

# ONE-EIGHTY LIMITED

England & Wales · Charity number 1147546

## Details

**Other names** 180, OR ONE-EIGHTY, OR 1EIGHTY, OR ONE80.

**Status** Registered

**Legal form** Charitable company

**Company number** [07745178](#)

**Registered** 2012-06-18

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

## Contact

**Address** One Eighty Ltd  
Unit 20  
Kings Meadow  
Ferry Hinksey Road  
Oxford  
OX2 0DP

**Phone** 01865236869

**Email** [admin@one-eighty.org.uk](mailto:admin@one-eighty.org.uk)

**Website** [www.one-eighty.org.uk](http://www.one-eighty.org.uk)

## Activities

**Objects:** THE PROMOTION OF SOCIAL INCLUSION FOR THE PUBLIC BENEFIT AMONGST YOUNG PEOPLE WHO ARE SOCIALLY EXCLUDED AS THEY DO NOT ENGAGE WITH EDUCATIONAL SERVICES BY PROVIDING THEM WITH SUPPORT AND ASSISTANCE TO RELIEVE THE NEEDS OF THOSE PEOPLE AND TO ASSIST THEM TO INTEGRATE BACK INTO MAINSTREAM EDUCATION BY:- 1)OFFERING CURRICULUM BASES ACTIVITIES; 2) MENTORING SUPPORT; 3)BUILDING LINKS WITH FAMILIES, SCHOOLS AND LOCAL AUTHORITIES; AND 4)ENABLING FAMILIES, SCHOOLS AND COMMUNITY GROUPS TO SUPPORT EACH OTHER AND DEVELOP STRATEGIC MEASURES TOWARDS REINTEGRATION INTO COMMUNITY LIFE.

**Activities:** One-Eighty offers support and assistance to families, schools and other local authorities who struggle to engage their young people in mainstream education, through means of curriculum based activities, mentoring and by building on already existing services that in the past have been unsuccessful. Its all about developing the most holistic, and therefore sustainable plan for the young person.

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE OXFORDSHIRE
- Buckinghamshire
- Oxfordshire

## Finances

| Period end | Income   | Expenditure | Assets   | Employees |
|------------|----------|-------------|----------|-----------|
| 2024-08-31 | £919,077 | £830,266    | £159,199 | 27        |
| 2023-08-31 | £602,930 | £618,264    | £70,388  | 22        |
| 2022-08-31 | £532,884 | £479,999    | £85,722  | 14        |
| 2021-08-31 | £440,370 | £409,331    | -        | -         |
| 2020-08-31 | £387,014 | £369,032    | -        | -         |

## Trustees

| Name                    | Role  | Appointed  |
|-------------------------|-------|------------|
| Tina Ann Elder          | Chair | 2019-11-12 |
| Alison Clare Pierazzini |       | 2016-09-01 |
| Andrew Souter           |       | 2020-03-03 |
| Andrew William Davison  |       | 2022-11-08 |
| Dr Hilary Johnson       |       | 2019-01-08 |
| JONATHAN FISHER         |       | 2014-06-10 |
| Pauline Scully          |       | 2025-04-01 |

**ONE-EIGHTY LIMITED**

England & Wales - Charity number 1147546

---

# Accounts

---

**One Eighty Limited**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2024**

**One Eighty Limited**

**LEGAL AND ADMINISTRATIVE INFORMATION  
FOR THE YEAR ENDED 31 AUGUST 2024**

**Trustees**

|                    |                          |
|--------------------|--------------------------|
| Mrs A C Pierazzini |                          |
| Mr J Fisher        |                          |
| Dr H Johnson       |                          |
| Mrs T Elder        |                          |
| Mrs L-M Jones      | Resigned 31 October 2023 |
| Mr N Aitchison     | Resigned 30 June 2024    |
| Mrs D James        | Resigned 30 June 2024    |
| Dr T D Gardiner    | Resigned 30 June 2024    |
| Mr A Souter        |                          |
| Mr A Davison       |                          |

**Senior Management Team**

Mrs S Besant (Chief Executive Officer)  
Mrs R Sammut (Director of Development & Fundraising)  
Mrs N Cranfield (Director of Operations)  
Miss C Lewis-Pryde (Service Manager)

**Charity Registration Number** 1147546

**Company Registration Number** 07745178

**Registered Office** Unit 20 King's Meadow Ferry Hinksey Road Oxford OX2 0DP

**Independent Examiner** Rachel Eden FCMA  
Holy Brook Associates Ltd, 1st Floor, Pinnacle Building, 20 Tudor Rd, Reading RG1 1NH

**Bankers** Lloyds Bank, 1 Pound Way, Cowley, OX4 3XS

| <b>Contents</b>                        | <b>Page</b> |
|----------------------------------------|-------------|
| Trustees report                        | 3           |
| Statement of Trustees responsibilities | 12          |
| Independent Examiner's report          | 14          |
| Statement of financial activities      | 15          |
| Balance sheet                          | 16          |
| Cash flow                              | 17          |
| Notes to the account                   | 18          |

**Trustees Annual Report One Eighty Year ending August 2024**  
**2023/2024 End of Year**

**OBJECTS AND AIMS**

As set out in the governing documents, the charity's objects are as follows:

The promotion of the social inclusion for the public benefit amongst young people who are socially excluded as they do not engage with educational services, by providing them with support and assistance to relieve their needs, and to assist them to integrate back into mainstream education by:

- Offering curriculum-based group activities
- One-to-one mentoring and support
- Building links with families, schools and local authorities
- Enabling families, schools and community groups to support each other and develop strategic measures towards reintegration into community life.

The aims of our charity are to connect vulnerable young people (aged 4-18) with a positive learning experience by working, with our unique and proven model, on patterns of thinking, behaviours, and emotions, to enhance learning, ultimately turning lives around. Our aims fully reflect the purposes that the charity was set up to further, to reach more young people and their family's year-upon-year. Our vision is for every child to enjoy a positive and flourishing relationship with education.

**Delivering our aims**

Our aims, objectives, and activities are reviewed each year to reflect on the past 12 months' achievements and outcomes, and plan appropriately for the year ahead. The review looks at the success of each key activity and the benefits these have brought to the individuals and groups we exist to support. The review also allows us to ensure that we remain in keeping with our charity's aims and objectives. The Trustees consider how the planned activities will benefit the individuals they are aimed for, that there are the appropriate safeguards in place, resourcing available to deliver services, and that the financial stability of the charity is also considered.

**The focus of our work**

The positive reputation One-Eighty has built, over the 13 years, has been achieved by working with existing providers and external agencies such as: schools/academies, virtual schools for children we care for (CWCF), social care teams, the police, and other like-minded charitable organisations. Through a variety of training courses, external supervision sessions, conferences, projects, boards, and network forums, the charity also continues to seek further opportunities for development and growth for more schools and professional services, across health and education sectors in particular, to access our services.

One-Eighty has continued to focus on growth and opportunities to meet the demand for children and young people's mental health and education needs, recognising that resourcing the charity efficiently and appropriately ahead of referrals would enable the quick mobilisation of case teams to achieve this with the greatest level of sustainable impact. Increasing the number of children and young people supported through our services, and across the Oxfordshire and Buckinghamshire locations has been a priority this year despite having two key senior members of the SLT (Senior Leadership Team) on maternity leave requiring us to refocus our operation with interim operational roles.

The 2023/2024 year began with setting out the strategic growth plans, with an emphasis on the upcoming financial year being a year of consolidation and stability. We started by addressing the charity's internal processes and committed to investing in more sophisticated and tailored platforms to capture data and information, to enable future growth and development of services. We did this in parallel with updating the strategic approach to securing fundraised income in an environment that was becoming increasingly challenging, recognising that communicating our impact through telling young people's stories in partnership with sharing robust evidence-based data was proving successful.

The Senior Leadership Team operated in a different format whilst the Service Manager and Director of Operations were on maternity leave, with the Interim Service Manager & Team Leader, and the Director of Fundraising & Development meeting with the CEO and Chair of Trustees to support frequent reporting processes and decision making. The internal interim opportunities and shifted responsibilities across the organisation enabled future opportunities for growth across the charity and drove a thirst from staff to seek further career development. Safeguarding the charity and the young people, in parallel with delivering high-quality services, and operating at a financially viable level remained paramount during the financial year. With this robust approach in place we were able to grow and reach more young people than ever.

The aims of the charity are to enable children and young people, who struggle with their mental health and educational needs, to reengage with a positive learning experience. This is achieved through the charity's robust and high-quality model, delivered by highly trained, and experienced staff supporting young people through a range of services: intensive one-to-one interventions, preventative mental health projects (Make Me Smile, Kick Start, Transitional/Summer Projects, Schools Partnership Programme), and training and supervision for external professionals (Cognitive Behavioural Therapy, Emotional Based School Avoidance (EBSA), and External Supervision). The models of support are underpinned by unique, evidence-based, psychological approaches (such as CBT, DBT, and trauma-informed therapy).

#### **Public benefit**

The Trustees confirm that they have complied with the requirement in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit in exercising their powers and duties. They have referred to this guidance when reviewing the charity's objects and aims and in planning its future activities and are satisfied that the charity's activities comply with this guidance and are of public benefit.

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Impact**

Over the academic year 2023/2024, One-Elghty has grown significantly to meet the growing demand across the areas it serves. The work that the charity has done to tackle issues of social injustice across Oxfordshire and Buckinghamshire has been recognised through the achievement of the Centre for Social Justice (CSJ) 2024 Award. We were a finalist in 2023. Our impact on communities in addition to prioritising staff wellbeing and progression has also been recognised through being shortlisted as a finalist for the Oxfordshire Business Awards 2023 for the 'Employer of the Year' award. Finally, the CEO presented at The Clare Foundation's inaugural 'Angels Den' event and received the winning financial award in addition to recognition amongst other charities, businesses, and the local network for the charity's impact on turning young lives around. This has enabled significant growth and development opportunities in Buckinghamshire, a strategic area of focus within the charity's strategy.

During this year, One-Eighty has supported 112 children and young people with complex mental health and special educational needs and disabilities (SEND) and neurodiversity, through our intensive one-to-one interventions. There have been 2902 therapeutic sessions delivered to young people and their families (our unique model includes working with parents/carers to embed strategies and supportive frameworks) which is an increase of 70% from the previous year. The average age that we have supported this year within these interventions has been age 12. We have recognised that this is 2 years younger than our previous average age data, demonstrating that challenges are presenting themselves earlier and/or One-Eighty is being referred to for support with a more preventative approach than a crisis response. 934 children and young people have received support from our preventative mental health projects – 679 through Make Me Smile (Primary), 160 through Make Me Smile (Secondary), 34 through Kick Start – a group work project that supports young people who have been referred as a result of their struggles with transitions, and 61 through Summer Projects – a project which enables us to meet young people in their primary school setting then work with them therapeutically through the summer holidays and with the transition into secondary school. Finally, we supported 31 professionals, including teaching staff and external agencies, with External Supervision, and training in CBT and EBSA, an impacted 6 schools with our whole-school approach Schools Partnership Programme. This suite of services has been delivered across our geographical areas of priority: Oxfordshire and Buckinghamshire, concentrating on areas which have the highest levels of deprivation and where young people struggle to receive the appropriate support they need.

Furthermore, we are proud of the outcomes of our social impact which recognises that for every £1 of investment we deliver a Social Return on Investment (SROI) of £11.48. This has been calculated by the world's largest university-based consultancy for non-profits and socially conscious organisations, and has been reviewed by a professional economist to highlight its validity. We have continued to deliver our 3 priority objectives, whilst remaining focused on stabilising and consolidating our operations:

1. Expand One-Eighty's services across Oxfordshire, reaching more vulnerable young people each year.
  2. Expand services across Buckinghamshire – setting up a satellite office to deliver from.
  3. Be the employer of choice – invest in CDP and training opportunities for staff growth and expertise
- To ensure that these objectives remained a priority for One-Eighty, and with a decreased senior operations team, the CEO concentrated on cementing the high-performance team culture throughout the organisation, ensuring that it was embedded from the outset when onboarding and inducting new staff. A new platform was introduced so that leadership could analyse, with robust evidence, what staff were spending their time delivering, where efficiencies could be made with the aim to impact more young people, and to indicate what support or training was necessary to support future growth. The Interim Service Manager & Team Leader lead this project, reporting frequently to the CEO, and drove the utilisation and data focus for the charity.

Contributions from team members during the Oxfordshire Business Awards for the 'Employer of the Year' award highlighted that the team thrived on having the direction and culture around high-performance and reflected that they felt supported and developed across their roles. Feedback from the interview panel indicated that it was evident we have an engaged workforce who have this culture embedded and understand how all of their activities contribute to achieving the overall aims of the charity.

We have continued to strive to become leaders in our sector and demonstrate our expertise to ensure we are recognised and utilised to impact more children and young people who otherwise would slip through the net for support. The services we offer for children and young people (aged 4-18) and their families, as well as professionals working with children and young people is essential. Our services, including intensive 1:1 interventions as well as preventative mental health projects prove that we continue to be of vital importance and are aligned with the Integrated Care System's (ICS) strategic objectives, in addition to meeting the needs the local authority's commissioning needs. The recognition of this through the Centre for Social Justice 2024 Award (a think-tank organisation that puts social justice at the heart of British politics by connecting grassroots charities with Government) is another example of how our charity and impact is influential and how we can deliver more vital support for disadvantaged young people with more awareness of our existence.

We continue to deliver a model which prides itself on its professionalism, strategic direction and innovative ideas, that uses evidence-based approaches to ensure maximum impact in all our work. We re-engage children and young people with a positive learning experience and help to improve their mental and emotional wellbeing.

The need for our services continues to grow at a rapid and concerning speed, and at a time where schools and statutory services continue to struggle to manage budgets, have high turnovers, and lack the diverse skill set required to support the growing mental health and SEND needs. This means that more and more vulnerable young people are not getting the help that they need with negative impacts not only for them and their life chances but for the communities that surround them. We know that across the UK there are over 160,000 children and young people who are slipping through the net for support and approximately 20,000-40,000 children and young people across the areas we serve.

We continue to support young people who are known as 'Children We Care For' in the care of the local authority, those with SEND needs and neurodiversity, with EHCPs and those without, young people in the Youth Justice System, and those on Child In Need (CIN) or Child Protection Plans (CP), and those within the Adoption Support system. Working across two different authorities, One-Eighty are skilled in managing and supporting young people with different types of support plans and different infrastructures that surround them. Growing our team in Buckinghamshire, with local recruits who are familiar with the different systems and policies, has been essential to enable One-Eighty to support local need and ensure we work collaboratively with local organisations and the vital network surrounding each young person.

## **Fundraising**

This year, One-Eighty recognised the need to approach fundraising with a different strategy. With an increasing number of charities applying for the same funding opportunities, and research indicating that individual and corporate giving is on the decline, it was important for One-Eighty to assess the most lucrative and untapped opportunities so we could continue to deliver services to young people who otherwise would not get the necessary support. Furthermore, with a shift in focus within the SLT structure, and the Director of Fundraising & Development having interim responsibilities to support service operations, the charity sought a fundraising consultant to deliver a revised application strategy to Trusts and Foundations and develop a philanthropic giving strategy. Meanwhile, the Fundraising Team focused on marketing and communicating, raising awareness of One-Eighty and our impact by implementing community fundraising events (such as the Blenheim 7k Fun Run) and working with our Business Networks. One-Eighty has been selected as the BNI Charity of the Year and Opendoorz Henley Group Charity of the Year.

Our broader recognition and investment in building relationships within Buckinghamshire in addition to Oxfordshire, has proven beneficial. We have been awarded multi-year funding across a variety of applications made to Buckinghamshire-based Trusts & Foundation and local authority funding pots. This has a two-fold benefit of: broadening the awareness of One-Eighty and the impact we have locally, and most importantly supporting the needs within young people who otherwise would have gone unsupported with potentially devastating future consequences.

## **Staffing**

A focus in the previous financial year to ensure that we: offered the Oxford Living Wage, committed to offering competitive salaries within our sector, and continued to prioritise our 'grow our own' professional pyramid scheme whereby we promoted from within where possible and focused on internal CPD opportunities and upskilling, has enabled One-Eighty to have a high retention rate. We have continued to offer training and opportunities to equip staff with advanced tools that both: meet the strategic aims of the organisation, but most importantly enable them to offer even more tailored and vital research and evidence-based techniques and support to vulnerable young people. Our team and our culture continue to be our most valued asset and resource. We work to ensure all staff are working at the charity's gold standard of practice, always delivering with our values and distinctive approach. We believe that this is paramount to improving the lives of the most vulnerable young people across the two counties we serve. It is our clear intention to continue growing the team to meet demand and continue One-Eighty's trajectory. This year has been no exception. We have continued to develop, upskill, and promote from within to ensure that we are offering the consistency to young people, and are being as efficient and financially wise as possible to meet demand in a challenging financial climate. With over 25% of our staff being part of the charity, and developing within it, as we continue to grow, we are proud of our achievements to meet our goal of being an employer of choice and the best environment to work in.

## **Growth and opportunities**

Maintaining our existing relationships in addition to developing and nurturing new ones is of vital importance to One-Eighty. With little marketing and communications to date, we rely on our reputation and impact to demonstrate the need to refer to our essential services to meet the growing demand. This year we have concentrated on:

- Maintaining and stewarding existing relationship with commissioner to continue to receive referrals, and feedback to improve services, with the desire to secure multi-year contract;

- Develop new relationships with commissioners and referrers so that we continue to diversify income streams;

- Expand our funding opportunities across education, health, and social care ensuring that One-Eighty is marketed appropriately and that we are receiving the right referrals to begin work effectively;

- Continuing to contribute to county-wide strategic boards and forums such as the Oxfordshire Safeguarding Children Board (VCS representative) and the Children & Young People's (CYP) Forum, the ICS BOB VCSE Alliance Mental Health Sub-Group, and Children & Young People's Mental Health Network Partnership, in addition to the national focus groups as part of the Centre for Social Justice (CSJ) Alliance Charities;

- Working in collaboration and partnership with organisations across the sector, and mental health and education networks;
- Develop the Schools Partnership Model which supports a whole-school approach to improving outcomes for children's mental health and education needs, by working in partnership with local communities and philanthropists;
- Growing relationships with Business Networks to enable community-wide impact.

One-Eighty CSI award will enable the charity to operate as a thought leader, feeding in to reports that are presented to the Government to challenge policy and make lasting change for the young people we serve. As a growing charity that is maturing both internally and externally, this is an opportunity for One-Eighty to be recognised and put in the spotlight for the impact we have been delivering for the past 13 years and the vision we have to turn lives around during our next strategic phase. The current challenges young people are facing today are an issue of social injustice and something that we believe we can do something about.

We continue to strive to put the voices and needs of young people first, delivering effective and high-quality support services to meet need, in addition to ensuring that we are contributing to Buckinghamshire's strategic desire to 'make Buckinghamshire the happiest place.'

As a result of securing funding for a proposed Volunteering Strategy, this year we have been able to increase professional input through the onboarding of volunteers and deliver two projects which have delivered our Social Return on Investment (SROI) reports, in addition to delivering more preventative mental health project sessions by working with volunteers. Furthermore, we have gained the support of an economist who is supporting a project plan to improve our data to enable further growth and evidence of our impact and outcomes.

## **Infrastructure**

During 2023/2024, two of the Senior Leadership Team were on maternity leave. This was significant for One-Eighty due to the nature and scope of their roles. The Board made the decision to deliver the operations and responsibilities within the role of the CEO, by reprioritising for the year, in addition to making changes to responsibilities across roles within the team to avoid disruption of service delivery. This included developing roles into interim positions: Interim Director of Services & Development (maternity cover), and Interim Service Manager & Team Leader, where both roles bridged the oversight and responsibilities across middle management and strategic senior decision making. The CEO is responsible for the overall for the overall leadership of the organisation – driving the vision and strategy. This remained the focus for the CEO whilst taking on more internal operational responsibilities in the absence of the two SLT members to keep the team accountable to meeting targets and safeguarding the organisation and young people we support to a high standard.

The Interim Director of Services & Development remained responsible for the fundraising income and opportunities for growth through communications and stewardship, whilst focusing on a new strategic approach, in addition to supporting the line management and operational delivery of senior managers.

## FINANCIAL REVIEW

Income for the financial year was £918k which was a 53% increase from the prior year.

The majority of the charity's income for the year is derived from intervention revenue, for which the Charity is funded directly for each intervention it carries out. The areas of increase are for interventions carried out in Buckinghamshire and the increased number of schools partnerships the Charity has entered into with individual schools to provide interventions and preventative mental health projects. Intervention revenue also includes income derived from a project to support children over the summer, especially with the transition to secondary school (Transitional Summer Project). Again, each child's place is funded by a school or local authority.

The balance of revenue was obtained via fundraising. This included grants from trusts, winning awards, philanthropists, and other funding bodies and by community fundraising.

Expenditure for the year was £830k of which was 34% higher than the previous year and reflects the increase in headcount required to work with significantly more children and young people. Salary costs account for 84% of the cost base, with other costs being closely monitored.

The balance sheet included a cash balance of £140k at the year end. Included in creditors is deferred revenue of £61k which represents interventions which were funded by the year end but for which the work was completed in the following financial year.

## Reserves Policy

The Trustees review the reserve levels of the charity annually. This review encompasses the nature of the income and expenditure streams, the need to match income with commitments and the nature of reserves. The Trustees also take into consideration the future plans of the charity, the uncertainty over future income streams and other key risks identified during the risk review which are deemed to be low-risk and few.

One-Eighty has taken a strategic view of managing our reserves, which is bespoke and tailored to the charity. One-Eighty has received training on reserves management and various methods of good financial management. In addition, One-Eighty has drawn on research and advice from the Institute for Voluntary Action Research, the National Council for Voluntary Organisations and the Charity Commission.

Our Reserves Policy states that One-Eighty seeks to hold reserves that will enable us to manage any unexpected and sudden costs, as well as a small amount to cover any sudden loss of income. This means that One-Eighty aims to hold reserves of £96k for unexpected costs. To respond to the increased volume of referrals, we regularly front-load our recruitment at the start of the academic year and need higher reserves to do this.

At the 31st August 2024, One-Eighty holds total Reserves of £159k, all of which was unrestricted.

The Board have made the strategic decision to designate some of its reserves towards specific purposes with the aim of furthering the quality and impact of One-Eighty's services to meet the rise, and complexity, in demand. The designated funding will be restricted for:

- (i) £30k towards an Investment Fund with the objectives of developing the expertise and skills of existing staff members so that they can support young people with higher-levels of need and safeguarding, and continue to increase staff retention,
- (ii) £46k to support young people with complex needs who would otherwise not have access to any support and ultimately deteriorate and
- (iii) £20k for resourcing the delivery of services through sufficient technology, marketing, and communications equipment.

The role of Interim Service Manager & Team Leader was of vital importance to ensure that the delivery of One-Elghty's services remained a priority and to a high-standard, coordinating the leadership of partnerships and contracts with local authority leads as well as the internal operations of the intervention team. This role led a new project from the outset by focusing on internal efficiencies and utilisation of intervention teams which enables the Senior Leadership Team and CEO to analyse data and inform future decisions with regards to resourcing, finances, and strategy.

The plan to focus on operations as a priority ahead of strategy by the CEO, Senior Leadership Team, and the Board of Trustees through the structure created worked well, and as a result the charity has grown both in size and income during the year. The Board worked with the CEO to develop crucial tools in the form of dashboards and key indicators to assess the validity of the operations and to monitor progress in meeting budget and exceeding objectives, which worked well.

Ahead of the new financial year, recognising the significant growth of the charity in parallel with the external need for our services, the Board have made some key strategic decisions to ensure that the infrastructure is appropriately resourced to future proof the organisation and continue a trajectory of growth to meet demand. The Board have made the following changes to ensure the sustainability of the charity and to enable the CEO to focus on opportunities that meet the objectives of receiving awards such as the CSJ 2024 award. These decisions have been made following meetings between the Finance Sub-Committee and the newly formed Remuneration Committee, having the Board's agreement:

#### Senior Leadership Team:

- Internal development and promotion into Chief Operating Officer from Director of Operations (the role will support the strategic growth of the charity, by working closely with the CEO, in addition to being accountable for resourcing and financial controls);
- Internal development and promotion into Director of Services from Service Manager (the role will be responsible for quality control and delivery of all services, in addition to taking the lead safeguarding role across the charity, with a focus to grow the impact of the services each year);
- Internal development and shift in strategic focus of the Director of Fundraising & Communications, stepping away from the interim maternity cover responsibilities (the role remains crucial for driving the strategy and delivery of fundraising income and stewardship, in addition to being responsible for the marketing and communications of the charity, concentrating on growth and expanding opportunities for funding)

Whilst the Service Manager and Director of Operations are simultaneously on maternity leave, the responsibilities under the duties of their roles will be undertaken by the increase in the CEO's capacity, an interim restructure of the Director of Development & Fundraising's role, and the restructure of one of the organisation's Team Leaders who will act up for part of their role to take on some of the Service Manager's responsibilities on an interim basis. The focus of the Senior Leadership Team during this period will primarily focus on operations rather than strategic decisions. The strategy will be monitored and adapted by the CEO and Board of Trustees through more regular monitoring alongside the quarterly Board meetings.

#### Key Performance Indicators (KPIs)

The key financial performance indicator used by Trustees to evaluate the charity's financial performance is the overall surplus or deficit for the year and the level of reserves held at the end of the year. This is also assessed alongside the potential upcoming opportunities for the organisation which is risk assessed on an annual basis. These are further monitored throughout the year by the operations of the Finance Sub-Committee noted above and re-forecast budgets presented at the mid-way point during the financial year. Furthermore, the number of young people supported, in parallel with the financial information is another key indicator to ensure that the charity is meeting its objectives. The details of the charity's financial performance for the year and level of reserves at the end of the year are detailed further below in the Financial Review and the services delivered at the beginning of the performance review.

## **Investment Policy**

The charity does not hold any investments other than holding short-term cash deposits in a Lloyds Bank Savings Account, available for immediate drawdown.

## **Principal Risks and Uncertainties**

The Trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity face;
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The results of this process are documented in the Risk Register, which is constantly reviewed in light of any new information and formally reviewed annually. The principal risks and uncertainties facing the charity are as follows:

- Risk of long-term Local Authority contracts not continuing, which form a significant amount of income for the organisation.
- Risk to cash flow if invoices from Local Authority and other commissioners are not paid in time.
- Income streams through fundraising do not continue.

## **Going Concern**

After making appropriate enquiries, the Board of Trustees has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Statement of Accounting Policies within the financial statements.

## **PLANS FOR FUTURE PERIODS**

The charity plans to continue with the activities outlined above in the next year, with a particular emphasis on meeting the following strategic objectives:

1. Expand services across Oxfordshire (reaching more young people each year)
2. Grow Buckinghamshire-based team and secure permanent office
3. Be the employer of choice (working on a high-performance team culture)

The investment in the charity's infrastructure updates enable One-Eighty to deliver high-quality work whilst seeking new multi-year income opportunities through a revised strategic plan, against the backdrop of a challenging funding landscape which One-Eighty has been able to grow within. The key areas of focus for the upcoming year are to:

- Raise awareness of the charity and the impact of its services through communications and marketing initiatives (such as the website);
- Leverage new income streams and nurture existing relationships through focusing on developing our stewardship plan;
- Professionalise our data capturing platforms to inform decision making and strategic plans;
- Develop and grow our preventative mental health projects to impact more young people sooner;
- Invest in CPD and growth of our existing staff team to enable their skills to support more young people with a growing complexity of needs.

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

### **Constitution**

One-Eighty Limited is a charitable company limited by guarantee and registered with the Charity Commission of England and Wales. The charity is governed by its Memorandum and Articles of Association, executed on 23 May 2012.

The Trustees are also the Directors of the charitable company for the purposes of company law. The details of the Trustees who served throughout the year and to the date of this report are included in the Reference and Administrative Details.

### **Members' Liability**

Each member of the charitable company undertakes to contribute to the assets of the charitable company in the event of it being wound up while they are a member, or within one year after they cease to be a member, such amount as may be required, not exceeding £10, for the debts and liabilities contracted before they ceased to be a member.

### **Trustees Indemnities**

In accordance with normal commercial practice, the charity has purchased insurance to protect Trustees and officers from claims arising from negligent acts, errors or omissions occurring whilst on charity business. The insurance provides cover up to £1 million.

### **Method of Recruitment and Appointment or Election of Trustees**

Trustees are recruited by assessing the needs of the charity and which roles are required to support the vision and mission strategies. This is discussed at Board Meetings and shared with the CEO of the charity. After placing advertisements online and head hunting via recommendations, interested persons are met with to discuss the nature of each individual role and expectations by the board of trustees. The CEO and Chair of Trustees research and explore the applicant's history and credentials to determine suitability. New potential Trustees are invited to meet with the board to determine their suitability and become familiar with other skill sets. At the following Board meeting, the recruit is discussed and elected by the Board of Trustees.

All interested Trustees submit a CV and are required to provide two references to determine their suitability, in addition to completing a DBS.

### **Policies and Procedures adopted for the induction and training of Trustees**

All Trustees received a general introduction to the charity, its organisation, structures and employees. They are provided with copies of policies, procedures, minutes, accounts, budgets, plans and other documents they will need to undertake their role as Trustees.

Agenda items, financial documents, and operational dashboards are sent to Trustees prior to Board meetings to give them the opportunity to assess the status of the charity and note any questions or queries they wish to discuss. The agenda is set by the Chair of Trustees and CEO.

Training is offered to inform Trustees of the legal requirements and their necessary responsibilities, in addition to ensuring they have read the necessary documents that support the operation of One-Eighty and which govern some decisions in line with the LA's safeguarding procedures for example. Trustees are also invited to attend general staff training days, strategy days and are part of the recruitment interview panels.

## **Organisational Structure**

The Board of Trustees are responsible for the overall governance of the charity. They set the general strategy and business plans for the charity, approve an annual budget, monitor performance against the plans and budgets, and make major decisions about strategy, charity development and senior staff appointments (Senior Leadership Team).

