefore funds have been allocated to growing One By One's structure and programmatic investment. We are also planning and preparing to take One By One into a new nation which will take effect in 2022. Therefore surplus funds from 2021 are going specifically into these areas.

### Main activities in Kenya:

- Running of the One By One base in Kenya which is made up of a residential facility, a primary school and a secondary school. Providing food, education and medical care for 200 children and employing 40 staff (Primary & Secondary school teachers, cooks, cleaners, house mothers, security, social worker, schools out reach workers)
- Food, clothing, shoes and medical care provided to all children in One By One's care in Kenya.
- Built an external wall around the front section of the Primary and secondary schools to increase security.
- Supported one student through second year of university.
- Updated the risk register for the site which is being updated by site manager every 6 months.

### Main activities in Pakistan:

- Running of the One By One base which is made up of a safe house for the last twelve months, providing food, education and medical care for 85 children and employing 26 staff (security, main cook, assistant cook, cleaner, house parents, house manager and outreach workers)
- Food, clothing, shoes and medical care provided to all children in safe house.
- Built a second floor to the safe house increasing the capacity of the centre from 50 to 85 children. Rescuing an additional 35 children out of bonded labour slavery in the brick kilns.
- Installed solar panels and CCTV to help increase security.
- Increased the outreach Programme to 50 brick factories reaching over 1000 children per week in the brick factories. The team bring educational and emotional support to the children still working in bonded labour.
- Employed a sewing teacher for one year to begin teaching older girls in the safe house as well as ladies from the brick factories a new skill, which one day may lead to their own micro-businesses, with the goal of seeing more lives set free from slavery in bonded labour.
- Rented a playground for the next 18 months for the children of the safe house to enjoy outdoor exercise and fun. The playground is located next to the safe house.
- Updated the risk register for the safe house site which is being updated by site manager every 6 months.
- Supported 5 families seeking refuge from Afghanistan following the Taliban take over. Providing temporary housing and emergency food parcels.

### Main activities in Sri Lanka:

- Ran 7 Sewing Centres across the north of Sri Lanka for widows to use to their own micro-businesses. These are now self sufficient as the widows buy more materials out of their profits to buy and sell more products. (Our sister organisation in US also provided 7,200 meals for widows during pandemic as the sewing centres were temporarily closed).

### Dignity Project:

- Our team in India that were trained up in 2019 continued to reach 940 girls.
- We trained another team in Maua county, Kenya who reached 1,690 girls.
- Total reached in 2021 = 2,630 - taking overall total to 20,247 girls.

### Trips:

- CEO and management team to visit Kenyan base to do staff training and risk register of site.

### Plans for future periods

#### Kenya: 2022

- Complete the Medical centre, and begin utilising clinics for the kids and community.
- Graduation of first class from the final year of secondary school
- Transition of children graduating into further education or employment, also re-integration of these candidates into village as exiting the residential care of One By One.
- Transition of any residential children that care be re-integrated back with families through the on-

going support of One By One's social worker and team.

- Increase safeguarding training and policies

#### Pakistan: 2022

- To expand the Dignity Project in Pakistan.
- To investigate how we can help more families trapped in bonded labour.
- Increase safeguarding training and policies.

#### Sri Lanka: 2022

- To continue all 7 Sewing Centres and ensure they are benefitting widows and their families.

#### Dignity Project: 2022

- To expand into Uganda and continue in Kenya and India.
- Also have supplies for the Dignity Project in Zambia, so aiming for 2023 with this due to complications with the Zambian team moving from Lusaka to Ndola.

#### Trips: 2022

- CEO, management team to visit Kenyan base and potentially other sites.

## Structure, governance and management

The charity is operated under the rules of its Trust Deed which was adopted on 4th November 2011. In November 2021 the trustees started work to amend the trust deed to update the charity objectives including more about the anti-slavery work of the charity, specifically in preventing human trafficking and ending exploitation for those vulnerable to being trafficked, exploited or enslaved. This came into effect with the charity commission in early 2022.

The Charity is governed by the Trustees who determine strategic direction and policy. Trustees meet once a quarter. In 2021 David Jones resigned from the board and Paul Buttery (emphasis on education) and Dr Liza Benting (emphasis on medical care) were added to strengthen the expertise of the board.

All Trustees are appointed by vote by the current Trustees and re-appointed on an annual basis. All Trustees have an induction with the Chair of the Board and UK Director, introducing them to the organisation and responsibilities of a Trustee.

The day to day running of the Charity is carried out by the employees, with assistance from trustees and volunteers.

The charity has close links with the American Non-profit One By One, which is a registered 501(c)(3) and is governed by Bylaws and overseen by a board of directors. The two organisations were both established by Rebecca Murray and both organisations work with the same purpose helping One By One's base in Kenya, Safe House in Pakistan, widows programme in Sri Lanka as well as global activities with the Dignity Project and all the other main activities of the charity for the public benefit.

The Trustees of One by One perform the usual duties of Trustees, including appointing and managing the Directors, setting the strategy, and ensuring compliance with financial and other obligations. This also includes setting remuneration policies which take into account benchmarking against similar sized charities with overlapping activity areas.

## Risk management

The Board of Trustees and key management personnel have a rigorous approach to risk management, and the key risks facing the organisation are reviewed on an ongoing basis, with mitigating actions put in place to minimise the ongoing risk to the Charity.

