



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

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
	Notes				
Income from:					
Donations & legacies	3	512,085	188,125	700,210	540,241
Charitable activities	4	7,900	-	7,900	(7,541)
Other trading activities		5,376	-	5,376	2,896
Investments		571	-	571	15
Total income		525,932	188,125	714,057	535,611
Expenditure on:					
Raising funds		12,993	-	12,993	8,403
Charitable activities	5	319,736	216,048	535,784	294,029
Total expenditure		332,729	216,048	548,777	302,432
Net income/(expenditure)		193,203	(27,923)	165,280	233,179
Transfers between fund		-	-	-	-
Net movement in funds		193,203	(27,923)	165,280	233,179
Reconciliation of funds:					
Total funds brought forward	10 & 11	376,716	281,447	658,163	424,984
Total funds carried forward	10 & 11	569,919	253,524	823,443	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 £
Fixed assets				
Tangible fixed assets	7		112,977	112,977
Current assets:				
Debtors	8	52,907		11,734
Cash at bank and in hand		669,487		539,183
Total current assets		722,394		550,917
Creditors				
Amounts falling due within one year	9	(11,928)		(5,731)
Net current assets			710,466	545,186
Total net assets			823,443	658,163
Funds of the charity:				
Restricted funds	10 & 11		253,524	281,447
Unrestricted	10 & 11	30,419		376,716
Designated	10 & 11	539,500		-
Unrestricted funds			569,919	376,716
			823,443	658,163

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

	Total funds 2022	Total funds 2021
£	£	£
Cash flows from operating activities:		
Net income/(expenditure) for period (as per SOFA)	165,280	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
	(35,547)	(1,441)
Net cash used in operating activities	129,733	231,738
Cash flows from investing activities:		
Investment income	571	15
Net cash used in investing activities	571	15
Net cash used in financing activities	-	-
Change in cash and cash equivalents in period	130,304	231,753
Cash and cash equivalents at the beginning of the period	539,183	307,430
Cash and cash equivalents at the end of the period	669,487	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 £
	Notes			
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
Total income		238,947	296,664	535,611
Expenditure on:				
Raising funds		8,015	388	8,403
Charitable activities	5	129,136	164,893	294,029
Total expenditure		137,151	165,281	302,432
Net income/(expenditure)		101,796	131,383	233,179
Transfers between fund		(5,000)	5,000	-
Net movement in funds		96,796	136,383	233,179
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

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Donations & other gifts	450,134	29,879	480,013
Sponsorship	-	134,965	134,965
Partnerships	23,172	23,281	46,453
Contribution from One by One US	38,779	-	38,779
	512,085	188,125	700,210

	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
	243,577	296,664	540,241

4. Income from charitable activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Team trip contributions	7,900	-	7,900
	7,900	-	7,900

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Team trip contributions	(7,541)	-	(7,541)
	(7,541)	-	(7,541)

5. Expenditure on charitable activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Grants to One by One Kenya	-	11,689	11,689
Grants to Sri Lanka	-	308	308
Grants to Pakistan	-	133,396	133,396
Other grants & gifts	-	38,248	38,248
Programme development	120,053	-	120,053
Awareness	51,200	-	51,200
	171,253	183,641	354,894
Staff costs	61,617	-	61,617
Consultants & professional fees	28,604	32,407	61,011
Travel & hospitality	31,520	-	31,520
Administrative costs	18,961	-	18,961
Governance costs	7,781	-	7,781
	319,736	216,048	535,784

	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:

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

6. Staff costs

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

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

8. Debtors and prepayments

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

9. Creditors: amounts falling due within one year

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

10. Analysis of charity funds

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

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 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

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

	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)
	376,716	281,447	658,163

12. Analysis of net debt

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

	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
	307,430	231,753	-	539,183

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.