The Board of Trustees are responsible for the overall governance of the charity. They set the general strategy and business plans for the charity, approve an annual budget, monitor performance against the plans and budgets, and make major decisions about strategy, charity development and senior staff appointments and remuneration (Senior Leadership Team).

The CEO is responsible for driving the vision and strategy of the charity on a daily basis, ensuring that opportunities for partnerships and developments are met in accordance to the charity's mission, and in-line with the annual budget. They are also responsible for communicating any key decisions and actions to the Trustees via the Chair.

The COO supports the role of the CEO by delivering the strategic growth plans of the organisation. They are accountable for resourcing the charity effectively and efficiently, and overseeing the financial sustainability of the charity and controlling costs. They lead on the charity's EDI Committee and ensure that the operations are delivering inclusive and high-performance service and outcomes set.

The Director of Services is accountable for the quality control of services delivered and oversees the staff team, ensuring that their conduct and delivery meets the charity's high standards and charitable objectives. They have overall responsibility for the safeguarding, including leading the Designated Safeguarding Lead staff and operations, in addition to reporting to the CEO and Board of Trustees with regards to safeguarding. They are responsible for ensuring that contract and commissioning income targets are met and delivered within set timeframes and in-line with budget targets.

The Director of Fundraising & Communications is crucial for driving the strategy and delivery of fundraising income and stewardship, in addition to being responsible for the marketing and communications of the charity, concentrating on growth and expanding opportunities for funding across the two-counties.

Senior members of staff include the Service Manager, who is responsible for the utilisation of staff and driving data to support strategic planning, and the Lead Practitioners who are the doorway into the charity and lead on the triaging of the referrals of young people to the services. They work alongside the Team Leaders, and Mental Health Project Leader, who have management responsibility of the intervention staff team in parallel with delivering services to young people, families, and professionals.

Intervention staff and back-office staff are divided into separate roles based on experience and expertise and have various responsibilities within those job titles, however generally carry out tasks with a focus on supporting young people and families on a daily basis. Therefore, each staff member works and makes decisions independently on cases, and discuss bigger concerns with managers during weekly meetings or during supervisions with their line managers. Monthly finances, management concerns, staff recruitment and the direction of the charity are assessed by the CEO following discussions with the SLT in relation to the team's resourcing and capacity needs, and communicated where necessary to the Trustees, who make the final decisions in governance and strategic sense.

### **Arrangement for Setting Pay and Remuneration of Key Management Personnel**

The Trustees consider the Board of Trustees and the Senior Leadership Team to comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. All Trustees give of their time freely and no Trustee received any remuneration in the current or prior year.

The pay of the Senior Leadership Team is reviewed by the recently formed Remuneration Committee (made up of some Trustees) on an annual basis in line with the charity's pay and remuneration policy and is agreed at a Budget meeting each year.

### **Related parties and other connected charities and organisations**

There are no related parties or connected organisations which either control or significantly influence the decisions and operations of the charity.

### **FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS**

The charity and its Trustees do not act as Custodian Trustees of any other charity.

The Trustees' Report was approved by order of the Board of Trustees, as company Directors, 19/06/2025 and signed on its behalf by:



**Mrs Tina Elder**  
**Chair of Trustees**

### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

Approved by order of the Board of Trustees on 19/06/2025 and signed on its behalf by:



**Mrs Tina Elder**  
**Chair of Trustees**

All Trustees received a general introduction to the charity, its organisation, structures and employees. They are provided with copies of policies, procedures, minutes, accounts, budgets, plans and other documents they will need to undertake their role as Trustees.

Agenda items and financial documents are sent to Trustees prior to Board meetings to give them the opportunity to assess the status of the charity and note any questions or queries they wish to discuss. The agenda is set by the Chair of Trustees and CEO.

Training is offered to inform Trustees of the legal requirements and their necessary responsibilities, in addition to having a DBS check in line with the needs of the charity. They are also invited to attend general staff training days, strategy days and are part of the recruitment interview panels, all to keep up to date with the internal changes.

### **Organisational Structure**

The Board of Trustees are responsible for the overall governance of the charity. They set the general strategy and business plans for the charity, approve an annual budget, monitor performance against the plans and budgets, and make major decisions about strategy, charity development and senior staff appointments.

The CEO is responsible for driving the vision and strategy of the charity on a daily basis, ensuring that opportunities for partnerships and developments are met in accordance to the charity's mission, and in-line with the annual budget. They are also responsible for communicating any key decisions and actions to the Trustees via the Chair. The Service Manager oversees the operations of the staff teams, ensuring that the delivery of the work is to a high-standard and safeguarding is prioritised. This includes the supervision and line management of the Lead Practitioners and Team Leaders, who then supervise the intervention staff. The Director of Development & Fundraising oversees the development of the charity's communications and marketing strategy, in addition to seeking funding from trusts and foundations, and the Director of Operations is responsible for monitoring and driving the strategy in line with the financial management and operational growth.

Staff are divided into separate roles based on experience and expertise and have various responsibilities within those job titles, however generally carry out tasks with a focus on supporting young people and families on a daily basis. Therefore, each staff member works and makes decisions independently on cases, and discuss bigger concerns with managers during weekly meetings or during supervisions with their line managers. Monthly finances, management concerns, staff recruitment and the direction of the charity are assessed by the CEO following discussions with the SLT in relation to the team's resourcing and capacity needs, and communicated where necessary to the Trustees, who make the final decisions in a strategic sense.

#### **Arrangements for Setting Pay and Remuneration of Key Management Personnel**

The Trustees consider the Board of Trustees and the Senior Leadership Team to comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Trust on a day-to-day basis. All Trustees give of their time freely and no Trustee received any remuneration in the current or prior year.

The pay of the Senior Leadership Team is reviewed by the Trustees annually in line with the charity's pay and remuneration policy and is agreed at a Trustees meeting each year.

#### **Related Parties and Other Connected Charities and Organisations**

There are no related parties or connected organisations which either control or significantly influence the decisions and operations of the charity.

#### **FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS**

The charity and its Trustees do not act as Custodian Trustees of any other charity.

The Trustees' Report was approved by order of the Board of Trustees, as company Directors, 19/06/2025 and signed on its behalf by:



**Mrs T Elder**  
**Chair of Trustees**

## **Responsibilities of Directors under company law**

The Trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

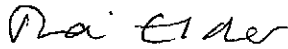
Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102) 2015;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS102) 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 charitable company will continue in business.

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

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

Approved by order of the Board of Trustees on 19/06/2025 and signed on its behalf by:



**Mrs T Elder**

**Chair of Trustees**

**One Eighty Limited**

**STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 AUGUST 2024**

|                                        | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>Funds<br>2024 | Total<br>Funds<br>2023 |
|----------------------------------------|-----------------------|---------------------|------------------------|------------------------|
| Note                                   | £                     | £                   | £                      | £                      |
| <b>INCOME FROM:</b>                    |                       |                     |                        |                        |
| Donations and legacies                 | 87,643                | -                   | 87,643                 | 82,985                 |
| Charitable activities                  | 827,749               | -                   | 827,749                | 501,235                |
| Other activities                       | 2,755                 | -                   | 2,755                  | 16,427                 |
| Investments                            | 930                   | -                   | 930                    | 173                    |
| Other income                           | -                     | -                   | -                      | 2,110                  |
| <b>Total Income</b>                    | <b>919,077</b>        | <b>-</b>            | <b>919,077</b>         | <b>602,931</b>         |
| <b>EXPENDITURE ON:</b>                 |                       |                     |                        |                        |
| Raising funds                          | 15,817                | -                   | 15,817                 | 3,250                  |
| Charitable activities                  | 814,449               | -                   | 814,449                | 615,014                |
| <b>Total Expenditure</b>               | <b>830,266</b>        | <b>-</b>            | <b>830,266</b>         | <b>618,264</b>         |
| <b>Net gains/losses on investments</b> | <b>-</b>              | <b>-</b>            | <b>-</b>               | <b>-</b>               |
| <b>Net income / (expenditure)</b>      | <b>88,811</b>         | <b>-</b>            | <b>88,811</b>          | <b>- 15,333</b>        |
| <b>Transfers between funds</b>         |                       |                     |                        |                        |
|                                        | 88,811                | -                   | 88,811                 | - 15,333               |
| <b>Net movement in funds</b>           | <b>88,811</b>         | <b>-</b>            | <b>88,811</b>          | <b>- 15,333</b>        |
| <b>Reconciliation of funds:</b>        |                       |                     |                        |                        |
| Total funds brought forward            | 70,389                | -                   | 70,389                 | 85,722                 |
| <b>Total funds carried forward</b>     | <b>159,199</b>        | <b>-</b>            | <b>159,199</b>         | <b>70,389</b>          |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements of an income and expenditure account required by the Companies Act 2006.

The notes on the follownig pages form part of these accounts.

Note that the 2023 figures have been adjusted to reflect that some funds that were shown as grants are more accurately reflected as income from charitable activities

**One Eighty Limited**

**BALANCE SHEET  
AS AT 31 AUGUST 2024**

|                                              |      | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>Funds<br>2024 | Total<br>Funds<br>2023 |
|----------------------------------------------|------|-----------------------|---------------------|------------------------|------------------------|
|                                              | Note | £                     | £                   | £                      | £                      |
| <b>FIXED ASSETS</b>                          |      |                       |                     |                        |                        |
| Tangible assets                              | 10   | -                     | -                   | -                      | -                      |
|                                              |      | -                     | -                   | -                      | -                      |
| <b>CURRENT ASSETS</b>                        |      |                       |                     |                        |                        |
| Debtors                                      | 11   | 113,160               | -                   | 113,160                | 55,357                 |
| Cash at bank and in hand                     | 12   | 140,346               | -                   | 140,346                | 110,844                |
|                                              |      | 253,506               | -                   | 253,506                | 166,201                |
| <b>CREDITORS:</b>                            |      |                       |                     |                        |                        |
| Amounts falling due within one year          | 13   | - 94,307              | -                   | - 94,307               | - 95,813               |
| <b>Net current assets / (liabilities)</b>    |      | <u>159,199</u>        | <u>-</u>            | <u>159,199</u>         | <u>70,389</u>          |
| <b>Total assets less current liabilities</b> |      | <u>159,199</u>        | <u>-</u>            | <u>159,199</u>         | <u>70,389</u>          |
| <b>CREDITORS:</b>                            |      |                       |                     |                        |                        |
| Amounts falling due after more than one year |      | -                     | -                   | -                      | -                      |
| <b>TOTAL NET ASSETS</b>                      |      | <u>159,199</u>        | <u>-</u>            | <u>159,199</u>         | <u>70,389</u>          |
| <b>FUND BALANCES</b>                         |      |                       |                     |                        |                        |
| Unrestricted funds                           | 16   | 159,199               | -                   | 159,199                | 70,389                 |
| Restricted funds                             |      | -                     | -                   | -                      | -                      |
|                                              |      | <u>159,199</u>        | <u>-</u>            | <u>159,199</u>         | <u>70,389</u>          |

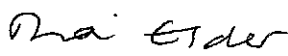
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which

The members have not required the company to obtain an audit of its financial statements for the year in question

These financial statements have been prepared in accordance with the provisions applicable to companies

The financial statements were approved by Trustees on 19/06/2025

  
Mrs T Elder  
Chair of Trustees

Company number: 07745178  
Charity number: 1147546

The notes on the following pages form part of these accounts.

## Cash flow

|                                                     |       | 2024    | 2023    |
|-----------------------------------------------------|-------|---------|---------|
|                                                     | Notes | £       | £       |
| Cash flows from operating activities:               |       |         |         |
| Net cash (used in) provided by operating activities | A     | 28,572  | -21,322 |
| Cash flows from investing activities:               |       |         |         |
| Interest received                                   |       | 930     | 173     |
| Net cash used in investing activities               |       | 930     | 173     |
| Change in cash and cash equivalents in the year     |       | 29,502  | -21,150 |
| Cash and cash equivalents at 1 September 2023       | B     | 110,844 | 131,994 |
| Cash and cash equivalents at 31 August 2024         | B     | 140,346 | 110,844 |

Notes to the statement of cash flows for the year to 31 August 2024

A Reconciliation of net movement in funds to net cash (used in) provided by operating activities

|                                                                      | 2024    | 2023    |
|----------------------------------------------------------------------|---------|---------|
|                                                                      | £       | £       |
| Net movement in funds (as per the statement of financial activities) | 88,811  | -15,333 |
| Adjustments for:                                                     |         |         |
| Depreciation charge                                                  | 0       | 0       |
| Losses on the revaluation and disposal of listed investments         | 0       | 0       |
| Investment income and dividends receivable                           | -930    | -173    |
| (Increase) decrease in debtors                                       | -57,803 | 37,371  |
| Increase (decrease) in creditors                                     | -1,506  | -43,187 |
| Net cash (used in) provided by operating activities                  | 28,571  | -21,322 |

B

Analysis of cash and cash equivalents

|                                 | 2024    | 2023    |
|---------------------------------|---------|---------|
|                                 | £       | £       |
| Cash at bank and in hand        | 140,346 | 110,844 |
| Total cash and cash equivalents | 140,346 | 110,844 |

**One Eighty Limited**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2024**

**1. Accounting policies**

**Charity information**

One Eighty Limited is a private company limited by guarantee incorporated in England and Wales.  
The registered office is Unit 20, King's Meadow, Ferry Hinksey Road, Oxford, OX2 0DP.

**Accounting convention**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value, and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) ('FRS102'), Statement of Recommended Practice: Accounting and Reporting by Charities (Revised 2019) applicable to charities preparing their accounts in accordance with FRS102 ('Charities SORP (FRS102)'), the Charities Act 2011, and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The charity has taken advantage of the exemption in Financial Reporting Standards from the requirement to prepare a cash flow statement on the grounds that it is a small charity.

**1.1 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.2 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes

Restricted funds are subject to specific conditions by donors as to how they may be used.

**1.3 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations and grants are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from interventions is deferred and recognised when the service is provided.

#### **1.4 Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees linked to the strategic management of the charity.

#### **1.5 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings and equipment 33% straight line

#### **1.6 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### **1.7 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

### 1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 1.9 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

## 2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## 3. Donations and legacies

|                     | Unrestricted  | Restricted | 2024          | 2023          |
|---------------------|---------------|------------|---------------|---------------|
|                     | £             | £          | £             | £             |
| Donations and gifts | 6,827         | -          | 6,827         | 9,219         |
| Grants              | 80,816        | -          | 80,816        | 73,766        |
|                     | <u>87,643</u> | <u>-</u>   | <u>87,643</u> | <u>82,985</u> |

*Note that the 2023 comparator figures have been adjusted to reflect that some funds that were shown as grants are more accurately reflected as income from charitable activities*

## 4. Charitable activities

|                                      | Unrestricted | Restricted | 2024    | 2023    |
|--------------------------------------|--------------|------------|---------|---------|
|                                      | £            | £          | £       | £       |
| Interventions and student placements | 827,749      | -          | 827,749 | 501,235 |

Conferences and training

|                |          |                |                |
|----------------|----------|----------------|----------------|
| -              | -        | -              |                |
| <u>827,749</u> | <u>-</u> | <u>827,749</u> | <u>501,235</u> |

5. Other activities

| Unrestricted       | Restricted | 2024         | 2023          |
|--------------------|------------|--------------|---------------|
| £                  | £          | £            | £             |
| Fundraising events |            |              |               |
| <u>2,755</u>       | <u>-</u>   | <u>2,755</u> | <u>16,427</u> |
| <u>2,755</u>       | <u>-</u>   | <u>2,755</u> | <u>16,427</u> |

6. Other income

| Unrestricted | Restricted | 2024       | 2023     |
|--------------|------------|------------|----------|
| £            | £          | £          | £        |
| Interest     |            |            |          |
| <u>930</u>   | <u>-</u>   | <u>930</u> | <u>-</u> |
| <u>930</u>   | <u>-</u>   | <u>930</u> | <u>-</u> |

7. Cost of raising funds

| Unrestricted              | Restricted | 2024          | 2023         |
|---------------------------|------------|---------------|--------------|
| £                         | £          | £             | £            |
| Fundraising and publicity |            |               |              |
| <u>15,817</u>             | <u>-</u>   | <u>15,817</u> | <u>3,250</u> |
| <u>15,817</u>             | <u>-</u>   | <u>15,817</u> | <u>3,250</u> |

8. Cost of charitable activities

| Unrestricted | Restricted | 2024 | 2023 |
|--------------|------------|------|------|
| £            | £          | £    | £    |

8a) Costs incurred directly on specific activities

|                            |                |          |                |                |
|----------------------------|----------------|----------|----------------|----------------|
| Staff costs                | 698,540        | -        | 698,540        | 526,880        |
| Staff training and welfare | 16,837         | -        | 16,837         | 12,010         |
| Premises costs             | 35,694         | -        | 35,694         | 31,708         |
| Motor and travel           | 24,305         | -        | 24,305         | 18,982         |
| Office costs               | 32,035         | -        | 32,035         | 21,096         |
| Marketing                  | 1,539          | -        | 1,539          | 435            |
|                            | <u>808,950</u> | <u>-</u> | <u>808,950</u> | <u>611,111</u> |

8b) Costs incurred on support and administration

|                                                              |              |          |              |              |
|--------------------------------------------------------------|--------------|----------|--------------|--------------|
| Governance costs                                             |              |          |              |              |
| Independent Examiner's fee                                   | 696          | -        | 696          | 696          |
| Other payments to the examiner's firm (accounts preparation) | 534          | -        | 534          | 534          |
| Insurance                                                    | 3,570        | -        | 3,570        | 2,236        |
| Legal and professional fees                                  | 699          | -        | 699          | 436          |
|                                                              | <u>5,499</u> | <u>-</u> | <u>5,499</u> | <u>3,902</u> |

Total expenditure

|                |          |                |                |
|----------------|----------|----------------|----------------|
| <u>830,266</u> | <u>-</u> | <u>830,266</u> | <u>618,263</u> |
|----------------|----------|----------------|----------------|

9. Staff costs

|                          | 2024           | 2023           |
|--------------------------|----------------|----------------|
|                          | £              | £              |
| Gross wages and salaries | 643,919        | 493,151        |
| Social security          | 41,123         | 24,218         |
| Pension contribution     | 13,367         | 9,511          |
|                          | <u>698,409</u> | <u>526,880</u> |

The average number of people employed during the year was 27 (2023:22)

There was one employee whose annual remuneration was £60,000 or more (2023: none). This is disclosed below

The highest paid member of staff as was paid:

£63,800

#### Remuneration of key management personnel

The key management personnel of the charity comprise the Trustees and the senior management team. The Trustees receive no remuneration for their services. The senior management team usually consists of the Chief Executive Officer, Director of Operations, Director of Development and Fundraising and the Service Manager. However two members of the team were on maternity leave and therefore did not take a key management role during this period

|                        | 2024           | 2023           |
|------------------------|----------------|----------------|
|                        | £              | £              |
| Aggregate compensation | <u>109,217</u> | <u>129,324</u> |
|                        | <u>109,217</u> | <u>129,324</u> |

| 10. Tangible fixed assets | Fixtures,<br>Fittings and<br>Equipment<br>Funds | Total<br>2024 |
|---------------------------|-------------------------------------------------|---------------|
|                           | £                                               | £             |
| Cost                      |                                                 |               |
| At 1 September            | -                                               | 1,709         |
| Additions                 | -                                               | -             |
| Disposals                 | -                                               | -             |
| At 31 August              | <u>-</u>                                        | <u>1,709</u>  |
|                           | <u>-</u>                                        | <u>-</u>      |
| Accumulated depreciation  |                                                 |               |
| At 1 September            | -                                               | 1,709         |
| Disposals                 | -                                               | -             |
| Charge for the year       | -                                               | -             |
| At 31 August              | <u>-</u>                                        | <u>1,709</u>  |
|                           | <u>-</u>                                        | <u>-</u>      |
| Net book value            | -                                               | -             |
| At 1st September          | -                                               | -             |
| At 31 August              | <u>-</u>                                        | <u>-</u>      |

| 11. Debtors                    | 2024           | 2023          |
|--------------------------------|----------------|---------------|
|                                | £              | £             |
| Falling due within one year:   |                |               |
| Prepayments and accrued income | 27,692         | 4,722         |
| Trade debtors                  | 80,743         | 45,910        |
| Other debtors                  | 4,725          | 4,725         |
|                                | <u>113,160</u> | <u>55,357</u> |

| 12. Cash at bank and in hand |  |  |
|------------------------------|--|--|
|------------------------------|--|--|

|                          | 2024           | 2023           |
|--------------------------|----------------|----------------|
|                          | £              | £              |
| Cash at bank and in hand | 140,346        | 110,844        |
|                          | <u>140,346</u> | <u>110,844</u> |

### 13. Creditors: liabilities falling due within one year

|                              | 2024          | 2023          |
|------------------------------|---------------|---------------|
|                              | £             | £             |
| Trade creditors              | -             | -             |
| Accruals                     | 10,090        | 7,045         |
| Deferred income              | 61,369        | 79,901        |
| Taxation and social security | 14,134        | 8,866         |
| Other creditors              | 8,713         | -             |
|                              | <u>94,307</u> | <u>95,813</u> |

### 14. Deferred income

|                                                  | 2024          | 2023          |
|--------------------------------------------------|---------------|---------------|
|                                                  | £             | £             |
| Balance at the beginning of the reporting period | 79,901        | 115,887       |
| Amount released to income                        | - 79,901      | - 115,887     |
| Amount deferred in year                          | 61,369        | 79,901        |
| Balance at the end of the reporting period       | <u>61,369</u> | <u>79,901</u> |

Deferred income relates to Local Authority funded intervention projects which will be undertaken during the following financial year.

### 15. Pension commitments

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to expenditure in respect of defined contribution schemes was £13,367.36 (2023: £9,511).

### 16. Funds

During the year the movements in the charity's funds were as follows:

|                                        | Opening<br>balance<br>2024<br>£ | Incoming<br>resources<br>2024<br>£ | Outgoing<br>resources<br>2024<br>£ | Transfers<br>in the year<br>2024<br>£ | Closing<br>balance<br>2024<br>£ |
|----------------------------------------|---------------------------------|------------------------------------|------------------------------------|---------------------------------------|---------------------------------|
| General unrestricted funds             | 70,388                          | 919,077                            | 830,266                            | - 78,000                              | 81,199                          |
| Designated fund - investment fund      |                                 |                                    |                                    | 30,000                                | 30,000                          |
| Designated fund - complex needs        |                                 |                                    |                                    | 46,000                                | 46,000                          |
| Designated fund - resourcing equipment |                                 |                                    |                                    | 2,000                                 | 2,000                           |
|                                        |                                 |                                    |                                    |                                       | -                               |
| Total unrestricted funds               | <u>70,388</u>                   | <u>919,077</u>                     | <u>830,266</u>                     | <u>-</u>                              | <u>159,199</u>                  |
| Restricted funds                       |                                 |                                    |                                    |                                       |                                 |
| None                                   | -                               | -                                  | -                                  | -                                     | -                               |
|                                        | <u>-</u>                        | <u>-</u>                           | <u>-</u>                           | <u>-</u>                              | <u>-</u>                        |

|                    |               |                |                |          |                |
|--------------------|---------------|----------------|----------------|----------|----------------|
| Aggregate of funds | <u>70,388</u> | <u>919,077</u> | <u>830,266</u> | <u>-</u> | <u>159,199</u> |
|--------------------|---------------|----------------|----------------|----------|----------------|

#### Analysis of net assets by fund

|                                       | General<br>funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>funds<br>£ | 2024<br>£       |
|---------------------------------------|-----------------------|--------------------------|--------------------------|-----------------|
| Tangible fixed assets                 | -                     | -                        | -                        | -               |
| Debtors                               | 113,160               | -                        | -                        | 113,160         |
| Cash at bank and in hand              | 62,346                | 78,000                   | -                        | 140,346         |
| Creditors falling due within one year | <u>- 94,307</u>       | <u>-</u>                 | <u>-</u>                 | <u>- 94,307</u> |
|                                       | <u>81,199</u>         | <u>78,000</u>            | <u>-</u>                 | <u>159,199</u>  |

In the previous year the movements in the charity's funds were as follows:

|                            | Opening<br>balance<br>2023<br>£ | Incoming<br>resources<br>2023<br>£ | Outgoing<br>resources<br>2023<br>£ | Transfers<br>in the year<br>2023<br>£ | Closing<br>balance<br>2023<br>£ |
|----------------------------|---------------------------------|------------------------------------|------------------------------------|---------------------------------------|---------------------------------|
| General unrestricted funds | 85,721                          | 593,465                            | 608,798                            | -                                     | 70,388                          |
| Total unrestricted funds   | <u>85,721</u>                   | <u>593,465</u>                     | <u>608,798</u>                     | <u>-</u>                              | <u>70,388</u>                   |
| Restricted funds           |                                 |                                    |                                    |                                       |                                 |
| Make Me                    | -                               | 5,096                              | 5,096                              | -                                     | -                               |
| Kickstart                  | -                               | 4,370                              | 4,370                              | -                                     | -                               |
|                            | <u>-</u>                        | <u>9,466</u>                       | <u>9,466</u>                       | <u>-</u>                              | <u>-</u>                        |
| Aggregate of funds         | <u>85,721</u>                   | <u>602,931</u>                     | <u>618,264</u>                     | <u>-</u>                              | <u>70,388</u>                   |

#### Analysis of net assets by fund

|                                       | General<br>funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>funds<br>£ | 2023<br>£       |
|---------------------------------------|-----------------------|--------------------------|--------------------------|-----------------|
| Tangible fixed assets                 | -                     | -                        | -                        | -               |
| Debtors                               | 55,357                | -                        | -                        | 55,357          |
| Cash at bank and in hand              | 110,844               | -                        | -                        | 110,844         |
| Creditors falling due within one year | <u>- 95,813</u>       | <u>-</u>                 | <u>-</u>                 | <u>- 95,813</u> |
|                                       | <u>70,389</u>         | <u>-</u>                 | <u>-</u>                 | <u>70,389</u>   |

#### **17. Operating lease commitments**

At the reporting end date the charity had no outstanding commitments for future minimum lease payments under non-cancellable operating leases (2023 none)

#### **18. Transactions with related parties**

Owing to the nature of the charity's operations and the composition of the board of trustees being drawn from local public and private sector organisations, transactions may take place with organisations in which the trustee has an interest. All transactions involving such organisations are conducted at arm's length and in accordance with the provisions of the charity's governing document, the requirements of the Charities Act 2011 and the charity's normal procurement procedures, and none of the Trustees benefit personally from any such transactions.

There were no disclosable related party transactions during the year (2023: £Nil)

## One Eighty Limited

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2024

|                                        | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>Funds<br>2024 | Total<br>Funds<br>2023 |
|----------------------------------------|-----------------------|---------------------|------------------------|------------------------|
| Note                                   | £                     | £                   | £                      | £                      |
| <b>INCOME FROM:</b>                    |                       |                     |                        |                        |
| Donations and legacies                 | 87,643                | -                   | 87,643                 | 82,985                 |
| Charitable activities                  | 827,749               | -                   | 827,749                | 501,235                |
| Other activities                       | 2,755                 | -                   | 2,755                  | 16,427                 |
| Investments                            | 930                   | -                   | 930                    | 173                    |
| Other income                           | -                     | -                   | -                      | 2,110                  |
| <b>Total Income</b>                    | <b>919,077</b>        | <b>-</b>            | <b>919,077</b>         | <b>602,931</b>         |
| <b>EXPENDITURE ON:</b>                 |                       |                     |                        |                        |
| Raising funds                          | 15,817                | -                   | 15,817                 | 3,250                  |
| Charitable activities                  | 814,449               | -                   | 814,449                | 615,014                |
| <b>Total Expenditure</b>               | <b>830,266</b>        | <b>-</b>            | <b>830,266</b>         | <b>618,264</b>         |
| <b>Net gains/losses on investments</b> | <b>-</b>              | <b>-</b>            | <b>-</b>               | <b>-</b>               |
| <b>Net income / (expenditure)</b>      | <b>88,811</b>         | <b>-</b>            | <b>88,811</b>          | <b>- 15,333</b>        |
| <b>Transfers between funds</b>         |                       |                     |                        |                        |
|                                        | 88,811                | -                   | 88,811                 | - 15,333               |
| <b>Net movement in funds</b>           | <b>88,811</b>         | <b>-</b>            | <b>88,811</b>          | <b>- 15,333</b>        |
| <b>Reconciliation of funds:</b>        |                       |                     |                        |                        |
| Total funds brought forward            | 70,389                | -                   | 70,389                 | 85,722                 |
| <b>Total funds carried forward</b>     | <b>159,199</b>        | <b>-</b>            | <b>159,199</b>         | <b>70,389</b>          |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements of an income and expenditure account required by the Companies Act 2006.

The notes on the follownig pages form part of these accounts.

Note that the 2023 figures have been adjusted to reflect that some funds that were shown as grants are more accurately reflected as income from charitable activities

**One Eighty Limited**

**BALANCE SHEET  
AS AT 31 AUGUST 2024**

|                                              | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2024<br>£ | Total<br>Funds<br>2023<br>£ |
|----------------------------------------------|------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                          |      |                            |                          |                             |                             |
| Tangible assets                              | 10   | -                          | -                        | -                           | -                           |
|                                              |      | <u>-</u>                   | <u>-</u>                 | <u>-</u>                    | <u>-</u>                    |
| <b>CURRENT ASSETS</b>                        |      |                            |                          |                             |                             |
| Debtors                                      | 11   | 113,160                    | -                        | 113,160                     | 55,357                      |
| Cash at bank and in hand                     | 12   | 140,346                    | -                        | 140,346                     | 110,844                     |
|                                              |      | <u>253,506</u>             | <u>-</u>                 | <u>253,506</u>              | <u>166,201</u>              |
| <b>CREDITORS:</b>                            |      |                            |                          |                             |                             |
| Amounts falling due within one year          | 13   | - 94,307                   | -                        | - 94,307                    | - 95,813                    |
| <b>Net current assets / (liabilities)</b>    |      | <u>159,199</u>             | <u>-</u>                 | <u>159,199</u>              | <u>70,389</u>               |
| <b>Total assets less current liabilities</b> |      | <u>159,199</u>             | <u>-</u>                 | <u>159,199</u>              | <u>70,389</u>               |
| <b>CREDITORS:</b>                            |      |                            |                          |                             |                             |
| Amounts falling due after more than one year |      | -                          | -                        | -                           | -                           |
| <b>TOTAL NET ASSETS</b>                      |      | <u>159,199</u>             | <u>-</u>                 | <u>159,199</u>              | <u>70,389</u>               |
| <b>FUND BALANCES</b>                         |      |                            |                          |                             |                             |
| Unrestricted funds                           | 16   | 159,199                    | -                        | 159,199                     | 70,389                      |
| Restricted funds                             |      | <u>-</u>                   | <u>-</u>                 | <u>-</u>                    | <u>-</u>                    |
|                                              |      | <u>159,199</u>             | <u>-</u>                 | <u>159,199</u>              | <u>70,389</u>               |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which

The members have not required the company to obtain an audit of its financial statements for the year in question

These financial statements have been prepared in accordance with the provisions applicable to companies

The financial statements were approved by Trustees on 19/06/2025

**Mrs T Elder  
Chair of Trustees**

Company number: 07745178  
Charity number: 1147546

The notes on the follownig pages form part of these accounts.