The key risk at the point of signing this report are:

- Financial sustainability – One by One has successfully continued to increase its income from both regular and one-off donations on an annual basis, but the challenge in the medium term is to develop income which ensures the organisation's financial sustainability and its ability to expand its operations to meet demand.

## **Financial review**

The Charity achieved a surplus of £233,179 in the year (2020 – £89,244) resulting in total funds at the year-end of £658,163 (2020 – £424,984).

Of the funds held at year end £376,716 (2020 – £279,920) were unrestricted as to use, and the Trustees are happy this level of reserves meets the reserves policy below.

### Reserves policy

The Charity will have a bank reserve of £120,000 which will remain in the account only to be used in emergency situations such as health care bills for one of the children in One by One's care or such building repairs for the children's centre or any of the buildings under the care of One by One.

## **Statement of board of trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the excess of expenditure over income for that year. In preparing these financial statements, the Trustees are required to:


- select suitable accounting policies and then apply them consistently;
- make judgements and 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; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect 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 UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that content of the annual review in pages 5 to 9 of this document meet the requirements of the Trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

This report was approved and authorised for issue by the Board of Trustees on 28 October 2022 and signed on its behalf by:



Rebecca Murray (Oct 28, 2022 14:30 GMT+1)

**REBECCA MURRAY**  
**CHAIR & CEO**

## Independent examiner's report

I report to the Trustees on my examination of the accounts of One by One (charity number 1145034) for the year ended 31 December 2021 as set out on pages 12 to 23.

### Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Charity's Trustees consider that an audit is not required for this year under section 144 of 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.

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

### 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.

### Independent examiner's statement

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

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

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or,
- the accounts do not accord with those records; or,
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Haines Watts*  
Haines Watts (Oct 28, 2022 14:41 GMT+1)

**SHAUN BROWNSMITH FCA**

**FELLOW OF THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES**

Dated: 28 October 2022

For and on behalf of Haines Watts (Berkhamsted) Limited  
4 Claridge Court  
Lower Kings Road  
Berkhamsted  
Hertfordshire  
HP4 2AF

## Statement of financial activities

For the year ended 31 December 2021

		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	Total
		<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	Funds
		<b>2021</b>	<b>2021</b>	<b>2021</b>	2020
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>					
Donations & legacies	3	243,577	296,664	<b>540,241</b>	361,384
Charitable activities	4	(7,541)	-	<b>(7,541)</b>	12,736
Other trading activities		2,896	-	<b>2,896</b>	-
Investments		15	-	<b>15</b>	164
<b>Total income</b>		<b>238,947</b>	<b>296,664</b>	<b>535,611</b>	374,284
<b>Expenditure on:</b>					
Raising funds		8,015	388	<b>8,403</b>	9,360
Charitable activities	5	129,136	164,893	<b>294,029</b>	275,680
<b>Total expenditure</b>		<b>137,151</b>	<b>165,281</b>	<b>302,432</b>	285,040
<b>Net income/(expenditure)</b>		<b>101,796</b>	<b>131,383</b>	<b>233,179</b>	89,244
Transfers between fund		(5,000)	5,000	-	-
<b>Net movement in funds</b>		<b>96,796</b>	<b>136,383</b>	<b>233,179</b>	89,244
<b>Reconciliation of funds:</b>					
Total funds brought forward	10 & 11	279,920	145,064	<b>424,984</b>	335,740
Total funds carried forward	10 & 11	<b>376,716</b>	<b>281,447</b>	<b>658,163</b>	424,984

The notes on pages 15 to 23 form part of the financial statements.

**Balance sheet**

As at 31 December 2021

	<b>Notes</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
<b>Fixed assets</b>			
Tangible fixed assets	7	<b>112,977</b>	112,977
<b>Current assets:</b>			
Debtors	8	11,734	9,392
Cash at bank and in hand		<u>539,183</u>	<u>307,430</u>
<b>Total current assets</b>		<b>550,917</b>	316,822
<b>Creditors:</b>			
Amounts falling due within one year	9	<b>(5,731)</b>	(4,815)
<b>Net current assets</b>		<b>545,186</b>	312,007
<b>Total net assets</b>		<b>658,163</b>	424,984
<b>Funds of the charity:</b>			
Restricted funds	10 & 11	<b>281,447</b>	145,064
Unrestricted funds	10 & 11	<b>376,716</b>	279,920
		<b>658,163</b>	424,984

The notes on pages 15 to 23 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 28 October 2022 and signed on their behalf by:



Rebecca Murray (Oct 28, 2022 14:30 GMT+1)

**REBECCA MURRAY**  
**CHAIR & CEO**

## Statement of cash flows

For the year ended 31 December 2021

	<b>Total funds 2021 £</b>	Total funds 2020 £
<b>Cash flows from operating activities:</b>		
Net income/(expenditure) for period (as per SOFA)	<b>233,179</b>	89,244
Adjustments for:		
Investment income	(15)	(164)
(Increase)/decrease in prepayments	-	5,115
(Increase)/decrease in gift aid receivable	(2,342)	(7,408)
Increase/(decrease) in accounts payable	(573)	(2,031)
Increase/(decrease) in HMRC & pension payable	(726)	1,621
Increase/(decrease) in pension payable	19	(116)
Increase/(decrease) in credit card	2,196	(472)
	<b>(1,441)</b>	(3,455)
<b>Net cash used in operating activities</b>	<b>231,738</b>	85,789
<b>Cash flows from investing activities:</b>		
Investment income	15	164
<b>Net cash used in investing activities</b>	<b>15</b>	164
<b>Net cash used in financing activities</b>	<b>-</b>	-
Change in cash and cash equivalents in period	<b>231,753</b>	85,953
Cash and cash equivalents at the beginning of the period	<b>307,430</b>	221,477
<b>Cash and cash equivalents at the end of the period</b>	<b>539,183</b>	307,430

The notes on pages 15 to 23 form part of the financial statements.

