

**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

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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  
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

# 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 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**

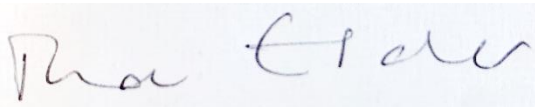
### **Related Parties and Other Connected Charities and Organisations**

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 shown on a light blue background. The signature is fluid and cursive.

.....  
**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.

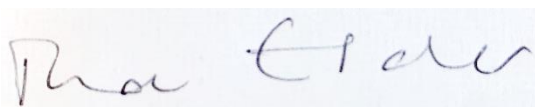
Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources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

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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 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.

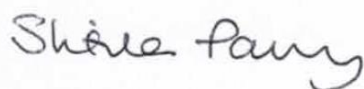
### Independent examiner's statement

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  
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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 Funds £	Restricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
	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

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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.

##### 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

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### 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
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#### 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

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### 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 Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<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 Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
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 Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Fundraising events	-	-	-	1,935
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,935</u>

### 6. Other Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
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 Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
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 Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
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 Activities £	Total Funds 2021 £	Total Funds 2020 £
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

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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 (2020: £Nil).

### 10 Staff Costs

The average number of people employed during the year was 12. (2020:13)

	2021 £	2020 £
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, Fittings and Equipment £
<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

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### 12. Debtors

	2021 £	2020 £
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 £	2020 £
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 Sept 2020	Income	Expenditure	Transfers	Balance at 31 Aug 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.