## Cash flow

|                                                        |       | 2024           | 2023           |
|--------------------------------------------------------|-------|----------------|----------------|
|                                                        | Notes | £              | £              |
| <b>Cash flows from operating activities:</b>           |       |                |                |
| Net cash (used in) provided by operating activities    | A     | <b>28,572</b>  | <b>-21,322</b> |
| <b>Cash flows from investing activities:</b>           |       |                |                |
| Interest received                                      |       | 930            | 173            |
| <b>Net cash used in investing activities</b>           |       | <b>930</b>     | <b>173</b>     |
| <b>Change in cash and cash equivalents in the year</b> |       | <b>29,502</b>  | <b>-21,150</b> |
| <b>Cash and cash equivalents at 1 September 2023</b>   | B     | <b>110,844</b> | <b>131,994</b> |
| <b>Cash and cash equivalents at 31 August 2024</b>     | B     | <b>140,346</b> | <b>110,844</b> |

### Notes to the statement of cash flows for the year to 31 August 2024

#### A Reconciliation of net movement in funds to net cash (used in) provided by operating activities

|                                                                             | 2024          | 2023           |
|-----------------------------------------------------------------------------|---------------|----------------|
|                                                                             | £             | £              |
| <b>Net movement in funds (as per the statement of financial activities)</b> | <b>88,811</b> | <b>-15,333</b> |
| <b>Adjustments for:</b>                                                     |               |                |
| Depreciation charge                                                         | 0             | 0              |
| Losses on the revaluation and disposal of listed investments                | 0             | 0              |
| Investment income and dividends receivable                                  | -930          | -173           |
| (Increase) decrease in debtors                                              | -57,803       | 37,371         |
| Increase (decrease) in creditors                                            | -1,506        | -43,187        |
| <b>Net cash (used in) provided by operating activities</b>                  | <b>28,571</b> | <b>-21,322</b> |

B Analysis of cash and cash equivalents

| Cash at bank and in hand               | 140,346        | 110,844        |
|----------------------------------------|----------------|----------------|
| <b>Total cash and cash equivalents</b> | <b>140,346</b> | <b>110,844</b> |

## **One Eighty Limited**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024**

#### **1. Accounting policies**

##### **Charity information**

One Eighty Limited is a private company limited by guarantee incorporated in England and Wales.

The registered office is Unit 20, King's Meadow, Ferry Hinksey Road, Oxford, OX2 0DP.

##### **Accounting convention**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value, and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) ('FRS102'), Statement of Recommended Practice: Accounting and Reporting by Charities (Revised 2019) applicable to charities preparing their accounts in accordance with FRS102 ('Charities SORP (FRS102)'), the Charities Act 2011, and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The charity has taken advantage of the exemption in Financial Reporting Standards from the requirement to prepare a cash flow statement on the grounds that it is a small charity.

##### **1.1 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **1.2 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes

Restricted funds are subject to specific conditions by donors as to how they may be used.

##### **1.3 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations and grants are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from interventions is deferred and recognised when the service is provided.

#### **1.4 Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees linked to the strategic management of the charity.

#### **1.5 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings and equipment 33% straight line

#### **1.6 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### **1.7 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

### Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

## 1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

## 1.9 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

## 2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## 3. Donations and legacies

|                     | Unrestricted  | Restricted | 2024          | 2023          |
|---------------------|---------------|------------|---------------|---------------|
|                     | £             | £          | £             | £             |
| Donations and gifts | 6,827         | -          | 6,827         | 9,219         |
| Grants              | 80,816        | -          | 80,816        | 73,766        |
|                     | <u>87,643</u> | <u>-</u>   | <u>87,643</u> | <u>82,985</u> |

*Note that the 2023 comparator figures have been adjusted to reflect that some funds that were shown as grants are more accurately reflected as income from charitable activities*

## 4. Charitable activities

|                                      | Unrestricted | Restricted | 2024    | 2023    |
|--------------------------------------|--------------|------------|---------|---------|
|                                      | £            | £          | £       | £       |
| Interventions and student placements | 827,749      | -          | 827,749 | 501,235 |

Conferences and training

|                |          |                |                |
|----------------|----------|----------------|----------------|
| -              | -        | -              |                |
| <u>827,749</u> | <u>-</u> | <u>827,749</u> | <u>501,235</u> |

## 5. Other activities

Fundraising events

| Unrestricted | Restricted | 2024         | 2023          |
|--------------|------------|--------------|---------------|
| £            | £          | £            | £             |
| <u>2,755</u> | <u>-</u>   | <u>2,755</u> | <u>16,427</u> |
| <u>2,755</u> | <u>-</u>   | <u>2,755</u> | <u>16,427</u> |

## 6. Other income

Interest

| Unrestricted | Restricted | 2024       | 2023     |
|--------------|------------|------------|----------|
| £            | £          | £          | £        |
| <u>930</u>   | <u>-</u>   | <u>930</u> | <u>-</u> |
| <u>930</u>   | <u>-</u>   | <u>930</u> | <u>-</u> |

## 7. Cost of raising funds

Fundraising and publicity

| Unrestricted  | Restricted | 2024          | 2023         |
|---------------|------------|---------------|--------------|
| £             | £          | £             | £            |
| <u>15,817</u> | <u>-</u>   | <u>15,817</u> | <u>3,250</u> |
| <u>15,817</u> | <u>-</u>   | <u>15,817</u> | <u>3,250</u> |

## 8. Cost of charitable activities

| Unrestricted | Restricted | 2024 | 2023 |
|--------------|------------|------|------|
| £            | £          | £    | £    |

### 8a) Costs incurred directly on specific activities

|                            |                |          |                |                |
|----------------------------|----------------|----------|----------------|----------------|
| Staff costs                | 698,540        | -        | 698,540        | 526,880        |
| Staff training and welfare | 16,837         | -        | 16,837         | 12,010         |
| Premises costs             | 35,694         | -        | 35,694         | 31,708         |
| Motor and travel           | 24,305         | -        | 24,305         | 18,982         |
| Office costs               | 32,035         | -        | 32,035         | 21,096         |
| Marketing                  | <u>1,539</u>   | <u>-</u> | <u>1,539</u>   | <u>435</u>     |
|                            | <u>808,950</u> | <u>-</u> | <u>808,950</u> | <u>611,111</u> |

### 8b) Costs incurred on support and administration

Governance costs

|                                                              |              |          |              |              |
|--------------------------------------------------------------|--------------|----------|--------------|--------------|
| Independent Examiner's fee                                   | 696          | -        | 696          | 696          |
| Other payments to the examiner's firm (accounts preparation) | 534          | -        | 534          | 534          |
| Insurance                                                    | 3,570        | -        | 3,570        | 2,236        |
| Legal and professional fees                                  | <u>699</u>   | <u>-</u> | <u>699</u>   | <u>436</u>   |
|                                                              | <u>5,499</u> | <u>-</u> | <u>5,499</u> | <u>3,902</u> |

**Total expenditure**

|                |          |                |                |
|----------------|----------|----------------|----------------|
| <u>830,266</u> | <u>-</u> | <u>830,266</u> | <u>618,263</u> |
|----------------|----------|----------------|----------------|

## 9. Staff costs

|                          | 2024           | 2023           |
|--------------------------|----------------|----------------|
|                          | £              | £              |
| Gross wages and salaries | 643,919        | 493,151        |
| Social security          | 41,123         | 24,218         |
| Pension contribution     | <u>13,367</u>  | <u>9,511</u>   |
|                          | <u>698,409</u> | <u>526,880</u> |

The average number of people employed during the year was 27 (2023:22)

There was one employee whose annual remuneration was £60,000 or more (2023: none). This is disclosed below

The highest paid member of staff as was paid:

£63,800

#### Remuneration of key management personnel

The key management personnel of the charity comprise the Trustees and the senior management team. The Trustees receive no remuneration for their services. The senior management team usually consists of the Chief Executive Officer, Director of Operations, Director of Development and Fundraising and the Service Manager. However two members of the team were on maternity leave and therefore did not take a key management role during this period

|                        | 2024           | 2023           |
|------------------------|----------------|----------------|
|                        | £              | £              |
| Aggregate compensation | 109,217        | 129,324        |
|                        | <u>109,217</u> | <u>129,324</u> |

#### 10. Tangible fixed assets

|                          | Fixtures,<br>Fittings and<br>Equipment<br>Funds | Total<br>2024 |
|--------------------------|-------------------------------------------------|---------------|
|                          | £                                               | £             |
| Cost                     |                                                 |               |
| At 1 September           | -                                               | 1,709         |
| Additions                | -                                               | -             |
| Disposals                | -                                               | -             |
| At 31 August             | <u>-</u>                                        | <u>-</u>      |
| Accumulated depreciation |                                                 |               |
| At 1 September           | -                                               | 1,709         |
| Disposals                | -                                               | -             |
| Charge for the year      | -                                               | -             |
| At 31 August             | <u>-</u>                                        | <u>-</u>      |
| Net book value           | -                                               | -             |
| At 1st September         | -                                               | -             |
| At 31 August             | <u>-</u>                                        | <u>-</u>      |

#### 11. Debtors

|                                | 2024           | 2023          |
|--------------------------------|----------------|---------------|
|                                | £              | £             |
| Falling due within one year:   |                |               |
| Prepayments and accrued income | 27,692         | 4,722         |
| Trade debtors                  | 80,743         | 45,910        |
| Other debtors                  | 4,725          | 4,725         |
|                                | <u>113,160</u> | <u>55,357</u> |

#### 12. Cash at bank and in hand

|                          | 2024           | 2023           |
|--------------------------|----------------|----------------|
|                          | £              | £              |
| Cash at bank and in hand | 140,346        | 110,844        |
|                          | <u>140,346</u> | <u>110,844</u> |

### 13. Creditors: liabilities falling due within one year

|                              | 2024          | 2023          |
|------------------------------|---------------|---------------|
|                              | £             | £             |
| Trade creditors              | -             | -             |
| Accruals                     | 10,090        | 7,045         |
| Deferred income              | 61,369        | 79,901        |
| Taxation and social security | 14,134        | 8,866         |
| Other creditors              | 8,713         |               |
|                              | <u>94,307</u> | <u>95,813</u> |

### 14. Deferred income

|                                                  | 2024          | 2023          |
|--------------------------------------------------|---------------|---------------|
|                                                  | £             | £             |
| Balance at the beginning of the reporting period | 79,901        | 115,887       |
| Amount released to income                        | - 79,901      | - 115,887     |
| Amount deferred in year                          | 61,369        | 79,901        |
| Balance at the end of the reporting period       | <u>61,369</u> | <u>79,901</u> |

Deferred income relates to Local Authority funded intervention projects which will be undertaken during the following financial year.

### 15. Pension commitments

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to expenditure in respect of defined contribution schemes was £13,367.36 (2023: £9,511).

### 16. Funds

During the year the movements in the charity's funds were as follows:

|                                        | Opening<br>balance<br>2024<br>£ | Incoming<br>resources<br>2024<br>£ | Outgoing<br>resources<br>2024<br>£ | Transfers<br>in the year<br>2024<br>£ | Closing<br>balance<br>2024<br>£ |
|----------------------------------------|---------------------------------|------------------------------------|------------------------------------|---------------------------------------|---------------------------------|
| General unrestricted funds             | 70,388                          | 919,077                            | 830,266                            | - 78,000                              | 81,199                          |
| Designated fund - investment fund      |                                 |                                    |                                    | 30,000                                | 30,000                          |
| Designated fund - complex needs        |                                 |                                    |                                    | 46,000                                | 46,000                          |
| Designated fund - resourcing equipment |                                 |                                    |                                    | 2,000                                 | 2,000                           |
|                                        |                                 |                                    |                                    |                                       | -                               |
| Total unrestricted funds               | <u>70,388</u>                   | <u>919,077</u>                     | <u>830,266</u>                     | <u>-</u>                              | <u>159,199</u>                  |
| Restricted funds                       |                                 |                                    |                                    |                                       |                                 |
| None                                   | -                               |                                    | -                                  | -                                     | -                               |
|                                        | <u>-</u>                        | <u>-</u>                           | <u>-</u>                           | <u>-</u>                              | <u>-</u>                        |

|                    |               |                |                |          |                |
|--------------------|---------------|----------------|----------------|----------|----------------|
| Aggregate of funds | <u>70,388</u> | <u>919,077</u> | <u>830,266</u> | <u>-</u> | <u>159,199</u> |
|--------------------|---------------|----------------|----------------|----------|----------------|

#### Analysis of net assets by fund

|                                       | General<br>funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>funds<br>£ | 2024<br>£       |
|---------------------------------------|-----------------------|--------------------------|--------------------------|-----------------|
| Tangible fixed assets                 | -                     | -                        | -                        | -               |
| Debtors                               | 113,160               | -                        | -                        | 113,160         |
| Cash at bank and in hand              | 62,346                | 78,000                   | -                        | 140,346         |
| Creditors falling due within one year | <u>- 94,307</u>       | <u>-</u>                 | <u>-</u>                 | <u>- 94,307</u> |
|                                       | <u>81,199</u>         | <u>78,000</u>            | <u>-</u>                 | <u>159,199</u>  |

In the previous year the movements in the charity's funds were as follows:

|                            | Opening<br>balance<br>2023<br>£ | Incoming<br>resources<br>2023<br>£ | Outgoing<br>resources<br>2023<br>£ | Transfers<br>in the year<br>2023<br>£ | Closing<br>balance<br>2023<br>£ |
|----------------------------|---------------------------------|------------------------------------|------------------------------------|---------------------------------------|---------------------------------|
| General unrestricted funds | 85,721                          | 593,465                            | 608,798                            | -                                     | 70,388                          |
| Total unrestricted funds   | <u>85,721</u>                   | <u>593,465</u>                     | <u>608,798</u>                     | <u>-</u>                              | <u>70,388</u>                   |
| Restricted funds           |                                 |                                    |                                    |                                       |                                 |
| Make Me                    | -                               | 5,096                              | 5,096                              | -                                     | -                               |
| Kickstart                  | <u>-</u>                        | <u>4,370</u>                       | <u>4,370</u>                       | <u>-</u>                              | <u>-</u>                        |
|                            | <u>-</u>                        | <u>9,466</u>                       | <u>9,466</u>                       | <u>-</u>                              | <u>-</u>                        |
| Aggregate of funds         | <u>85,721</u>                   | <u>602,931</u>                     | <u>618,264</u>                     | <u>-</u>                              | <u>70,388</u>                   |

#### Analysis of net assets by fund

|                                       | General<br>funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>funds<br>£ | 2023<br>£       |
|---------------------------------------|-----------------------|--------------------------|--------------------------|-----------------|
| Tangible fixed assets                 | -                     | -                        | -                        | -               |
| Debtors                               | 55,357                | -                        | -                        | 55,357          |
| Cash at bank and in hand              | 110,844               | -                        | -                        | 110,844         |
| Creditors falling due within one year | <u>- 95,813</u>       | <u>-</u>                 | <u>-</u>                 | <u>- 95,813</u> |
|                                       | <u>70,389</u>         | <u>-</u>                 | <u>-</u>                 | <u>70,389</u>   |

## **17. Operating lease commitments**

At the reporting end date the charity had no outstanding commitments for future minimum lease payments under non-cancellable operating leases (2023 none)

## **18. Transactions with related parties**

Owing to the nature of the charity's operations and the composition of the board of trustees being drawn from local public and private sector organisations, transactions may take place with organisations in which the trustee has an interest. All transactions involving such organisations are conducted at arm's length and in accordance with the provisions of the charity's governing document, the requirements of the Charities Act 2011 and the charity's normal procurement procedures, and none of the Trustees benefit personally from any such transactions.

There were no disclosable related party transactions during the year (2023: £Nil)

One Eighty Limited

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES  
FOR THE YEAR ENDED 31 AUGUST 2023**

|                                        | Note | Unrestricted funds |            |               |                | Unrestricted funds |            |              |                 |
|----------------------------------------|------|--------------------|------------|---------------|----------------|--------------------|------------|--------------|-----------------|
|                                        |      | General            | Designated | Restricted    | Total          | General            | Designated | Restricted   | Total           |
|                                        |      | Funds              | Funds      | Funds         | 2024           | Funds              | Funds      | Funds        | 2023            |
|                                        |      | £                  | £          | £             | £              | £                  | £          | £            | £               |
| <b>INCOME FROM:</b>                    |      |                    |            |               |                |                    |            |              |                 |
| Donations and legacies                 | 3    | 87,643             | -          | -             | 87,643         | 73,519             | -          | 9,466        | 82,985          |
| Charitable activities                  | 4    | 827,749            | -          | -             | 827,749        | 501,235            | -          | -            | 501,235         |
| Other activities                       | 5    | 2,755              | -          | -             | 2,755          | 16,427             | -          | -            | 16,427          |
| Investments                            |      | 930                | -          | -             | 930            | 173                | -          | -            | 173             |
| Other income                           | 6    | -                  | -          | -             | -              | 2,110              | -          | -            | 2,110           |
| <b>Total Income</b>                    |      | <u>919,077</u>     | <u>-</u>   | <u>-</u>      | <u>919,077</u> | <u>593,465</u>     | <u>-</u>   | <u>9,466</u> | <u>602,931</u>  |
| <b>EXPENDITURE ON:</b>                 |      |                    |            |               |                |                    |            |              |                 |
| Raising funds                          | 7    | 15,817             | -          | -             | 15,817         | 3,250              | -          | -            | 3,250           |
| Charitable activities                  | 8    | <u>814,449</u>     | <u>-</u>   | <u>-</u>      | <u>814,449</u> | <u>605,548</u>     | <u>-</u>   | <u>9,466</u> | <u>615,014</u>  |
| <b>Total Expenditure</b>               |      | <u>830,266</u>     | <u>-</u>   | <u>-</u>      | <u>830,266</u> | <u>608,798</u>     | <u>-</u>   | <u>9,466</u> | <u>618,264</u>  |
| <b>Net gains/losses on investments</b> |      | -                  | -          | -             | -              | -                  | -          | -            | -               |
| <b>Net income / (expenditure)</b>      |      | <u>88,811</u>      | <u>-</u>   | <u>-</u>      | <u>88,811</u>  | <u>- 15,333</u>    | <u>-</u>   | <u>-</u>     | <u>- 15,333</u> |
| <b>Transfers between funds</b>         | 16   | - 78,000           | -          | 78,000        | -              |                    |            |              |                 |
|                                        |      | <u>10,811</u>      | <u>-</u>   | <u>78,000</u> | <u>88,811</u>  | <u>- 15,333</u>    | <u>-</u>   | <u>-</u>     | <u>- 15,333</u> |
| Net movement in funds                  |      | <u>10,811</u>      | <u>-</u>   | <u>78,000</u> | <u>88,811</u>  | <u>- 15,333</u>    | <u>-</u>   | <u>-</u>     | <u>- 15,333</u> |
| <b>Reconciliation of funds:</b>        |      |                    |            |               |                |                    |            |              |                 |
| Total funds brought forward            |      | <u>70,389</u>      | <u>-</u>   | <u>-</u>      | <u>70,389</u>  | <u>85,722</u>      | <u>-</u>   | <u>-</u>     | <u>85,722</u>   |
| <b>Total funds carried forward</b>     |      | <u>81,199</u>      | <u>-</u>   | <u>78,000</u> | <u>159,199</u> | <u>70,389</u>      | <u>-</u>   | <u>-</u>     | <u>70,389</u>   |

## One Eighty Limited

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ONE EIGHTY LIMITED FOR THE YEAR ENDED 31 AUGUST 2024

I report to the trustees on my examination of the financial statements of One Eighty Limited (the charity) for the year ended 31 August 2024.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### 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 member of the Chartered Institute of Management Accounts, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Rachel Eden FCMA,  
Holy Brook Associates Ltd, 1st Floor, Pinnacle Building, 20 Tudor Rd, Reading RG1 1NH

Dated: 7th June 2025

**ONE-EIGHTY LIMITED**

England & Wales - Charity number 1147546

---

# Accounts

---

**One Eighty Limited**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2023**

| <b>Contents</b>                            | <b>Page</b> |
|--------------------------------------------|-------------|
| Legal and administrative information       | 2           |
| Trustees report                            | 3           |
| Statement of Trustees responsibilities     | 11          |
| Independent Examiner's report              | 12          |
| Statement of financial activities          | 13          |
| Balance sheet                              | 14          |
| Notes to the account                       | 15          |
| Detailed statement of financial activities | 22          |

## **One Eighty Limited**

### **LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 AUGUST 2023**

#### **Trustees**

Mrs A C Pierazzini  
Mr J Fisher  
Dr T D Gardiner  
Dr H Johnson  
Mrs T Elder  
Mr A Souter  
Mrs L-M Jones  
Mr N Aitchison  
Mrs D James  
Mr A Davidson (appointed 08/22/22)

#### **Senior Management Team**

Mrs S Besant (Chief Executive Officer)  
Mrs R Summut (Director of Development & Fundraising)  
Mrs N Cranfield (Director of Operations)  
Miss C Lewis-Pryde (Service Manager)

**Charity Registration Number**      1147546

**Company Registration Number**   07745178

**Registered Office**                    Unit 20 King's Meadow Ferry Hinksey Road Oxford OX2 0DP

**Independent Examiner**            Rachel Eden ACMA  
Holy Brook Associates Ltd, 1st Floor, Pinnacle Building, 20 Tudor Rd, Reading RG1 1NH

**Bankers**                                  Lloyds Bank

## **One Eighty Limited**

### **TRUSTEE'S ANNUAL REPORT (INCORPORATING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2023**

The Trustees, who are also Directors of the charitable company for the purposes of Company law, present their report and the financial statements of the charity for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

## **OBJECTIVES AND ACTIVITIES**

### **Objects and Aims**

As set out in the governing documents, the charity's objects are as follows:

The promotion of the social inclusion for the public benefit amongst young people who are socially excluded as they do not engage with educational services, by providing them with support and assistance to relieve the needs of those people, and to assist them to integrate back into mainstream education by:

- Offering curriculum-based group activities
- One-to-one mentoring and support
- Building links with families, schools and local authorities
- Enabling families, schools and community groups to support each other and develop strategic measures towards reintegration into community life.

The aims of our charity are to connect vulnerable young people with a positive learning experience by working on patterns of thinking, behaviours, and emotions, to enhance learning, ultimately turning lives around. Our aims fully reflect the purposes that the charity was set up to further, in order to reach more young people and their family's year-upon-year.

### **Objectives, Strategies and Activities**

#### Delivering our aims

We review our aims, objectives, and activities each year to reflect on the past 12 months' achievements and outcomes, and plan appropriately for the year ahead. The review looks at the success of each key activity and the benefits these have brought to the individuals and groups we exist to support. The review also allows us to ensure that we remain in keeping with our charity's aims and objectives. The Trustees consider how the planned activities will benefit the individuals they are aimed for, that there are the appropriate safeguards in place, and that the financial stability of the charity is also considered.

#### The focus of our work

The aims of the charity are to enable children and young people who struggle with their mental health and educational needs to re-engage with a positive learning experience. This is achieved through the charity's robust and high-quality model, delivered by trained and experienced staff, supporting young people through a range of services: intensive one-to-one interventions, preventative mental health projects (Make Me Smile, Kick Start, Transitional/Standard Summer Projects), and training and supervision for external professionals (Cognitive Behavioural Therapy, and External Supervision). The models of support are underpinned by unique, research-based, psychological approaches (such as CBT, DBT, and trauma-informed therapy).

The positive reputation One-Eighty has built, over the past decade, has been achieved by working with existing providers and external agencies such as: schools/academies, virtual schools for looked after children (VSLAC), social care teams, the police, and other like-minded charitable organisations. Through a variety of training courses, external supervision sessions, conferences, projects, boards, and network forums, the charity also continues to seek further opportunities for development and growth in order for more schools and professional services, across health and education sectors in particular, to access our services.

During 2021/2022, One-Eighty has continued working with a larger mental health charity, focusing on joint-commissioned projects and offering External Supervision services to their staff, and other organisations they collaborate with. This has enabled efficiencies, and wider-collaborative working across a range of charities in the county. Furthermore, this collaborative work has furthered One-Eighty's reputation across both Oxfordshire and Buckinghamshire, particularly by increasing the awareness of our service offers which has resulted in increased referrals through health and education sectors. In addition to this, it has introduced One-Eighty to strategic consultations led by the new Integrated Care Boards (ICB/ICS) whereby One-Eighty has been able to contribute to data gathering, horizon scanning, and communicate the needs of vulnerable young people.

As One-Eighty launched its 10<sup>th</sup> Anniversary Appeal, the fundraising team was heavily focused on increasing the knowledge and reputation, in addition to funding, through new and existing donors. This was primarily through a team-wide 7k fun run, and a formal anniversary fundraising dinner, hosted by our charity's Patron. During this year, the Senior Leadership Team re-structured to offer a permanent Service Manager position, create a Director of Operations role in order to support the CEO and manage the finances in parallel with the strategy, in addition to promoting the Development Manager to Director of Fundraising & Development. This new structure has enabled the organisation to have the leadership infrastructure to manage the upcoming growth and strategic management of the income generation whilst maintaining safeguarding and delivery as a priority.

## **Public Benefit**

The Trustees confirm that they have complied with the requirement in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit in exercising their powers and duties. They have referred to this guidance when reviewing the charity's objects and aims and in planning its future activities and are satisfied that the charity's activities comply with this guidance and are of public benefit.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Impact**

Over the academic year 2022/2023, One-Eighty has continued to grow its reach and positively impact vulnerable young people's lives. Furthermore, our Founder and CEO was recognised for the outstanding contribution she has made to the community, and for going above and beyond to support young people with challenging circumstances, being awarded the High Sheriff Award 2023. In addition to this recognition, One-Eighty were selected from over 200 national charities as a finalist for the Centre for Social Justice Award 2023; this alliance honours and supports the best grassroots, poverty-fighting charities and social enterprises, to have access to the corridor of policy makers, philanthropists, and prestigious organisations.

During this year, One-Eighty has supported 66 children and young people with complex needs through our intensive one-to-one interventions. We have delivered over 1650 sessions to young people and their families. 1560 children and young people have taken part in our preventative mental health project – Make Me Smile. 32 young people took part in our Kick Start project – a group work project that supports those who struggle with transitions. There were 47 young people who experienced our Summer Project where we met them in their primary school and supported them with tools and strategies to overcome their anxieties in secondary school – completing the support early into their year 7 phase. Finally, we delivered to 26 professionals, including teaching staff and external agencies, our External Supervision and CBT training sessions. This support has been delivered across our geographical areas of focus: Oxfordshire and Buckinghamshire, concentrating on areas which have the highest levels of deprivation.

The start of 2022/2023 focused on implementing One-Eighty's Strategic 3-year plan which aims to:

1. Expand One-Eighty's services across Oxfordshire, reaching more vulnerable young people each year.
2. Expand services across Buckinghamshire – setting up a satellite office to deliver from.
3. Be the employer of choice – invest in CDP and training opportunities for staff growth and expertise.

To achieve these objectives, One-Eighty's Senior Leadership Team focused its attentions on implementing and developing a high-performance team culture. This flowed into sharing regular data and achievement snapshots with the staff team, on a quarterly basis, to promote this culture throughout the organisation and enable opportunities for feedback and conversation about how the strategic objectives directly linked with each role. Furthermore, One-Eighty expanded its headcount by investing in additional intervention team members and supporting this with additional Team Leaders to deliver management and supervision.

Throughout the year, One-Eighty has worked hard to understand the details behind its models of delivery and income vs expenditure (based on pricing models) through implementing various business methods and tools to determine efficiencies and high performance. This has enabled One-Eighty to strategically plan for growth in line with its budget and identify what specifically the charity requires to meet its objectives and income targets.

For more than a decade, we have grown to support vulnerable young people and families across Oxfordshire and Buckinghamshire. We exist for those who fall through the net and struggle to find support tailored to their specific needs.

The support we offer for children and young people (aged 4-18) and their families, as well as professionals working with children and young people is essential. Our services, including intensive 1:1 interventions as well as preventative mental health projects demonstrate that we are organically aligned with the Integrated Care System's (ICS) strategic objectives, and that we have extensive skills and experience to enable us to deliver to meet demand.

We are a professional, strategic and innovative charity that uses evidence-based approaches to ensure maximum impact in all our work. We re-engage children and young people with a positive learning experience and help to improve their mental and emotional wellbeing.

The need for our services is growing rapidly at a time when schools and statutory services are less able to provide support. This means that more and more vulnerable young people are not getting the help that they need with negative impacts not only for them and their life chances but for the communities that surround them.

We continue to support young people who are known as 'Children We Care For' in the care of the local authority, those with SEND support, with EHCPs and those without, young people in the Youth Justice System, and those on Child In Need or Child Protection Plans. Working across two different authorities, One-Eighty are skilled in managing and supporting young people with different types of support plans and different infrastructures that surround them.

In February 2022, 800 children 'disappeared' from education across Oxfordshire, and reports that highlighted the support for young people with SEND were devastating. These statistics and reduction in support continues to grow. One-Eighty remains focused in its objectives to meet these referral demands and offer necessary services to young people and turn their lives around.