## Notes to the financial statements

### 1. Accounting policies

#### Basis of preparation of the financial statements

The financial statements have been prepared in accordance with 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), including Update Bulletin 1, and relevant charities law.

The effect of any event relating to the year ended 31 December 2021, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 December 2021 and the results for the year ended on that date.

#### Legal status

One by One is a charitable trust registered in England & Wales, and meets the definition of a public benefit entity. The registered office is PO Box 762, Rotherham, S60 9JB.

#### Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment and the ongoing COVID-19 pandemic has had no material impact on this assessment.

#### Fund accounting

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

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 10 of the financial statements.

#### Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators 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.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable – i.e. when the eligible donation is received.

Trip contributions are credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the contribution relates to a trip in a future year, in which case it is deferred.

#### Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

## 1. Accounting policies (continued from previous page)

### Expenditure and irrecoverable VAT (continued from previous page)

Grants to other organisations are recognised as expenditure when there is a legal or constructive obligation to make the grant. This is usually on receipt of the funding request from the relevant partner organisation.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated between activities proportionate to the direct costs incurred in those activities.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

### Tangible fixed assets and depreciation

Any assets costing more than £500 are capitalised. The only assets held are leasehold property which is valued at cost and subsequently revalued internally against similar properties in the geographical area on an annual basis and revalued by a relevant professional once every three to five years.

### Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

### Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount is applied.

### Creditors

Creditors 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.

### Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

### Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

**2. Comparative statement of financial activities**

		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
	<b>Notes</b>			
Income from:				
Donations & legacies	3	122,204	239,180	361,384
Charitable activities	4	12,736	-	12,736
Investments		164	-	164
<b>Total income</b>		<b>135,104</b>	<b>239,180</b>	<b>374,284</b>
Expenditure on:				
Raising funds*		7,504	1,856	9,360
Charitable activities	5	114,167	161,513	275,680
<b>Total expenditure</b>		<b>121,671</b>	<b>163,369</b>	<b>285,040</b>
Net income/(expenditure)				
Transfers between fund		(17,935)	17,935	-
<b>Net movement in funds</b>		<b>(4,502)</b>	<b>93,746</b>	<b>89,244</b>
Reconciliation of funds:				
Total funds brought forward	10 & 11	284,422	51,318	335,740
<b>Total funds carried forward</b>	<b>10 &amp; 11</b>	<b>279,920</b>	<b>145,064</b>	<b>424,984</b>

**3. Income from donations and legacies**

	<b>Unrestricted Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>
Donations & other gifts	212,656	134,591	<b>347,247</b>
Sponsorship	-	138,539	<b>138,539</b>
Partnerships	12,528	23,534	<b>36,062</b>
Coronavirus Job Retention Scheme	18,393	-	<b>18,393</b>
	<b>243,577</b>	<b>296,664</b>	<b>540,241</b>

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Donations & other gifts	83,105	77,649	160,754
Sponsorship	-	129,706	129,706
Partnerships	17,487	31,825	49,312
Coronavirus Job Retention Scheme	21,612	-	21,612
	122,204	239,180	361,384

**4. Income from charitable activities**

	<b>Unrestricted Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>
Team trip contributions - refund due to COVID	(7,541)	-	<b>(7,541)</b>
	<b>(7,541)</b>	<b>-</b>	<b>(7,541)</b>

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Team trip contributions	12,736	-	12,736
	12,736	-	12,736

**5. Total expenditure**

	<b>Unrestricted Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>
Grants to One By One Kenya	-	70,400	<b>70,400</b>
Grants to One By One Pakistan	-	87,991	<b>87,991</b>
Other grants & gifts	6,000	6,502	<b>12,502</b>
<b>Total grants</b>	<b>6,000</b>	<b>164,893</b>	<b>170,893</b>
Staff costs	43,666	-	<b>43,666</b>
Consultants & professional fees	48,100	-	<b>48,100</b>
Travel & hospitality	20,220	-	<b>20,220</b>
Administrative costs	9,170	-	<b>9,170</b>
Governance costs	1,980	-	<b>1,980</b>
	<b>129,136</b>	<b>164,893</b>	<b>294,029</b>

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Grants to One By One Kenya	-	22,100	22,100
Grants to Sri Lanka	-	3,276	3,276
Grants to One By One Pakistan	-	83,920	83,920
Other grants & gifts	16,910	51,617	68,527
<b>Total grants</b>	16,910	160,913	177,823
Staff costs	44,844	-	44,844
Consultants & professional fees	33,562	-	33,562
Travel & hospitality	6,599	-	6,599
Administrative costs	10,272	600	10,872
Governance costs	1,980	-	1,980
	114,167	161,513	275,680

An analysis of staff costs can be found in note 6.

