

ONE EIGHTY LIMITED – TRUSTEES’ REPORT

Charity Registration No. 1147546

Company Registration No. 07745178 (England and Wales)

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

ONE EIGHTY LIMITED – TRUSTEES' REPORT

LEGAL AND ADMINISTRATIVE INFORMATION

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

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

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

OBJECTIVES AND ACTIVITIES

Objects and Aims

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

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

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

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

Objectives, Strategies and Activities

Delivering our aims

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

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

The focus of our work

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

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

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

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

Public Benefit

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

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ACHIEVEMENTS AND PERFORMANCE

Impact

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

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

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

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

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

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

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

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

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

Fundraising

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

Staffing

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

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

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

Strategic Collaboration

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

Growth and opportunities

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

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

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

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

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Infrastructure

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

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

Key Performance Indicators

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

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

FINANCIAL REVIEW

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

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

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

use.

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

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

Reserves Policy

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

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

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

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

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

Investment Policy

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

Principal Risks and Uncertainties

The Trustees have a risk management strategy which comprises:

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

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

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

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

Going Concern

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

PLANS FOR FUTURE PERIODS

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

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

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

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

Members’ Liability

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

Trustees’ Indemnities

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

Method of Recruitment and Appointment or Election of Trustees

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

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Policies and Procedures Adopted for the Induction and Training of Trustees

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

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

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

Organisational Structure

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

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

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

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Arrangements for Setting Pay and Remuneration of Key Management Personnel

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

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

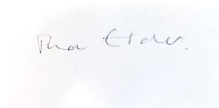
Related Parties and Other Connected Charities and Organisations

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

FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

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

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



Mrs T Elder

Chair of Trustees

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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.

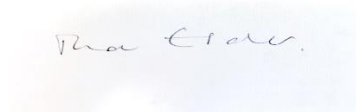
Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources 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 29th May 2023 and signed on its behalf by:



Mrs T Elder

Chair of Trustees

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accounts, which is one of the listed bodies.

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Rachel Eden ACMA,

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

Dated: 31st May 2023

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

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

ONE EIGHTY LIMITED – TRUSTEES’ REPORT

BALANCE SHEET AS AT 31 AUGUST 2022

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

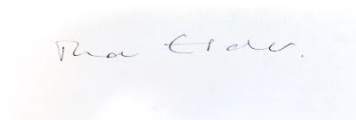
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2022

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

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

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

The financial statements were approved by Trustees on 29th May 2023



Mrs T Elder

Chair of Trustees

Company Registration No. 07745178

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Charity information

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

Accounting convention

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

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

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

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

1.1 Going concern

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

1.2 Charitable funds

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

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

1.3 Incoming resources

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

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

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

1.4 Resources expended

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

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

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

1.5 Tangible fixed assets

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

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

Fixtures, fittings and equipment 33% straight line

1.6 Cash and cash equivalents

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

1.7 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies (Continued)

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

1.8 Retirement benefits

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

1.9 Leases

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

2 Critical accounting estimates and judgements

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

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

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

3. Donations and legacies

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

4. Charitable activities

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

5. Other Activities

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

6. Other Income

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

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

7. Costs of raising funds

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

ONE EIGHTY LIMITED – TRUSTEES' REPORT

8. Costs of Charitable Activities by Fund Type

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

8b Costs of Charitable Activities by Fund Type

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

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

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

9 Trustees

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

10 Staff Costs

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

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

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

11 Tangible Fixed Assets

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

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At 1 September 2021	295
At 31 August 2022	-

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

12 Debtors

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

13 Creditors

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

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

14 Retirement benefit schemes

Defined contribution schemes

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

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

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

15 Restricted funds

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

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

16 Unrestricted funds

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

17 Operating lease commitments

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

2022

2021

ONE EIGHTY LIMITED – TRUSTEES’ REPORT

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

18 Related party transactions

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

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

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

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

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