## **Fundraising**

Trusts and Foundations has remained the charity's primary fundraising activity, in addition to utilising resources to seek funding from community fundraising activities such as the Blenheim 7k Fun Run. We aim to develop One-Eighty's communications and marketing strategy to improve stewardship and relationships. Working in partnership with local philanthropists has enabled One-Eighty to begin to expand its breadth of delivery of its Schools Partnerships across Oxfordshire. Seeking funding for One-Eighty's preventative mental health services remains part of our fundraising strategy.

This year has also been a period of scoping for opportunities and growth within Bucks to deliver another of the charity's strategic aims. The focus of the fundraising team has therefore remained strategically narrow as the team explore how the fundraising landscape is developing against the backdrop of a cost-of-living crisis for the nation, and therefore how and where One-Eighty should channel its limited resources.

## **Staffing**

One-Eighty has worked hard to understand and develop its model of high-performance teams to enable the charity to support more vulnerable young people who are desperately in need of our support. To facilitate this a significant amount of investment has gone into One-Eighty's recruitment and retention strategy. At the beginning of 2023, One-Eighty increased salaries across the organisation. This enabled us to ensure our staff were paid at least of the level of the Oxford Living Wage. We were also able to offer a salary increase where many others weren't. This ensured that our salaries remained comparable to other charitable organisations. Being able to retain and grow our highly skilled team is a key priority for us.

In support of this aim the CPD and training offered to staff throughout 2022/23 has been significantly greater than previous years. This is part of a strategic plan to upskill and expand the expertise across the whole staff team. Staff have been offered training to equip them with advanced tools that both meet the strategic aims of the organisation, but most importantly enable them to offer even more tailored and vital research and evidence-based techniques and support to vulnerable young people. Our team and our culture continue to be our most valued asset and resource. We work to ensure they are working at the charity's gold standard of practice, always delivering with our values and distinctive approach. We believe that this is paramount to improving the lives of the most vulnerable young people across the two counties we serve. It is our clear intention to continue growing the team to meet demand and continue One-Eighty's trajectory.

Towards the end of the financial year, two members of the Senior Leadership Team went on maternity leave. The CEO and Board of Trustees have made the decision to compensate for their roles' operational loss by strategically mapping out interim development and growth opportunities amongst the existing team and increasing the oversight and delivery capacity of the CEO. One-Eighty have planned for the next financial year to be a period of continued growth whilst consolidating the internal processes and structures that are enabling One-Eighty to thrive.

### **Strategic Collaboration**

Due to the changes in the Integrated Care System (ICS) and the subsequent impact on charitable organisations, as well as significant changes within the strategic collaborative partner organisation itself, One-Eighty has focused on seeking joint-project commissioned services on a case-by-case basis rather than exploring any formal collaborations. This has been to ensure that One-Eighty continues to focus on supporting the needs of vulnerable young people who we exist to serve. We have chosen to prioritise what we know works and to maintain and enhance the charity's ethos whilst working strategically to apply for joint-project funding when we have considered that a partnership would enable broader impact through the application of additional skills.

### **Growth and opportunities**

We have continued to focus on growth opportunities to meet demand, identifying that there has continued to be an increasing number of referrals for One-Eighty's services each year. These include:

- Growing relationships with existing and new Commissioners to continue expanding contracts to enable further organisational stability and sustainability of intervention income;
- Broadening funding opportunities across both geographical locations, and across sectors (health, education, and charity);
- Contributing to strategic boards such as the ICS VCSE Mental Health Sub-Group, OSCB full board, and other young people related new initiatives;
- Developing and expanding relationships and partnerships for joint working across the charitable sector; and
- Expanding the Schools Partnership Model which supports a whole-school approach to improving outcomes for young people and communities by working in partnership with local philanthropists and organisations.
- Partnering with business networks to expand our reach and further our opportunities.

One-Eighty seeks to utilise its opportunity as a CSJ (Centre for Social Justice) finalist to influence policy to enable more support and focus on struggling schools who have an increasing number of young people with high level needs, such as SEND, but without the tools to support these young people. As a small but growing organisation, this is an exciting opportunity for One-Eighty allowing us to be recognised for our significant impactful contributions in tackling social injustice across Oxfordshire and Buckinghamshire.

In addition we are looking forward to continuing to deliver our 3-year strategy across Buckinghamshire, to meet the counties aims of 'making Bucks a happier and healthier place to live,' through One-Eighty's specific support.

### **Infrastructure**

Our Senior Leadership Team is made up of: the CEO (who is responsible for the overall leadership of the organisation - driving the vision and strategy), the Service Manager (who oversees the operational delivery of the organisation including the services delivered, and support for the team, as well as coordinating the partnerships and contracts with local authority leads), the Director of Operations (who oversees the management of the finances and strategy – ensuring that robust monitoring is in place and efficient changes made to enable the delivery of services to be at its best and most effective), and the Director of Development & Fundraising (who is responsible for the fundraising income and opportunities for growth, in addition to the communications about, and for, the charity).

Whilst the Service Manager and Director of Operations are simultaneously on maternity leave, the responsibilities under the duties of their roles will be undertaken by the increase in the CEO's capacity, an interim restructure of the Director of Development & Fundraising's role, and the restructure of one of the organisation's Team Leaders who will act up for part of their role to take on some of the Service Manager's responsibilities on an interim basis. The focus of the Senior Leadership Team during this period will primarily focus on operations rather than strategic decisions. The strategy will be monitored and adapted by the CEO and Board of Trustees through more regular monitoring alongside the quarterly Board meetings.

The Senior Leadership Team are an integral part of the organisation, enabling clear communication between the Trustees and staff, and enabling decisions to be made efficiently and effectively. The SLT will continue to meet on a weekly basis to discuss primarily the operations of the organisation, ensuring that the budget and strategy is being met and any risks quickly mitigated. Termly meetings with the team will continue to ensure the strategy and tactics are cascaded and the culture of the organisation remains focused and transparent to meet young people's needs.

The CEO will continue to meet with the Chair of Trustees and Treasurer monthly as part of the on-going Finance Sub-Committee that feeds financial updates into the Board meeting agenda. This will ensure that scrutiny of One-Eighty's finances remain, and risks mitigated at the earliest possible point. The CEO will provide financial reports and commentary to the committee which will be collated in partnership with the Office Manager (a role which is a strategic promotion from Team Administrator during the year).

### **Key Performance Indicators**

The key financial performance indicator used by Trustees to evaluate the charity's financial performance is the overall surplus or deficit for the year and the level of reserves held at the end of the year. This is also assessed alongside the potential upcoming opportunities for the organisation which is risk assessed. These are further monitored throughout the year by the operations of the Finance Sub-Committee noted above and re-forecast budgets presented at the mid-way point during the financial year.

The details of the charity's financial performance for the year and level of reserves at the end of the year are detailed further below in the Financial Review.

## **FINANCIAL REVIEW**

Income for the financial year was £602,931 which was a £70k increase from the prior year.

The majority of the charity's income for the year, 74%, is derived from intervention revenue, for which the Charity is funded directly for each intervention it carries out. It includes annual contracts where a funder will commit to pay for a certain number of interventions over an academic year. These contracts are material in the context of the overall revenue and support cashflow as they are funded upfront. Intervention revenue also includes income derived from a project to support children over the summer, especially with the transition to secondary school. Again, each child's place is funded by a school or local authority.

The balance of revenue was obtained via fundraising. This included grants from trusts and other funding bodies and by community fundraising.

Expenditure for the year was £618,264 of which 86% were payroll costs. Salary costs have increased by 35%. This reflects the investment that has been made in staff recruitment during the year. The average number of employees increased in the year to 22 from last year's 14. This investment in staff meant that the result for the year was a deficit of £15,333, but it meant that One-Eighty started the new financial year with staff in place to deliver significantly more interventions to vulnerable children.

The balance sheet included a cash balance of £110,841 at the year end. Included in creditors is deferred revenue of £79,901 which represents interventions which were funded by the year end but for which the work was completed in the following financial year.

## **Reserves Policy**

The Trustees review the reserve levels of the charity annually. This review encompasses the nature of the income and expenditure streams, the need to match income with commitments and the nature of reserves. The Trustees also take into consideration the future plans of the charity, the uncertainty over future income streams and other key risks identified during the risk review which are deemed to be low-risk and few.

One-Eighty has taken a strategic view of managing our reserves, which is bespoke and tailored to the charity. One-Eighty has received training on reserves management and various methods of good financial management. In addition, One-Eighty has drawn on research and advice from the Institute for Voluntary Action Research, the National Council for Voluntary Organisations and the Charity Commission.

Our Reserves Policy states that One-Eighty seeks to hold reserves that will enable us to manage any unexpected and sudden costs, as well as a small amount to cover any sudden loss of income. This means that One-Eighty aims to hold reserves of £35,000, which is around 50% of our expected income in a typical month, plus £6,000 for unexpected costs. To respond to the increased volume of referrals, we regularly front-load our recruitment at the start of the academic year and need higher reserves to do this.

To meet demand for our services, particularly the rise in referrals following the pandemic, we used approximately £19k of our existing reserves to strategically invest in staffing resources, including training requirements, which has enabled One-Eighty to grow significantly over the past year.

At the 31st August 2023, One-Eighty holds total Reserves of £70,389, all of which was unrestricted .

## **Investment Policy**

The charity does not hold any investments other than holding short-term cash deposits in a Lloyds Bank Savings Account, available for immediate drawdown.

## **Principal Risks and Uncertainties**

The Trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity face;
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The results of this process are documented in the Risk Register, which is constantly reviewed in light of any new information and formally reviewed annually.

The principal risks and uncertainties facing the charity are as follows:

- Risk of long-term Local Authority contracts not continuing, which form a significant amount of income for the organisation.
- Risk to cash flow if invoices from Local Authority and other commissioners are not paid in time.
- Income streams through fundraising do not continue.

## **Going Concern**

After making appropriate enquiries, the Board of Trustees has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Statement of Accounting Policies within the financial statements.

## **PLANS FOR FUTURE PERIODS**

The charity plans to continue with the activities outlined above in the next year, with a particular emphasis on meeting the following strategic objectives:

1. Expand services across Oxfordshire (reaching more young people each year)
2. Grow Buckinghamshire-based team and secure permanent office
3. Be the employer of choice (working on a high-performance team culture)

The investment in staff growth enables One-Eighty to deliver at a higher volume from the beginning of the financial and academic year, where schools struggle significantly to meet need after a significant holiday period and transitions across both counties. It also enables One-Eighty to deliver more efficiently and sustainability as the charity seeks to grow and develop charitable opportunities.

With two Senior Leadership Team members on maternity leave, the oversight by the CEO will be more operational to ensure the charity is meeting its financial and delivery obligations and achieving its targets. Utilising the skills and expertise of Board members will also be a high priority for the CEO who seeks to maintain the charity's strategic growth and direction. Identifying other key Board members will therefore be part of the CEO's aims for the next year in addition to working closely with the charity's Patrons.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Constitution**

One-Eighty Limited is a charitable company limited by guarantee and registered with the Charity Commission of England and Wales. The charity is governed by its Memorandum and Articles of Association, executed on 23 May 2012.

The Trustees are also the Directors of the charitable company for the purposes of company law. The details of the Trustees who served throughout the year and to the date of this report are included in the Reference and Administrative Details on page 1.

### **Members' Liability**

Each member of the charitable company undertakes to contribute to the assets of the charitable company in the event of it being wound up while they are a member, or within one year after they cease to be a member, such amount as may be required, not exceeding £10, for the debts and liabilities contracted before they ceased to be a member.

### **Trustees' Indemnities**

In accordance with normal commercial practice, the charity has purchased insurance to protect Trustees and officers from claims arising from negligent acts, errors or omissions occurring whilst on charity business. The insurance provides cover up to £1 million.

### **Method of Recruitment and Appointment or Election of Trustees**

Trustees are recruited by assessing the needs of the charity and which roles are required to support the vision and mission strategies. This is discussed at Board Meetings and shared with the CEO of the charity. After placing advertisements online and head hunting via recommendations, interested persons are met with to discuss the nature of each individual role and expectations by the board of trustees. The CEO and Chair of Trustees research and explore the applicant's history and credentials to determine suitability. New potential Trustees are invited to meet with the board to determine their suitability and become familiar with other skill sets. At the following Board meeting, the recruit is discussed and elected by the Board of Trustees.

All interested Trustees submit a CV and are required to provide two references to determine their suitability, in addition to completing a DBS.

### **Policies and Procedures Adopted for the Induction and Training of Trustees**

All Trustees received a general introduction to the charity, its organisation, structures and employees. They are provided with copies of policies, procedures, minutes, accounts, budgets, plans and other documents they will need to undertake their role as Trustees.

Agenda items, financial documents, and operational dashboards are sent to Trustees prior to Board meetings to give them the opportunity to assess the status of the charity and note any questions or queries they wish to discuss. The agenda is set by the Chair of Trustees and CEO.

Training is offered to inform Trustees of the legal requirements and their necessary responsibilities, in addition to ensuring they have read the necessary documents that support the operation of One-Eighty and which govern some decisions in line with the LA's safeguarding procedures for example. Trustees are also invited to attend general staff training days, strategy days and are part of the recruitment interview panels.

### **Organisational Structure**

The Board of Trustees are responsible for the overall governance of the charity. They set the general strategy and business plans for the charity, approve an annual budget, monitor performance against the plans and budgets, and make major decisions about strategy, charity development and senior staff appointments (Senior Leadership Team).

The CEO is responsible for driving the vision and strategy of the charity on a daily basis, ensuring that opportunities for partnerships and developments are met in accordance to the charity's mission, and in-line with the annual budget. They are also responsible for communicating any key decisions and actions to the Trustees via the Chair. The Service Manager oversees the operations of the staff teams, ensuring that the delivery of the work is to a high-standard and safeguarding is prioritised. This includes the supervision and line management of the Lead Practitioners and Team Leaders, who then supervise the intervention staff. The Director of Development & Fundraising oversees the development of the charity's communications and marketing strategy, in addition to seeking funding from trusts and foundations, and the Director of Operations is responsible for monitoring and driving the strategy in line with the financial management and operational growth.

Intervention staff and back-office staff are divided into separate roles based on experience and expertise and have various responsibilities within those job titles, however generally carry out tasks with a focus on supporting young people and families on a daily basis. Therefore, each staff member works and makes decisions independently on cases, and discuss bigger concerns with managers during weekly meetings or during supervisions with their line managers. Monthly finances, management concerns, staff recruitment and the direction of the charity are assessed by the CEO following discussions with the SLT in relation to the team's resourcing and capacity needs, and communicated where necessary to the Trustees, who make the final decisions in a strategic sense.

### **Arrangements for Setting Pay and Remuneration of Key Management Personnel**

The Trustees consider the Board of Trustees and the Senior Leadership Team to comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. All Trustees give of their time freely and no Trustee received any remuneration in the current or prior year.

The pay of the Senior Leadership Team is reviewed by the Trustees annually in line with the charity's pay and remuneration policy and is agreed at a Trustees meeting each year.

### **Related Parties and Other Connected Charities and Organisations**

There are no related parties or connected organisations which either control or significantly influence the decisions and operations of the charity.

### **FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS**

The charity and its Trustees do not act as Custodian Trustees of any other charity.

The Trustees' Report was approved by order of the Board of Trustees, as company Directors, 14th May 2024 and signed on its behalf by:

**Mrs T Elder**

## **Chair of Trustees**

### **Statements of Trustees Responsibilities**

Trustees have fiduciary responsibilities of One-Eighty and must commit to their attendance at quarterly Board meetings in addition to strategy days, budget reviews, and sub-committees in line with their oversight role. They are responsible for ensuring that One-Eighty carries out its purposes for public benefit and complies with One-Eighty's governing documents and the law. At all times, Trustees must act in One-Eighty's best interests and manage One-Eighty's resources responsibility, keeping One-Eighty accountable.

Approved by order of the Board of Trustees on 14th May 2024 and signed on its behalf by:

**Mrs T Elder**

**Chair of Trustees**

## One Eighty Limited

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ONE EIGHTY LIMITED FOR THE YEAR ENDED 31 AUGUST 2023**

I report to the trustees on my examination of the financial statements of One Eighty Limited (the charity) for the year ended 31 August 2023.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **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 member of the Chartered Institute of Management Accounts, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Rachel Eden ACMA,  
Holy Brook Associates Ltd, 1st Floor, Pinnacle Building, 20 Tudor Rd, Reading RG1 1NH  
Dated: 18th May 2024

# One Eighty Limited

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2023

|                                        | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>Funds<br>2023 | Total<br>Funds<br>2022 |
|----------------------------------------|-----------------------|---------------------|------------------------|------------------------|
| Note                                   | £                     | £                   | £                      | £                      |
| <b>INCOME FROM:</b>                    |                       |                     |                        |                        |
| Donations and legacies                 | 128,838               | 9,466               | 138,304                | 85,502                 |
| Charitable activities                  | 445,916               | -                   | 445,916                | 411,932                |
| Other activities                       | 16,427                | -                   | 16,427                 | 35,416                 |
| Investments                            | 173                   | -                   | 173                    | 35                     |
| Other income                           | 2,110                 | -                   | 2,110                  | -                      |
| <b>Total Income</b>                    | <u>593,465</u>        | <u>9,466</u>        | <u>602,931</u>         | <u>532,885</u>         |
| <b>EXPENDITURE ON:</b>                 |                       |                     |                        |                        |
| Raising funds                          | 3,250                 | -                   | 3,250                  | 6,140                  |
| Charitable activities                  | 605,548               | 9,466               | 615,014                | 473,859                |
| <b>Total Expenditure</b>               | <u>608,798</u>        | <u>9,466</u>        | <u>618,264</u>         | <u>479,999</u>         |
| <b>Net gains/losses on investments</b> | -                     | -                   | -                      | -                      |
| <b>Net income / (expenditure)</b>      | <u>- 15,333</u>       | <u>-</u>            | <u>- 15,333</u>        | <u>52,886</u>          |
| <b>Transfers between funds</b>         |                       |                     |                        |                        |
|                                        | <u>- 15,333</u>       | <u>-</u>            | <u>- 15,333</u>        | <u>52,886</u>          |
| <b>Net movement in funds</b>           | <u>- 15,333</u>       | <u>-</u>            | <u>- 15,333</u>        | <u>52,886</u>          |
| <b>Reconciliation of funds:</b>        |                       |                     |                        |                        |
| Total funds brought forward            | 85,722                | -                   | 85,722                 | 32,837                 |
| <b>Total funds carried forward</b>     | <u>70,389</u>         | <u>-</u>            | <u>70,389</u>          | <u>85,722</u>          |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements of an income and expenditure account required by the Companies Act 2006.

The notes on page 14-21 form part of these accounts.

**One Eighty Limited**

**BALANCE SHEET  
AS AT 31 AUGUST 2023**

|                                              |      | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>Funds<br>2023 | Total<br>Funds<br>2022 |
|----------------------------------------------|------|-----------------------|---------------------|------------------------|------------------------|
|                                              | Note | £                     | £                   | £                      | £                      |
| <b>FIXED ASSETS</b>                          |      |                       |                     |                        |                        |
| Tangible assets                              | 10   | -                     | -                   | -                      | -                      |
|                                              |      | <u>-</u>              | <u>-</u>            | <u>-</u>               | <u>-</u>               |
| <b>CURRENT ASSETS</b>                        |      |                       |                     |                        |                        |
| Debtors                                      | 11   | 55,357                | -                   | 55,357                 | 92,718                 |
| Cash at bank and in hand                     | 12   | <u>110,844</u>        | <u>-</u>            | <u>110,844</u>         | <u>131,994</u>         |
|                                              |      | 166,201               | -                   | 166,201                | 224,712                |
| <b>CREDITORS:</b>                            |      |                       |                     |                        |                        |
| Amounts falling due within one year          | 13   | - 95,813              | -                   | - 95,813               | - 138,990              |
|                                              |      | <u>70,389</u>         | <u>-</u>            | <u>70,389</u>          | <u>85,722</u>          |
| <b>Net current assets / (liabilities)</b>    |      | <u>70,389</u>         | <u>-</u>            | <u>70,389</u>          | <u>85,722</u>          |
| <b>Total assets less current liabilities</b> |      | <u>70,389</u>         | <u>-</u>            | <u>70,389</u>          | <u>85,722</u>          |
| <b>CREDITORS:</b>                            |      |                       |                     |                        |                        |
| Amounts falling due after more than one year |      | -                     | -                   | -                      | -                      |
| <b>TOTAL NET ASSETS</b>                      |      | <u>70,389</u>         | <u>-</u>            | <u>70,389</u>          | <u>85,722</u>          |
| <b>FUND BALANCES</b>                         |      |                       |                     |                        |                        |
| Unrestricted funds                           | 16   | 70,389                | -                   | 70,389                 | 85,722                 |
| Restricted funds                             |      | <u>-</u>              | <u>-</u>            | <u>-</u>               | <u>-</u>               |
|                                              |      | <u>70,389</u>         | <u>-</u>            | <u>70,389</u>          | <u>85,722</u>          |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2023.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small company's regime.

The financial statements were approved by Trustees on 14th May 2024

**Mrs T Elder**  
**Chair of Trustees**

Company number: 07745178  
Charity number: 1147546

The notes on page 14-21 form part of these accounts.

## **One Eighty Limited**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023**

#### **1. Accounting policies**

##### **Charity information**

One Eighty Limited is a private company limited by guarantee incorporated in England and Wales.

The registered office is Unit 20, King's Meadow, Ferry Hinksey Road, Oxford, OX2 0DP.

##### **Accounting convention**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value, and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) ('FRS102'), Statement of Recommended Practice: Accounting and Reporting by Charities (Revised 2019) applicable to charities preparing their accounts in accordance with FRS102 ('Charities SORP (FRS102)'), the Charities Act 2011, and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The charity has taken advantage of the exemption in Financial Reporting Standards from the requirement to prepare a cash flow statement on the grounds that it is a small charity.

##### **1.1 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **1.2 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes

Restricted funds are subject to specific conditions by donors as to how they may be used.

##### **1.3 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations and grants are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from interventions is deferred and recognised when the service is provided.

##### **1.4 Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees linked to the strategic management of the charity.

### **1.5 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings and equipment 33% straight line

### **1.6 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### **1.7 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

### **1.8 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### **1.9 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

## 2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## 3. Donations and legacies

|                     | Unrestricted   | Restricted   | 2023           | 2022          |
|---------------------|----------------|--------------|----------------|---------------|
|                     | £              | £            | £              | £             |
| Donations and gifts | 9,219          | -            | 9,219          | 10,730        |
| Grants              | 119,619        | 9,466        | 129,085        | 74,772        |
|                     | <u>128,838</u> | <u>9,466</u> | <u>138,304</u> | <u>85,502</u> |

## 4. Charitable activities

|                                      | Unrestricted   | Restricted | 2023           | 2022           |
|--------------------------------------|----------------|------------|----------------|----------------|
|                                      | £              | £          | £              | £              |
| Interventions and student placements | 445,916        | -          | 445,916        | 404,268        |
| Conferences and training             | -              | -          | -              | 7,664          |
|                                      | <u>445,916</u> | <u>-</u>   | <u>445,916</u> | <u>411,932</u> |

## 5. Other activities

|                    | Unrestricted  | Restricted | 2023          | 2022          |
|--------------------|---------------|------------|---------------|---------------|
|                    | £             | £          | £             | £             |
| Fundraising events | 16,427        | -          | 16,427        | 35,416        |
|                    | <u>16,427</u> | <u>-</u>   | <u>16,427</u> | <u>35,416</u> |

## 6. Other income

|               | Unrestricted | Restricted | 2023         | 2022     |
|---------------|--------------|------------|--------------|----------|
|               | £            | £          | £            | £        |
| Rental income | 2,110        | -          | 2,110        | -        |
|               | <u>2,110</u> | <u>-</u>   | <u>2,110</u> | <u>-</u> |

## 7. Cost of raising funds

|                           | Unrestricted | Restricted | 2023         | 2022         |
|---------------------------|--------------|------------|--------------|--------------|
|                           | £            | £          | £            | £            |
| Fundraising and publicity | 3,250        | -          | 3,250        | 6,140        |
|                           | <u>3,250</u> | <u>-</u>   | <u>3,250</u> | <u>6,140</u> |

## 8. Cost of charitable activities

|                                                           | Unrestricted | Restricted | 2023    | 2022    |
|-----------------------------------------------------------|--------------|------------|---------|---------|
|                                                           | £            | £          | £       | £       |
| <b>8a) Costs incurred directly on specific activities</b> |              |            |         |         |
| Staff costs                                               | 519,518      | 7,362      | 526,880 | 391,180 |

|                            |                |              |                |                |
|----------------------------|----------------|--------------|----------------|----------------|
| Staff training and welfare | 12,010         | -            | 12,010         | 9,075          |
| Premises costs             | 31,708         | -            | 31,708         | 43,006         |
| Motor and travel           | 18,982         | -            | 18,982         | 14,631         |
| Office costs               | 18,993         | 2,104        | 21,096         | 13,176         |
| Marketing                  | 435            | -            | 435            | 222            |
|                            | <u>601,646</u> | <u>9,466</u> | <u>611,111</u> | <u>471,291</u> |

**8b) Costs incurred on support and administration**

Governance costs

|                                       |              |          |              |              |
|---------------------------------------|--------------|----------|--------------|--------------|
| Independent Examiner's fee            | 1,230        | -        | 1,230        | -            |
| Depreciation of tangible fixed assets | -            | -        | -            | 295          |
| Insurance                             | 2,236        | -        | 2,236        | 2,048        |
| Legal and professional fees           | 436          | -        | 436          | 225          |
|                                       | <u>3,902</u> | <u>-</u> | <u>3,902</u> | <u>2,568</u> |

**Total expenditure**

|                |              |                |                |
|----------------|--------------|----------------|----------------|
| <u>605,548</u> | <u>9,466</u> | <u>615,013</u> | <u>473,859</u> |
|----------------|--------------|----------------|----------------|

**9. Staff costs**

|                          | 2023           | 2022           |
|--------------------------|----------------|----------------|
|                          | £              | £              |
| Gross wages and salaries | 493,151        | 358,963        |
| Social security          | 24,218         | 24,955         |
| Pension contribution     | 9,511          | 7,262          |
|                          | <u>526,880</u> | <u>391,180</u> |

The average number of people employed during the year was 22 (2022:14).

There were no employees whose annual remuneration was £60,000 or more (2022: none)

**Remuneration of key management personnel**

The key management personnel of the charity comprise the Trustees and the senior management team. The Trustees receive no remuneration for their services. The senior management team consists of the Chief Executive Officer, Director of Operations, Director of Development and Fundraising and the Service Manager.

|                        | 2023           | 2022           |
|------------------------|----------------|----------------|
|                        | £              | £              |
| Aggregate compensation | <u>129,324</u> | <u>121,562</u> |
|                        | <u>129,324</u> | <u>121,562</u> |

**10. Tangible fixed assets**

|                     | Fixtures,<br>Fittings and<br>Equipment<br>Funds | Total<br>2023 |
|---------------------|-------------------------------------------------|---------------|
|                     | £                                               | £             |
| Cost                |                                                 |               |
| At 1 September 2022 | 1,709                                           | 1,709         |
| Additions           | -                                               | -             |
| Disposals           | - 1,709                                         | - 1,709       |
| At 31 August 2023   | <u>-</u>                                        | <u>-</u>      |

|                          |          |          |
|--------------------------|----------|----------|
| Accumulated depreciation |          |          |
| At 1 September 2022      | 1,709    | 1,709    |
| Disposals                | - 1,709  | - 1,709  |
| Charge for the year      | -        | -        |
| At 31 August 2023        | <u>-</u> | <u>-</u> |

|                   |          |          |
|-------------------|----------|----------|
| Net book value    |          |          |
| At 31 August 2022 | <u>-</u> | <u>-</u> |
| At 31 August 2023 | <u>-</u> | <u>-</u> |

#### 11. Debtors

|                                | 2023          | 2022          |
|--------------------------------|---------------|---------------|
|                                | £             | £             |
| Falling due within one year:   |               |               |
| Prepayments and accrued income | 4,722         | 17,429        |
| Trade debtors                  | 45,910        | 70,564        |
| Other debtors                  | 4,725         | 4,725         |
|                                | <u>55,357</u> | <u>92,718</u> |

#### 12. Cash at bank and in hand

|                          | 2023           | 2022           |
|--------------------------|----------------|----------------|
|                          | £              | £              |
| Cash at bank and in hand | <u>110,844</u> | <u>131,994</u> |
|                          | <u>110,844</u> | <u>131,994</u> |

#### 13. Creditors: liabilities falling due within one year

|                              | 2023          | 2022           |
|------------------------------|---------------|----------------|
|                              | £             | £              |
| Trade creditors              | -             | -              |
| Accruals                     | 7,045         | 11,443         |
| Deferred income              | 79,901        | 115,877        |
| Taxation and social security | 8,866         | 7,981          |
| Other creditors              | -             | 3,689          |
|                              | <u>95,813</u> | <u>138,990</u> |

#### 14. Deferred income

|                                                  | 2023          | 2022           |
|--------------------------------------------------|---------------|----------------|
|                                                  | £             | £              |
| Balance at the beginning of the reporting period | 115,877       | 214,183        |
| Amount released to income                        | - 115,877     | - 214,183      |
| Amount deferred in year                          | 79,901        | 115,877        |
| Balance at the end of the reporting period       | <u>79,901</u> | <u>115,877</u> |

Deferred income relates to Local Authority funded intervention projects which will be undertaken during the following financial year.

#### 15. Pension commitments

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to expenditure in respect of defined contribution schemes was £9,511 (2022: £7,262).