Governance costs includes:

	<b>Total Funds 2021 £</b>	Total Funds 2020 £
Independent examination	<b>900</b>	900
Accounts preparation	<b>1,080</b>	1,080
	<b>1,980</b>	1,980

## 6. Staff costs

	<b>Total Funds 2021 £</b>	Total Funds 2020 £
Gross salaries	42,040	42,609
Employer's NIC	552	1,168
Employer's pension	1,074	1,067
	<b>43,666</b>	44,844

The average headcount during the year was 1 persons (2020 – 1).

No employee received employee benefits of more than £60,000 (2020 – Nil).

Total remuneration to key management personnel in the year was £47,697 (2020 - £47,395).

## 7. Tangible fixed assets

<b>Cost</b>	<b>Leasehold Property £</b>	<b>Total Funds 2021 £</b>
Balance brought forward as of 1 January 2021	112,977	112,977
Balance carried forward as of 31 December 2021	<b>112,977</b>	<b>112,977</b>

## 8. Debtors and prepayments

	<b>Total Funds 2021 £</b>	Total Funds 2020 £
Accrued gift aid	11,734	9,392
	<b>11,734</b>	9,392

## 9. Creditors: amounts falling due within one year

	<b>Total Funds 2021 £</b>	Total Funds 2020 £
Trade creditors	-	573
Accruals	1,980	1,980
HMRC creditor	895	1,621
Pension creditor	226	207
Credit card	2,630	434
	<b>5,731</b>	4,815

**10. Analysis of charity funds**

	<b>Funds brought forward 2021 £</b>	<b>Income for the period 2021 £</b>	<b>Expenditure in the period 2021 £</b>	<b>Transfers in the period 2021 £</b>	<b>Funds carried forward 2021 £</b>
<b>Unrestricted funds</b>	279,920	238,947	(137,151)	(5,000)	<b>376,716</b>
<b>Restricted funds</b>					
Dignity Project	51,269	15,101	(1,516)	-	<b>64,854</b>
Kenya	75,674	95,727	(70,400)	-	<b>101,001</b>
Bereavement support	-	36	(1)	-	<b>35</b>
Metro World Child	75	-	(5,000)	5,000	<b>75</b>
Pakistan	-	168,656	(88,218)	-	<b>80,438</b>
Afghanistan	-	5,927	(146)	-	<b>5,781</b>
Sri Lanka	18,046	11,217	-	-	<b>29,263</b>
<b>Restricted funds</b>	<b>145,064</b>	<b>296,664</b>	<b>(165,281)</b>	<b>5,000</b>	<b>281,447</b>
<b>Total funds</b>	<b>424,984</b>	<b>535,611</b>	<b>(302,432)</b>	<b>-</b>	<b>658,163</b>

**Dignity Project**

These are donations received for the Dignity Project work internationally.

**Kenya**

These are donations received for the work in Kenya.

**Bereavement support**

These are donations received to support a local young community member bereaved as a result of COVID-19.

**Metro World Child**

These are donations received to support a new partnership with Metro World Child.

**Pakistan**

These are donations received for the work in Pakistan.

**Afghanistan**

These are donations received to support the ongoing humanitarian crisis in Afghanistan.

**Sri Lanka**

These are donations received for the various areas of work in Sri Lanka.

**10. Analysis of charity funds (continued from previous page)**

	Funds brought forward 2020 £	Income for the period 2020 £	Expenditure in the period 2020 £	Transfers in the period 2020 £	Funds carried forward 2020 £
Unrestricted funds	284,422	135,104	(121,671)	(17,935)	279,920
Restricted funds					
Dignity Project	15,058	36,417	(206)	-	51,269
Kenya	-	98,231	(22,557)	-	75,674
Bereavement support	-	51,375	(53,080)	1,705	-
Metro World Child	-	100	(25)	-	75
Pakistan	25,703	42,291	(84,224)	16,230	-
Sri Lanka	10,557	10,766	(3,277)	-	18,046
Restricted funds	51,318	239,180	(163,369)	17,935	145,064
Total funds	335,740	374,284	(285,040)	-	424,984

**11. Analysis of charity assets**

	<b>Unrestricted Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>
Fixed assets	112,977	-	112,977
Current assets	269,470	281,447	550,917
Current liabilities	(5,731)	-	(5,731)
	<b>376,716</b>	<b>281,447</b>	<b>658,163</b>
	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Fixed assets	112,977	-	112,977
Current assets	171,758	145,064	316,822
Current liabilities	(4,815)	-	(4,815)
	279,920	145,064	424,984

**12. Analysis of net debt**

	<b>As at</b>		<b>Other</b>	<b>As at</b>
	<b>1 Jan 2021</b>	<b>Cash flows</b>	<b>movements</b>	<b>31 Dec 2021</b>
	£	£	£	£
<b>Cash and cash equivalents</b>				
Cash at bank	307,430	231,753	-	<b>539,183</b>
	<b>307,430</b>	<b>231,753</b>	<b>-</b>	<b>539,183</b>

	As at		Other	As at
	1 Jan 2020	Cash flows	movements	31 Dec 2020
	£	£	£	£
Cash and cash equivalents				
Cash at bank	221,477	85,953	-	307,430
	<b>221,477</b>	<b>85,953</b>	<b>-</b>	<b>307,430</b>

**13. Trustee remuneration & expenses**

During the previous two years, one Trustee, Rebecca Murray, received remuneration in their role as CEO as a paid employee of the Charity. Total remuneration during this period came to £47,697 as a staff member (2020 - £47,395).

