

**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

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### 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

# ONE EIGHTY LIMITED

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## **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.

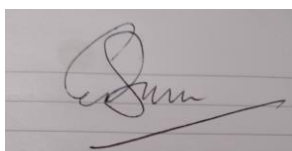
### **Related Parties and Other Connected Charities and Organisations**

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 over a horizontal line. The signature is fluid and cursive.

.....  
**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.

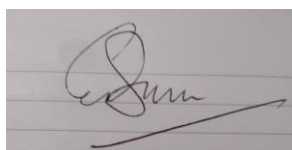
Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources 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

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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 Funds	Restricted Funds	Total Funds 2020	Unrestricted Funds	Restricted Funds	Total Funds 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

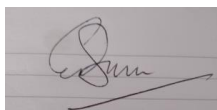
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2020

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

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#### 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
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#### 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

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### 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 Funds £	Restricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<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 Funds £	Restricted Funds £	Total Funds 2020	Unrestricted Funds £	Restricted Funds £	Total Funds 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 Funds £	Restricted Funds £	Total Funds 2020	Unrestricted Funds £	Restricted Funds £	Total Funds 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 Funds £	Restricted Funds £	Total Funds 2020	Unrestricted Funds £	Restricted Funds £	Total Funds 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 Funds £	Restricted Funds £	Total Funds 2020	Unrestricted Funds £	Restricted Funds £	Total Funds 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 Funds £	Restricted Funds £	Total Funds 2020	Unrestricted Funds £	Restricted Funds £	Total Funds 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 Activities £	Total Funds 2020	Charitable Activities £	Total Funds 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

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### 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 £	2019 £
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, Fittings and Equipment £
<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

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### 12. Debtors

	2020 £	2019 £
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 £	2019 £
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 Sept 2019	Incoming resources	Outgoing resources	Transfers	Balance at 31 Aug 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 Sept 2019	Incoming resources	Outgoing resources	Transfers	Balance at 31 Aug 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 £	2019 £
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 £	2019 £
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.