## 16. Funds

During the year the movements in the charity's funds were as follows:

|                            | Opening<br>balance<br>2023<br>£ | Incoming<br>resources<br>2023<br>£ | Outgoing<br>resources<br>2023<br>£ | Transfers<br>in the year<br>2023<br>£ | Closing<br>balance<br>2023<br>£ |
|----------------------------|---------------------------------|------------------------------------|------------------------------------|---------------------------------------|---------------------------------|
| General unrestricted funds | 85,722                          | 593,465                            | 608,798                            | -                                     | 70,388                          |
| Total unrestricted funds   | <u>85,722</u>                   | <u>593,465</u>                     | <u>608,798</u>                     | <u>-</u>                              | <u>70,388</u>                   |
| Restricted funds           |                                 |                                    |                                    |                                       |                                 |
| Make Me                    | -                               | 5,096                              | 5,096                              | -                                     | -                               |
| Kickstart                  | -                               | 4,370                              | 4,370                              | -                                     | -                               |
|                            | <u>-</u>                        | <u>9,466</u>                       | <u>9,466</u>                       | <u>-</u>                              | <u>-</u>                        |
| Aggregate of funds         | <u>85,722</u>                   | <u>602,931</u>                     | <u>618,264</u>                     | <u>-</u>                              | <u>70,388</u>                   |

### Analysis of net assets by fund

|                                       | General<br>funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>funds<br>£ | 2023<br>£     |
|---------------------------------------|-----------------------|--------------------------|--------------------------|---------------|
| Tangible fixed assets                 | -                     | -                        | -                        | -             |
| Debtors                               | 55,357                | -                        | -                        | 55,357        |
| Cash at bank and in hand              | 110,844               | -                        | -                        | 110,844       |
| Creditors falling due within one year | - 95,813              | -                        | -                        | - 95,813      |
|                                       | <u>70,389</u>         | <u>-</u>                 | <u>-</u>                 | <u>70,389</u> |

In the previous year the movements in the charity's funds were as follows:

|                            | Opening<br>balance<br>2021<br>£ | Incoming<br>resources<br>2022<br>£ | Outgoing<br>resources<br>2022<br>£ | Transfers<br>in the year<br>2022<br>£ | Closing<br>balance<br>2022<br>£ |
|----------------------------|---------------------------------|------------------------------------|------------------------------------|---------------------------------------|---------------------------------|
| General unrestricted funds | 32,836                          | 484,937                            | 432,052                            | -                                     | 85,722                          |
| Total unrestricted funds   | <u>32,836</u>                   | <u>484,937</u>                     | <u>432,052</u>                     | <u>-</u>                              | <u>85,722</u>                   |
| Restricted funds           |                                 |                                    |                                    |                                       |                                 |
| Make Me                    | -                               | 46,817                             | 46,817                             | -                                     | -                               |
| Kickstart                  | -                               | 1,130                              | 1,130                              | -                                     | -                               |
|                            | <u>-</u>                        | <u>47,947</u>                      | <u>47,947</u>                      | <u>-</u>                              | <u>-</u>                        |
| Aggregate of funds         | <u>32,836</u>                   | <u>532,884</u>                     | <u>479,999</u>                     | <u>-</u>                              | <u>85,722</u>                   |

## Analysis of net assets by fund

|                                       | General<br>funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>funds<br>£ | 2022<br>£     |
|---------------------------------------|-----------------------|--------------------------|--------------------------|---------------|
| Tangible fixed assets                 | -                     | -                        | -                        | -             |
| Debtors                               | 92,718                | -                        | -                        | 92,718        |
| Cash at bank and in hand              | 131,994               | -                        | -                        | 131,994       |
| Creditors falling due within one year | - 138,990             | -                        | -                        | - 138,990     |
|                                       | <u>85,722</u>         | <u>-</u>                 | <u>-</u>                 | <u>85,722</u> |

## 17. Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

|                            | 2023<br>£    | 2022<br>£     |
|----------------------------|--------------|---------------|
| Payments falling due       |              |               |
| Within one year            | 3,100        | 18,600        |
| Between one and five years | -            | 3,100         |
|                            | <u>3,100</u> | <u>21,700</u> |

## 18. Transactions with related parties

Owing to the nature of the charity's operations and the composition of the board of trustees being drawn from local public and private sector organisations, transactions may take place with organisations in which the trustee has an interest. All transactions involving such organisations are conducted at arm's length and in accordance with the provisions of the charity's governing document, the requirements of the Charities Act 2011 and the charity's normal procurement procedures, and none of the Trustees benefit personally from any such transactions.

There were no disclosable related party transactions during the year (2022: £Nil)

**ONE-EIGHTY LIMITED**

England & Wales - Charity number 1147546

---

# Accounts

---

**ONE EIGHTY LIMITED – TRUSTEES’ REPORT**

Charity Registration No. 1147546

Company Registration No. 07745178 (England and Wales)

**ONE EIGHTY LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

## ONE EIGHTY LIMITED – TRUSTEES' REPORT

### LEGAL AND ADMINISTRATIVE INFORMATION

---

|                               |                                                                                                             |
|-------------------------------|-------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>               | Mrs A C Pierazzini                                                                                          |
|                               | Mr J Fisher                                                                                                 |
|                               | Mr S Menon (resigned December 2021)                                                                         |
|                               | Mr E M Simm (resigned February 2022)                                                                        |
|                               | Dr T D Gardiner                                                                                             |
|                               | Dr H Johnson                                                                                                |
|                               | Mrs T Elder                                                                                                 |
|                               | Mr A Souter                                                                                                 |
|                               | Mrs L-M Jones                                                                                               |
|                               | Mr N Aitchison                                                                                              |
|                               | Mrs D James                                                                                                 |
| <b>Senior management team</b> | Mrs S Besant (Chief Executive Officer)                                                                      |
|                               | Mrs R Summut (Director of Development & Fundraising)                                                        |
|                               | Mrs N Cranfield(Director of Operations)                                                                     |
|                               | Miss C Lewis-Pryde (Service Manager)                                                                        |
| <b>Charity number</b>         | 1147546                                                                                                     |
| <b>Company number</b>         | 07745178                                                                                                    |
| <b>Registered office</b>      | Unit 20 King's Meadow Ferry Hinksey Road Oxford OX2 0DP                                                     |
| <b>Independent examiner</b>   | Rachel Eden, ACMA, Holy Brook Associates Ltd, 1st Floor,<br>Pinnacle Building, 20 Tudor Rd, Reading RG1 1NH |

---

**CONTENTS**

|                                        | <b>Page</b> |
|----------------------------------------|-------------|
| Trustees report                        | 4-14        |
| Statement of Trustees responsibilities | 15          |
| Independent examiner’s report          | 16          |
| Statement of financial activities      | 17          |
| Balance Sheet                          | 18          |
| Notes to the accounts                  | 19-28       |

The Trustees, who are also Directors of the charitable company for the purposes of Company law, present their report and the financial statements of the charity for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

### **OBJECTIVES AND ACTIVITIES**

#### **Objects and Aims**

As set out in the governing documents, the charity's objects are as follows:

The promotion of the social inclusion for the public benefit amongst young people who are socially excluded as they do not engage with educational services, by providing them with support and assistance to relieve the needs of those people, and to assist them to integrate back into mainstream education by:

- Offering curriculum-based group activities
- One-to-one mentoring and support
- Building links with families, schools and local authorities
- Enabling families, schools and community groups to support each other and develop strategic measures towards reintegration into community life.

The aims of our charity are to connect vulnerable young people with a positive learning experience by working on patterns of thinking, behaviours, and emotions, to enhance learning, ultimately turning lives around. Our aims fully reflect the purposes that the charity was set up to further, in order to reach more young people and their family's year-upon-year.

#### **Objectives, Strategies and Activities**

##### Delivering our aims

We review our aims, objectives, and activities each year to reflect on the past 12 months' achievements and outcomes, and plan appropriately for the year ahead. The review looks at the success of each key activity and the benefits these have brought to the individuals and groups we exist to support. The review also allows us to ensure that we remain in keeping with our charity's aims and

## ONE EIGHTY LIMITED – TRUSTEES' REPORT

objectives. The Trustees consider how the planned activities will benefit the individuals they are aimed for, that there are the appropriate safeguards in place, and that the financial stability of the charity is also considered.

### The focus of our work

The aims of the charity are to enable children and young people who struggle with their mental health and educational needs to re-engage with a positive learning experience. This is achieved through the charities robust and high-quality model, delivered by trained and experienced staff, supporting young people through a range of services: intensive one-to-one interventions, preventative mental health projects (Make Me Smile, Kick Start, Transitional/Standard Summer Projects), and training and supervision for external professionals (Cognitive Behavioural Therapy, and External Supervision). The models of support are underpinned by unique, research-based, psychological approaches (such as CBT, DBT, and trauma-informed therapy).

The positive reputation One-Eighty has built, over the past decade, has been achieved by working with existing providers and external agencies such as: schools/academies, VS for CWCF (Virtual Schools for Children We Care For), social care teams, the police, and other like-minded charitable organisations. Through a variety of training courses, external supervision sessions, conferences, projects, boards, and network forums, the charity also continues to seek further opportunities for development and growth in order for more schools and professional services, across health and education sectors in particular, to access our services.

During 2021/2022, One-Eighty has continued working with a larger mental health charity, focusing on joint-commissioned projects and offering External Supervision services to their staff, and other organisations they collaborate with. This has enabled efficiencies, and wider-collaborative working across a range of charities in the county. Furthermore, this collaborative work has furthered One-Eighty's reputation across both Oxfordshire and Buckinghamshire, particularly by increasing the awareness of our service offers which has resulted in increased referrals through health and education sectors. In addition to this, it has introduced One-Eighty to strategic consultations led by the new Integrated Care Boards (ICB/ICS) whereby One-Eighty has been able to contribute to data gathering, horizon scanning, and communicate the needs of vulnerable young people.

As One-Eighty launched its 10<sup>th</sup> Anniversary Appeal, the fundraising team was heavily focused on increasing the knowledge and reputation, in addition to funding, through new and existing donors. This was primarily through a team-wide 7k fun run, and a formal anniversary fundraising dinner, hosted by our charity's Patron. During this year, the Senior Leadership Team re-structured to offer a permanent Service Manager position, create a Director of Operations role in order to support the CEO and manage the finances in parallel with the strategy, in addition to promoting the Development Manager to Director of Fundraising & Development. This new structure has enabled the organisation to have the leadership infrastructure to manage the upcoming growth and strategic management of the income generation whilst maintaining safeguarding and delivery as a priority.

### **Public Benefit**

The Trustees confirm that they have complied with the requirement in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit in exercising their powers and duties. They have referred to this guidance when reviewing the charity's objects and aims and in planning its future activities and are satisfied that the charity's activities comply with this guidance and are of public benefit.

## ONE EIGHTY LIMITED – TRUSTEES' REPORT

### ACHIEVEMENTS AND PERFORMANCE

#### Impact

Over the academic year 2021/22, One-Eighty positively affected the lives of over 1,600 school-aged young people and their families. Our work continues to transform the lives of children, young people and their families across Oxfordshire and Buckinghamshire. Working intensively on a one-to-one basis, with **young people with complex mental health and educational needs**, and their families, we delivered **1,189 sessions**. A **15% increase from 2020/2021**.

The most common reason for a young person being referred to One-Eighty was **emotional regulation challenges** – this can include angry outbursts, anxiety, depression, substance abuse, suicidal thoughts, self-harm and other self-damaging behaviours. Without our support, these young people will continue to be absent from education, leading to pathways including permanent exclusion, criminality or acute mental health needs, potentially affecting their lives into adulthood.

We deliver **one-to-one interventions** over eight weeks with 3-4 sessions a week, including support for parents/carers. Our work is psychology-focused, using Cognitive Behavioural Therapy (CBT), Dialectical Behavioural Therapy (DBT) and Trauma-Informed Therapy as the foundation. We support each young person to develop more appropriate behaviours and coping strategies, build self-esteem and mental health resilience. Our goal is to help them to support and manage their own mental health and behaviours and re-engage with their learning. We equip them to make the most of their talents and boost their long-term outcomes. Our weekly sessions for parents/ carers to equip them with the skills to support their child or young person after our support has concluded. **94% of the young people we supported last year with this work, showed an improvement against planned targets.**

Alongside this, our work focused on preventative mental health projects, equipping young people with the skills to support their mental health in the same way they would their physical health. Over **1,500 young people completed Make Me Smile** sessions to help their understanding on mental health and how to support this in the same way they would their physical health. Across our impact measures, **young people reported that they had significantly more understanding on what mental health is, what to do when they were worried, and who to talk to if they needed help with their worries.**

48 young people took part in our **Summer Project and Transitional Summer Project**, with young person and parent/carer feedback highlighting that they were **less worried about the new school year**. Year 7, secondary school teachers reported how helpful the project had been - they were able to **immediately understand and put in place strategies to help the young people to thrive in their new school.**

We also piloted our preventative mental health project **Kick Start** – a project to support young people struggling to settle into the school day with calming sessions and a healthy breakfast. For the pilot phase, 24 young people took part and **80% reported they understood what helps them to feel calm and ready for learning after the project.**

Our work also supports professionals working directly with young people – over **40 External Supervision and CBT+ training sessions** were delivered helping to equip them with the skills to support young people's mental health.

## ONE EIGHTY LIMITED – TRUSTEES’ REPORT

The **average age of young people referred to our service was 12.5 years**. 86% of young people were on roll at mainstream primary and secondary schools/colleges. 7% attended primary or secondary special educational establishments and 7% were not in education at the point of referral.

Alongside emotional regulation challenges, young people presented with **attachment difficulties, behavioural needs, low attainment in relation to ability and a risk of truancy and poor school attendance**. Within the **family, bereavement and parental break-up** still remain some of the main issues. **Known mental health problems, criminality and substance misuse** were also highly prevalent. In addition, **debt, poverty and unemployment** were high needs – possibly as a result of the rising fuel, gas and food costs as the cost of living crisis started to take hold.

### Fundraising

Trusts and Foundations remains the charity’s primary fundraising activity. As we celebrated our 10<sup>th</sup> anniversary, we launched a community fundraising appeal with the Blenheim 7k and our 10<sup>th</sup> anniversary dinner as our main activities.

### Staffing

One-Eighty has concentrated on expanding and growing its service offers across Oxfordshire and Buckinghamshire, and as such has ensured that a focus on staff CPD opportunities has been a priority during this year. Staff are the charity’s most valuable asset, as a growing team and increased capacity enables more vulnerable young people to be supported through the service offers. Whilst the Senior Leadership Team have been determined to focus on growth – both in size and development – there has also been a need to ensure that the charity is operating as efficiently as possible. Members of the Senior Leadership Team and the Trustee Board have therefore been working on projects to reduce and adapt administrative tasks, and improve various processes, in addition to upskilling the intervention staff to add confidence and knowledge to deliver more sessions in the year. The staff size, and those who are on payroll this financial year, has increased from 2020/2021 to approximately 14 full-time equivalent.

During this financial year the Senior Leadership expanded in order to operate with a vision of growth in mind, in addition to ensuring that the most crucial financial, operational, and strategic needs were being met across the organisation, and tight financial controls were being implemented to ensure that the efficiency changes that had been executed, were being sustained. The Interim Service Manager was promoted into the permanent position and the returning staff member on maternity leave was promoted into Director of Operations. The, what was originally termed, ‘Development Manager’ was promoted to Director of Development & Fundraising, and given the responsibility to oversee the newly appointed Fundraising & Communications Officer. Being One-Eighty’s 10<sup>th</sup> Anniversary, the fundraising and development team were tasked with raising a significant unrestricted fundraising sum to allow One-Eighty to deliver more sessions and opportunities across the two counties (Oxfordshire and Buckinghamshire).

Towards the end of 2022, in order to achieve a more rapid organisational-growth target, and meet the growing needs (and referrals) of young people, trust funding supported with the development and promotion of two intervention staff to managers (Team Leaders), which allows for the foundations of a more robust staffing infrastructure which is proactive rather than reactive to meeting demand.

### Strategic Collaboration

One-Eighty have remained working with their partner organization, seeking opportunities for joint funding applications and project delivery across the two counties (Oxfordshire and Buckinghamshire). The organisations CEO’s remain in regular communication, and as a result, this has caused various strategic forums and boards to be developed to address the growing needs of young people’s mental health, which has been exacerbated by the pandemic. One-Eighty has also been commissioned to deliver its new service offer of External Supervision to members of the partner organisation, in addition to being signposted to other organisations to deliver the same service across the county. One-Eighty is passionate about supporting those professionals working with young people with complex needs through our high-quality and proven supervision model. The hope is that One-Eighty will continue to utilise these opportunities to continue to deliver its service offers to those who sit across both the health and education sectors.

### Growth and opportunities

One-Eighty has continued to build upon the relationships and opportunities that were initiated during 2020/2021. These include:

- Continued relationships and contracts with local authorities which provide robust income;
- Broader funding opportunities across Buckinghamshire and Oxfordshire (the Step Change Fund has enabled One-Eighty to strategically focus on its recruitment and development of staff and expand its services, in addition to The Clare Foundation offering opportunities to develop services across the county through its networks);
- The continued voluntary sector representation on the Oxfordshire Children Safeguarding Board (OSCB) and opportunities which have grown as a result of that and;
- The Schools Partnership Model being recognised, and funded, for another year to deliver the menu of One-Eighty’s services as part of a ‘whole-school approach’ to improving outcomes for children and young people.

New opportunities, to enable One-Eighty to grow and be recognised across the county, include the charity’s External Supervision offer to those working with vulnerable young people, in addition to the 10<sup>th</sup> Anniversary Appeal providing a plethora of new contacts being aware of the work of the charity and supporting through various events and fundraising opportunities. Many of these contacts took part in the charity’s fundraising dinner (hosting 100 guests), Blenheim 7k run (raising over £12,000 and having 70 runners as part of the team) amongst many others throughout the year.

There remains a continued focus on growing the existing relationships with the education and local authority sector, in addition to expanding the awareness and commissioned opportunities within the health sector. As One-Eighty has a wealth of experience and knowledge across the two sectors, we believe that we have the skills to support with reducing the burden on colleagues who are managing growing waiting lists for diagnosis and specialist support.

## **ONE EIGHTY LIMITED – TRUSTEES’ REPORT**

### **Infrastructure**

The Senior Leadership Team now consists of: the CEO (who is responsible for the overall leadership of the organisation - driving the vision and strategy), the Service Manager (who oversees the operational delivery of the organisation including the services delivered, and support for the team, and coordinates the partnerships and contracts with local authority leads, The Director of Operations (who oversees the management of the finances and strategy – ensuring that robust monitoring is in place and efficient changes made to enable the delivery of services to be at its best and most effective), and the Director of Development & Fundraising (who is responsible for the fundraising income and opportunities for growth, in addition to the communications about, and for, the charity).

The Senior Leadership Team are an integral part of the organisation, enabling clear communication between the Trustees and staff, and enabling decisions to be made efficiently and effectively. The SLT meets on a weekly basis to discuss budget, strategy, and significant operational items, and ensure that termly meetings are in place to review risk and opportunity areas across the organisation. The Director of Operations and CEO inform the Finance-Sub Committee which also involves the Chair of Trustees and Treasurer. This enables robust monitoring of the charity’s financial position and strategic changes to be made with immediate effect.

### **Key Performance Indicators**

The key financial performance indicator used by Trustees to evaluate the charity’s financial performance is the overall surplus or deficit for the year and the level of reserves held at the end of the year. This is also assessed alongside the potential upcoming opportunities for the organisation which is risk assessed.

The details of the charity’s financial performance for the year and level of reserves at the end of the year are detailed further below in the Financial Review.

### **FINANCIAL REVIEW**

Income for the financial year was £532,884 and the result for the year was a surplus of income of £52,885 over expenditure. This contributed to total reserves at the year end of £85,722 and reflects the Charity’s policy of gradually building its reserves.

The majority of the charity’s income for the year, 77%, is derived from intervention revenue, for which the Charity is funded directly for each intervention it carries out. It includes annual contracts where a funder will commit to pay for a certain number of interventions over an academic year. These contracts are material in the context of the overall revenue and support cashflow as they are funded upfront. Intervention revenue also includes income derived from a project to support children over the summer, especially with the transition to secondary school. Again, each child’s place is funded by a school or local authority.

The balance of revenue was obtained via fundraising. This included grants from trusts and other funding bodies and by community fundraising. As part of its 10th anniversary, the charity raised £35k from activities including participation in the Blenheim fun run and by hosting a formal dinner.

use.

## **ONE EIGHTY LIMITED – TRUSTEES’ REPORT**

Expenditure for the year was £479,999, of which 81% were payroll costs. The charity continues to monitor its expenditure closely.

The balance sheet included a cash balance of £131,994 at the year end. It also includes deferred revenue of £125,887 which represents interventions and projects which were funded by the year end but for which the work was completed in the following financial year.

### **Reserves Policy**

The Trustees review the reserve levels of the charity annually. This review encompasses the nature of the income and expenditure streams, the need to match income with commitments and the nature of reserves. The Trustees also take into consideration the future plans of the charity, the uncertainty over future income streams and other key risks identified during the risk review.

One-Eighty has taken a strategic view of managing our reserves, which is bespoke and tailored to the charity, rather than adopting a ‘one size fits all approach’. In writing this policy, One-Eighty has received training on reserves management and various methods of good financial management. In addition, One-Eighty has drawn on research and advice from the Institute for Voluntary Action Research, the National Council for Voluntary Organisations and the Charity Commission.

One-Eighty seeks to hold reserves that will enable us to manage any unexpected and sudden costs, as well as a small amount to cover any sudden loss of income.

This means One-Eighty aims to hold reserves at the value of £35,000, which is around 50% of our expected income in a typical month, plus £6,000 for unexpected costs.

At the 31st August 2022 total Reserves of £85,722, all of which was unrestricted.

### **Investment Policy**

The charity does not hold any investments other than holding short-term cash deposits in a Lloyds Bank Savings Account, available for immediate drawdown.

### **Principal Risks and Uncertainties**

The Trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity face;
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The results of this process are documented in the Risk Register, which is constantly reviewed in light of any new information and formally reviewed annually.

The principal risks and uncertainties facing the charity are as follows:

## ONE EIGHTY LIMITED – TRUSTEES’ REPORT

- Risk of long-term Local Authority contracts not continuing, which form a significant amount of income for the organisation.
- Risk to cash flow if invoices from Local Authority and other commissioners are not paid in time.
- Income streams through fundraising do not continue.

### Going Concern

After making appropriate enquiries, the Board of Trustees has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Statement of Accounting Policies within the financial statements.

### PLANS FOR FUTURE PERIODS

The charity plans to continue with the activities outlined above in the next year, subject to sufficient funding being sought and contract agreements arranged to deliver the work. Plans are to continue building financial security and sustainability, ensuring that an increased number of trusts and foundations are applied to on a regular basis to support the delivery of essential project work and maintenance of the charity’s growth, and most crucially that young people’s needs are met through the charity’s services. For this next financial year, the charity aims to continue addressing areas to make more efficient, develop the team in order to continue to deliver more work for young people with complex needs, and grow the service offers across both Oxfordshire and Buckinghamshire.

Furthermore, One-Eighty also aims to continue building upon its high-quality reputation across these two counties, and continue developing relationships with key stakeholders to enable independent growth. The charity’s focus remains supporting vulnerable young people with complex needs, and aims to increase the preventative projects it offers to schools to enable a wider reach across the county. It also aims to focus on its ‘whole-school approach model,’ which has proven to be vital with some of the most deprived schools in Oxfordshire. Unrestricted funding from the anniversary appeal has support One-Eighty to flexibility subsidise a number of schools and projects in order to increase awareness of our support offer, with the aim of broadening our longer-term contracts and relationships.

Strengthening the Board of Trustees through the recruitment of a wider-variety of members who suit the skills necessary for driving the charity’s strategy has been a priority this year. A Special Educational Needs and Disability (SEND)-Education Trustee was appointed to the Board, in addition to a ‘Young Trustee’ from a local organisation who represents those with lived-experience. Scoping for other Trustees to inform the growing areas of the charity is in the process of being implemented.

Partnerships, and building upon existing relationships continue to be a priority for One-Eighty. We continue to work with Universities, offering placements for Social Work, Occupational Therapy, and Psychology Students, in addition to exploring joint working such as training and research opportunities. We have also been working closely with our Patron, Dame Helen Ghosh who is the Master of Balliol College. Regular meetings with her enable close strategic working and scoping for development opportunities. Helen is a valuable asset to the charity and is a strong advocate for the work we provide and the young people we support.

## **ONE EIGHTY LIMITED – TRUSTEES’ REPORT**

The EDI (Equity, Diversity and Inclusion) Committee set up in 2020 continued to grow and influence the organisation on a regular basis. The committee, which is made up of members from the Board and running through the organisation levels, delivers sessions on a weekly basis to the team and ensures it scrutinizes changes made to services, from an EDI perspective, and takes firmly into account the views and ideas from children, young people and their families. Changes made to the charity’s report writing was supported and informed by this committee.

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

#### **Constitution**

One-Eighty Limited is a charitable company limited by guarantee and registered with the Charity Commission of England and Wales. The charity is governed by its Memorandum and Articles of Association, executed on 23 May 2012.

The Trustees are also the Directors of the charitable company for the purposes of company law. The details of the Trustees who served throughout the year and to the date of this report are included in the Reference and Administrative Details on page 1.

#### **Members’ Liability**

Each member of the charitable company undertakes to contribute to the assets of the charitable company in the event of it being wound up while they are a member, or within one year after they cease to be a member, such amount as may be required, not exceeding £10, for the debts and liabilities contracted before they ceased to be a member.

#### **Trustees’ Indemnities**

In accordance with normal commercial practice, the charity has purchased insurance to protect Trustees and officers from claims arising from negligent acts, errors or omissions occurring whilst on charity business. The insurance provides cover up to £1 million.

#### **Method of Recruitment and Appointment or Election of Trustees**

Trustees are recruited by assessing the needs of the charity and which roles are required to support the vision and mission strategies. This is discussed at Board Meetings and shared with the CEO of the charity. After placing advertisements online and head hunting via recommendations, interested persons are met with to discuss the nature of each individual role and expectations by the board of trustees. The CEO and Chair of Trustees research and explore the applicant's history and credentials to determine suitability. New potential Trustees are invited to meet with the board to determine their suitability and become familiar with other skill sets. At the following Board meeting, the recruit is discussed and elected by the Board of Trustees.

## **ONE EIGHTY LIMITED – TRUSTEES’ REPORT**

### **Policies and Procedures Adopted for the Induction and Training of Trustees**

All Trustees received a general introduction to the charity, its organisation, structures and employees. They are provided with copies of policies, procedures, minutes, accounts, budgets, plans and other documents they will need to undertake their role as Trustees.

Agenda items and financial documents are sent to Trustees prior to Board meetings to give them the opportunity to assess the status of the charity and note any questions or queries they wish to discuss. The agenda is set by the Chair of Trustees and CEO.

Training is offered to inform Trustees of the legal requirements and their necessary responsibilities, in addition to having a DBS check in line with the needs of the charity. They are also invited to attend general staff training days, strategy days and are part of the recruitment interview panels, all to keep up to date with the internal changes.

### **Organisational Structure**

The Board of Trustees are responsible for the overall governance of the charity. They set the general strategy and business plans for the charity, approve an annual budget, monitor performance against the plans and budgets, and make major decisions about strategy, charity development and senior staff appointments.

The CEO is responsible for driving the vision and strategy of the charity on a daily basis, ensuring that opportunities for partnerships and developments are met in accordance to the charity’s mission, and in-line with the annual budget. They are also responsible for communicating any key decisions and actions to the Trustees via the Chair. The Service Manager oversees the operations of the staff teams, ensuring that the delivery of the work is to a high-standard and safeguarding is prioritised. This includes the supervision and line management of the Lead Practitioners and Team Leaders, who then supervise the intervention staff. The Director of Development & Fundraising oversees the development of the charity’s communications and marketing strategy, in addition to seeking funding from trusts and foundations, and the Director of Operations is responsible for monitoring and driving the strategy in line with the financial management and operational growth.

Staff are divided into separate roles based on experience and expertise and have various responsibilities within those job titles, however generally carry out tasks with a focus on supporting young people and families on a daily basis. Therefore, each staff member works and makes decisions independently on cases, and discuss bigger concerns with managers during weekly meetings or during supervisions with their line managers. Monthly finances, management concerns, staff recruitment and the direction of the charity are assessed by the CEO following discussions with the SLT in relation to the team’s resourcing and capacity needs, and communicated where necessary to the Trustees, who make the final decisions in a strategic sense.

## **ONE EIGHTY LIMITED – TRUSTEES’ REPORT**

### **Arrangements for Setting Pay and Remuneration of Key Management Personnel**

The Trustees consider the Board of Trustees and the Senior Leadership Team to comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Trust on a day-to-day basis. All Trustees give of their time freely and no Trustee received any remuneration in the current or prior year.

The pay of the Senior Leadership Team is reviewed by the Trustees annually in line with the charity’s pay and remuneration policy and is agreed at a Trustees meeting each year.

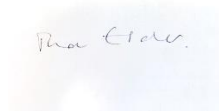
### **Related Parties and Other Connected Charities and Organisations**

There are no related parties or connected organisations which either control or significantly influence the decisions and operations of the charity.

### **FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS**

The charity and its Trustees do not act as Custodian Trustees of any other charity.

The Trustees’ Report was approved by order of the Board of Trustees, as company Directors, 29<sup>th</sup> May 2023 and signed on its behalf by:

A handwritten signature in blue ink, appearing to read 'Mrs T Elder', is shown on a light blue background.

**Mrs T Elder**

**Chair of Trustees**

## ONE EIGHTY LIMITED – TRUSTEES' REPORT

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

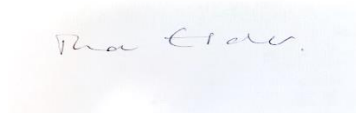
Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102) 2015;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS102) 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 charitable company will continue in business.