This remuneration is permitted under the Trust Deed which constitutes the Charity, and Rebecca was not involved in the decision-making process around either their employment or remuneration.

No other Trustees received remuneration or reimbursement of expenses during either the current or prior year.

Total donations from trustees in the year amounted to £4,322 (2020: £4,388). All honorariums received by the CEO for speaking engagements are donated back to the charity.

**14. Related party transactions**

There were no other related party transactions in either the current or prior year.



**ONE BY ONE**

England & Wales - Charity number 1145034

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# Accounts

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onebyone

# **Annual Report and Financial Statements**

**Year ended 31 December 2020**

Registration charity number - 1145034



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## Legal and administrative information

### Entity name

One by One

### Charity registration no.

1145034

### Registered address

PO Box 762  
Rotherham  
S60 9JB

### Trustees

Rev. Rebecca Murray	Chairperson - appointed 16 July 2021
Rev. David Jones	Chairperson – appointed 24 October 2020, resigned 16 July 2021
Rev. Matthew John Murray	Chairperson – resigned 24 October 2020
Liza Benting	appointed 14 October 2021
Paul Buttery	appointed 23 July 2021
Rev. Nick Chanda	
Rev. Douglas Williams	

### Bank

HSBC Bank plc.  
PO Box 6201  
Coventry  
CV3 9HW

### Independent examiner

Haines Watts Chartered Accountants  
4 Claridge Court  
Lower Kings Road  
Berkhamsted  
Hertfordshire  
HP4 2AF

### Accountant

Andy Nash Accounting & Consultancy Ltd  
Units 24 & 25  
Goodsheds Container Village  
Hood Road  
Barry  
CF62 5QU

## Trustees' annual report

The Board of Trustees submit their annual report and the financial statements of One by One for the year ended 31 December 2020. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Society's governing document and the provisions of the 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

### Objectives and activities

One by One's (OBO) objectives are:

- to advance the Christian religion through the building of Churches in such parts of the United Kingdom or the world as the Trustees from time to time may think fit;
- to relieve poverty and sickness and to promote and preserve good health by the provisions of goods and services of any kind in such parts of the United Kingdom or the world as the Trustees from time to time may think fit;
- to advance education in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit; and,
- to promote such other charitable purposes as the Trustees from time to time may think fit.

The Trustees are aware of the Charity Commission guidance on public benefit and are confident that all activities meet this guidance. During the financial year ending 31st December 2020 the public benefit has been:

#### Main activities in Kenya:

- running of the King's Children Home and school for the last twelve months, providing food, education and medical care for 200 children and employing 43 staff (Primary & Secondary school teachers, cooks, cleaners, house mothers, security, social worker, schools out reach workers)
- Homebase emergency relief programme for families struggling due to the impacts of Covid-19
- First child to graduate secondary education and be enrolled to University.

#### Main activities in Pakistan:

- running of the King's Children Home and school for the last twelve months, providing food, education and medical care for 50 children and employing 8 staff (2 security, main cook, assistant cook, cleaner, 2 house parents, 1 house manager)
- Launched Sunday Programme in 24 brick factories reaching over 400 children per week and employing 7 staff (6 team members and 1 inspector).

#### Main activities in Sri Lanka:

- Ran 7 Sewing Centres across the north of Sri Lanka for widows to use to their own micro-businesses. These are now self sufficient as the widows buy more materials out of their profits to buy and sell more products.

### Dignity Project:

- the Dignity Project was taken to Durban South Africa where 877 girls were reached.
- Our team in India that were trained up in 2019 also continued to reach 1195 girls.
- Our trips to Zambia, Uganda and Zimbabwe were all postponed due to Covid-19.

### Mission trips:

- in 2020, 16 individuals went on a mission trip with OBO to Kenya, and 7 went to Durban, South Africa. Trips to Zambia, Uganda, Zimbabwe, Pakistan, and multiple more to Kenya were also planned but they were all cancelled due to Covid-19.

### Plans for future periods

#### Kenya: 2021

- complete the Medical centre, stock with medicines and employ a nurse.
- Relaunch teams to begin visiting the home again.

#### Pakistan: 2021

- to expand Sunday school project from 24 factories to 50.
- To investigate how we can help more families trapped in bonded labour.

#### Sri Lanka: 2021

- To continue all 7 Sewing Centres and ensure they are benefitting widows and their families.

#### Dignity Project: 2021

- to expand into Uganda, Zambia, and continue in Kenya.

#### Mission trips: 2021

- We hope to relaunch missions trips following the impact of Covid-19, these will most likely be to Kenya, Uganda and Zambia, with the founders also visiting Pakistan to monitor the work.

## Structure, governance and management

One by One is a charitable trust administered by five Trustees and governed by its Trust Deed dated 4 November 2011. It was registered with the Charity Commission on 13 December 2011.

