



onebyone

## **Annual Report and Financial Statements**

**Year ended 31 December 2021**

Registration charity number - 1145034





onebyone



oneby

KING'S  
CENTRE



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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<br/>Funds<br/>2021</b> | <b>Restricted<br/>Funds<br/>2021</b> | <b>Total<br/>Funds<br/>2021</b> | Total<br>Funds<br>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

|                                     | Notes   | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|-------------------------------------|---------|-----------------------------|-----------------------------|
| <b>Fixed assets</b>                 |         |                             |                             |
| Tangible fixed assets               | 7       | 112,977                     | 112,977                     |
| <b>Current assets:</b>              |         |                             |                             |
| Debtors                             | 8       | 11,734                      | 9,392                       |
| Cash at bank and in hand            |         | 539,183                     | 307,430                     |
| <b>Total current assets</b>         |         | <b>550,917</b>              | 316,822                     |
| <b>Creditors:</b>                   |         |                             |                             |
| Amounts falling due within one year | 9       | (5,731)                     | (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 | 281,447                     | 145,064                     |
| Unrestricted funds                  | 10 & 11 | 376,716                     | 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<br/>funds<br/>2021<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> |
|---|---------------------------------------|---------------------------------------|
| <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<br>Funds<br>2020<br>£ | Restricted<br>Funds<br>2020<br>£ | Total<br>Funds<br>2020<br>£ |
|-----------------------------|---------|------------------------------------|----------------------------------|-----------------------------|
|                             | Notes   |                                    |                                  |                             |
| Income from:                |         |                                    |                                  |                             |
| Donations & legacies        | 3       | 122,204                            | 239,180                          | 361,384                     |
| Charitable activities       | 4       | 12,736                             | -                                | 12,736                      |
| Investments                 |         | 164                                | -                                | 164                         |
| Total income                |         | 135,104                            | 239,180                          | 374,284                     |
| Expenditure on:             |         |                                    |                                  |                             |
| Raising funds*              |         | 7,504                              | 1,856                            | 9,360                       |
| Charitable activities       | 5       | 114,167                            | 161,513                          | 275,680                     |
| Total expenditure           |         | 121,671                            | 163,369                          | 285,040                     |
| Net income/(expenditure)    |         | 13,433                             | 75,811                           | 89,244                      |
| Transfers between fund      |         | (17,935)                           | 17,935                           | -                           |
| Net movement in funds       |         | (4,502)                            | 93,746                           | 89,244                      |
| Reconciliation of funds:    |         |                                    |                                  |                             |
| Total funds brought forward | 10 & 11 | 284,422                            | 51,318                           | 335,740                     |
| Total funds carried forward | 10 & 11 | 279,920                            | 145,064                          | 424,984                     |



### 3. Income from donations and legacies

|                                  | Unrestricted<br>Funds<br>2021<br>£ | Restricted<br>Funds<br>2021<br>£ | Total<br>Funds<br>2021<br>£ |
|----------------------------------|------------------------------------|----------------------------------|-----------------------------|
| 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>              |

|                                  | Unrestricted<br>Funds<br>2020<br>£ | Restricted<br>Funds<br>2020<br>£ | Total<br>Funds<br>2020<br>£ |
|----------------------------------|------------------------------------|----------------------------------|-----------------------------|
| 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                      |
|                                  | <b>122,204</b>                     | <b>239,180</b>                   | <b>361,384</b>              |

### 4. Income from charitable activities

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

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

**5. Total expenditure**

|                                 | <b>Unrestricted<br/>Funds<br/>2021<br/>£</b> | <b>Restricted<br/>Funds<br/>2021<br/>£</b> | <b>Total<br/>Funds<br/>2021<br/>£</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>                        |

|                                 | <b>Unrestricted<br/>Funds<br/>2020<br/>£</b> | <b>Restricted<br/>Funds<br/>2020<br/>£</b> | <b>Total<br/>Funds<br/>2020<br/>£</b> |
|---------------------------------|--|--|---------------------------------------|
| 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>             | <b>16,910</b>                                | <b>160,913</b>                             | <b>177,823</b>                        |
| 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                                 |
|                                 | <b>114,167</b>                               | <b>161,513</b>                             | <b>275,680</b>                        |

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

Governance costs includes:

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

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

## 8. Debtors and prepayments

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

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

|                  | <b>Total<br/>Funds<br/>2021<br/>£</b> | <b>Total<br/>Funds<br/>2020<br/>£</b> |
|------------------|---------------------------------------|---------------------------------------|
| 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>                          | <b>4,815</b>                          |



10. Analysis of charity funds

|                           | <b>Funds<br/>brought<br/>forward<br/>2021<br/>£</b> | <b>Income<br/>for the<br/>period<br/>2021<br/>£</b> | <b>Expenditure<br/>in the<br/>period<br/>2021<br/>£</b> | <b>Transfers<br/>in the<br/>period<br/>2021<br/>£</b> | <b>Funds<br/>carried<br/>forward<br/>2021<br/>£</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<br>brought<br>forward<br>2020<br>£ | Income<br>for the<br>period<br>2020<br>£ | Expenditure<br>in the<br>period<br>2020<br>£ | Transfers<br>in the<br>period<br>2020<br>£ | Funds<br>carried<br>forward<br>2020<br>£ |
|---------------------|--|--|--|--|--|
| 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**

|                     | Unrestricted<br>Funds<br>2021<br>£ | Restricted<br>Funds<br>2021<br>£ | Total<br>Funds<br>2021<br>£ |
|---------------------|------------------------------------|----------------------------------|-----------------------------|
| 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<br>Funds<br>2020<br>£ | Restricted<br>Funds<br>2020<br>£ | Total<br>Funds<br>2020<br>£ |
| 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**

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

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

**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.