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

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

Approved by order of the Board of Trustees on 29<sup>th</sup> May 2023 and signed on its behalf by:



**Mrs T Elder**

**Chair of Trustees**

## ONE EIGHTY LIMITED – TRUSTEES’ REPORT

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ONE EIGHTY LIMITED

---

I report to the trustees on my examination of the financial statements of One Eighty Limited (the charity) for the year ended 31 August 2022.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity’s financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **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 member of the Chartered Institute of Management Accounts, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Rachel Eden ACMA,

Holy Brook Associates Ltd, 1st Floor, Pinnacle Building, 20 Tudor Rd, Reading RG1 1NH

Dated: 31<sup>st</sup> May 2023

# ONE EIGHTY LIMITED – TRUSTEES’ REPORT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2022

|                                                | Note | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>Funds<br>2022 | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>Funds<br>2021 |
|------------------------------------------------|------|-----------------------|---------------------|------------------------|-----------------------|---------------------|------------------------|
|                                                |      | £                     | £                   | £                      | £                     | £                   | £                      |
| <b>INCOME FROM:</b>                            |      |                       |                     |                        |                       |                     |                        |
| Donations and legacies                         | 3    | 85,502                |                     | 85,502                 | 88,772                |                     | 88,772                 |
| Charitable activities                          | 4    | 363,985               | 47,947              | 411,932                | 350,266               | 15,476              | 350,266                |
| Other activities                               | 5    | 35,416                | -                   | 35,416                 | -                     |                     | -                      |
| Investments                                    |      | 35                    | -                   | 35                     | -                     |                     | -                      |
| Other Income                                   | 6    | -                     | -                   | -                      | 1,332                 |                     | 1,332                  |
| <b>TOTAL INCOME</b>                            |      | <u>484,937</u>        | <u>47,947</u>       | <u>532,884</u>         | <u>440,370</u>        | <u>15,476</u>       | <u>440,370</u>         |
| <b>EXPENDITURE ON:</b>                         |      |                       |                     |                        |                       |                     |                        |
| Raising Funds                                  | 7    | 6,140                 | -                   | 6,140                  | 216                   |                     | 216                    |
| Charitable activities                          | 8    | 425,912               | 47,947              | 473,859                | 353,340               | 15,476              | 368,816                |
| <b>TOTAL EXPENDITURE</b>                       |      | <u>432,052</u>        | <u>47,947</u>       | <u>479,999</u>         | <u>353,556</u>        | <u>15,476</u>       | <u>369,032</u>         |
| Net gains/losses on investments                |      | -                     | -                   | -                      | -                     | -                   | -                      |
| <b>NET INCOME/EXPENDITURE BEFORE TRANSFERS</b> |      | <u>52,885</u>         | <u>-</u>            | <u>52,885</u>          | <u>31,039</u>         | <u>-</u>            | <u>31,039</u>          |
| <b>TRANSFERS BETWEEN FUNDS</b>                 |      |                       |                     |                        |                       |                     |                        |
| <b>NET MOVEMENT IN FUNDS</b>                   |      | 52,885                | -                   | 52,885                 | 31,039                | -                   | 31,039                 |
| <b>RECONCILIATION OF FUNDS</b>                 |      |                       |                     |                        |                       |                     |                        |
| Total funds brought forward                    |      | 32,837                | -                   | 32,837                 | 1,798                 | -                   | 1,798                  |
| <b>TOTAL FUNDS CARRIED FORWARD</b>             |      | <u>85,722</u>         | <u>-</u>            | <u>85,722</u>          | <u>32,837</u>         | <u>-</u>            | <u>32,837</u>          |

## ONE EIGHTY LIMITED – TRUSTEES’ REPORT

### BALANCE SHEET AS AT 31 AUGUST 2022

|                                                | Note | 2022<br>£ | £             | 2021<br>£     |
|------------------------------------------------|------|-----------|---------------|---------------|
| FIXED ASSETS                                   |      |           |               |               |
| Tangible assets                                | 11   |           | -             | 295           |
| CURRENT ASSETS                                 |      |           |               |               |
| Debtors                                        | 12   |           | 92,718        | 53,236        |
| Cash at bank                                   |      |           | 131,994       | 212,742       |
|                                                |      |           |               | 265,978       |
| CREDITORS: Amounts falling due within one year | 13   |           | (138,990)     | (233,436)     |
| NET CURRENT ASSETS                             |      |           | 85,722        | 32,542        |
| TOTAL ASSETS LESS CURRENT LIABILITIES          |      |           | 85,722        | 32,837        |
| FUNDS                                          |      |           |               |               |
| Restricted income funds                        | 15   |           | -             | -             |
| Unrestricted income funds                      | 16   |           | 85,722        | 32,837        |
|                                                |      |           | <u>85,722</u> | <u>32,837</u> |

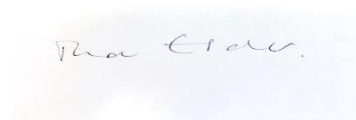
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2022

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small company's regime.

The financial statements were approved by Trustees on 29<sup>th</sup> May 2023



Mrs T Elder

Chair of Trustees

**Company Registration No. 07745178**

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2022

---

#### 1 Accounting policies

##### **Charity information**

One Eighty Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 20, King's Meadow, Ferry Hinksey Road, Oxford, OX2 0DP.

##### **Accounting convention**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value, and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) ('FRS102'), Statement of Recommended Practice: Accounting and Reporting by Charities (Revised 2019) applicable to charities preparing their accounts in accordance with FRS102 ('Charities SORP (FRS102)'), the Charities Act 2011, and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The charity has taken advantage of the exemption in Financial Reporting Standards from the requirement to prepare a cash flow statement on the grounds that it is a small charity.

##### **1.1 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **1.2 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes

Restricted funds are subject to specific conditions by donors as to how they may be used.

**1.3 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations and grants are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from interventions is deferred and recognised when the service is provided.

**1.4 Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2022**

---

**1 Accounting policies**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees linked to the strategic management of the charity.

**1.5 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings and equipment 33% straight line

**1.6 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.7 Financial instruments**

## ONE EIGHTY LIMITED – TRUSTEES' REPORT

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

### ***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

### ***Basic financial liabilities***

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2022

---

#### **1 Accounting policies (Continued)**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **1.8 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### **1.9 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

#### **2 Critical accounting estimates and judgements**

## ONE EIGHTY LIMITED – TRUSTEES’ REPORT

In the application of the charity’s accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

#### 3. Donations and legacies

|                               | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2022<br>£ | Total<br>Funds<br>2021<br>£ |
|-------------------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>Donations and legacies</b> |                            |                          |                             |                             |
| Donation and gifts            | 10,730                     | -                        | 10,730                      | 9,370                       |
| Grants                        | 74,772                     | -                        | 74,772                      | 79,402                      |
|                               | <u>85,502</u>              | <u>-</u>                 | <u>85,502</u>               | <u>88,772</u>               |

#### 4. Charitable activities

## ONE EIGHTY LIMITED – TRUSTEES’ REPORT

|                                         | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>Funds<br>2022 | Total Funds<br>2021 |
|-----------------------------------------|-----------------------|---------------------|------------------------|---------------------|
|                                         | £                     | £                   | £                      | £                   |
| Interventions and student<br>Placements | 356,321               | 47,947              | 404,268                | 307,895             |
| Conferences and training                | 7,664                 | -                   | 7,664                  | 42,371              |
|                                         | <u>363,985</u>        | <u>47,947</u>       | <u>411,932</u>         | <u>350,266</u>      |

### 5. Other Activities

|                    | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>Funds<br>2022 | Total Funds<br>2021 |
|--------------------|-----------------------|---------------------|------------------------|---------------------|
|                    | £                     | £                   | £                      | £                   |
| Fundraising events | 35,416                | -                   | 35,416                 | -                   |
|                    | <u>35,416</u>         | <u>-</u>            | <u>35,416</u>          | <u>-</u>            |

### 6. Other Income

|               | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>Funds<br>2022 | Total Funds<br>2021 |
|---------------|-----------------------|---------------------|------------------------|---------------------|
|               | £                     | £                   | £                      | £                   |
| Rental income | -                     | -                   | -                      | 1,332               |
| Other income  | 35                    | -                   | -                      | -                   |
|               | <u>-</u>              | <u>-</u>            | <u>-</u>               | <u>1,332</u>        |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

### 7. Costs of raising funds

|                           | Unrestricte<br>d<br>Funds | Restrict<br>ed<br>Funds | Total<br>Funds<br>2022 | Total<br>Funds<br>2021 |
|---------------------------|---------------------------|-------------------------|------------------------|------------------------|
|                           | £                         | £                       | £                      | £                      |
| Fundraising and publicity | 6,140                     | -                       | 6,140                  | 216                    |
|                           | <u>6,140</u>              | <u>-</u>                | <u>6,140</u>           | <u>216</u>             |

## ONE EIGHTY LIMITED – TRUSTEES’ REPORT

### 8. Costs of Charitable Activities by Fund Type

|                       | Unrestricted Funds | Restricted Funds | Total Funds 2022 | Total Funds 2021 |
|-----------------------|--------------------|------------------|------------------|------------------|
|                       | £                  | £                | £                | £                |
| Charitable Activities | 425,912            | 47,947           | 473,859          | 408,995          |
|                       | <u>425,912</u>     | <u>47,947</u>    | <u>473,859</u>   | <u>408,995</u>   |

### 8b Costs of Charitable Activities by Fund Type

|                            | Unrestricted Funds | Restricted Funds | Total Funds 2022 | Total Funds 2021 |
|----------------------------|--------------------|------------------|------------------|------------------|
|                            | £                  | £                | £                | £                |
| Staff costs                | 346,054            | 45,126           | 391,180          | 334,919          |
| Depreciation               | 295                |                  | 295              | 720              |
| Legal and Professional     | 225                |                  | 225              | 2,646            |
| Marketing                  | 222                |                  | 222              | 161              |
| Staff training and welfare | 9,075              |                  | 9,075            | 7,061            |
| Motor and travel           | 14,631             |                  | 14,631           | 11,986           |
| Premises costs             | 40,186             | 2,821            | 43,006           | 30,992           |
| Student costs              | -                  |                  | -                | 3,877            |
| Office costs               | 15,224             |                  | 15,224           | 16,633           |
|                            | <u>425,912</u>     | <u>47,947</u>    | <u>473,859</u>   | <u>408,995</u>   |

Included within the above and governance costs comprising independent examiner’s fees of £1,230+VAT (2021: £1,320) and in 2021 included Trustee training £60.

## ONE EIGHTY LIMITED – TRUSTEES' REPORT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

---

#### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration, benefits or expenses from the charity during the year (2021: £Nil).

#### 10 Staff Costs

The average number of people employed during the year was 14. (2021:12)

|                       | 2022<br>£      | 2021<br>£      |
|-----------------------|----------------|----------------|
| Wages and salaries    | 358,963        | 315,486        |
| Social security costs | 24,955         | 12,970         |
| Pension contribution  | 7,262          | 6,463          |
|                       | <u>391,180</u> | <u>334,919</u> |

There were no employees whose annual remuneration was £60,000 or more (2020: none)

#### 11 Tangible Fixed Assets

|                           | Fixtures,<br>Fittings and<br>Equipment<br>£ |
|---------------------------|---------------------------------------------|
| <b>COST</b>               |                                             |
| At 1 September 2021       | 1,709                                       |
| Disposals                 | -                                           |
| Additions                 | -                                           |
| At 31 August 2022         | <u>1,709</u>                                |
| <br><b>DEPRECIATION</b>   |                                             |
| At 1 September 2021       | 1,414                                       |
| Disposals                 | -                                           |
| Charge for the year       | -295                                        |
| At 31 August 2022         | <u>1,709</u>                                |
| <br><b>NET BOOK VALUE</b> |                                             |

## ONE EIGHTY LIMITED – TRUSTEES' REPORT

|                     |     |
|---------------------|-----|
| At 1 September 2021 | 295 |
| At 31 August 2022   | -   |

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

#### 12 Debtors

|                                | 2022<br>£     | 2021<br>£     |
|--------------------------------|---------------|---------------|
| Prepayments and accrued income | 17,429        | 5,088         |
| Trade debtors                  | 70,564        | 43,422        |
| Other debtors                  | 4,725         | 4,725         |
|                                | <u>92,718</u> | <u>53,236</u> |

#### 13 Creditors

|                                    | 2022<br>£      | 2021<br>£      |
|------------------------------------|----------------|----------------|
| Other taxation and social security | 7,981          | 5,123          |
| Deferred income                    | 115,887        | 214,183        |
| Trade creditors                    | -              | -              |
| Other creditors                    | 3,689          | 3,214          |
| Accruals                           | 11,443         | 10,916         |
|                                    | <u>138,990</u> | <u>233,436</u> |

Deferred income relates to Local Authority funded intervention projects which will be undertaken during the following financial year.

#### 14 Retirement benefit schemes

##### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to expenditure in respect of defined contribution schemes was £7,262(2021 - £6,463).

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

**15 Restricted funds**

There were restricted funds related to two projects, Make Me Smile and Kickstart:

|               | Balance at 1<br>Sept 2021 | Incom<br>e    | Expenditur<br>e | Transfer<br>s | Balanc<br>e at<br>Aug<br>2022 |
|---------------|---------------------------|---------------|-----------------|---------------|-------------------------------|
|               | £                         | £             | £               | £             | £                             |
| Make Me Smile | -                         | 46,817        | 46,817          | -             | -                             |
| Kickstart     | -                         | 1,130         | 1,130           | -             | -                             |
|               | <u>-</u>                  | <u>47,947</u> | <u>47,947</u>   | <u>-</u>      | <u>-</u>                      |

**16 Unrestricted funds**

|                    | Balance at 1<br>Sept 2021 | Income  | Expenditu<br>re | Transfer<br>s | Balanc<br>e at<br>Aug<br>2022 |
|--------------------|---------------------------|---------|-----------------|---------------|-------------------------------|
|                    | £                         | £       | £               | £             | £                             |
| Unrestricted funds | 32,836                    | 484,937 | 432,052         | -             | <b>85,722</b>                 |

**17 Operating lease commitments**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

2022

2021

## ONE EIGHTY LIMITED – TRUSTEES’ REPORT

|                            | £             | £             |
|----------------------------|---------------|---------------|
| Within one year            | 18,600        | 16,500        |
| Between two and five years | 3,100         | 1,684         |
|                            | <u>21,700</u> | <u>18,184</u> |

### 18 Related party transactions

Owing to the nature of the charity’s operations and the composition of the board of trustees being drawn from local public and private sector organisations, transactions may take place with organisations in which the trustee has an interest. All transactions involving such organisations are conducted at arm’s length and in accordance with the provisions of the charity’s governing document, the requirements of the Charities Act 2011 and the charity’s normal procurement procedures, and none of the Trustees benefit personally from any such transactions.

There were no disclosable related party transactions during the year (2021 - £NIL)

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

|                        | 2022<br>£                   | 2021<br>£                   |
|------------------------|-----------------------------|-----------------------------|
| Aggregate compensation | 128,033                     | 121,562                     |
|                        | <u>                    </u> | <u>                    </u> |

The key management personnel of the charity comprise the Trustees and the senior management team. The Trustees receive no remuneration for their services. The senior management team consists of the Chief Executive Officer, Director of Operations, Director of Development and Fundraising and the Service Manager.

**ONE-EIGHTY LIMITED**

England & Wales - Charity number 1147546

---

# Accounts

---

**Charity Registration No. 1147546**

**Company Registration No. 07745178 (England and Wales)**

**ONE EIGHTY LIMITED**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2021**

# ONE EIGHTY LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

---

### Trustees

Mrs A C Pierazzini  
Mr J Fisher  
Mr S Menon  
Mr G Lewis (resigned 6<sup>th</sup> Aug 2020)  
Mr E M Simm  
Dr T D Gardiner  
Dr H Johnson  
Mrs T Elder  
Mr A Souter  
Mrs L-M Jones

### Senior management team

Mrs S Besant (Chief Executive Officer)  
Mrs R Sammut (Development Manager)  
Miss N Bawden (Service Manager)  
Miss C Lewis-Pryde (Interim Service Manager)

### Charity number

1147546

### Company number

07745178

### Registered office

Unit 20  
King's Meadow  
Ferry Hinksey Road  
Oxford  
OX2 0DP

### Independent examiner

**Sheila Parry FCCA**  
SPX Oxford Ltd  
Peace House  
19 Paradise Street  
Oxford  
OX1 1LD

## CONTENTS

|                                         | <b>Page</b> |
|-----------------------------------------|-------------|
| Trustees' report                        | 4-12        |
| Statement of Trustees' responsibilities | 13          |
| Independent examiner's report           | 14          |
| Statement of financial activities       | 15          |
| Balance sheet                           | 16          |
| Notes to the accounts                   | 17 - 24     |

---

## **ONE EIGHTY LIMITED – TRUSTEES’ REPORT**

The Trustees, who are also Directors of the charitable company for the purposes of Company law, present their report and the financial statements of the charity for the year ended 31 August 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006 and “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (as amended for accounting periods commencing from 1 January 2016).

### **OBJECTIVES AND ACTIVITIES**

#### **Objects and Aims**

As set out in the governing documents, the charity's objects are as follows:

The promotion of the social inclusion for the public benefit amongst young people who are socially excluded as they do not engage with educational services, by providing them with support and assistance to relieve the needs of those people, and to assist them to integrate back into mainstream education by:

- Offering curriculum-based group activities
- One-to-one mentoring and support
- Building links with families, schools and local authorities
- Enabling families, schools and community groups to support each other and develop strategic measures towards reintegration into community life.

The aims of our charity are to connect vulnerable young people with a positive learning experience by working on patterns of thinking, behaviours, and emotions, to enhance learning, ultimately turning lives around. Our aims fully reflect the purposes that the charity was set up to further, in order to reach more young people and their family's year-upon-year.

#### **Objectives, Strategies and Activities**

##### Delivering our aims

We review our aims, objectives, and activities each year to reflect on the past 12 months’ achievements and outcomes, and plan appropriately for the year ahead. The review looks at the success of each key activity and the benefits these have brought to the individuals and groups we exist to support. The review also allows us to ensure that we remain in keeping with our charity’s aims and objectives. The Trustees consider how the planned activities will benefit the individuals they are aimed for, that there are the appropriate safeguards in place, and that the financial stability of the charity is also considered.

##### The focus of our work

Despite the Covid-19 pandemic, One-Eighty has continued to focus its commitments on supporting vulnerable young people across Oxfordshire and Buckinghamshire with little disruption. The aims of the charity are to enable children and young people who struggle; with their mental health, educational attainment and attendance, physical behaviours which impact their outcomes – particularly in relation to school, home and their community; to re-engage with a positive learning experience. Trained and experienced staff achieve this through intensive one-to-one interventions, preventative mental health projects, and training and supervision for external professionals. The models of support are underpinned by unique, research-based, psychological approaches (such as CBT and DBT).

## **ONE EIGHTY LIMITED – TRUSTEES’ REPORT**

One-Eighty is always exploring ways to develop and expand its research in order to improve its service delivery and gain feedback from service users to inform our practices. Quality and long-term sustainability are some of the key fundamentals of the charity’s ethos, and we will continue to focus on these areas each year. The positive reputation One-Eighty has built has been achieved by working with existing providers and external agencies such as schools, social care teams, the police, and other like-minded organisations. Through a variety of training courses, external supervision sessions, conferences, projects, boards, and network forums, the charity also continues to seek further opportunities for development and growth in order for more schools and professional services to access what we offer, particularly at a time where local authority funding continues to deplete and availability of fundraising from trusts and foundations is more competitive.

During this year, One-Eighty has developed its relationship with a larger charity, that approached the organisation at the end of 2019, with the aim of delivering collaborative projects and services together in the upcoming years. A formal Steering Group consisting of both organisation’s CEOs and a Trustee representative has been set up to ensure that formal aims and objectives are agreed and a public statement of the strategic collaboration are made public in order to highlight the referrals pathways and impact the partnership aims to have across Oxfordshire, Buckinghamshire, and Berkshire. At the end of 2020, One-Eighty was asked to deliver a National Government training alongside its partner organisation and another smaller youth-based organisation (Anna Freud’s: Wellbeing for Education Return) as a direct impact of the Covid-19 pandemic. This was well received across Oxfordshire and the partnership worked well together. Phase two of this training is being discussed with the Oxfordshire County Council following the positive feedback.

### **Public Benefit**

The Trustees confirm that they have complied with the requirement in the Charities Act 2011 to have due regard to the Charity Commission’s general guidance on public benefit in exercising their powers and duties. They have referred to this guidance when reviewing the charity’s objects and aims and in planning its future activities and are satisfied that the charity’s activities comply with this guidance and are of public benefit.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Impact**

In the year 2020/2021 we supported 49 young people through direct one-to-one interventions across Oxfordshire and Buckinghamshire. This work included 770 one-to-one sessions and 365 parent/carer sessions. The most common services and professionals involved with the young person at the point of referral include Child and Adolescent Mental Health Services, Social Services, Special Educational Needs Officers, Virtual Schools for Looked After Children and Teaching Assistants working exclusively with the young person.

The average age of young people referred to our service was 13 years. 88% of young people were on roll at mainstream primary and secondary schools/colleges. 9% attended primary or secondary special educational establishments and 2% were not in education at the point of referral.

At the point of referral, young people, those at home with parents, on the edge of care, or Children We Care For are at a crisis point. Vulnerabilities and challenges these young people experience can include of poor school attendance, known neglect or abuse, attachment difficulties, mental health problems, truancy, living with Autism or ASD, behavioural problems, low attainment in relation to ability or evidence of traumatic incident in childhood.

94% of our young people showed an improvement against planned targets set at the assessment stage of our interventions. These measures were obtained through assessment at the beginning of the intervention compared with measures at the end of the intervention. The percentage of young people showing achievement against targets related to: Family (83%), Emotional Health (92%), Understanding of Self (95%), Interpersonal Relationships (93%), Academic (100%), Engagement (89%), Behaviour (100%), Goals (100%), Classroom (100%).

## **ONE EIGHTY LIMITED – TRUSTEES’ REPORT**

Our preventative mental health projects continued to grow. We undertook our Summer Project and Transitional Summer Projects with 36 young people taking part. We also completed a small number of Make Me Smile sessions reaching over 240 young people.

We were very pleased to co-deliver the Government’s Wellbeing for Educational Return project across Oxfordshire schools and colleges in September 2020 in collaboration with Oxford City Council, the CCG, Response Organisation and Oxfordshire Youth. We co-delivered two different webinars to 280 attendees and forum sessions to 38 attendees who expressed further support with specific wellbeing needs in their organisations. A legacy website was also developed to ensure the tools and resources were available after the project had ended.

In addition to this project, we also delivered 3 CBT+ training courses for school staff/ voluntary sector professionals working with vulnerable young people to enhance their skills and provide practical tools to immediately use in their workplace.

### **FUNDRAISING**

The charity’s primary fundraising activities relate to applications to Trusts and Foundations for donations and grants to support research and specific project delivery. The applications for these donations and grants are undertaken by the charity’s staff members (Development Manager, and members of the Senior Leadership Team to support where necessary). During 2020/2021, the team exceeded the target set for fundraising. The 2021/2022 year aims to have a focused approach of applying for longer-term funds, and expanding its income streams to ensure sustainability in this area across the counties it works with, with a particular focus on a 10<sup>th</sup> anniversary fundraising appeal.

### **Staffing**

Crucially, during 2020/2021 One-Eighty did not furlough any staff but instead re-recruited ex-staff who had left the organisation in previous years and were not in work. This enabled the charity to deliver efficient refresher training so that they could immediately start delivering interventions with children and young people. As a result, the number of sessions delivered across the year increased. An average of 11.6 full-time equivalent staff were on payroll during this financial year.

At the end of 2020, the Service Manager went on maternity leave and an existing Team Leader was promoted into the role as an interim. An in-depth handover over the previous few months enabled the individual to learn the essential tasks during this cover period, to ensure that it was a smooth transition for the team and the organisation, particularly in relation to delivery and revenue. During this time, the Interim Service Manager secured additional contracts across Buckinghamshire and Oxfordshire, and began relationship building with the Operational team in the partner organisation. As part of a pilot, to determine the management and delivery structures across the collaborative partnership, in addition to capacity, the collaborative organisations delivered One-Eighty’s Summer Project with up to 6 additional staff supporting the project. This enabled a capacity of 36 young people to be supported by the project during this year.

### **Strategic Collaboration**

As previously noted, the Covid-19 pandemic has continued to impact the time and strategic focus that both One-Eighty and its strategic partner has had to move forward with creating a series of objectives to meet the needs of vulnerable children and young people across the county. However, despite the hurdles, a number of proactive steps have been taken to ensure that a collaboration remains a priority. A Strategic Steering Group has been created to discuss and agree the shared vision and aims of the partnership, and in addition to its formal structure, the CEO’s meet on a monthly basis to share and signpost opportunities for funding and project collaboration. Furthermore, both the operational and development teams from both organisations have regular meetings to share updates on delivery and gaps in need to address as a collaboration. Both organisation’s senior leadership teams, CEO’s and a Trustee representative have met for a collaborative strategic scoping exercise to determine the overarching needs and solutions for creating and delivering partnership-based services which are aligned with their individual charitable aims. The immediate next steps

## **ONE EIGHTY LIMITED – TRUSTEES' REPORT**

are to formalise a strategy which outlines the shared objectives of the collaboration and make this public.

### **Growth and opportunities**

During this year One-Eighty have secured a number of significant opportunities which has increased its reputation across a broader geographical area, in addition to its revenue. A number of additional local authority and academy contracts have been secured in Buckinghamshire, in addition to existing relationships and contracts within Oxfordshire being honoured and extended. One-Eighty's reputation continues to grow and the need for its service, with a particular focus on children and young people with complex needs, has increased. This has been exasperated by, but is not solely due to, the pandemic.

In addition to its contracts for one-to-one intervention delivery and summer projects, One-Eighty has also been awarded a number of grants across Oxfordshire and Buckinghamshire to deliver interventions, preventative mental health projects for primary school children (Make Me Smile), and develop its professional development pyramid through an internal training and development model. Furthermore, the charity has continued to build relationships with private donors who have invested in particular communities to fund, and One-Eighty are working with them to develop a model for replication in other vulnerable communities within the county. These opportunities have enabled the charity to build upon essential relationships within the community, and heads of foundations, in addition to being recognised for its crucial impact in the health sector (NHS Charities Together) – which is an area that One-Eighty has been keen to explore and influence to date.

Towards the end of 2020, the CEO was appointed as a Voluntary and Community Sector (VCS) representative on the Oxfordshire Children's Safeguarding Board (OSCB) which is made up of key representatives across the county in education, health, and the police. This has been a significant opportunity for One-Eighty over the past year as it has enabled more in-depth insight into the local authority's strategies and enabled the CEO to input the voice of the voluntary sector to enable positive change to smaller organisations who are working on the ground in vulnerable communities. As a result of this opportunity, One-Eighty has also contributed to Board interviews, forums, and the annual OSCB Conference. Further to this, the CEO and members of the Senior Leadership Team have been invited to essential forums and scoping exercises to determine the needs and objectives for the ICS (Integrated Care System) National Framework to ensure that the needs of children and young people are met appropriately.

One-Eighty have also been assessing their processes and organisational make-up to ensure that it is delivering its services in a strategic and efficient manner. Through a Brown Paper Exercise, the CEO has been working with the Trustees and members of the Senior Leadership Team to address inefficiencies and necessary amendments to existing processes, with the aim of ensuring that One-Eighty can deliver more sessions to young people year-on-year and therefore have more impact and ability to expand.

### **Infrastructure**

The Senior Leadership Team now consists of the CEO (who is responsible for the overall leadership of the organisation - driving the vision and strategy), the Service Manager (who oversees the operational delivery of the organisation including the services delivered, and support for the team, and coordinates the partnerships and contracts with local authority leads. The Service Manager is currently on maternity leave and is now covered by an Interim post), and the Development Manager (responsible for the branding and communications of the organisation, higher-level fundraising applications and opportunities, and developing networks in local communities for collaboration).

The Senior Leadership Team are an integral part of the organisation, enabling clear communication between the Trustees and staff where necessary, and enabling decisions to be made efficiently and effectively. The SLT meets on a weekly basis to enable reflections to be shared, key decisions to be made for the benefit of the team / organisation, and actions to be carried out and monitored.

## **ONE EIGHTY LIMITED – TRUSTEES’ REPORT**

### **Key Performance Indicators**

The key financial performance indicator used by Trustees to evaluate the charity’s financial performance is the overall surplus or deficit for the year and the level of reserves held at the end of the year. This is also assessed alongside the potential upcoming opportunities for the organisation which is risk assessed.

The details of the charity’s financial performance for the year and level of reserves at the end of the year are detailed further below in the Financial Review.

### **FINANCIAL REVIEW**

Income for the financial year was £440,370 and the result for the year was a surplus of income of £31,039 over expenditure. This compares to a surplus of £18,661 in the prior year. The increase in surplus over the prior year was revenue driven and reflects the charity’s success in offering an uninterrupted service despite the continued disruption arising from the Covid pandemic and in addition new initiatives have been pursued and secured in training and intervention revenue

The majority of the charity’s income for the year, 70%, is derived from intervention revenue. Interventions are carried out to address the behaviour of young people who are in danger of exclusion or who have been excluded from education. Intervention revenue includes the Charity’s Summer Project which supports young people over the summer holidays and with the transition to secondary school. Also, working with its charity partners One-Eighty delivered a programme of government funded Wellbeing for Educational Return training which generated £40k income for the Charity. Income from grants and donations was £89k, which was £36k higher than last year. The majority of grant income was for unrestricted use.

Expenditure for the year was £409,331, of which 81% was payroll costs. The charity continues to monitor its expenditure closely.

The balance sheet included a cash balance of £212,742 at the year end.

### **Reserves Policy**

The Trustees review the reserve levels of the charity annually. This review encompasses the nature of the income and expenditure streams, the need to match income with commitments and the nature of reserves. The Trustees also take into consideration the future plans of the charity, the uncertainty over future income streams and other key risks identified during the risk review.

The Trustees have determined that the charity should hold reserves sufficient to manage its operations during periods of instability, structural change or the non-renewal of key service contracts. Trustees are committed to continue building upon reserves year on year.

At the 31<sup>st</sup> August 2021 Reserves of £32,837, all of which were unrestricted. This was an improvement of £31,039 on the previous year.

### **Investment Policy**

The charity does not hold any investments other than holding short term cash deposits in a Lloyds Bank Savings Account, available for immediate drawdown.

## **ONE EIGHTY LIMITED – TRUSTEES’ REPORT**

### **Principal Risks and Uncertainties**

The Trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity face;
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The results of this process are documented in the Risk Register, which is constantly reviewed in light of any new information and formally reviewed annually.