All Trustees are appointed by vote by the current Trustees and re-appointed on an annual basis. All Trustees have an induction with the Chair of the Board and UK Director, introducing them to the organisation and responsibilities of a Trustee.

The Charity has close links with the American non-profit One by One, which is a registered 501(c)(3) and is governed by Bylaws and overseen by a board of directors. The two organisations were both established by Rebecca and Matthew Murray and both organisations work with the same purpose helping the King's Children's Home in Kenya and the widows' programme in Sri Lanka and all the other main activities of the Charity for the public benefit.

The Trustees of One by One perform the usual duties of Trustees, including appointing and managing the Directors, setting the strategy, and ensuring compliance with financial and other obligations.

## Key management personnel

Since April 2018 day to day management of the organisation has been delegated to the UK Director who was responsible for ensuring the operations of the Charity are managed efficiently.

## Risk management

The Board of Trustees and key management personnel have a rigorous approach to risk management, and the key risks facing the organisation are reviewed on an ongoing basis, with mitigating actions put in place to minimise the ongoing risk to the Charity.

The key risk at the point of signing this report are:

- Financial sustainability – One by One has successfully continued to increase its income from both regular and one-off donations on an annual basis, but the challenge in the medium term is to develop a business model which ensures the organisation's financial sustainability and its ability to expand its operations to meet demand.

## Financial review

The Charity achieved a surplus of £89,244 in the year (2019 – £94,568) resulting in total funds at the year-end of £424,984 (2019 – £335,740).

Of the funds held at year end £279,920 (2019 – £284,422) were unrestricted as to use, and the Trustees are happy this level of reserves meets the reserves policy below.

## Reserves policy

The Charity will have a bank reserve of £30,000 which will remain in the account only to be used in emergency situations such as health care bills for one of the children in One by One's care or such building repairs for the children's home or any of the buildings under the care of One by One.

## Statement of board of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the excess of expenditure over income for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and 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; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect 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 UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that content of the annual review in pages 5 to 8 of this document meet the requirements of the Trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

This report was approved and authorised for issue by the Board of Trustees on 22 October 2021 and signed on its behalf by:



**REV REBECCA MURRAY**  
**CHAIR & UK DIRECTOR**

## Independent examiner's report

I report to the Trustees on my examination of the accounts of One by One (charity number 1145034) for the year ended 31 December 2020 as set out on pages 11 to 21.

### Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Charity's Trustees consider that an audit is not required for this year under section 144 of 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.

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

### 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.

### Independent examiner's statement

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

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

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or,
- the accounts do not accord with those records; or,
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Haines Watts*

**SHAUN BROWNSMITH FCA**

**FELLOW OF THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES**

Dated: 25 October 2021

For and on behalf of Haines Watts Chartered Accountants  
4 Claridge Court  
Lower Kings Road  
Berkhamsted  
Hertfordshire  
HP4 2AF

**Statement of financial activities**

For the year ended 31 December 2020

		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	Total
		<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	Funds
		<b>2020</b>	<b>2020</b>	<b>2020</b>	2019
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>					
Donations & legacies	3	122,204	239,180	<b>361,384</b>	372,846
Charitable activities	4	12,736	-	<b>12,736</b>	54,026
Investments		164	-	<b>164</b>	304
<b>Total income</b>		<b>135,104</b>	<b>239,180</b>	<b>374,284</b>	427,176
<b>Expenditure on:</b>					
Raising funds		7,504	1,856	<b>9,360</b>	6,711
Charitable activities	5	114,167	161,513	<b>275,680</b>	325,897
<b>Total expenditure</b>		<b>121,671</b>	<b>163,369</b>	<b>285,040</b>	332,608
<b>Net income/(expenditure)</b>		<b>13,433</b>	<b>75,811</b>	<b>89,244</b>	94,568
Transfers between fund		(17,935)	17,935	-	-
<b>Net movement in funds</b>		<b>(4,502)</b>	<b>93,746</b>	<b>89,244</b>	94,568
<b>Reconciliation of funds:</b>					
Total funds brought forward	10 & 11	284,422	51,318	<b>335,740</b>	241,172
Total funds carried forward	10 & 11	<b>279,920</b>	<b>145,064</b>	<b>424,984</b>	335,740

The notes on pages 13 to 21 form part of the financial statements.

## Balance sheet

As at 31 March 2021

	Notes	Total funds 2020 £	Total funds 2019 £
<b>Fixed assets</b>			
Tangible fixed assets	7	112,977	112,977
<b>Current assets:</b>			
Debtors	8	9,392	7,099
Cash at bank and in hand		307,430	221,477
<b>Total current assets</b>		<b>316,822</b>	228,576
<b>Creditors:</b>			
Amounts falling due within one year	9	(4,815)	(5,813)
<b>Net current assets</b>		<b>312,007</b>	222,763
<b>Total net assets</b>		<b>424,984</b>	335,740
<b>Funds of the charity:</b>			
Restricted funds	10 & 11	145,064	51,318
Unrestricted funds	10 & 11	279,920	284,422
		<b>424,984</b>	335,740

The notes on pages 13 to 21 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 22 October 2021 and signed on their behalf by:



**REV REBECCA MURRAY**  
**CHAIR & UK DIRECTOR**

## Notes to the financial statements

### 1. Accounting policies

#### Basis of preparation of the financial statements

The financial statements have been prepared in accordance with 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), including Update Bulletin 1, and relevant charities law.

The effect of any event relating to the year ended 31 December 2020, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 December 2020 and the results for the year ended on that date.

Using the exemption available to smaller charities, the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

#### Legal status

One by One is a charitable trust registered in England & Wales, and meets the definition of a public benefit entity. The registered office is PO Box 762, Rotherham, S60 9JB.

#### Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment and the ongoing COVID-19 pandemic has had no material impact on this assessment.

#### Fund accounting

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

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 10 of the financial statements.

#### Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators 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.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable – i.e. when the eligible donation is received.

Trip contributions are credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the contribution relates to a trip in a future year, in which case it is deferred.

#### Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

## 1. Accounting policies (continued from previous page)

### Expenditure and irrecoverable VAT (continued from previous page)

Grants to other organisations are recognised as expenditure when there is a legal or constructive obligation to make the grant. This is usually on receipt of the funding request from the relevant partner organisation.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated between activities proportionate to the direct costs incurred in those activities.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

### Tangible fixed assets and depreciation

Any assets costing more than £500 are capitalised. The only assets held are leasehold property which is valued at cost and subsequently revalued internally against similar properties in the geographical area on an annual basis and revalued by a relevant professional once every three to five years.

### Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

### Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount is applied.

### Creditors

Creditors 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.

### Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

### Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

**2. Comparative statement of financial activities**

		Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
<b>Income from:</b>				
Donations & legacies	3	143,195	229,651	372,846
Charitable activities	4	54,026	-	54,026
Investments		304	-	304
<b>Total income</b>		<b>197,525</b>	<b>229,651</b>	<b>427,176</b>
<b>Expenditure on:</b>				
Raising funds		6,711	-	6,711
Charitable activities	5	138,717	187,180	325,897
<b>Total expenditure</b>		<b>145,428</b>	<b>187,180</b>	<b>332,608</b>
<b>Net income/(expenditure)</b>		<b>52,097</b>	<b>42,471</b>	<b>94,568</b>
Transfers between fund		-	-	-
<b>Net movement in funds</b>		<b>52,097</b>	<b>42,471</b>	<b>94,568</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	10 & 11	232,325	8,847	241,172
<b>Total funds carried forward</b>	<b>10 &amp; 11</b>	<b>284,422</b>	<b>51,318</b>	<b>335,740</b>

**3. Income from donations and legacies**

	<b>Unrestricted Funds 2020 £</b>	<b>Restricted Funds 2020 £</b>	<b>Total Funds 2020 £</b>
Donations & other gifts	83,105	77,649	<b>160,754</b>
Sponsorship	-	129,706	<b>129,706</b>
Partnerships	17,487	31,825	<b>49,312</b>
Coronavirus Job Retention Scheme	21,612	-	<b>21,612</b>
	<b>122,204</b>	<b>239,180</b>	<b>361,384</b>

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Donations & other gifts	97,662	79,443	177,105
Sponsorship	-	116,453	116,453
Partnerships	23,195	33,755	56,950
Contribution from One by One US	22,338	-	22,338
	143,195	229,651	372,846

**4. Income from charitable activities**

	<b>Unrestricted Funds 2020 £</b>	<b>Restricted Funds 2020 £</b>	<b>Total Funds 2020 £</b>
Team trip contributions	12,736	-	<b>12,736</b>
	<b>12,736</b>	<b>-</b>	<b>12,736</b>

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Team trip contributions	54,026	-	54,026
	54,026	-	54,026

**5. Total expenditure**

	<b>Unrestricted Funds 2020 £</b>	<b>Restricted Funds 2020 £</b>	<b>Total Funds 2020 £</b>
Grants to King's Children's Home Kenya	-	22,100	<b>22,100</b>
Grants to Sri Lanka	-	3,276	<b>3,276</b>
Grants to Pakistan	-	83,920	<b>83,920</b>
Other grants & gifts	16,910	51,617	<b>68,527</b>
<b>Total grants</b>	<b>16,910</b>	<b>160,913</b>	<b>177,823</b>
Staff costs	44,844	-	<b>44,844</b>
Consultants & professional fees	33,562	-	<b>33,562</b>
Travel & hospitality	6,599	-	<b>6,599</b>
Administrative costs	10,272	600	<b>10,872</b>
Governance costs	1,980	-	<b>1,980</b>
	<b>114,167</b>	<b>161,513</b>	<b>275,680</b>

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Grants to King's Children's Home Kenya	-	83,003	83,003
Grants to Sri Lanka	-	4,500	4,500
Other grants & gifts	1,000	30,075	31,075
<b>Total grants</b>	<b>1,000</b>	<b>117,578</b>	<b>118,578</b>
Staff costs	29,978	53,597	83,575
Consultants & professional fees	22,650	16,005	38,655
Travel & hospitality	65,812	-	65,812
Administrative costs	17,297	-	17,297
Governance costs	1,980	-	1,980
	<b>138,717</b>	<b>187,180</b>	<b>325,897</b>

An analysis of staff costs can be found in note 6.