The principal risks and uncertainties facing the charity are as follows:

- Risk of long-term Local Authority contracts not continuing, which form a significant amount of income for the organisation.
- Risk to cash flow if invoices from Local Authority and other commissioners are not paid in time.
- Income streams through fundraising do not continue.

### **Going Concern**

After making appropriate enquiries, the Board of Trustees has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Statement of Accounting Policies within the financial statements.

### **PLANS FOR FUTURE PERIODS**

The charity plans to continue with the activities outlined above in forthcoming years, subject to sufficient funding being sought and contract agreements arranged to deliver the work. Plans are to continue building financial security and sustainability, ensuring that an increased number of trusts and foundations are applied to on a regular basis to support the delivery of essential project work and maintenance of the charity’s growth, and most crucially that young people’s needs are met through the charity’s services. For this next financial year, the charity aims to utilise its 10<sup>th</sup> anniversary year through a fundraising appeal.

In light of the discussions with its collaborative partner organisation, One-Eighty aims to establish, and make public, the formal objectives for the collaboration to meet the increasing needs of vulnerable young people across BOB (Buckinghamshire, Oxfordshire, Berkshire). Furthermore, One-Eighty also aims to continue building upon its high-quality reputation across these counties, and continue developing relationships with key stakeholders to enable independent growth.

The charity’s focus remains supporting vulnerable young people with complex needs, and aims to increase the preventative projects it offers to schools to enable a wider reach across the county. This is currently being planned for as a result of the funding received through recent grants. Furthermore, there are hopes to increase the delivery of training courses and enhance the knowledge and awareness of One-Eighty’s services so there is increased signposting to the charity. This also intends to be achieved through its partnership with the collaborative organisation.

## **ONE EIGHTY LIMITED – TRUSTEES’ REPORT**

Opportunities through grant funding has enabled One-Eighty to commit to investing in the team's training and development needs, ultimately reaching more young people through application of an increased skillset. Furthermore, a focus on developing and assessing the skills on the Trustee Board is a desired focus to ensure that the charity is governed by like-minded and enthused individuals striving for a shared vision.

At the end of 2020, the office space that was previously being rented out to another educational charity was absorbed into One-Eighty's costs as the team no longer required the space. One-Eighty continues to rent the whole building and is now covering the increased overheads and costs.

Partnerships, and building upon existing relationships continue to be a priority for One-Eighty. We continue to work with Universities, offering placements for Social Work, Occupational Therapy, and Psychology Students, in addition to exploring joint working such as training and research opportunities.

Further to the Trustees reviewing the Charity Governance Code in 2020, which encouraged the organisation to set up its Equity, Diversity and Inclusion Committee, the charity also holds additional sub-committees whereby key information and actions/risks are shared with the Board. These include: (1) Collaborative Partnership Steering Group, (2) Safeguarding, and (3) Financial Sub-Committee. These are overseen by a Trustee, and members of the Senior Leadership Team.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Constitution**

One-Eighty Limited is a charitable company limited by guarantee and registered with the Charity Commission of England and Wales. The charity is governed by its Memorandum and Articles of Association, executed on 23 May 2012.

The Trustees are also the Directors of the charitable company for the purposes of company law. The details of the Trustees who served throughout the year and to the date of this report are included in the Reference and Administrative Details on page 1.

### **Members’ Liability**

Each member of the charitable company undertakes to contribute to the assets of the charitable company in the event of it being wound up while they are a member, or within one year after they cease to be a member, such amount as may be required, not exceeding £10, for the debts and liabilities contracted before they ceased to be a member.

### **Trustees’ Indemnities**

In accordance with normal commercial practice, the charity has purchased insurance to protect Trustees and officers from claims arising from negligent acts, errors or omissions occurring whilst on charity business. The insurance provides cover up to £1 million.

### **Method of Recruitment and Appointment or Election of Trustees**

Trustees are recruited by assessing the needs of the charity and which roles are required to support the vision and mission strategies. This is discussed at Board Meetings and shared with the CEO of the charity. After placing advertisements online and head hunting via recommendations, interested persons are met with to discuss the nature of each individual role and expectations by the board of trustees. The CEO and Chair of Trustees research and explore the applicant's history and credentials to determine suitability. New potential Trustees are invited to meet with the board to determine their suitability and become familiar with other skill sets. At the following Board meeting, the recruit is discussed and elected by the Board of Trustees.

## **ONE EIGHTY LIMITED – TRUSTEES’ REPORT**

### **Policies and Procedures Adopted for the Induction and Training of Trustees**

All Trustees received a general introduction to the charity, its organisation, structures and employees. They are provided with copies of policies, procedures, minutes, accounts, budgets, plans and other documents they will need to undertake their role as Trustees.

Agenda items and financial documents are sent to Trustees prior to Board meetings to give them the opportunity to assess the status of the charity and note any questions or queries they wish to discuss. The agenda is set by the Chair of Trustees and CEO.

Training is offered to inform Trustees of the legal requirements and their necessary responsibilities, in addition to having a DBS check in line with the needs of the charity. They are also invited to attend general staff training days, vision sessions, and strategy days, to keep up to date with the internal changes.

### **Organisational Structure**

The Board of Trustees are responsible for the overall governance of the charity. They set the general strategy and business plans for the charity, approve an annual budget, monitor performance against the plans and budgets, and make major decisions about strategy, charity development and senior staff appointments.

The CEO is responsible for driving the vision and strategy of the charity on a daily basis, ensuring that opportunities for partnerships and developments are met in accordance to the charity’s mission, and in-line with the annual budget. They are also responsible for communicating any key decisions and actions to the Trustees via the Chair. The Service Manager (Interim Service Manager) oversees the operations of the staff teams, ensuring that the delivery of the work is to a high-standard and safeguarding is prioritised. This includes the supervision and line management of the Lead Practitioners and Team Leaders, who then supervise the intervention staff. The Development Manager oversees the development of the charity’s communications and marketing strategy, in addition to seeking funding from trusts and foundations. They are responsible for the line management of the Team Administrator. The CEO, (Interim) Service Manager, and Development Manager form part of the Senior Leadership Team, who meet on a weekly basis to discuss and action key strategic tasks to develop the charitable aims and meet the budget requirements. The information they gather from these meetings is used to form a report for the Trustee Meetings.

Staff are divided into separate roles based on experience and expertise and have various responsibilities within those job titles, however generally carry out tasks with a focus on supporting young people and families on a daily basis. Therefore, each staff member works and makes decisions independently on cases, and discuss bigger concerns with managers during weekly meetings or during supervisions with their line managers. Monthly finances, management concerns, staff recruitment and the direction of the charity are assessed by the CEO following discussions with the SLT in relation to the team’s resourcing and capacity needs, and communicated where necessary to the Trustees, who make the final decisions in a strategic sense.

### **Arrangements for Setting Pay and Remuneration of Key Management Personnel**

The Trustees consider the Board of Trustees and the Senior Leadership Team to comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Trust on a day-to-day basis. All Trustees give of their time freely and no Trustee received any remuneration in the current or prior year.

The pay of the Senior Leadership Team is reviewed by the Trustees annually in line with the charity’s pay and remuneration policy and is agreed at a Trustees meeting each year.

## **ONE EIGHTY LIMITED – TRUSTEES’ REPORT**

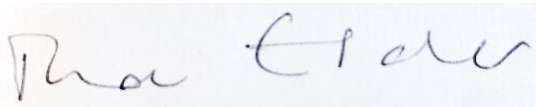
### **Related Parties and Other Connected Charities and Organisations**

There are no related parties or connected organisations which either control or significantly influence the decisions and operations of the charity.

### **FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS**

The charity and its Trustees do not act as Custodian Trustees of any other charity.

The Trustees’ Report was approved by order of the Board of Trustees, as company Directors, 27<sup>th</sup> May 2022 and signed on its behalf by:

A handwritten signature in blue ink, appearing to read 'Mrs T Elder', is written on a light blue rectangular background.

.....  
**Mrs T Elder**  
**Chair of Trustees**

## ONE EIGHTY LIMITED – TRUSTEES’ REPORT

### STATEMENT OF TRUSTEES’ RESPONSIBILITIES

The Trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees’ Report and the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

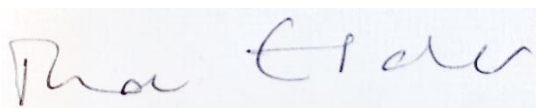
Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102) 2015;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS102) 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 charitable company will continue in business.

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

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

Approved by order of the Board of Trustees on 30<sup>th</sup> May 2022 and signed on its behalf by:



.....  
**Mrs T Elder**  
**Chair of Trustees**

# ONE EIGHTY LIMITED

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ONE EIGHTY LIMITED

---

I report to the trustees on my examination of the financial statements of One Eighty Limited (the charity) for the year ended 31 August 2021.

### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

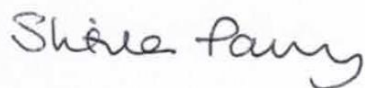
### Independent examiner's statement

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 member of the Chartered Association of Certified Accountants, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Sheila Parry FCCA  
SPX Oxford Ltd

Peace House  
19 Paradise Street  
Oxford  
OX1 1LD

Dated: 30 May 2022

# ONE EIGHTY LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES

### INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2021

|                                                |      | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2020<br>£ |
|------------------------------------------------|------|----------------------------|--------------------------|--------------------------|----------------------------|--------------------------|--------------------------|
|                                                | Note |                            |                          |                          |                            |                          |                          |
| <b>INCOME FROM:</b>                            |      |                            |                          |                          |                            |                          |                          |
| Donations and legacies                         | 3    | 88,772                     | -                        | 88,772                   | 37,444                     | 15,476                   | 52,920                   |
| Charitable activities                          | 4    | 350,266                    | -                        | 350,266                  | 324,163                    | -                        | 324,163                  |
| Other trading activities                       | 5    | -                          | -                        | -                        | 1,935                      | -                        | 1,935                    |
| Investments                                    |      |                            |                          | -                        |                            |                          | -                        |
| Other income                                   | 6    | 1,332                      | -                        | 1,332                    | 7,996                      | -                        | 7,996                    |
| <b>TOTAL INCOME</b>                            |      | <u>440,370</u>             | <u>-</u>                 | <u>440,370</u>           | <u>371,538</u>             | <u>15,476</u>            | <u>387,014</u>           |
| <b>EXPENDITURE ON:</b>                         |      |                            |                          |                          |                            |                          |                          |
| Raising funds                                  | 7    | 336                        | -                        | 336                      | 216                        | -                        | 216                      |
| Charitable activities                          | 8    | 408,995                    | -                        | 408,995                  | 353,340                    | 15,476                   | 368,816                  |
| <b>TOTAL EXPENDITURE</b>                       |      | <u>409,331</u>             | <u>-</u>                 | <u>409,331</u>           | <u>353,556</u>             | <u>15,476</u>            | <u>369,032</u>           |
| Net gains/losses on investments                |      | -                          | -                        | -                        | -                          | -                        | -                        |
| <b>NET INCOME/EXPENDITURE BEFORE TRANSFERS</b> |      | 31,039                     | -                        | 31,039                   | 17,982                     | -                        | 17,982                   |
| <b>TRANSFERS BETWEEN FUNDS</b>                 |      |                            |                          |                          |                            |                          |                          |
| <b>NET MOVEMENT IN FUNDS</b>                   |      | 31,039                     | -                        | 31,039                   | 17,982                     | -                        | 17,982                   |
| <b>RECONCILIATION OF FUNDS</b>                 |      |                            |                          |                          |                            |                          |                          |
| Total funds brought forward                    |      | 1,798                      | -                        | 1,798                    | - 16,184                   | -                        | - 16,184                 |
| <b>TOTAL FUNDS CARRIED FORWARD</b>             |      | <u>32,837</u>              | <u>-</u>                 | <u>32,837</u>            | <u>1,798</u>               | <u>-</u>                 | <u>1,798</u>             |

# ONE EIGHTY LIMITED

## BALANCE SHEET AS AT 31 AUGUST 2021

|                                                       |      | 2021           | 2020           |
|-------------------------------------------------------|------|----------------|----------------|
|                                                       |      | £              | £              |
|                                                       | Note |                |                |
| <b>FIXED ASSETS</b>                                   |      |                |                |
| Tangible assets                                       | 11   | 295            | 655            |
| <b>CURRENT ASSETS</b>                                 |      |                |                |
| Debtors                                               | 12   | 53,236         | 23,406         |
| Cash at bank                                          |      | 212,742        | 110,816        |
|                                                       |      | <u>265,978</u> | <u>134,222</u> |
| <b>CREDITORS: Amounts falling due within one year</b> | 13   | - 233,436      | - 133,079      |
| <b>NET CURRENT ASSETS</b>                             |      | <u>32,542</u>  | <u>1,143</u>   |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |      | <u>32,837</u>  | <u>1,798</u>   |
| <b>FUNDS</b>                                          |      |                |                |
| Restricted income funds                               | 15   | -              | -              |
| Unrestricted income funds                             | 16   | 32,837         | 1,798          |
|                                                       |      | <u>32,837</u>  | <u>1,798</u>   |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2021

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small company's regime.

The financial statements were approved by Trustee on 30<sup>th</sup> May 2022.



Mrs T Elder  
Chair of Trustees

Company Registration No. 07745178

# ONE EIGHTY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2021

---

#### 1 Accounting policies

##### Charity information

One Eighty Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 20, King's Meadow, Ferry Hinksey Road, Oxford, OX2 0DP.

##### Accounting convention

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value, and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) ('FRS102'), Statement of Recommended Practice: Accounting and Reporting by Charities (Revised 2019) applicable to charities preparing their accounts in accordance with FRS102 ('Charities SORP (FRS102)'), the Charities Act 2011, and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The charity has taken advantage of the exemption in Financial Reporting Standards from the requirement to prepare a cash flow statement on the grounds that it is a small charity.

##### 1.1 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used.

##### 1.3 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations and grants are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from interventions is deferred and recognised when the service is provided.

##### 1.4 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

# ONE EIGHTY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

### 1 Accounting policies

(Continued)

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees linked to the strategic management of the charity.

#### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                                  |                   |
|----------------------------------|-------------------|
| Fixtures, fittings and equipment | 33% straight line |
|----------------------------------|-------------------|

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### 1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# ONE EIGHTY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

---

### **1 Accounting policies**

**(Continued)**

#### **1.9 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

### **2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# ONE EIGHTY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

### 3. Donations and legacies

|                               | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2021<br>£ | Total<br>Funds<br>2020<br>£ |
|-------------------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>Donations and legacies</b> |                            |                          |                             |                             |
| Donations and gifts           | 9,370                      | -                        | 9,370                       | 12,067                      |
| Grants                        | 79,402                     | -                        | 79,402                      | 40,853                      |
|                               | <u>88,772</u>              | <u>-</u>                 | <u>88,772</u>               | <u>52,920</u>               |

### 4. Income from Charitable Activities

|                                      | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2021<br>£ | Total Funds<br>2020<br>£ |
|--------------------------------------|----------------------------|--------------------------|-----------------------------|--------------------------|
| Interventions and student placements | 307,895                    | -                        | 307,895                     | 319,763                  |
| Conferences and training             | 42,371                     | -                        | 42,371                      | 4,400                    |
|                                      | <u>350,266</u>             | <u>-</u>                 | <u>350,266</u>              | <u>324,163</u>           |

### 5. Other Trading Activities

|                    | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2021<br>£ | Total<br>Funds<br>2020<br>£ |
|--------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Fundraising events | -                          | -                        | -                           | 1,935                       |
|                    | <u>-</u>                   | <u>-</u>                 | <u>-</u>                    | <u>1,935</u>                |

### 6. Other Income

|               | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2021<br>£ | Total<br>Funds<br>2020<br>£ |
|---------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Rental income | 1,332                      | -                        | 1,332                       | 7,996                       |
| Other income  | -                          | -                        | -                           | -                           |
|               | <u>1,332</u>               | <u>-</u>                 | <u>1,332</u>                | <u>7,996</u>                |

# ONE EIGHTY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

### 7. Costs of raising funds

|                           | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2021<br>£ | Total<br>Funds<br>2020<br>£ |
|---------------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Fundraising and publicity | 336                        | -                        | 336                         | 216                         |
|                           | <u>336</u>                 | <u>-</u>                 | <u>336</u>                  | <u>216</u>                  |

### 8. Costs of Charitable Activities by Fund Type

|                       | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2021<br>£ | Total<br>Funds<br>2020<br>£ |
|-----------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Charitable Activities | 408,995                    | -                        | 408,995                     | 368,816                     |
|                       | <u>408,995</u>             | <u>-</u>                 | <u>408,995</u>              | <u>368,816</u>              |

### 8b. Costs of Charitable Activities by Expenditure Type

|                            | Charitable<br>Activities<br>£ | Total<br>Funds<br>2021<br>£ | Total Funds<br>2020<br>£ |
|----------------------------|-------------------------------|-----------------------------|--------------------------|
| Staff costs                | 334,919                       | 334,919                     | 299,827                  |
| Depreciation               | 720                           | 720                         | 360                      |
| Legal and Professional     | 2,646                         | 2,646                       | 1,801                    |
| Marketing                  | 161                           | 161                         | 645                      |
| Staff training and welfare | 7,061                         | 7,061                       | 2,890                    |
| Motor and travel           | 11,986                        | 11,986                      | 6,847                    |
| Premises costs             | 30,992                        | 30,992                      | 30,136                   |
| Student costs              | 3,877                         | 3,877                       | 3,606                    |
| Office costs               | 16,633                        | 16,633                      | 9,230                    |
|                            | <u>408,995</u>                | <u>408,995</u>              | <u>355,341</u>           |

Included within the above are governance costs comprising independent examiner's fees of £1,320 (2020: £1,320) and Trustee training £60

# ONE EIGHTY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

---

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration, benefits or expenses from the charity during the year (2020: £Nil).

### 10 Staff Costs

The average number of people employed during the year was 12. (2020:13)

|                       | 2021<br>£      | 2020<br>£      |
|-----------------------|----------------|----------------|
| Wages and salaries    | 315,486        | 298,978        |
| Social security costs | 12,970         | 8,894          |
| Pension contributions | 6,463          | 5,431          |
|                       | <u>334,919</u> | <u>313,303</u> |

There were no employees whose annual remuneration was £60,000 or more (2020: none)

### 11 Tangible Fixed Assets

|                       | Fixtures,<br>Fittings and<br>Equipment<br>£ |
|-----------------------|---------------------------------------------|
| <b>COST</b>           |                                             |
| At 1 September 2020   | 1,709                                       |
| Disposals             | -                                           |
| Additions             | -                                           |
| At 31 August 2021     | <u>1,709</u>                                |
| <b>DEPRECIATION</b>   |                                             |
| At 1 September 2020   | 1,054                                       |
| Disposals             | -                                           |
| Charge for the year   | 360                                         |
| At 31 August 2021     | <u>1,414</u>                                |
| <b>NET BOOK VALUE</b> |                                             |
| At 1 September 2020   | <u>655</u>                                  |
| At 31 August 2021     | <u>295</u>                                  |

# ONE EIGHTY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

---

### 12. Debtors

|                                | 2021<br>£     | 2020<br>£     |
|--------------------------------|---------------|---------------|
| Prepayments and accrued income | 5,088         | 10,734        |
| Trade debtors                  | 43,422        | 7,947         |
| Other debtors                  | 4,725         | 4,725         |
|                                | <u>53,236</u> | <u>23,406</u> |

### 13. Creditors

|                                    | 2021<br>£      | 2020<br>£      |
|------------------------------------|----------------|----------------|
| Other taxation and social security | 5,123          | 5,313          |
| Deferred income                    | 214,183        | 116,589        |
| Trade creditors                    | -              | 1,026          |
| Other creditors                    | 3,214          | 2,633          |
| Accruals                           | 10,916         | 7,518          |
|                                    | <u>233,436</u> | <u>133,079</u> |

Deferred income relates to Local Authority funded intervention projects which will be undertaken during the year ending 31 August 2022.

### 14 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £6,463 (2020 - £5,431).

# ONE EIGHTY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

### 15 Restricted funds

There were no restricted fund activity during the year.

### 16 Unrestricted funds

|                    | Balance at 1<br>Sept 2020 | Income         | Expenditure      | Transfers | Balance at<br>31 Aug<br>2021 |
|--------------------|---------------------------|----------------|------------------|-----------|------------------------------|
|                    | £                         | £              | £                | £         | £                            |
| Unrestricted funds | 1,798                     | 440,370        | - 409,331        |           | 32,837                       |
|                    | <u>1,798</u>              | <u>440,370</u> | <u>- 409,331</u> | <u>-</u>  | <u>32,837</u>                |

### 17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

|                            | 2021          | 2020          |
|----------------------------|---------------|---------------|
|                            | £             | £             |
| Within one year            | 16,500        | 16,500        |
| Between two and five years | <u>1,684</u>  | <u>1,684</u>  |
|                            | <u>18,184</u> | <u>18,184</u> |

### 18 Related party transactions

Owing to the nature of the charity's operations and the composition of the board of trustees being drawn from local public and private sector organisations, transactions may take place with organisations in which the trustee has an interest. All transactions involving such organisations are conducted at arm's length and in accordance with the provisions of the charity's governing document, the requirements of the Charities Act 2011 and the charity's normal procurement procedures, and none of the Trustees benefit personally from any such transactions.

There were no disclosable related party transactions during the year (2020 - £NIL)

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

|                        | 2021           | 2020          |
|------------------------|----------------|---------------|
|                        | £              | £             |
| Aggregate compensation | <u>121,562</u> | <u>92,510</u> |

The key management personnel of the charity comprise the Trustees and the senior management team. The Trustees receive no remuneration for their services. The senior management team consists of the Chief Executive Officer, the Service Manager, and the Development Manager. In the previous year (2020) it also included the Team Leader for West London.

**ONE-EIGHTY LIMITED**

England & Wales - Charity number 1147546

---

# Accounts

---

**Charity Registration No. 1147546**

**Company Registration No. 07745178 (England and Wales)**

**ONE EIGHTY LIMITED**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2020**

# ONE EIGHTY LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

---

### Trustees

Mrs A C Pierazzini  
Mr J Fisher  
Mr S Menon  
Mr G Lewis (resigned 6<sup>th</sup> Aug 2020)  
Mr E M Simm  
Dr T D Gardiner  
Dr H Johnson  
Mrs T Elder  
Mr A Souter

### Senior management team

Mrs S Besant (Chief Executive Officer)  
Mrs R Sammut (Development Manager)  
Miss N Bawden (Service Manager)  
Mr M Keep (Team Leader – West London)

### Charity number

1147546

### Company number

07745178

### Registered office

Unit 20  
King's Meadow  
Ferry Hinksey Road  
Oxford  
OX2 0DP

### Independent examiner

SPX Oxford Ltd  
Peace House  
19 Paradise Street  
Oxford  
OX1 1LD

## CONTENTS

|                                         | <b>Page</b> |
|-----------------------------------------|-------------|
| Trustees' report                        | 4-11        |
| Statement of Trustees' responsibilities | 12          |
| Independent examiner's report           | 13          |
| Statement of financial activities       | 14          |
| Balance sheet                           | 15          |
| Notes to the accounts                   | 16 - 24     |

---

## **ONE EIGHTY LIMITED – TRUSTEES’ REPORT**

The Trustees, who are also Directors of the charitable company for the purposes of Company law, present their report and the financial statements of the charity for the year ended 31 August 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006 and “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (as amended for accounting periods commencing from 1 January 2016).

### **OBJECTIVES AND ACTIVITIES**

#### **Objects and Aims**

As set out in the governing documents, the charity's objects are as follows:

The promotion of the social inclusion for the public benefit amongst young people who are socially excluded as they do not engage with educational services, by providing them with support and assistance to relieve the needs of those people, and to assist them to integrate back into mainstream education by:

- Offering curriculum-based group activities
- One-to-one mentoring and support
- Building links with families, schools and local authorities
- Enabling families, schools and community groups to support each other and develop strategic measures towards reintegration into community life.

The aims of our charity are to connect vulnerable young people with a positive learning experience by working on patterns of thinking, behaviours, and emotions, to enhance learning, ultimately turning lives around. Our aims fully reflect the purposes that the charity was set up to further, in order to reach more young people and their families year-upon-year.

#### **Objectives, Strategies and Activities**

##### Delivering our aims

We review our aims, objectives, and activities each year to reflect on the past 12 months’ achievements and outcomes, and plan appropriately for the year ahead. The review looks at the success of each key activity and the benefits these have brought to the individuals and groups we exist to support. The review also allows us to ensure that we remain in keeping with our charity’s aims and objectives. The Trustees consider how the planned activities will benefit the individuals they are aimed for, that there are the appropriate safeguards in place, and that the financial stability of the charity is also considered.

##### The focus of our work

Over the past year, One-Eighty has continued to focus its commitments on supporting vulnerable young people, across Oxfordshire and other counties / boroughs, who struggle with emotional, mental, educational, and social behaviours which impact their outcomes – particularly in relation to their school, home, and community settings. This is fundamentally achieved through: unique, research-based, psychological approaches (such as CBT and DBT) to inform intensive one-to-one interventions; delivering preventative mental health projects such as Make Me Smile and Standard/Transitional Summer Projects; in addition to our offer of training courses to professionals, to support those working directly with vulnerable young people, with the ultimate aim of enabling young people to turn their lives around and achieve sustainable behavioural change.

## ONE EIGHTY LIMITED – TRUSTEES’ REPORT

The charity is always seeking to develop its research, and make improvements on its service offers, in order to build upon the already existing high-quality reputation. This is achieved by working with existing providers and external agencies such as schools, social care teams, the police, and other supportive organisations. Through a variety of training courses, external supervision sessions, conferences, projects, boards, and network forums, the charity also continues to seek further opportunities for development and growth in order for more schools and professional services to access what we offer, particularly at a time where local authority funding continues to be uncertain, and structures changing. This year, the charity was approached by a larger charity organisation to explore a strategic partnership in order to expand the impact of supporting vulnerable young people across Oxfordshire, and into Buckinghamshire, and Berkshire, with a collaborative approach. Due to the impact of the COVID-19 pandemic, the progress of the discussions of this partnership has been slowed to enable both organisations to respond to the urgent needs of those they support and the organisations themselves. Both organisations, however, are motivated to establish a clear strategic pathway for collaboration over the coming months.

### Public Benefit

The Trustees confirm that they have complied with the requirement in the Charities Act 2011 to have due regard to the Charity Commission’s general guidance on public benefit in exercising their powers and duties. They have referred to this guidance when reviewing the charity’s objects and aims and in planning its future activities and are satisfied that the charity’s activities comply with this guidance and are of public benefit.

## ACHIEVEMENTS AND PERFORMANCE

### Achievements and performance

In the year 2019/2020 we supported 51 young people through direct one-to-one interventions across Oxfordshire and Buckinghamshire (46 cases) and undertook a small number in West London (5 cases). The most common services and professionals involved with the young person at the point of referral include Child and Adolescent Mental Health Services, Social Services, Special Educational Needs Officers, Virtual Schools for Looked After Children and Teaching Assistants working exclusively with the young person.

The average age of young people referred to our service was 11 years. 79% of young people were on roll at mainstream primary and secondary schools/colleges. 10% attended primary or secondary special educational establishments and 11% were not in education at the point of referral.

At the point of referral, young people presented with vulnerabilities including emotional vulnerability, poor school attendance, truancy, behavioural problems and ASD or Autism. Within the family unit, the most common issues included parental break-up, unemployment, debt, poverty, ASD, known substance misuse, family bereavement and known mental health problems.

90% of our young people showed an improvement against planned targets set at the assessment stage of our interventions. These measures were obtained through assessment at the beginning of the intervention compared with measures at the end of the intervention. The percentage of young people showing achievement against targets related to: Attendance and Punctuality (75%), Engagement (90%), Emotional Health (92%), Classroom (75%), Understanding of Self (90%), Interpersonal Relationships (97%), Behaviour (92%), Goals (100%) and Family (100%).

We were also able to undertake our Summer Project and Transitional Summer project in spite of the COVID-19 pandemic. Our plans included options for a full lockdown, utilising an in-kind donation of virtual reality equipment for the trips, a partial lockdown, and no restrictions. Over 30 young people took part in the projects over the summer period.

Those attending the Summer Project or Transitional Summer Project were referred to support the transition to secondary school or a new school, to manage anxieties around transition, to develop social and emotional skills and provide structure over the summer break.

One-Eighty’s preventative mental health project for primary schools (Make Me Smile), was also delivered to 1 school. This supported 60-70 young people who took part in the project. The project focuses on supporting year 6’s with their understanding of mental health and wellbeing, providing tools and strategies to then deliver the session to their peer year 3 class. The school then celebrate a ‘Make Me Smile’ day by sharing what they have learned during the project, and create a whole school wellbeing plan through their newly appointed Mental Health Ambassadors.

## ONE EIGHTY LIMITED – TRUSTEES' REPORT

A number of training courses were also delivered during this year, consisting of a face-to-face and virtual delivery. These included CBT+, and External Supervision support for school staff. 16-25 professionals, across a range of statutory and third sector organisations, attended these courses, to enhance the skills to implement in their school and educational settings.

At the beginning of the financial year it was apparent that the charity required some significant structural and financial changes to ensure it remained focused on its mission and values, and to enable long-term sustainability with the potential to grow. The CEO returned from maternity leave in September 2019, to an organisation who had lost its Director of Business & Finance earlier in the year to resignation, and the Service Manager alongside the Treasurer had taken on significant oversight of the financial monitoring. The CEO identified that the costs of the West London team were greater than the revenue, alongside learning that the Team Leader had handed in their notice and the impact as intended was not meeting the growing needs of the boroughs it supported. Therefore, in December 2019, the decision was taken to make the West London Team redundant and the satellite office was closed.