Governance costs includes:

	<b>Total Funds 2020 £</b>	Total Funds 2019 £
Independent examination	<b>900</b>	900
Accounts preparation	<b>1,080</b>	1,080
	<b>1,980</b>	1,980

**6. Staff costs**

	<b>Total Funds 2020 £</b>	Total Funds 2019 £
Gross salaries	<b>42,609</b>	78,131
Employer's NIC	<b>1,168</b>	3,882
Employer's pension	<b>1,067</b>	1,562
	<b>44,844</b>	83,575

The average headcount during the year was 1 persons (2019 – 4).

No employee received employee benefits of more than £60,000 (2019 – Nil).

Total remuneration to key management personnel in the year was £48,903 (2019 - £42,690).

**7. Tangible fixed assets**

	<b>Leasehold Property £</b>	<b>Total Funds 2020 £</b>
<b>Cost</b>		
Balance brought forward as of 1 January 2020	112,977	112,977
Balance carried forward as of 31 December 2020	<b>112,977</b>	<b>112,977</b>

**8. Debtors and prepayments**

	<b>Total Funds 2020 £</b>	Total Funds 2019 £
Accrued gift aid	<b>9,392</b>	1,984
Prepayments	-	5,115
	<b>9,392</b>	7,099

**9. Creditors: amounts falling due within one year**

	<b>Total Funds 2020 £</b>	Total Funds 2019 £
Trade creditors	<b>573</b>	2,604
Accruals	<b>1,980</b>	1,980
HMRC creditor	<b>1,621</b>	-
Pension creditor	<b>207</b>	323
Credit card	<b>434</b>	906
	<b>4,815</b>	5,813

**10. Analysis of charity funds**

	<b>Funds brought forward 2020 £</b>	<b>Income for the period 2020 £</b>	<b>Expenditure in the period 2020 £</b>	<b>Transfers in the period 2020 £</b>	<b>Funds carried forward 2020 £</b>
<b>Unrestricted funds</b>	284,422	135,104	(121,671)	(17,935)	<b>279,920</b>
<b>Restricted funds</b>					
Dignity Project	15,058	36,417	(206)	-	<b>51,269</b>
King's Children's Home	-	98,231	(22,557)	-	<b>75,674</b>
ChiChi	-	51,375	(53,080)	1,705	-
Metro One World	-	100	(25)	-	<b>75</b>
Pakistan	25,703	42,291	(84,224)	16,230	-
Sri Lanka	10,557	10,766	(3,277)	-	<b>18,046</b>
<b>Restricted funds</b>	<b>51,318</b>	<b>239,180</b>	<b>(163,369)</b>	<b>17,935</b>	<b>145,064</b>
<b>Total funds</b>	<b>335,740</b>	<b>374,284</b>	<b>(285,040)</b>	<b>-</b>	<b>424,984</b>

**Dignity Project**

These are donations received for the Dignity Project work internationally.

**King's Children's Home**

These are donations received for the work at King's Children's Home in Kenya.

**ChiChi**

These are donations received to support a local young community member bereaved as a result of COVID-19.

**Metro One World**

These are donations received to support a new partnership with Metro One World.

Pakistan

These are donations received for the work in Pakistan.

Sri Lanka

These are donations received for the various areas of work in Sri Lanka.

	Funds brought forward 2019 £	Income for the period 2019 £	Expenditure in the period 2019 £	Transfers in the period 2019 £	Funds carried forward 2019 £
Unrestricted funds	232,325	197,525	(145,428)	-	284,422
Restricted funds					
Dignity Project	-	43,038	(27,980)	-	15,058
King's Children's Home	-	110,268	(110,268)	-	-
Pakistan	8,847	52,750	(35,894)	-	25,703
Sri Lanka	-	23,595	(13,038)	-	10,557
Restricted funds	8,847	229,651	(187,180)	-	51,318
Total funds	241,172	427,176	(332,608)	-	335,740

**11. Analysis of charity assets**

	<b>Unrestricted Funds 2020 £</b>	<b>Restricted Funds 2020 £</b>	<b>Total Funds 2020 £</b>
Fixed assets	112,977	-	112,977
Current assets	171,758	145,064	316,822
Current liabilities	(4,815)	-	(4,815)
	<b>279,920</b>	<b>145,064</b>	<b>424,984</b>
	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Fixed assets	112,977	-	112,977
Current assets	177,258	51,318	228,576
Current liabilities	(5,813)	-	(5,813)
	284,422	51,318	335,740

**12. Trustee remuneration & expenses**

During the previous two years, one Trustee, Rebecca Murray, who is also the spouse of the previous Chairperson, Matthew Murray, and since 16 July 2021 has been Chairperson, received remuneration in their role as UK Director as a paid employee of the Charity. Total remuneration during this period came to £47,395 as a staff member (2019 - £42,690). In addition, Rebecca received reimbursement of expenses incurred in her role of £Nil (2019 - £7,420).

This remuneration is permitted under the Trust Deed which constitutes the Charity, and both the previous Chairperson and Rebecca were not involved in the decision-making process around either their employment or remuneration.

In addition, the previous Chairperson, Matthew Murray, received reimbursement of travel and hospitality expenses incurred in support of the Charity, including trips to the various projects overseas and fundraising meetings, totalling £Nil (2019 - £10,961).

No other Trustees received remuneration or reimbursement of expenses during either the current or prior year.

**13. Related party transactions**

There were no other related party transactions in either the current or prior year.



Dignity  
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AND LAUGHS  
DO NOT FEAR  
THE FUTURE

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