During the previous 3 years, it had also been evident that the nature of the referrals made to One-Eighty had been increasing in complexity. This was particularly prevalent in the preceding 6-12 months of December 2019. The local authority and health sector (specifically CAMHS) were becoming overwhelmed with referrals from young people with varying degrees of mental health needs, and One-Eighty were becoming increasingly sign-posted to in order to manage a growing waiting list. As a result, the management staff within the team, who have most expertise and knowledge at this complex level, were necessarily allocated the more complex referrals and there became fewer 'more standard' and appropriate cases for the new Trainees (that were recruited in 2018) to work with. The focus was positioned to support the most vulnerable young people, and the contracted work that enabled One-Eighty to have guarantee of funding to support the organisations costs and respond appropriately to the demand. As a result of both the need to support a rise in complex referrals, and the need to cover the overheads of the charity, the decision was also taken to make all four Trainees redundant and advertise for more experienced permanent positions in the team, to increase the capacity to work with the increased case load and complex cases. These strategic and efficient changes, alongside a re-focus on the fundraising strategy, enabled One-Eighty to increase its revenue and deliver more sessions across complex cases.

At the start of 2020, One-Eighty's CEO and another organisation's CEO were asked to present to each other's Boards of Trustees, highlighting their service offers and where gaps remained in Oxfordshire for the delivery of mental health and education support for children and young people. This triggered an agreement between the organisations' Boards to explore a collaborative working relationship over the coming months. Due to the pandemic, both organisations were required to focus on the needs of their service users and teams, therefore the progress made with the collaborative work has slowed down. However, it remains a priority on the agenda for both organisations to commit to the set objectives, and the CEO's are regularly meeting to discuss areas of urgent need (with a specific initial focus on the impacts of COVID-19) and means to proactively collaborate.

Despite the impacts of the pandemic, One-Eighty have not furloughed any staff, and have remained supporting vulnerable young people since the inception of COVID-19. Agreed contracts with the local authority, and funding from trusts and foundations, continued to be honoured, and all agreed delivery was able to be met by One-Eighty practitioners with adjustments to sessions moving to remote contact, unless risk assessments enabled necessary face to face intervention support to continue. Local authority contracts continue to refer high complex cases, which remains the focus for the charity's intervention delivery, alongside expanding individual school partnerships which are currently funded through private donors, and reach the wider community through collaborative work. In addition to interventions, the charity aims to expand its preventative mental health service offers such as: Make Me Smile, and the Standard and Transitional Summer Project, all of which were successfully delivered, albeit at a smaller capacity due to school closures, during the pandemic. Furthermore, the charity has been able to continue delivering its training courses via remote sessions, and this too is an area of focus for development.

Since the West London Team was closed, the Senior Leadership Team now consists of the CEO (who is responsible for the overall leadership of the organisation - driving the vision and strategy), the Service Manager (who oversees the operational delivery of the organisation including the services delivered and the team, and coordinates the partnerships and contracts with local authority leads), and the Development

## **ONE EIGHTY LIMITED – TRUSTEES’ REPORT**

Manager (responsible for the branding and communications of the organisation, higher-level fundraising applications and opportunities, and developing networks in local communities for collaboration). The Senior Leadership Team are an integral part of the organisation, enabling clear communication between the Trustees and staff where necessary, and enabling decisions to be made efficiently and effectively. The SLT meet on a weekly basis to enable reflections to be shared, key decisions to be made for the benefit of the team / organisation, and actions to be carried out and monitored.

The reputation of One-Eighty has continued to grow across this year, enabling the charity to continue delivering its aims and objectives, and opening opportunities to more collaborative working. Not only have the long-term contracts with the local authority continued, and more case by case referrals agreed, but One-Eighty has been recognised as an influential and impactful organisation. This year the CEO was appointed as a Voluntary and Community Sector representative onto the Oxfordshire Safeguarding Children’s Board (OSCB), in addition to being a more active senior member of Oxfordshire’s Children and Young Peoples Forum. Furthermore, One-Eighty played a key role in the Youth in Mind Conference at the start of 2020, which hosted a large number of statutory and voluntary sector representatives. All of these opportunities enable the charity to share and absorb information that supports the bridging of the gap between the statutory sector and third sector.

### **Key Performance Indicators**

The key financial performance indicator used by Trustees to evaluate the charity’s financial performance is the overall surplus or deficit for the year and the level of reserves held at the end of the year. This is also assessed alongside the potential upcoming opportunities for the organisation which is risk assessed. The details of the charity’s financial performance for the year and level of reserves at the end of the year are detailed further below in the Financial Review.

### **FUNDRAISING**

The charity’s primary fundraising activities relate to applications to Trusts and Foundations for donations and grants to support research and specific project delivery. The applications for these donations and grants are undertaken by the charity’s staff members. During 2019/2020, the target set for fundraising revenue was narrowly missed due to the team that apply to Trusts and Foundations being required to urgently draw their attentions to supporting the needs of the organisation (such as to complete risk assessments and support staff wellbeing) as a result of the pandemic. Despite the interruption, the fundraising revenue target that was not met, was not of significant concern due to other priorities that were successfully met. The 2020/2021 year aims to have a focused approach of applying for longer-term funds, and expanding its income streams to ensure sustainability in this area.

### **FINANCIAL REVIEW**

Income for the financial year was £387,014 and the result for the year was a surplus of income of £18,661 over costs. This compares to a deficit of £16,184 in the prior year. This was a year of consolidation for the charity with a clear focus on its core intervention activities in Oxfordshire, and Buckinghamshire. A strategic decision was made to close the Hounslow (West London) office which resulted in some decrease in revenue but a more significant decrease in the cost base.

The Coronavirus required changes in the day-to-day running of the charity with staff being based at home. This change was managed very effectively with interventions with young people taking place virtually and therefore the pandemic did not adversely affect the financial position of the charity.

The majority of the charity’s income for the year, 78% is derived from intervention revenue. Interventions are carried out to address the behaviour of young people who are in danger of exclusion or who have been excluded from education. There is growing interest in the Charity’s Summer Project which supports young people over the summer holidays and with the transition to secondary school. Income from the Summer Project has increased by 162% year on year. Income from grants and donations was £52,917 for the year of which 70% were for unrestricted use.

## **ONE EIGHTY LIMITED – TRUSTEES’ REPORT**

Expenditure for the year was £368,353 which was £124,191 lower than in 2019. A strategic review of costs took place leading to the decision to close the Hounslow (West London) office. This resulted in significant savings in payroll and premises costs.

The balance sheet shows a cash balance of £110,816 at the year end, which is £21,568 higher than the previous year.

### **Reserves Policy**

The Trustees review the reserve levels of the charity annually. This review encompasses the nature of the income and expenditure streams, the need to match income with commitments and the nature of reserves. The Trustees also take into consideration the future plans of the charity, the uncertainty over future income streams and other key risks identified during the risk review.

The Trustees have determined that the charity should hold reserves sufficient to manage its operations during periods of instability, structural change or the non-renewal of key service contracts. Trustees are committed to continue building upon reserves year on year.

At the 31<sup>st</sup> August 2020 reserves were £1,797 all of which were unrestricted.

### **Investment Policy**

The charity does not hold any investments other than holding short term cash deposits in a Lloyds Bank Savings Account, available for immediate drawdown.

### **Principal Risks and Uncertainties**

The Trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity face;
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The results of this process are documented in the Risk Register, which is constantly reviewed in light of any new information and formally reviewed annually.

The principal risks and uncertainties facing the charity are as follows:

- Risk of long-term Local Authority contracts not continuing, which form a significant amount of income for the organisation.
- Risk to cash flow if invoices from Local Authority and other commissioners are not paid in time.
- Income from other sources, such as, licence agreement from sub-let organisation no longer pay or withdraw their agreement.
- Income streams through fundraising do not continue.

### **Going Concern**

After making appropriate enquiries, the Board of Trustees has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Statement of Accounting Policies within the financial statements.

## **ONE EIGHTY LIMITED – TRUSTEES’ REPORT**

### **PLANS FOR FUTURE PERIODS**

The charity plans to continue with the activities outlined above in forthcoming years, subject to sufficient funding being sought and contract agreements arranged to deliver the work. Plans are to continue building financial security and sustainability, ensuring that an increased number of trusts and foundations are applied to on a regular basis to support the delivery of essential project work and maintenance of the charity’s growth, and most crucially that young people’s needs are met through the charity’s services.

In light of the recent discussions with a larger organisation, One-Eighty aims to continue building upon its high-quality reputation across Oxfordshire, and expand this across Buckinghamshire and Berkshire, where interventions are already being delivered. The charity’s focus remains supporting vulnerable young people with complex needs, and aims to increase the preventative projects it offers to schools to enable a wider reach across the county. Furthermore, there are hopes to increase the delivery of training courses and enhance the knowledge and awareness of One-Eighty’s services so there is an increase of signposting to the charity. As a result, the charity is motivated to invest in the team’s learning and training needs, and offer additional opportunities to support career progression, to ultimately enable more complex young people to be supported, whilst the charity recruit less experienced staff and builds upon their skills and interests through this training model. These aims we foresee being enhanced and accelerated by the opportunity of collaborating with another organisation who have active links with the health sector, and where One-Eighty are increasingly working.

One-Eighty will continue to rent out some of its office space in Oxfordshire in order to reduce overhead costs and increase the number of young people we will be able to support.

Partnerships, and building upon existing relationships continue to be a priority for One-Eighty. We continue to work with Universities, offering placements for Social Work, Occupational Therapy, and Psychology Students, in addition to exploring joint working such as training and research opportunities.

During the 2019/2020 year, the Trustees also reviewed the new Charity Governance Code and how the charity’s current governance structure meets the best practice principles set out in the new Code. As a result, One-Eighty have set up a Diversity & Inclusion Committee which considers and reviews items across the organisation such as policies and procedures, processes, social media and communication messaging, amongst other essential aspects to ensure the charity is reflecting an inclusive and diverse perspective. Active participants consist of volunteers from the team, and overseen by 1-2 Trustees.

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

#### **Constitution**

One-Eighty Limited is a charitable company limited by guarantee and registered with the Charity Commission of England and Wales. The charity is governed by its Memorandum and Articles of Association, executed on 23 May 2012.

The Trustees are also the Directors of the charitable company for the purposes of company law. The details of the Trustees who served throughout the year and to the date of this report are included in the Reference and Administrative Details on page 1.

#### **Members’ Liability**

Each member of the charitable company undertakes to contribute to the assets of the charitable company in the event of it being wound up while they are a member, or within one year after they cease to be a member, such amount as may be required, not exceeding £10, for the debts and liabilities contracted before they ceased to be a member.

#### **Trustees’ Indemnities**

In accordance with normal commercial practice, the charity has purchased insurance to protect Trustees and

## **ONE EIGHTY LIMITED – TRUSTEES’ REPORT**

officers from claims arising from negligent acts, errors or omissions occurring whilst on charity business. The insurance provides cover up to £1 million.

### **Method of Recruitment and Appointment or Election of Trustees**

Trustees are recruited by assessing the needs of the charity and which roles are required to support the vision and mission strategies. This is discussed at Board Meetings and shared with the CEO of the charity. After placing advertisements online and head hunting via recommendations, interested persons are met with to discuss the nature of each individual role and expectations by the board of trustees. The CEO and Chair of Trustees research and explore the applicant's history and credentials to determine suitability. New potential Trustees are invited to meet with the board to determine their suitability and become familiar with other skill sets. At the following Board meeting, the recruit is discussed and elected by the Board of Trustees.

### **Policies and Procedures Adopted for the Induction and Training of Trustees**

All Trustees received a general introduction to the charity, its organisation, structures and employees. They are provided with copies of policies, procedures, minutes, accounts, budgets, plans and other documents they will need to undertake their role as Trustees.

Agenda items and financial documents are sent to Trustees prior to Board meetings to give them the opportunity to assess the status of the charity and note any questions or queries they wish to discuss. The agenda is set by the Chair of Trustees and CEO.

Training is offered to inform Trustees of the legal requirements and their necessary responsibilities, in addition to having a DBS check in line with the needs of the charity. They are also invited to attend general staff training days, vision sessions, and strategy days, to keep up to date with the internal changes.

### **Organisational Structure**

The Board of Trustees are responsible for the overall governance of the charity. They set the general strategy and business plans for the charity, approve an annual budget, monitor performance against the plans and budgets, and make major decisions about strategy, charity development and senior staff appointments.

The CEO is responsible for driving the vision and strategy of the charity on a daily basis, ensuring that opportunities for partnerships and developments are met in accordance to the charity's mission, and in-line with the annual budget. They are also responsible for communicating any key decisions and actions to the Trustees via the Chair. The Service Manager oversees the operations of the staff teams, ensuring that the delivery of the work is to a high-standard and safeguarding is prioritised. This includes the supervision and line management of the Lead Practitioners and Team Leaders, who then supervise the intervention staff within their location teams. The Development Manager oversees the development of the charity's communications and marketing strategy, in addition to seeking funding from trusts and foundations. They are responsible for the line management of the Team Administrator. The CEO, Service Manager, and Development Manager form part of the Senior Leadership Team, who meet on a weekly basis to discuss and action key strategic tasks to develop the charity's charitable aims and meet the budget requirements. The information they gather from these meetings is used to form a report for the Trustee Meetings.

Staff are divided into separate roles based on experience and expertise and have various responsibilities within those job titles, however generally carry out tasks with a focus on supporting young people and families on a daily basis. Therefore, each staff member works and makes decisions independently on cases, and discuss bigger concerns with managers during weekly meetings or during supervisions with their line managers. Monthly finances, management concerns, staff recruitment and the direction of the charity are assessed by the CEO following discussions with the SLT in relation to the team's resourcing and capacity needs, and communicated where necessary to the trustees, who make the final decisions in a strategic sense.

### **Arrangements for Setting Pay and Remuneration of Key Management Personnel**

The Trustees consider the Board of Trustees and the Senior Leadership Team to comprise the key

## **ONE EIGHTY LIMITED – TRUSTEES’ REPORT**

management personnel of the charity in charge of directing and controlling, running and operating the Trust on a day to day basis. All Trustees give of their time freely and no Trustee received any remuneration in the current or prior year.

The pay of the Senior Leadership Team is reviewed by the Trustees annually in line with the charity’s pay and remuneration policy and is agreed at a Trustees meeting each year.

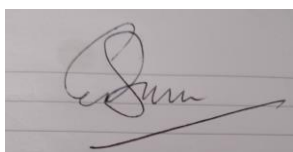
### **Related Parties and Other Connected Charities and Organisations**

There are no related parties or connected organisations which either control or significantly influence the decisions and operations of the charity.

### **FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS**

The charity and its Trustees do not act as Custodian Trustees of any other charity.

The Trustees’ Report was approved by order of the Board of Trustees, as company Directors, on 27<sup>th</sup> August 2020 and signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'E M Simm', is written on a light-colored background. The signature is fluid and cursive, with a long horizontal stroke extending to the right.

.....  
**Mr E M Simm**  
**Chair of Trustees**

## ONE EIGHTY LIMITED – TRUSTEES’ REPORT

### STATEMENT OF TRUSTEES’ RESPONSIBILITIES

The Trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees’ Report and the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

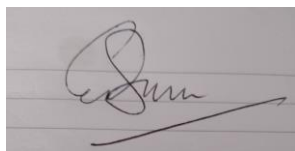
Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102) 2015;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS102) 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 charitable company will continue in business.

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

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

Approved by order of the Board of Trustees on 27<sup>th</sup> August 2020 and signed on its behalf by:



.....  
**Mr E M Simm**  
**Chair of Trustees**

# ONE EIGHTY LIMITED

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ONE EIGHTY LIMITED

---

I report to the trustees on my examination of the financial statements of One Eighty Limited (the charity) for the year ended 31 August 2020.

### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### 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 member of the Chartered Institute of Public Finance, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Sally Thompson CPFA  
SPX Oxford Ltd

Peace House  
19 Paradise Street  
Oxford  
OX1 1LD

Dated: 28 May 2021

**ONE EIGHTY LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2020**

|                                                |      | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2020 | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2019 |
|------------------------------------------------|------|-----------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|
|                                                |      | £                     | £                   | £                   | £                     | £                   | £                   |
|                                                | Note |                       |                     |                     |                       |                     |                     |
| <b>INCOME FROM:</b>                            |      |                       |                     |                     |                       |                     |                     |
| Donations and legacies                         | 3    | 37,444                | 15,476              | 52,920              | 68,894                | 32,940              | 101,834             |
| Charitable activities                          | 4    | 324,163               | -                   | 324,163             | 312,427               | -                   | 312,427             |
| Other trading activities                       | 5    | 1,935                 | -                   | 1,935               | 2,888                 | -                   | 2,888               |
| Investments                                    |      |                       |                     | -                   | 10                    |                     | 10                  |
| Other income                                   | 6    | 7,996                 | -                   | 7,996               | 7,875                 | -                   | 7,875               |
| <b>TOTAL INCOME</b>                            |      | <u>371,538</u>        | <u>15,476</u>       | <u>387,014</u>      | <u>392,094</u>        | <u>32,940</u>       | <u>425,034</u>      |
| <b>EXPENDITURE ON:</b>                         |      |                       |                     |                     |                       |                     |                     |
| Raising funds                                  | 7    | 216                   | -                   | 216                 | 270                   | -                   | 270                 |
| Charitable activities                          | 8    | 353,340               | 15,476              | 368,816             | 409,054               | 83,220              | 492,274             |
| <b>TOTAL EXPENDITURE</b>                       |      | <u>353,556</u>        | <u>15,476</u>       | <u>369,032</u>      | <u>409,324</u>        | <u>83,220</u>       | <u>492,544</u>      |
| Net gains/losses on investments                |      | -                     | -                   | -                   | -                     | -                   | -                   |
| <b>NET INCOME/EXPENDITURE BEFORE TRANSFERS</b> |      | 17,982                | -                   | 17,982              | - 17,230              | - 50,280            | - 67,510            |
| <b>TRANSFERS BETWEEN FUNDS</b>                 |      |                       |                     |                     |                       |                     |                     |
| <b>NET MOVEMENT IN FUNDS</b>                   |      | 17,982                | -                   | 17,982              | - 17,230              | - 50,280            | - 67,510            |
| <b>RECONCILIATION OF FUNDS</b>                 |      |                       |                     |                     |                       |                     |                     |
| Total funds brought forward                    |      | - 16,184              | -                   | - 16,184            | 1,046                 | 50,280              | 51,326              |
| <b>TOTAL FUNDS CARRIED FORWARD</b>             |      | <u>1,798</u>          | <u>-</u>            | <u>1,798</u>        | <u>- 16,184</u>       | <u>-</u>            | <u>- 16,184</u>     |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# ONE EIGHTY LIMITED

## BALANCE SHEET AS AT 31 AUGUST 2020

|                                                       |      | 2020      | 2019      |
|-------------------------------------------------------|------|-----------|-----------|
|                                                       |      | £         | £         |
|                                                       | Note |           |           |
| <b>FIXED ASSETS</b>                                   |      |           |           |
| Tangible assets                                       | 11   | 655       | 1,015     |
| <b>CURRENT ASSETS</b>                                 |      |           |           |
| Debtors                                               | 12   | 23,406    | 41,331    |
| Cash at bank                                          |      | 110,816   | 89,248    |
|                                                       |      | 134,222   | 130,579   |
| <b>CREDITORS: Amounts falling due within one year</b> | 13   | - 133,079 | - 147,778 |
| <b>NET CURRENT ASSETS</b>                             |      | 1,143     | - 17,198  |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |      | 1,798     | - 16,184  |
| <b>FUNDS</b>                                          |      |           |           |
| Restricted income funds                               | 15   | -         | -         |
| Unrestricted income funds                             | 16   | 1,798     | - 16,184  |
|                                                       |      | 1,798     | - 16,184  |

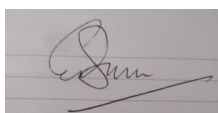
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2020

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 27<sup>th</sup> May 2021.



Mr M Simm  
Trustee

Company Registration No. 07745178

# ONE EIGHTY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2020

---

#### 1 Accounting policies

##### Charity information

One Eighty Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 20, King's Meadow, Ferry Hinksey Road, Oxford, OX2 0DP.

##### 1.1 Accounting convention

The accounts have been prepared in accordance with the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The charity has taken advantage of the exemption in Financial Reporting Standards from the requirement to prepare a cash flow statement on the grounds that it is a small charity.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used.

##### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations and grants are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from interventions is deferred and recognised when the service is provided.

##### 1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

# ONE EIGHTY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

---

### 1 Accounting policies

(Continued)

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees linked to the strategic management of the charity.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                                  |                   |
|----------------------------------|-------------------|
| Fixtures, fittings and equipment | 33% straight line |
|----------------------------------|-------------------|

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### 1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# ONE EIGHTY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

---

### **1 Accounting policies**

**(Continued)**

#### **1.10 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

### **2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# ONE EIGHTY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

### 3. Voluntary Income

|                               | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2020<br>£ | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2019<br>£ |
|-------------------------------|----------------------------|--------------------------|-----------------------------|----------------------------|--------------------------|-----------------------------|
| <b>Donations and legacies</b> |                            |                          |                             |                            |                          |                             |
| Donations and gifts           | 8,591                      | 3,476                    | 12,067                      | 4,458                      | -                        | 4,458                       |
| Grants                        | 28,853                     | 12,000                   | 40,853                      | 64,436                     | 32,940                   | 97,376                      |
|                               | <u>37,444</u>              | <u>15,476</u>            | <u>52,920</u>               | <u>68,894</u>              | <u>32,940</u>            | <u>101,834</u>              |

### 4. Income from Charitable Activities

|                                      | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2020 | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2019 |
|--------------------------------------|----------------------------|--------------------------|------------------------|----------------------------|--------------------------|------------------------|
| Interventions and student placements | 319,763                    | -                        | 319,763                | 311,527                    | -                        | 311,527                |
| Conferences and training             | 4,400                      | -                        | 4,400                  | 900                        | -                        | 900                    |
|                                      | <u>324,163</u>             | <u>-</u>                 | <u>324,163</u>         | <u>312,427</u>             | <u>-</u>                 | <u>312,427</u>         |

### 5. Other Trading Activities

|                    | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2020 | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2019 |
|--------------------|----------------------------|--------------------------|------------------------|----------------------------|--------------------------|------------------------|
| Fundraising events | 1,935                      | -                        | 1,935                  | 2,888                      | -                        | 2,888                  |
|                    | <u>1,935</u>               | <u>-</u>                 | <u>1,935</u>           | <u>2,888</u>               | <u>-</u>                 | <u>2,888</u>           |

### 6. Other Income

|               | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2020 | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2019 |
|---------------|----------------------------|--------------------------|------------------------|----------------------------|--------------------------|------------------------|
| Rental income | 7,996                      | -                        | 7,996                  | 7,800                      | -                        | 7,800                  |
| Other income  | -                          | -                        | -                      | 75                         | -                        | 75                     |
|               | <u>7,996</u>               | <u>-</u>                 | <u>7,996</u>           | <u>7,875</u>               | <u>-</u>                 | <u>7,875</u>           |

# ONE EIGHTY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

### 7. Costs of raising funds

|                           | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2020 | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2019 |
|---------------------------|----------------------------|--------------------------|------------------------|----------------------------|--------------------------|------------------------|
| Fundraising and publicity | 216                        | -                        | 216                    | 270                        | -                        | 270                    |
|                           | <u>216</u>                 | <u>-</u>                 | <u>216</u>             | <u>270</u>                 | <u>-</u>                 | <u>270</u>             |

### 8. Costs of Charitable Activities by Fund Type

|                       | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2020 | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2019 |
|-----------------------|----------------------------|--------------------------|------------------------|----------------------------|--------------------------|------------------------|
| Charitable Activities | 353,341                    | 15,476                   | 368,817                | 409,054                    | 83,220                   | 492,274                |
|                       | <u>353,341</u>             | <u>15,476</u>            | <u>368,817</u>         | <u>409,054</u>             | <u>83,220</u>            | <u>492,274</u>         |

### 8b. Costs of Charitable Activities By Expenditure Type

|                            | Charitable<br>Activities<br>£ | Total<br>Funds<br>2020 | Charitable<br>Activities<br>£ | Total<br>Funds<br>2019 |
|----------------------------|-------------------------------|------------------------|-------------------------------|------------------------|
| Staff costs                | 299,827                       | 299,827                | 408,123                       | 408,123                |
| Depreciation               | 360                           | 360                    | 516                           | 516                    |
| Legal and Professional     | 1,801                         | 1,801                  | 2,108                         | 2,108                  |
| Marketing                  | 645                           | 645                    | 1,846                         | 1,846                  |
| Staff training and welfare | 2,890                         | 2,890                  | 4,519                         | 4,519                  |
| Motor and travel           | 6,847                         | 6,847                  | 15,659                        | 15,659                 |
| Premises costs             | 30,136                        | 30,136                 | 39,079                        | 39,079                 |
| Student costs              | 3,606                         | 3,606                  | 7,918                         | 7,918                  |
| Office costs               | 9,230                         | 9,230                  | 12,506                        | 12,506                 |
|                            | <u>355,341</u>                | <u>355,341</u>         | <u>492,274</u>                | <u>492,274</u>         |

Included within the above are governance costs comprising independent examiner's fees of £1,320 (2019: £1,400).

# ONE EIGHTY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

---

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration, benefits or expenses from the charity during the year (2019: £Nil).

### 10 Staff Costs

The average number of people employed during the year was 23. (2019-2020)

|                       | 2020<br>£      | 2019<br>£      |
|-----------------------|----------------|----------------|
| Wages and salaries    | 298,978        | 397,325        |
| Social security costs | 8,894          | 5,407          |
| Pension contributions | 5,431          | 5,391          |
|                       | <u>313,303</u> | <u>408,123</u> |

There were no employees whose annual remuneration was £60,000 or more (2019: none)

During the year, redundancy payments totalling £1,631.26 were made

### 11 Tangible Fixed Assets

|                       | Fixtures,<br>Fittings and<br>Equipment<br>£ |
|-----------------------|---------------------------------------------|
| <b>COST</b>           |                                             |
| At 1 September 2019   | 1,709                                       |
| Disposals             | -                                           |
| Additions             | -                                           |
| At 31 August 2020     | <u>1,709</u>                                |
| <b>DEPRECIATION</b>   |                                             |
| At 1 September 2019   | 694                                         |
| Disposals             | -                                           |
| Charge for the year   | 360                                         |
| At 31 August 2020     | <u>1,054</u>                                |
| <b>NET BOOK VALUE</b> |                                             |
| At 1 September 2019   | 1,015                                       |
| At 31 August 2020     | <u>655</u>                                  |

# ONE EIGHTY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

---

### 12. Debtors

|                                | 2020<br>£     | 2019<br>£     |
|--------------------------------|---------------|---------------|
| Prepayments and accrued income | 10,734        | 4,088         |
| Trade debtors                  | 7,947         | 32,518        |
| Other debtors                  | 4,725         | 4,725         |
|                                | <u>23,406</u> | <u>41,331</u> |

### 13. Creditors

|                                    | 2020<br>£      | 2019<br>£      |
|------------------------------------|----------------|----------------|
| Other taxation and social security | 5,313          | 5,904          |
| Deferred income                    | 116,589        | 132,908        |
| Trade creditors                    | 1,026          | -              |
| Other creditors                    | 2,633          | 3,380          |
| Accruals                           | 7,518          | 5,586          |
|                                    | <u>133,079</u> | <u>147,778</u> |

Deferred income relates to Local Authority funded intervention projects which will be undertaken during the year ending 31 August 2020.

### 14 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £5,431 (2019 - £5,391).

# ONE EIGHTY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

### 15 Restricted funds

The income funds of the charity include restricted funds. There were no restricted fund balances at the year end, but the opening balances, and the movements on those restricted funds during the year are shown below.

|                       | Balance at 1<br>Sept 2019 | Incoming<br>resources | Outgoing<br>resources | Transfers | Balance at<br>31 Aug<br>2020 |
|-----------------------|---------------------------|-----------------------|-----------------------|-----------|------------------------------|
|                       | £                         | £                     | £                     | £         | £                            |
| Heart of Bucks        | -                         | 5,000                 | - 5,000               |           | -                            |
| Rothschild Foundation | -                         | 5,000                 | - 5,000               | -         | -                            |
| Shanly Foundation     |                           | 2,000                 | - 2,000               | -         | -                            |
| CDK GobaI             | -                         | 3,476                 | - 3,476               | -         | -                            |
|                       | -                         | 15,476                | - 15,476              | -         | -                            |

The Heart of Bucks and Rothchilds grants were for additional sessions for students living in Buckinghamshire

The Shanly grant was for the Make me Smile project, to spread mental health awareness in schools

The CDK Global donation was for one to one interventions

### 16 Unrestricted funds

|                    | Balance at 1<br>Sept 2019 | Incoming<br>resources | Outgoing<br>resources | Transfers | Balance at<br>31 Aug<br>2020 |
|--------------------|---------------------------|-----------------------|-----------------------|-----------|------------------------------|
|                    | £                         | £                     | £                     | £         | £                            |
| Unrestricted funds | - 16,184                  | 371,538               | - 353,556             |           | 1,798                        |
|                    | - 16,184                  | 371,538               | - 353,556             | -         | 1,798                        |

# ONE EIGHTY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

### 17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

|                            | 2020<br>£         | 2019<br>£     |
|----------------------------|-------------------|---------------|
| Within one year            | 13,433            | 16,500        |
| Between two and five years | <u>          </u> | <u>1,684</u>  |
|                            | <u>18,184</u>     | <u>18,184</u> |

The total expense recognised under operating leases in the year was £14,792(2019: £16,500).

### 18 Related party transactions

Owing to the nature of the charity's operations and the composition of the board of trustees being drawn from local public and private sector organisations, transactions may take place with organisations in which the trustee has an interest. All transactions involving such organisations are conducted at arm's length and in accordance with the provisions of the charity's governing document, the requirements of the Charities Act 2011 and the charity's normal procurement procedures, and none of the Trustees benefit personally from any such transactions.

There were no disclosable related party transactions during the year (2019 - £NIL).

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

|                        | 2020<br>£     | 2019<br>£      |
|------------------------|---------------|----------------|
| Aggregate compensation | <u>92,510</u> | <u>110,133</u> |

The key management personnel of the charity comprise the Trustees and the senior management team. The Trustees receive no remuneration for their services. The senior management team consists of the Chief Executive Officer, the Service Manager, and the Development Manager. In the previous year (2019) it also included the Team Leader for West London.